



RIDGWAY

BOARD OF TRUSTEES MEETING AGENDA

September 10, 2024 at 7:00 PM

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

CALL TO ORDER AND ROLL CALL

CONFIRMATION OF OPEN MEETING

PLEDGE OF ALLEGIANCE

PUBLIC COMMENT

CONSENT AGENDA

1. Minutes to be Adopted:
Board of Trustees - August 6, 2024
Finance Committee - August 6, 2024
Finance Committee - August 13, 2024
Special Board of Trustees - August 22, 2024
2. ACH Payments and General Fund Disbursements
3. Adoption of Agenda

ANNOUNCEMENTS, DEPARTMENT REPORTS, AND CORRESPONDENCE

4. Announcements:
Michele-Veteran's Memorial Update and Event Recap
Lori-Main Street/HHH Update
5. Department Reports
6. Correspondence

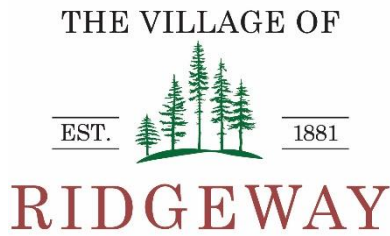
ITEMS FOR CONSIDERATION AND ACTION

7. Shawn Roelli- Johnson & Block 2023 Audit Presentation
8. SWWIS Rural Internet Proposal
9. WEDC 2024-2025 Connect Communities Agreement
10. Community Center Water Heater Replacement
11. Quote-Concession stand floor
12. Ord 2024-01 Amend Ordinance 1.06
13. Resolution 2024-04 Fee Schedule
14. Plan Commission recommendation-CSM 620 Main Street

- [15.](#) Sign Ordinance 14.23
16. Halloween Trunk or Treat Budget
17. Permanent Office Hours
18. Portable Building

ADJOURNMENT

Any person(s) with a qualifying disability, as defined by the Americans with Disabilities Act, that requires the meeting or material at the meeting to be in an accessible location or format, must contact the Village Clerk at the address listed above or call 608-924-5881, prior to the meeting so that any necessary arrangements can be made to accommodate each request.



SPECIAL BOARD OF TRUSTEES MEETING MINUTES

August 22, 2024 at 6:45 PM

Virtual Zoom Meeting <https://us02web.zoom.us/j/83291666753> Join by phone: 1-312-626-6799
Meeting ID: 832 9166 6753

CALL TO ORDER AND ROLL CALL

Meeting called to order by President Casper at 6:45 pm.

PRESENT: President Michele Casper, Trustee Cindy Niehaus, Trustee Kellee Venden, Trustee Ruth Nevins, Trustee Brad Butler, Trustee Julene Garner, Trustee Steve Vosberg, Lori Phelan-Clerk/Treasurer

CONFIRMATION OF OPEN MEETING

Phelan confirmed this was a properly noticed meeting posted on August 21, 2024, at the Ridgeway Community Center and the Village website, with notification sent via email/text to subscribers. The amended agenda was then posted and notifications sent on August 22, 2024.

CONSENT AGENDA

Motion by Vosberg, seconded by Venden to adopt the consent agenda as presented. Motion carried.

1. Adoption of Agenda

ITEMS FOR CONSIDERATION AND ACTION

2. Rule Construction Change Order #1

Motion by Niehaus, seconded by Butler to approve the Rule Construction Change Order #1 in the amount of \$59,862.50. Motion carried.

3. Use of General Funds for the Rule construction change order

Discussion regarding the Vibrant Spaces grant for the Veteran's Memorial.

Motion by Niehaus, seconded by Venden to approve the use of \$6500.00 from the General Fund. Funds will be reimbursed from the proceeds received as we continue fundraising. Motion carried.

4. PayPal approval

Motion by Butler, seconded by Niehaus to approve the setup and implementation of a Village PayPal account to be used for receiving monies from the sale of the Veteran's Memorial bricks. Motion carried. Vosberg abstained.

5. Convene in closed session pursuant to State Statute 19.85(1) (c) considering employment promotion, compensation, or performance evaluation data of any public employee over which the government body has jurisdiction: Personnel compensation discussion.

Motion by Garner, seconded by Niehaus to convene in closed session pursuant to State Statute 19.85(1) (c) considering employment promotion, compensation, or performance evaluation data of any public employee over which the government body has jurisdiction: Personnel compensation discussion. Motion carried.

6. Reconvene in open session to act on closed session discussion.

Board of Trustees reconvened in open session.

Motion by Garner, seconded by Venden to approve closed session discussions including agenda item #9. Motion carried.

7. Water Sewer Superintendent Job Description

Motion by Butler, seconded by Vosberg to approve the Water Wastewater Superintendent job description. Motion carried.

8. Streets and Parks Superintendent Job Description

Motion by Venden, seconded by Garner to approve the Streets and Parks Superintendent revised job description. Motion carried.

9. Immediate active status upon job candidate acceptance

Approved with closed session action motion in agenda item #6.

10. Streets and Parks Superintendent Job Posting

Motion by Nevins, seconded by Butler to post the Streets and Parks position with the revised job description. Motion carried.

ADJOURNMENT

Motion by Garner, seconded by Venden to adjourn at 8:02 pm. Motion carried.

THE VILLAGE OF



RIDGEWAY

BOARD OF TRUSTEES MEETING AMENDED MINUTES

August 06, 2024 at 7:00 PM

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

CALL TO ORDER AND ROLL CALL

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

PRESENT: President Michele Casper, Trustee Cindy Niehaus, Trustee Kellee Venden, Trustee Ruth Nevins, Trustee Brad Butler, Trustee Julene Garner, Trustee Steve Vosberg, Braden Losby -Streets and Parks Superintendent, Marshal Michael Gorham, Shyanne Cushman-Deputy/Utility Clerk, Lori Phelan-Clerk/Treasurer

CONFIRMATION OF OPEN MEETING

Phelan confirmed this was a properly noticed meeting posted on August 2, 2024, at the Ridgeway Community Center and the Village website, with notification sent via email/text to subscribers. Followed by an amended agenda being posted on August 5, 2024.

PLEDGE OF ALLEGIANCE

The pledge was recited.

PUBLIC COMMENT

John Greene to address the board regarding the fireworks budget for next year. Looking for an additional \$500-800. Referred to the Finance Committee for the 2025 budget.

CONSENT AGENDA

Motion by Butler, Seconded by Niehaus to adopt the consent agenda as presented. Motion carried.

1. Minutes to be Adopted: Board of Review - July 9, 2024, Board of Trustees - July 9, 2024, Public Works, Safety and Health Committee - August 1, 2024
2. ACH Payments and General Fund Disbursements
3. Adoption of Agenda

ANNOUNCEMENTS, DEPARTMENT REPORTS, AND CORRESPONDENCE

4. Announcements

August 24, 2024:

Halverson Wedding

Neighbor's Steak Feed-Streets Department will need to cone off the two parking stalls in front.

September 7th:

Home Talent Alumni Game

5. Department Reports

Received and filed.

Braden shared that lead surveys have been sent out to the residents.

6. Correspondence

None received.

ITEMS FOR CONSIDERATION AND ACTION

7. 2024 Village Insurance Renewal

Motion by Venden, seconded by Garner, to approve the Baer renewal of the League of Wisconsin Municipalities Liability Insurance as presented. Motion carried.

8. Resolution 2024-04 Fee Schedule

Review found some Ordinance references needing correction. Discussion regarding new water service hook up fees. Phelan will look further into this. Tabled to the next meeting.

9. SWWIS Rural Internet Proposal

Lengthy discussion took place. Village attorney review indicated some suggestions. Lori will meet with SWWIS to go through the contract. If SWWIS wishes to discuss with our attorney they will pay the fees. Phelan will work with the attorney to send the recommendations to SWWIS. Tabled until next meeting.

10. M G & E Estimate

After discussion no action was taken on the M G & E estimate. Braden and Shyanne will do more research on propane tank keep fill programs.

11. Cardinal Way tree removal estimate

Motion by Niehaus, seconded by Butler, to authorize up to \$3200 for removal of trees at the end of Cardinal Way and one on the Green. Motion carried.

12. Window Quotes-Marshal Office

Referred to Finance Committee for inclusion in the 2025 Budget process.

13. New Holland Radiator

Motion by Butler, seconded by Venden, to approve the purchase of the radiator from Amazon for the New Holland tractor for \$582.99. Motion carried.

14. Utility truck tires

Motion by Niehaus, seconded by Vosberg, to approve the Farm & Fleet quote of \$1538.55 for new tires for the 2016 Chevy Utility Truck. Motion carried.

15. Cyber Security Grant

Motion by Butler, seconded by Nevins, to continue moving forward with the application for the Cyber Security grant. Motion carried.

16. Sewage dumping

Discussion regarding dumping at the WWTP and the Village's rights for accepting or denying dumping. Motion by Butler, seconded by Vosberg for Losby and Phelan to discuss options with the Village attorney. Motion carried.

17. James Street Use Permit Application

Motion by Niehaus, seconded by Butler, to approve the Street Use Application for Megan James on Cardinal Way. Motion carried.

18. Battle of the Bats Budget

Motion by Garner, seconded by Venden, to approve the expenditure of up to \$1500.00 for the Battle of the Bats event on September 7, 2024 to be paid from concession stand proceeds. Motion carried.

19. Update Portable Building

Phelan reached out to Coogan with no response. Casper indicated she had spoken to him and he is unable to find a hauler to move the building. Phelan will reach out to find out if he is continuing to pursue this. Update will be provided next month.

20. 2023 Audit

The Board would like the auditor to attend the next meeting to provide a summary. Tabled until next month.

21. Rule Construction Pay App #3

Motion by Nevins, seconded by Niehaus, to approve the Rule Construction Pay App #3 for \$92,245.74. Motion carried.

ADJOURNMENT

Motion by Venden, seconded by Garner, to adjourn at 9:39 pm. Motion carried.

THE VILLAGE OF



RIDGEWAY

FINANCE COMMITTEE MEETING-AMENDED MINUTES

August 06, 2024 at 5:30 PM

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

CALL TO ORDER AND ROLL CALL

Meeting called to order by Chair Casper at 5:31 pm.

PRESENT: Chair Michele Casper, Trustee Kellee Venden, Trustee Steve Vosberg, Lori Phelan-Clerk/Treasurer

CONFIRMATION OF OPEN MEETING

Phelan indicated this was a properly noticed meeting posted on July 31, 2024, at the Ridgeway Community Center and the Village website, with notification sent via email/text to subscribers with the amended agenda being posted and noticed on August 1, 2024.

CONSENT AGENDA

Motion by Venden, seconded by Vosberg to adopt the consent agenda as presented. Motion carried.

1. Adoption of Agenda

ITEMS FOR CONSIDERATION AND ACTION

2. Employee Reviews

Motion by Venden, seconded by Vosberg to schedule Employee reviews. Motion carried.

September 10, 2024
Harry Johnson 5:30 pm
Braden Losby 6:00 pm
Shyanne Cushman 6:30 pm

September 13, 2024
Lori Phelan 3:00 pm
Michael Gorham 3:30 pm

3. Convene in closed session pursuant to State Statute 19.85(1)(c) considering employment promotion, compensation, or performance evaluation data of any public employee over which the government body has jurisdiction.

Phelan is leaving at this time. Minutes to be taken by Chair Casper.

Motion by Venden, seconded by Vosberg to Convene in closed session pursuant to State Statute 19.85(1)(c) considering employment promotion, compensation, or performance evaluation data of any public employee over which the government body has jurisdiction: Director of Public Works resume review. Motion carried.

ADJOURNMENT

Motion by Venden, seconded by Vosberg to adjourn at 6:55 pm.

DRAFT

THE VILLAGE OF



RIDGEWAY

FINANCE COMMITTEE MEETING MINUTES

August 13, 2024 at 5:30 PM

Ridgeway Community Center - Multipurpose Room (Room 113/114) 208 Jarvis Street, Ridgeway, WI 53582

CALL TO ORDER AND ROLL CALL

Meeting called to order by Chair Casper at 5:38 pm.

PRESENT: Chair Michele Casper, Trustee Kellee Venden, Trustee Steve Vosberg.

Chair Casper will be taking minutes for this meeting. Clerk/Treasurer Lori Phelan is not present due to administering the election.

CONFIRMATION OF OPEN MEETING

Casper confirmed this was a properly noticed meeting posted on August 8, 2024, at the Ridgeway Community Center and the Village website, with notification sent via email/text to subscribers.

CONSENT AGENDA

Motion by Venden, seconded by Vosberg to adopt the consent agenda as presented. Motion carried.

1. Adoption of Agenda

ITEMS FOR CONSIDERATION AND ACTION

2. Convene in closed session pursuant to State Statute 19.85(1) (c) considering employment promotion, compensation, or performance evaluation data of any public employee over which the government body has jurisdiction: Public Works Director interviews.

Motion by Venden, seconded by Vosberg to Convene in closed session pursuant to State Statute 19.85(1) (c) considering employment promotion, compensation, or performance evaluation data of any public employee over which the government body has jurisdiction: Public Works Director interviews. Motion carried.

ADJOURNMENT

Motion by Venden, seconded by Vosberg to adjourn at 6:55 pm. Motion carried.

1-POOLED CHECKING ACCOUNT **0307 ALL Checks

Posted From: 8/01/2024 From Account:
Thru: 8/31/2024 Thru Account:

Check Nbr	Check Date	Payee	Amount
ACH	8/02/2024	PRINCIPAL LIFE INSURANCE COMPANY	
		Manual Check	
100-00-51421-125-000		DEPUTY CLERK BENEFITS	60.69
		Shyanne C	
100-00-52100-125-000		POLICE - EMPLOYEE BENEFITS	55.09
		Michael G	
100-00-53311-125-000		STREETS - EMPLOYEE BENEFITS	27.26
		Braden L	
100-00-51420-125-000		CLERK EMPLOYEE BENEFITS	60.93
		Lori P	
		Total	203.97
ACH	8/12/2024	FRONTIER COMMUNICATIONS	
		WWTP phone line	
		Manual Check	
300-00-53610-000-821		OPERATION EXPENSES-WWTP	115.52
		WWTP phone line	
		Total	115.52
ACH	8/06/2024	MADISON GAS & ELECTRIC CO.	
		Manual Check	
300-00-53610-000-823		UTILITIES-LIFT STATIONS&SHOP	5.45
		206 Kirby St.	
400-00-53610-000-823		UTILITIES-TOWER&SHOP	5.45
		206 Kirby St.	
100-00-53311-760-000		STREETS - UTILITIES	10.91
		206 Kirby St.	
100-00-51600-100-000		VILLAGE HALL UTILITIES	1.27
		208 Jarvis St	
100-00-51980-760-000		FACILITIES UTILIITIES	17.57
		208 Jarvis St	
100-00-52100-760-000		POLICE - UTILITIES	2.33
		208 Jarvis St	
		Total	42.98
ACH	8/14/2024	INTERNAL REVENUE SERVICE	
		08.14.2024 SS Tax	
		Manual Check	
100-00-21511-000-000		941 TAXES PAYABLE	1,185.10
		08.14.2024 SS Tax	
100-00-21511-000-000		941 TAXES PAYABLE	277.16
		08.14.2024 Medicare	

1-POOLED CHECKING ACCOUNT **0307

ALL Checks

Posted From: 8/01/2024 From Account:
Thru: 8/31/2024 Thru Account:

Check Nbr	Check Date	Payee	Amount
100-00-21511-000-000	08.14.2024	941 TAXES PAYABLE Fed Tax Withholding	682.84
Total			2,145.10

ACH 8/12/2024 MHTC
Two office phone lines **Manual Check**

100-00-51420-325-000		CLERK TELEPHONE Two office phone lines	68.92
100-00-51600-100-000		VILLAGE HALL UTILITIES Internet/Wifi	54.99
100-00-51980-760-000		FACILITIES UTILIITIES Internet/Wifi	54.99
300-00-53610-000-823		UTILITIES-LIFT STATIONS&SHOP High speed wireless	18.84
400-00-53610-000-823		UTILITIES-TOWER&SHOP High speed wireless	18.84
400-00-53610-000-823		UTILITIES-TOWER&SHOP deduct for tower rent	-123.98
100-00-53311-760-000		STREETS - UTILITIES High speed wireless	18.84
Total			111.44

ACH 8/21/2024 ALLIANT ENERGY
685030000 **Manual Check**

100-00-53420-000-000		STREET (HWY) LIGHTING 685030000	1,039.68
Total			1,039.68

ACH 8/30/2024 WISCONSIN EMPLOYEE TRUST FUNDS
August 2024 WRS Contributions **Manual Check**

100-00-21520-000-000		RETIREMENT PAYABLE Aug 2024-SC	457.04
100-00-21520-000-000		RETIREMENT PAYABLE Aug 2024-MG	1,241.90
100-00-21520-000-000		RETIREMENT PAYABLE Aug 2024-BL	997.76
100-00-21520-000-000		RETIREMENT PAYABLE Aug 2024-DP	20.90

1-POOLED CHECKING ACCOUNT **0307 ALL Checks

Posted From: 8/01/2024 From Account:
Thru: 8/31/2024 Thru Account:

Check Nbr	Check Date	Payee	Amount
100-00-21520-000-000		RETIREMENT PAYABLE	551.46
		Aug 2024-IP	
Total			3,269.06

ACH 8/28/2024 INTERNAL REVENUE SERVICE
08.23-28.2024 Fed WH Taxes Manual Check

100-00-21511-000-000		941 TAXES PAYABLE	1,560.44
		08.23-28.2024 SS Tax	
100-00-21511-000-000		941 TAXES PAYABLE	364.92
		08.23-28.2024 Medicare	
100-00-21511-000-000		941 TAXES PAYABLE	813.07
		08.23-28.2024 Fed Tax Withholding	
Total			2,738.43

ACH 8/28/2024 WISCONSIN DEPT. OF REVENUE
August 2024 WI Payroll Tax Manual Check

100-00-21513-000-000		STATE W/H TAXES PAYABLE	825.30
		Aug 2024 Payroll Tax	
Total			825.30

ACH 8/30/2024 FARMERS SAVINGS BANK
August ACH Fees Manual Check

100-00-51500-220-000		BANK & PAYROLL PROCESSING FEES	30.00
		August ACH Fees	
Total			30.00

V1368 8/14/2024 CUSHMAN, SHYANNE
Pay period 07/22/2024 to 08/04/2024 Manual Check

100-00-51421-110-000		DEPUTY CLERK - WAGES	92.00
100-00-51421-110-000		DEPUTY CLERK - WAGES	1,311.00
300-00-53612-000-850		ADMIN & GENERAL WAGES	115.00
400-00-53710-000-680		GENERAL & ADMINISTRATIVE WAGES	138.00
100-00-21511-000-000		941 TAXES PAYABLE	-19.88
100-00-21511-000-000		941 TAXES PAYABLE	-89.04

1-POOLED CHECKING ACCOUNT **0307

ALL Checks

Posted From: 8/01/2024 From Account:
Thru: 8/31/2024 Thru Account:

Check Nbr	Check Date	Payee	Amount
100-00-21511-000-000		941 TAXES PAYABLE	-20.82
100-00-21513-000-000		STATE W/H TAXES PAYABLE	-42.47
100-00-21530-000-000		HEALTH & DENTAL INS PAYABLE	-11.97
100-00-21530-000-000		HEALTH & DENTAL INS PAYABLE	-207.94
100-00-21520-000-000		RETIREMENT PAYABLE	-114.26
Total			1,149.62

V1369 8/14/2024 PHELAN, LORI L
Pay period 07/22/2024 to 08/04/2024

Manual Check

300-00-53612-000-850		ADMIN & GENERAL WAGES	27.00
100-00-51420-110-000		CLERK WAGES	405.00
100-00-51420-110-000		CLERK WAGES	1,498.50
400-00-53710-000-680		GENERAL & ADMINISTRATIVE WAGES	27.00
100-00-21511-000-000		941 TAXES PAYABLE	-160.61
100-00-21511-000-000		941 TAXES PAYABLE	-110.27
100-00-21511-000-000		941 TAXES PAYABLE	-25.79
100-00-21513-000-000		STATE W/H TAXES PAYABLE	-67.72
100-00-21530-000-000		HEALTH & DENTAL INS PAYABLE	-11.97
100-00-21530-000-000		HEALTH & DENTAL INS PAYABLE	-166.95
100-00-21520-000-000		RETIREMENT PAYABLE	-135.07
Total			1,279.12

V1370 8/14/2024 PETERSON, DALE
Pay period 07/22/2024 to 08/04/2024

Manual Check

300-00-53610-000-820		WAGES - DIRECT LABOR	151.50
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1-POOLED CHECKING ACCOUNT **0307

ALL Checks

Posted From: 8/01/2024 From Account:
Thru: 8/31/2024 Thru Account:

Check Nbr	Check Date	Payee	Amount
100-00-21511-000-000		941 TAXES PAYABLE	-80.00
100-00-21511-000-000		941 TAXES PAYABLE	-9.39
100-00-21511-000-000		941 TAXES PAYABLE	-2.20
100-00-21520-000-000		RETIREMENT PAYABLE	-10.45
Total			49.46

V1371 8/14/2024 GORHAM, MICHAEL
Pay period 07/22/2024 to 08/04/2024

Manual Check

100-00-52100-110-000		POLICE - WAGES	565.50
100-00-52100-110-000		POLICE - WAGES	2,320.00
100-00-21511-000-000		941 TAXES PAYABLE	-314.97
100-00-21511-000-000		941 TAXES PAYABLE	-169.04
100-00-21511-000-000		941 TAXES PAYABLE	-39.53
100-00-21513-000-000		STATE W/H TAXES PAYABLE	-120.18
100-00-21530-000-000		HEALTH & DENTAL INS PAYABLE	-4.43
100-00-21530-000-000		HEALTH & DENTAL INS PAYABLE	-154.65
100-00-21520-000-000		RETIREMENT PAYABLE	-199.10
Total			1,883.60

V1372 8/14/2024 JOHNSON, HAROLD
Pay period 07/22/2024 to 08/04/2024

Manual Check

100-00-55140-110-000		FACILITIES PERSONEL - WAGES	72.80
100-00-55200-110-000		PARK - WAGES	301.60
100-00-53311-110-000		STREETS - WAGES	494.00
100-00-21511-000-000		941 TAXES PAYABLE	-30.69

1-POOLED CHECKING ACCOUNT **0307

ALL Checks

Posted From: 8/01/2024 From Account:
Thru: 8/31/2024 Thru Account:

Check Nbr	Check Date	Payee	Amount
100-00-21511-000-000		941 TAXES PAYABLE	-53.84
100-00-21511-000-000		941 TAXES PAYABLE	-12.59
100-00-21513-000-000		STATE W/H TAXES PAYABLE	-23.26
Total			748.02

V1373 8/14/2024 LOSBY, BRADEN
Pay period 07/22/2024 to 08/04/2024

Manual Check

100-00-55200-110-000		PARK - WAGES	37.63
300-00-53610-000-820		WAGES - DIRECT LABOR	1,080.38
100-00-53311-110-000		STREETS - WAGES	475.69
400-00-53700-000-600		WAGES - DIRECT LABOR	505.25
100-00-21511-000-000		941 TAXES PAYABLE	-65.34
100-00-21511-000-000		941 TAXES PAYABLE	-119.12
100-00-21511-000-000		941 TAXES PAYABLE	-27.86
100-00-21513-000-000		STATE W/H TAXES PAYABLE	-71.38
100-00-21530-000-000		HEALTH & DENTAL INS PAYABLE	-11.97
100-00-21530-000-000		HEALTH & DENTAL INS PAYABLE	-165.70
100-00-21520-000-000		RETIREMENT PAYABLE	-144.83
Total			1,492.75

V1374 8/14/2024 PHELAN, MICHAEL
Pay period 07/22/2024 to 08/04/2024

Manual Check

100-00-55200-110-000		PARK - WAGES	275.00
100-00-53311-110-000		STREETS - WAGES	400.00
100-00-21511-000-000		941 TAXES PAYABLE	-11.35

1-POOLED CHECKING ACCOUNT **0307

ALL Checks

Posted From: 8/01/2024 From Account:
Thru: 8/31/2024 Thru Account:

Check Nbr	Check Date	Payee	Amount
100-00-21511-000-000		941 TAXES PAYABLE	-41.85
100-00-21511-000-000		941 TAXES PAYABLE	-9.79
100-00-21513-000-000		STATE W/H TAXES PAYABLE	-14.77
Total			597.24

V1375 8/28/2024 CUSHMAN, SHYANNE
Pay period 08/05/2024 to 08/18/2024

Manual Check

100-00-51421-110-000		DEPUTY CLERK - WAGES	1,345.50
100-00-51421-110-000		DEPUTY CLERK - WAGES	184.00
300-00-53612-000-850		ADMIN & GENERAL WAGES	57.50
400-00-53710-000-680		GENERAL & ADMINISTRATIVE WAGES	69.00
100-00-21511-000-000		941 TAXES PAYABLE	-19.88
100-00-21511-000-000		941 TAXES PAYABLE	-89.04
100-00-21511-000-000		941 TAXES PAYABLE	-20.82
100-00-21513-000-000		STATE W/H TAXES PAYABLE	-42.47
100-00-21530-000-000		HEALTH & DENTAL INS PAYABLE	-11.97
100-00-21530-000-000		HEALTH & DENTAL INS PAYABLE	-207.94
100-00-21520-000-000		RETIREMENT PAYABLE	-114.26
Total			1,149.62

V1376 8/28/2024 PHELAN, LORI L
Pay period 08/05/2024 to 08/18/2024

Manual Check

100-00-51420-110-000		CLERK WAGES	1,971.00
400-00-53710-000-680		GENERAL & ADMINISTRATIVE WAGES	67.50
100-00-21511-000-000		941 TAXES PAYABLE	-169.66

1-POOLED CHECKING ACCOUNT **0307

ALL Checks

Posted From: 8/01/2024 From Account:
Thru: 8/31/2024 Thru Account:

Check Nbr	Check Date	Payee	Amount
100-00-21511-000-000		941 TAXES PAYABLE	-115.29
100-00-21511-000-000		941 TAXES PAYABLE	-26.96
100-00-21513-000-000		STATE W/H TAXES PAYABLE	-72.20
100-00-21530-000-000		HEALTH & DENTAL INS PAYABLE	-11.97
100-00-21530-000-000		HEALTH & DENTAL INS PAYABLE	-166.95
100-00-21520-000-000		RETIREMENT PAYABLE	-140.66
Total			1,334.81

V1377 8/28/2024 GORHAM, MICHAEL
Pay period 08/05/2024 to 08/18/2024

Manual Check

100-00-52100-110-000		POLICE - WAGES	652.50
100-00-52100-110-000		POLICE - WAGES	2,320.00
100-00-21511-000-000		941 TAXES PAYABLE	-332.79
100-00-21511-000-000		941 TAXES PAYABLE	-174.43
100-00-21511-000-000		941 TAXES PAYABLE	-40.79
100-00-21513-000-000		STATE W/H TAXES PAYABLE	-124.99
100-00-21530-000-000		HEALTH & DENTAL INS PAYABLE	-4.43
100-00-21530-000-000		HEALTH & DENTAL INS PAYABLE	-154.65
100-00-21520-000-000		RETIREMENT PAYABLE	-205.10
Total			1,935.32

V1378 8/28/2024 JOHNSON, HAROLD
Pay period 08/05/2024 to 08/18/2024

Manual Check

100-00-55140-110-000		FACILITIES PERSONEL - WAGES	119.60
100-00-55200-110-000		PARK - WAGES	353.60

1-POOLED CHECKING ACCOUNT **0307

ALL Checks

Posted From: 8/01/2024 From Account:
Thru: 8/31/2024 Thru Account:

Check Nbr	Check Date	Payee	Amount
100-00-53311-110-000		STREETS - WAGES	348.40
100-00-21511-000-000		941 TAXES PAYABLE	-26.01
100-00-21511-000-000		941 TAXES PAYABLE	-50.94
100-00-21511-000-000		941 TAXES PAYABLE	-11.91
100-00-21513-000-000		STATE W/H TAXES PAYABLE	-20.82
Total			711.92

V1379 8/28/2024 LOSBY, BRADEN
Pay period 08/05/2024 to 08/18/2024

Manual Check

100-00-55140-110-000		FACILITIES PERSONEL - WAGES	59.13
300-00-53610-000-820		WAGES - DIRECT LABOR	1,032.01
100-00-53311-110-000		STREETS - WAGES	435.38
400-00-53700-000-600		WAGES - DIRECT LABOR	604.69
100-00-21511-000-000		941 TAXES PAYABLE	-68.34
100-00-21511-000-000		941 TAXES PAYABLE	-121.12
100-00-21511-000-000		941 TAXES PAYABLE	-28.33
100-00-21513-000-000		STATE W/H TAXES PAYABLE	-73.29
100-00-21530-000-000		HEALTH & DENTAL INS PAYABLE	-11.97
100-00-21530-000-000		HEALTH & DENTAL INS PAYABLE	-165.70
100-00-21520-000-000		RETIREMENT PAYABLE	-147.05
Total			1,515.41

V1380 8/28/2024 PHELAN, MICHAEL
Pay period 08/05/2024 to 08/18/2024

Manual Check

100-00-55200-110-000		PARK - WAGES	275.00
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1-POOLED CHECKING ACCOUNT **0307

ALL Checks

Posted From: 8/01/2024 From Account:
Thru: 8/31/2024 Thru Account:

Check Nbr	Check Date	Payee	Amount
100-00-53311-110-000		STREETS - WAGES	425.00
100-00-21511-000-000		941 TAXES PAYABLE	-13.85
100-00-21511-000-000		941 TAXES PAYABLE	-43.40
100-00-21511-000-000		941 TAXES PAYABLE	-10.15
100-00-21513-000-000		STATE W/H TAXES PAYABLE	-15.72
Total			616.88

184899 8/23/2024 LOSBY, BRADEN
Pay period 08/23/2024 to 08/23/2024

Manual Check

300-00-53610-000-820		WAGES - DIRECT LABOR	1,500.00
400-00-53700-000-600		WAGES - DIRECT LABOR	1,500.00
100-00-21511-000-000		941 TAXES PAYABLE	-182.54
100-00-21511-000-000		941 TAXES PAYABLE	-186.00
100-00-21511-000-000		941 TAXES PAYABLE	-43.50
100-00-21513-000-000		STATE W/H TAXES PAYABLE	-136.03
100-00-21520-000-000		RETIREMENT PAYABLE	-207.00
Total			2,244.93

ACHDOR 8/26/2024 WISCONSIN DEPT. OF REVENUE
2024-2026 Business Tax Registration

Manual Check

100-00-51980-000-000		OTHER GENERAL GOV'T 2024-2026 Business Tax Registration	10.00
Total			10.00

ONLINE 8/07/2024 CHASE CARD SERVICES

Manual Check

100-00-21800-000-000		CREDIT CARD PAYABLE	422.40
150-00-21800-000-000		CREDIT CARD PAYABLE	1,195.75

1-POOLED CHECKING ACCOUNT **0307 ALL Checks

Posted From: 8/01/2024 From Account:
Thru: 8/31/2024 Thru Account:

Check Nbr	Check Date	Payee	Amount
300-00-21800-000-000		CREDIT CARD PAYABLE	0.00
400-00-21800-000-000		CREDIT CARD PAYABLE	0.00
Total			1,618.15

ONLINE 8/21/2024 DEAN HEALTH PLAN
Sept 2024 - M Gorham

Manual Check

100-00-21530-000-000		HEALTH & DENTAL INS PAYABLE Sept 2024 - M Gorham	1,340.29
100-00-21530-000-000		HEALTH & DENTAL INS PAYABLE Sept 2024-S Cushman	1,802.16
100-00-21530-000-000		HEALTH & DENTAL INS PAYABLE Sept 2024-L Phelan	1,446.88
100-00-21530-000-000		HEALTH & DENTAL INS PAYABLE Sept 2024-B Losby	1,436.06
100-00-21530-000-000		HEALTH & DENTAL INS PAYABLE July 2024 B Losby	393.90
100-00-21530-000-000		HEALTH & DENTAL INS PAYABLE Aug 2024 B Losby	393.90
Total			6,813.19

ONLINE 8/23/2024 WISCONSIN DNR-ENVIRONMENTAL FEES
Inv 125003010-2024-1

Manual Check

300-00-53610-000-821		OPERATION EXPENSES-WWTP 2023 wastewater fees	335.33
Total			335.33

AUTOPAY 8/01/2024 FIRSTNET - AT&T MOBILITY

Manual Check

100-00-51420-325-000		CLERK TELEPHONE LP & SC cell	85.67
100-00-52100-325-000		POLICE - TELEPHONE SmartPhone & Hotspot Service	88.84
300-00-53610-000-823		UTILITIES-LIFT STATIONS&SHOP DPW, LP & SC cell	28.55
400-00-53610-000-823		UTILITIES-TOWER&SHOP DPW, LP & SC cell	28.55
100-00-53311-750-000		STREETS - TELEPHONE/CELL Braden cell	47.59

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ALL Checks

Posted From: 8/01/2024 From Account:
Thru: 8/31/2024 Thru Account:

Check Nbr	Check Date	Payee	Amount
Total			279.20

AUTOPAY 8/01/2024 FIRSTNET - AT&T MOBILITY
Mobile Internet Service

Manual Check

300-00-53612-000-852		CONTRACTED SERVICES	16.62
		Mobile Internet Service	

400-00-53710-000-682		CONTRACTED SERVICES	16.62
		Mobile Internet Service	

Total 33.24

AUTOPAY 8/19/2024 ALLIANT ENERGY

Manual Check

100-00-55200-765-000		PARK - LIGHTS	204.80
		9583420000	

300-00-53610-000-821		OPERATION EXPENSES-WWTP	1,645.80
		772465000	

300-00-53610-000-823		UTILITIES-LIFT STATIONS&SHOP	84.34
		4426910000, 8598850000	

400-00-53700-000-620		ELECTRIC FOR WELL PUMPING	525.54
		6728200000, 8812110000	

400-00-53610-000-823		UTILITIES-TOWER&SHOP	39.78
		3807720000	

100-00-53311-760-000		STREETS - UTILITIES	107.98
		0487210000, 0399650000	

100-00-51980-760-000		FACILITIES UTILIITIES	498.07
		1972296511	

100-00-51600-100-000		VILLAGE HALL UTILITIES	36.00
		1972296511	

100-00-52100-760-000		POLICE - UTILITIES	66.01
		1972296511	

Total 3,208.32

AUTOPAY 8/07/2024 SPECTRUM ENTERPRISE
Charter ACH 50%

Manual Check

100-00-51980-760-000		FACILITIES UTILIITIES	100.00
		Charter ACH 50%	

100-00-51600-100-000		VILLAGE HALL UTILITIES	99.99
		Charter ACH 50%	

Total 199.99

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ALL Checks

Posted From: 8/01/2024 From Account:
Thru: 8/31/2024 Thru Account:

Check Nbr	Check Date	Payee	Amount
AUTOPAY	8/16/2024	ASCENTIS CORPORATION	
JULY 2024 ACH			
100-00-51500-240-000		SOFTWARE SUBSCRIPTIONS & FEES	37.70
JULY 2024 ACH			
		Total	37.70
		Grand Total	39,765.30

1-POOLED CHECKING ACCOUNT **0307 ALL Checks
Posted From: 8/01/2024 From Account:
Thru: 8/31/2024 Thru Account:

	Amount
<hr/>	
Total Expenditure from Fund # 100 - GENERAL FUND	28,933.47
Total Expenditure from Fund # 150 - PUBLIC PROPERTY AND EVENTS	1,195.75
Total Expenditure from Fund # 300 - SEWER FUND	6,213.84
Total Expenditure from Fund # 400 - WATER FUND	3,422.24
Total Expenditure from all Funds	39,765.30

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Dated From: 9/10/2024 From Account:
Thru: 9/10/2024 Thru Account:

Voucher Nbr	Check Date	Payee	Amount
	9/10/2024	AYERS, JEANNE	
08.13.2024		Election-7, Training-2.75	
100-00-51420-371-000		ELECTION WAGES	117.00
	08.13.2024	Election-7, Training-2.75	
Total			117.00
<hr/>			
	9/10/2024	BADGER MARKET RIDGEWAY INC	
100-00-52100-410-000		POLICE - FUEL	448.61
100-00-53311-730-000		STREETS - FUEL	670.18
		Truck, Mower, UTV	
100-00-55200-730-000		PARK - FUEL	280.36
		Parks mowing	
300-00-53610-000-822		FUEL-AUTO	143.57
400-00-53610-000-822		FUEL-AUTO	143.57
150-00-55200-000-450		CONCESSION STAND EXPENSE - OTH	52.00
		PROPANE TANK	
Total			1,738.29
<hr/>			
	9/10/2024	BADGER METER	
		AUGUST 2024	
400-00-53612-000-840		BILLING & ACCOUNTING	139.20
		AUGUST 2024	
Total			139.20
<hr/>			
	9/10/2024	BAER INSURANCE SERVICES, INC	
		Work Comp, Liability, Auto 2024-2025	
100-00-51938-000-000		GENERAL GOV'T INSURANCE	4,068.50
		WORK COMP, LIAB AND AUTO INS 24-25	
300-00-53612-000-853		INSURANCE	4,068.50
		WORK COMP, LIAB AND AUTO INS 24-25	
400-00-53710-000-684		INSURANCE	4,068.50
		WORK COMP, LIAB AND AUTO INS 24-25	
Total			12,205.50
<hr/>			
	9/10/2024	BRUCE GARDINER APPRAISAL SERVICE, LLC	
		Inv#308 08.29.24 Reval Contract-August	

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Dated From: 9/10/2024 From Account:
Thru: 9/10/2024 Thru Account:

Voucher Nbr	Check Date	Payee	Amount
100-00-51500-210-000		ASSESSMENT OF PROPERTY	100.00
	Inv#308 08.29.24	Reval Contract-August	
		Total	100.00
<hr/>			
	9/10/2024	CINTAS CORP.	
300-00-53311-000-852		UNIFORMS	50.97
400-00-53311-000-852		UNIFORMS	50.97
100-00-53311-755-000		STREETS - UNIFORMS	69.28
100-00-51980-760-000		FACILITIES UTILIITIES	109.95
		Total	281.17
<hr/>			
	9/10/2024	CONNER, ANNE	
	08.13.2024	Election-7, Training 1.25	
100-00-51420-371-000		ELECTION WAGES	90.75
	08.13.2024	Election-7, Training 1.25	
		Total	90.75
<hr/>			
	9/10/2024	CT LABORATORIES	
	Inv187217 dated 07.22.2024		
400-00-53710-000-682		CONTRACTED SERVICES	300.00
	Inv187217 dated 07.22.2024		
		Total	300.00
<hr/>			
	9/10/2024	CUSHMAN, SHYANNE	
	Items for Silent Auction 09.07.24		
150-00-55500-000-000		EVENT EXPENSES	250.00
	4 x 6 wooden flag		
150-00-55500-000-000		EVENT EXPENSES	150.00
	3 x 5 wooden flag		
		Total	400.00
<hr/>			
	9/10/2024	DEAN HEALTH PLAN	
	October 2024 Premiums		
100-00-21530-000-000		HEALTH & DENTAL INS PAYABLE	1,340.29
	Oct 2024 - M Gorham		

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ACCT

Dated From: 9/10/2024 From Account:
Thru: 9/10/2024 Thru Account:

Voucher Nbr	Check Date	Payee	Amount
100-00-21530-000-000		HEALTH & DENTAL INS PAYABLE	1,802.16
	Oct 2024-S	Cushman	
100-00-21530-000-000		HEALTH & DENTAL INS PAYABLE	1,446.88
	Oct 2024-L	Phelan	
100-00-21530-000-000		HEALTH & DENTAL INS PAYABLE	1,436.06
	Oct 2024-B	Losby	
Total			6,025.39

		9/10/2024 DELTA 3 ENGINEERING, INC.	
		D21-009 WWTF Permit Compliance Inv22161	
300-00-53612-000-852		CONTRACTED SERVICES	460.00
		D21-009 WWTF Permit Compliance Inv22161	
Total			460.00

		9/10/2024 DELTA DENTAL OF WISCONSIN	
		OCT 2024 Premiums	
100-00-21530-000-000		HEALTH & DENTAL INS PAYABLE	349.57
		OCT 2024 - MG, SC, LP, BL	
Total			349.57

		9/10/2024 DON GREENWOOD	
		09.22.2024 Music Entertainment	
150-00-59000-000-000		FARMER'S MARKET EXPENSE	100.00
		09.22.2024 Music Entertainment	
Total			100.00

		9/10/2024 FAHERTY, INC.	
		AUGUST 2024	
100-00-53635-000-000		RECYCLING COLLECTION	1,635.74
		AUGUST 2024	
100-00-53620-000-000		GARBAGE COLLECTION	2,546.09
		AUGUST 2024	
Total			4,181.83

		9/10/2024 GARNER, JULENE	
		08.13.2024 Election-8.5	
100-00-51420-371-000		ELECTION WAGES	102.00
		08.13.2024 Election-8.5	
Total			102.00

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Dated From: 9/10/2024 From Account:
Thru: 9/10/2024 Thru Account:

Voucher Nbr	Check Date	Payee	Amount
	9/10/2024	GENERAL BEER DISTRIBUTORS	
		INV315560 DATED 08.14.2024	
150-00-55200-000-400		CONCESSION STAND INVENTORY EXP	153.20
		INV315560 DATED 08.14.2024	
		Total	153.20
	9/10/2024	IOWA COUNTY CLERK	
		08.13.2024 Mou, ICE CODING, CoC, B-Up	
100-00-51420-372-000		ELECTION SUPPLIES	340.00
		08.13.2024 Mou, ICE CODING, CoC, B-Up	
		Total	340.00
	9/10/2024	IOWA COUNTY HUMANE SOCIETY	
		Statement Dated 08.14.2024	
100-00-54100-000-000		ANIMAL CONTROL	130.00
		Inv #2028 Cat & kittens	
		Total	130.00
	9/10/2024	IVEY CONSTRUCTION, INC.	
		Inv 251553 dated 07.31.2024	
100-00-53311-715-000		STREETS MAINTENANCE	109.48
		Crushed stone	
		Total	109.48
	9/10/2024	JOHNSON BLOCK & CO INC	
		Inv 519847, JE Tax Activity	
100-00-51500-200-000		AUDIT/ACCOUNTING EXPENSE	1,080.00
		Inv 519847, JE Tax Activity	
		Total	1,080.00
	9/10/2024	LAMAR COMPANIES	
		INV 116204030 DATED 08.05.2024	
150-00-59000-000-000		FARMER'S MARKET EXPENSE	400.00
		INV 116204030 DATED 08.05.2024	
		Total	400.00
	9/10/2024	LOSBY, BRADEN	
		DNR testing fee - reimb BL	
400-00-53710-000-689		TRAINING & EDUCATION	100.00
		DNR testing fee - reimb BL	

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ACCT

Dated From: 9/10/2024 From Account:
Thru: 9/10/2024 Thru Account:

Voucher Nbr	Check Date	Payee	Amount
400-00-53710-000-689		TRAINING & EDUCATION	179.56
		MILEAGE TO/FROM MADISON FOR EXAMS	
Total			279.56
9/10/2024 LV LABS WATER, LLC Inv3782 Dated 09.01.2024			
400-00-53710-000-682		CONTRACTED SERVICES	120.00
		Inv3782 Dated 09.01.2024	
Total			120.00
9/10/2024 LV LABS WW,LLC INV 3856 DATED 09.05.2024			
300-00-53610-000-821		OPERATION EXPENSES-WWTP	1,005.50
		INV 3856 DATED 09.05.2024	
Total			1,005.50
9/10/2024 MARTELLE WATER TREATMENT Inv 27788 09.04.24			
300-00-53610-000-821		OPERATION EXPENSES-WWTP	696.00
		Liquid Alum Sulfate	
400-00-53610-000-821		OPERATION EXPENSES	54.90
		Sodium Hypochlorite	
Total			750.90
9/10/2024 MERL & MARYANNE HALVERSON 10.06.2024 Music Entertainment			
150-00-59000-000-000		FARMER'S MARKET EXPENSE	200.00
		10.06.2024 Music Entertainment	
Total			200.00
9/10/2024 MUNICIPAL PROPERTY INSURANCE FUND 1/3 ACT#40000283 08.15.2024-08.15.2025			
100-00-51938-000-000		GENERAL GOV'T INSURANCE	6,537.00
		1/3 ACT#40000283 08.15.2024-08.15.2025	
300-00-53612-000-853		INSURANCE	6,537.00
		1/3 ACT#40000283 08.15.2024-08.15.2025	
400-00-53710-000-684		INSURANCE	6,537.00
		1/3 ACT#40000283 08.15.2024-08.15.2025	
Total			19,611.00

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Dated From: 9/10/2024 From Account:
Thru: 9/10/2024 Thru Account:

Voucher Nbr	Check Date	Payee	Amount
	9/10/2024	NETFORTRIS AQUISITION CO. INC (WWTP) Acct 104568, Inv 171317	
300-00-53612-000-852		CONTRACTED SERVICES Acct 104568, Inv 171317	117.25
		Total	117.25
	9/10/2024	O'CONNELL, DEB 08.13.2024 Election-8.5	
100-00-51420-371-000		ELECTION WAGES 08.13.2024 Election-8.5	102.00
		Total	102.00
	9/10/2024	PARKOS, NANCY 08.13.2024 Election-7, Training-1.25	
100-00-51420-371-000		ELECTION WAGES 08.13.2024 Election-7, Training-1.25	90.75
		Total	90.75
	9/10/2024	PERFORMANCE FOODSERVICE	
150-00-55200-000-400		CONCESSION STAND INVENTORY EXP Inv 752692 dated 08.01.2024	32.79
150-00-55200-000-400		CONCESSION STAND INVENTORY EXP Inv 767094 dated 08.22.2024	530.92
150-00-55200-000-400		CONCESSION STAND INVENTORY EXP Inv 772053 dated 08.29.2024	829.60
150-00-55200-000-400		CONCESSION STAND INVENTORY EXP Inv 777149 dated 09.05.2024	746.21
		Total	2,139.52
	9/10/2024	PHELAN, LORI L. 07.23-08.14.2024 Trips to County	
100-00-51420-350-000		CLERK TRAVEL/MILEAGE 07.23-08.14.2024 Trips to County	51.46
		Total	51.46
	9/10/2024	RANDY'S SERVICE & TOWING Inv 54049 08.28.2024 G. O. F.	
100-00-52100-400-000		POLICE - VEHICLE EXPENSE Inv 54049 08.28.2024 G. O. F.	49.95

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Dated From: 9/10/2024 From Account:
Thru: 9/10/2024 Thru Account:

Voucher Nbr	Check Date	Payee	Amount
Total			49.95

9/10/2024		RIDGEWAY UTILITIES	
299 Hughett St.			
100-00-55200-760-000		PARK - UTILITIES	104.64
299 Hughett St.			
100-00-53311-760-000		STREETS - UTILITIES	27.35
1/3 206 Kirby			
300-00-53610-000-823		UTILITIES-LIFT STATIONS&SHOP	27.34
1/3 206 Kirby			
400-00-53610-000-823		UTILITIES-TOWER&SHOP	27.34
1/3 206 Kirby			
100-00-52100-760-000		POLICE - UTILITIES	11.66
208 Jarvis 10%			
100-00-51600-100-000		VILLAGE HALL UTILITIES	17.49
208 Jarvis 15%			
100-00-51980-760-000		FACILITIES UTILIITIES	87.47
208 Jarvis 75%			
Total			303.29

9/10/2024		STAFFORD ROSENBAUM, LLP	
Revise Tower Lease Agreement			
100-00-51300-000-000		LEGAL EXPENSE	336.00
Revise Tower Lease Agreement			
100-00-51300-000-000		LEGAL EXPENSE	384.00
Draft ord-Revise fee and handbook ord			
Total			720.00

9/10/2024		SUPERIOR CHEMICAL, LLC	
Inv 395606 dated 07.12.2024			
300-00-53610-000-821		OPERATION EXPENSES-WWTP	5.77
shipping charge missed			
400-00-53610-000-821		OPERATION EXPENSES	5.78
shipping charge missed			
100-00-55200-744-000		PARK - MATERIALS	11.55
shipping charge missed			
Total			23.10

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Dated From: 9/10/2024 From Account:
Thru: 9/10/2024 Thru Account:

Voucher Nbr	Check Date	Payee	Amount
	9/10/2024	US CELLULAR	
	Inv 0673107756 dated 08.16.2024		
300-00-53610-000-823		UTILITIES-LIFT STATIONS&SHOP	24.82
	Inv 0673107756 dated 08.16.2024		
		Total	24.82
	9/10/2024	USA BLUE BOOK	
	INV00476772 dated 09.06.2024		
300-00-53610-000-821		OPERATION EXPENSES-WWTP	165.07
	Fiber filter, Buffer red, buffer yellow		
		Total	165.07
	9/10/2024	WDI LLC dba WISCONSIN DISTRIBUTORS	
	Inv #6733227 dated 08.20.2024		
150-00-55200-000-400		CONCESSION STAND INVENTORY EXP	506.70
	Inv #6733227 dated 08.20.2024		
150-00-55200-000-400		CONCESSION STAND INVENTORY EXP	216.89
	Inv #6766211 dated 09.03.2024		
		Total	723.59
	9/10/2024	WIL-KIL PEST CONTROL	
	INV66315300 DATED 08.13.2024		
300-00-53612-000-852		CONTRACTED SERVICES	105.10
	INV66315300 DATED 08.13.2024		
		Total	105.10
		Grand Total	55,386.24

9/10/2024 3:00 PM

In Progress Checks - Full Report - Regular

Page: 9

ALL Checks by Payee

ACCT

1-POOLED CHECKING ACCOUNT **0307

Dated From: 9/10/2024 From Account:
Thru: 9/10/2024 Thru Account:

	Amount
<hr/>	
Total Expenditure from Fund # 100 - GENERAL FUND	26,084.22
Total Expenditure from Fund # 150 - PUBLIC PROPERTY AND EVENTS	4,168.31
Total Expenditure from Fund # 300 - SEWER FUND	13,406.89
Total Expenditure from Fund # 400 - WATER FUND	11,726.82
Total Expenditure from all Funds	55,386.24

CHASE VISA CARD

ALL Checks

Posted From: 7/25/2024 From Account:
Thru: 8/31/2024 Thru Account:

Check Nbr	Check Date	Payee	Amount
	7/29/2024	RIDGEWAY POST OFFICE	
		Manual Check	
100-00-51420-310-000		CLERK OFFICE SUPPLIES	146.00
		1/3 POSTAGE FOR UTILITY BILLS	
300-00-53612-000-840		BILLING & ACCOUNTING	73.00
		1/3 POSTAGE FOR UTILITY BILLS	
400-00-53612-000-840		BILLING & ACCOUNTING	73.00
		1/3 POSTAGE FOR UTILITY BILLS	
		Total	292.00
	7/27/2024	AMAZON	
		Scott Essential Hard Roll Towels-6/cs	
		Manual Check	
150-00-55190-000-000		COMMUNITY CENTER OPERATIONS	67.54
		Scott Essential Hard Roll Towels-6/cs	
		Total	67.54
	7/29/2024	AMAZON	
		Ruler, Canon toner high yield-4 colors	
		Manual Check	
100-00-51420-310-000		CLERK OFFICE SUPPLIES	430.51
		Ruler, Canon toner high yield-4 colors	
		Total	430.51
	8/07/2024	SYTMPATHY STORE	
		Flowers Carol McCluskey funeral	
		Manual Check	
150-00-59000-000-000		FARMER'S MARKET EXPENSE	92.73
		Flowers Carol McCluskey funeral	
		Total	92.73
	8/10/2024	ADOBE	
		Adobe Pro Subscription (2 Devices) 24-25	
		Manual Check	
100-00-52100-450-000		POLICE - COMPUTER/SOFTWARE	239.88
		Adobe Pro Subscription (2 Devices) 24-25	
		Total	239.88
	8/01/2024	AMAZON	
		MUIFLY S2 PRO WEARABLE CAMERA W/NIGHT VI	
		Manual Check	
100-00-52100-315-000		POLICE - MISC SUPPLIES	168.99
		MUIFLY S2 PRO WEARABLE CAMERA W/NIGHT VI	
		Total	168.99

9/06/2024 2:05 PM

Reprint Check Register - Full Report - Manual

Page: 2
ACCT

CHASE VISA CARD

ALL Checks

Posted From: 7/25/2024 From Account:
Thru: 8/31/2024 Thru Account:

Check Nbr	Check Date	Payee	Amount
150-00-59000-000-000	8/09/2024	FACEBOOK/META farm market ads	90.00
		Manual Check	
		FARMER'S MARKET EXPENSE farm market ads	90.00
		Total	90.00
100-00-51420-310-000	8/21/2024	AMAZON Envelopes, ruler, book repair tape	61.86
		Manual Check	
		CLERK OFFICE SUPPLIES Envelopes, ruler, book repair tape	61.86
		Total	61.86
100-00-52100-315-000	8/09/2024	AMAZON BATTERY-ML22 12 VOLT (2 PK)	94.04
		Manual Check	
		POLICE - MISC SUPPLIES Speed board Battery-ML22 12 VOLT (2 PK)	94.04
		Total	94.04
100-00-53311-722-000	8/13/2024	AMAZON WATER PUMP NEW HOLLAND MOWER	76.50
		Manual Check	
		STREETS - EQUIP REPAIR/MAINT WATER PUMP NEW HOLLAND MOWER	76.50
		Total	76.50
100-00-53311-722-000	8/12/2024	EBAY Radiator-New Holland	582.99
		Manual Check	
		STREETS - EQUIP REPAIR/MAINT Radiator-New Holland	582.99
		Total	582.99
100-00-53311-722-000	8/15/2024	FARM & FLEET CLAMP, SEALANT, MOTOR OIL, ANTIFREEZE	45.92
		Manual Check	
		STREETS - EQUIP REPAIR/MAINT CLAMP, SEALANT, MOTOR OIL, ANTIFREEZE	45.92
		Total	45.92
100-00-55200-744-000	8/22/2024	FARM & FLEET Gorilla glue, trimmer line	33.48
		Manual Check	
		PARK - MATERIALS Gorilla glue, trimmer line	33.48

9/06/2024

2:05 PM

Reprint Check Register - Full Report - Manual

Page: 3
ACCT

CHASE VISA CARD

ALL Checks

Posted From: 7/25/2024

From Account:

Thru: 8/31/2024

Thru Account:

Check Nbr	Check Date	Payee	Amount	
			Total	33.48
			Grand Total	2,276.44

9/06/2024

2:05 PM

Reprint Check Register - Full Report - Manual

Page: 4
ACCT

CHASE VISA CARD

ALL Checks

Posted From: 7/25/2024 From Account:
Thru: 8/31/2024 Thru Account:

	Amount
Total Expenditure from Fund # 100 - GENERAL FUND	1,880.17
Total Expenditure from Fund # 150 - PUBLIC PROPERTY AND EVENTS	250.27
Total Expenditure from Fund # 300 - SEWER FUND	73.00
Total Expenditure from Fund # 400 - WATER FUND	73.00
Total Expenditure from all Funds	2,276.44

Summary Report.TA - LPHELAN-09/01/2016

Item 5.

Report Date: 08/08/2024

Primary Sort By: LOC(G1);DEPT(G2);Employee

Report Time: 12:11:35 PM

07/22/2024 - 08/04/2024 [14 days]

Employee	Police Wages	Reg Hours	Police (off Site Punch) Reg Hours	Adjust Hours	Holidays Hours	Police Float Ho Hours	Vacation Hours	Police Sick Hours	Police Grant Reg Hours	Total Hrs
LOC: 1 [Village of Ridgeway]										
DEPT: PD [Police]										
GORHAM, MICHAEL [PD011]			51.00				16.00	13.00	13.00	93.00
PD [Police] Total:		0.00	51.00	0.00	0.00	0.00	16.00	13.00	13.00	93.00
<i>Head Count:</i>										1
1 [Village of Ridgeway] Total:		0.00	51.00	0.00	0.00	0.00	16.00	13.00	13.00	93.00
<i>Head Count:</i>										1
Grand Total:		0.00	51.00 ✓	0.00	0.00	0.00	16.00 ✓	13.00 ✓	13.00 ✓	93.00 ✓
<i>Head Count:</i>										1

END OF REPORT

Summary Report.TA - LPHELAN-09/01/2016

Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 07/29/2024

07/22/2024 - 07/28/2024 [7 days]

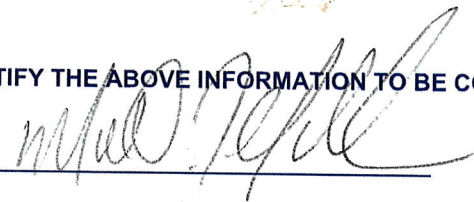
Report Time: 9:24:27 AM

PD011 [GORHAM, MICHAEL]			
Employee ID	PD011	DEPT(G2)	PD
Pay Type	1	Last Name	GORHAM
		Pay Policy	203
		First Name	MICHAEL

Time Card						
Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
07/22/2024 Mon	203 [POS]			8.0000000		8.00
07/23/2024 Tue	205 [POP]	11:00AM*	06:30PM*	7.5000000		
	205 [POP]	09:00PM*	11:00PM*	2.0000000		9.50
07/24/2024 Wed	206 [POG]	03:00PM*	08:00PM*	5.0000000		
	205 [POP]	08:00PM*	10:00PM*	2.0000000		7.00
07/25/2024 Thu	204 [POV]			8.0000000		8.00
07/26/2024 Fri	205 [POP]	05:00PM*	12:30AM*	7.5000000		7.50
07/27/2024 Sat	205 [POP]	06:30PM*	12:30AM*	6.0000000		6.00

Summary - PD011 [GORHAM, MICHAEL]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]					73.25		8.00		65.25
3 [SICK]					161.00		8.00		153.00
6 [FH]									8.00
203 [POS]	1[UNUSED]	8.00		8.00					
204 [POV]	1[UNUSED]	8.00		8.00					
205 [POP]	1[UNUSED]	25.00		25.00					
206 [POG]	1[UNUSED]	5.00		5.00					
TOTALS		46.00		46.00	234.25		16.00		226.25

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X 
Employee Signature

X _____
Supervisor Signature

7/24/2024 - 3:00 p.m. - 8:00 p.m. Grant. - County Reimburse
 7/27/2024 - 7/28/2024 - Actual Hours 6:30 P.M. - 4:30 AM.
 At 12:30 a.m. Assist IC50 South of Ridgeway with
 High Risk Felony Arrest Stop.
 2:00 A.M. - Domestic in Arena Township
 3:00 A.M. - Assisted Arena EMS with Medical
 Call.
 Did not Charge the Village

Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 08/05/2024

07/29/2024 - 08/04/2024 [7 days]

Report Time: 8:28:46 AM

PD011 [GORHAM, MICHAEL]			
Employee ID	PD011	DEPT(G2)	PD
Pay Type	1	Last Name	GORHAM
Pay Policy	203	First Name	MICHAEL

Time Card						
Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
07/30/2024 Tue	203 [POS]			5.0000000		
	205 [POP]	05:00PM*	11:00PM*	6.0000000		11.00
07/31/2024 Wed	205 [POP]	05:00PM*	01:00AM*	8.0000000		8.00
08/01/2024 Thu	205 [POP]	03:00PM*	12:00AM*	9.0000000		9.00
08/02/2024 Fri	205 [POP]	12:00PM*	03:00PM*	3.0000000		
	206 [POG]	06:00PM*	01:00AM* 2:00 AM	7.0000000		10.00
08/03/2024 Sat	204 [POV]			8.0000000		8.00
08/04/2024 Sun	208 [PADJ]					

Summary - PD011 [GORHAM, MICHAEL]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]					65.25		8.00		57.25
3 [SICK]					153.00	4.00	5.00		152.00
6 [FH]									8.00
203 [POS]	1[UNUSED]	5.00		5.00					
204 [POV]	1[UNUSED]	8.00		8.00					
205 [POP]	1[UNUSED]	26.00		26.00					
206 [POG]	1[UNUSED]	8.00		8.00					
208 [PADJ]	1[UNUSED]								
TOTALS		47.00 46.00		47.00 46.00	218.25	4.00	13.00		217.25

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X 
Employee Signature

X _____
Supervisor Signature

Fri 8-2-2024 - 6:00 p.m. - 2:00 am Grant

Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 08/05/2024

07/29/2024 - 08/04/2024 [7 days]

Report Time: 8:28:46 AM

PW005 [PETERSON, DALE]					
Employee ID	PW005	DEPT(G2)	PW	Pay Policy	300
Pay Type	3	Last Name	PETERSON	First Name	DALE

Time Card						
Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
*** NO DATA TO DISPLAY ***						

Summary - PW005 [PETERSON, DALE]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									
3 [SICK]									
6 [FH]									8.00
TOTALS									8.00

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X _____
Employee Signature

X _____
Supervisor Signature

Via Text:

Helped onsite w/ Braden ✓
8/2/24 8a - 1p

Mike Phelan

7-22-8:30-10:30-2

7-23-8:30-12:30-4

7-24- off

7-25-8:30-12:30-4

7-26-8:30-11:30-3

Total - 13

27 Hrs.

16 hrs

~~Streets~~
11 hrs Park

Mike Phelan

7-31 - 9:00 - 4:00 - 7

8-1 - 8:30 - 12:30 - 4

8-2 - 8:30 - 11:30 - 3

14

Time Distribution Report.LC - LPHELAN-01/25/2024

Report Date: 08/08/2024

Primary Sort By: Employee;DEPT(G2)

Report Time: 12:12:18 PM

07/22/2024 - 08/04/2024 [14 days]

DEPT (G2)	Paycode	Reg. Hrs	OT-1	Total Hrs
Employee: AD001 [PHELAN, LORI L]				
AD [General Admin]	501[TRW]	32.25 ✓	0.00	32.25
AD [General Admin]	604[TRV]	15.00 ✓	0.00	15.00
AD [General Admin]	511[CW]	19.25 ✓	0.00	19.25
EL [ADMIN-ELECTION]	551[ECW]	4.00 ✓	0.00	4.00
SE [Sewer]	305[SADW]	1.00 ✓	0.00	1.00
WA [Water]	605[WADW]	1.00 ✓	0.00	1.00
AD001 [PHELAN, LORI L] Total:		72.50	0.00	72.50 ✓
Employee: AD004 [CUSHMAN, SHYANNE]				
DC [Deputy Clerk]	511[CW]	57.00 ✓	0.00	57.00
DC [Deputy Clerk]	514[CV]	4.00 ✓	0.00	4.00
SE [Sewer]	305[SADW]	5.00 ✓	0.00	5.00
WA [Water]	605[WADW]	6.00 ✓	0.00	6.00
AD004 [CUSHMAN, SHYANNE] Total:		72.00	0.00	72.00 ✓
Employee: PW003 [JOHNSON, HARRY]				
FM [FACILITES MAINTENANCE]	611[FMW]	3.50 ✓	0.00	3.50
PA [Parks]	101[PAW]	14.50 ✓	0.00	14.50
ST [Streets]	401[STW]	23.75 ✓	0.00	23.75
PW003 [JOHNSON, HARRY] Total:		41.75	0.00	41.75 ✓
Employee: SP003 [LOSBY, BRADEN]				
PA [Parks]	101[PAW]	1.75 ✓	0.00	1.75
SE [Sewer]	301[SEW]	42.75 ✓	5.00 ✓	47.75
ST [Streets]	401[STW]	18.00 ✓	2.75 ✓	20.75
WA [Water]	601[WAW]	17.50 ✓	4.00 ✓	21.50
SP003 [LOSBY, BRADEN] Total:		80.00	11.75	91.75 ✓
Grand Totals:		266.25	11.75	278.00

END OF REPORT

Time Distribution Report.LC - LPHELAN-01/25/2024

Employee Timecard - LPHELAN-07/27/2015

Report Date: 08/05/2024

07/29/2024 - 08/04/2024 [7 days]

Report Time: 8:28:46 AM

Item 5.

AD001 [PHELAN, LORI L]

Employee ID	AD001	DEPT(G2)	AD	Pay Policy	500
Pay Type	3	Last Name	PHELAN	First Name	LORI L

Time Card

Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
07/29/2024 Mon	501 [TRW]	07:56AM	12:03PM	4.0000000		8.00
	501 [TRW]	12:29PM	04:33PM	4.0000000		
07/30/2024 Tue	501 [TRW]	08:05AM	12:47PM	4.7500000		7.75
	501 [TRW]	01:25PM	04:30PM	3.0000000		
07/31/2024 Wed	501 [TRW]	07:58AM	09:10AM	1.2500000		6.75
	501 [TRW]	11:19AM	04:44PM	5.5000000		
08/01/2024 Thu	501 [TRW]	07:59AM	01:25PM	5.5000000		9.50
	501 [TRW]	02:00PM	05:54PM	4.0000000		
08/02/2024 Fri	501 [TRW]	07:59AM	12:15PM	4.2500000		4.25

Summary - AD001 [PHELAN, LORI L]

Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									69.00
3 [SICK]					13.00	4.00			17.00
6 [FH]									8.00
501 [TRW]	1[UNUSED]	36.25		36.25					
TOTALS		36.25		36.25	13.00	4.00			94.00

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

x Lori L. Phelan

Employee Signature

x _____

Supervisor Signature

Lori Phelan

Time Distribution Work Log Week of July 29-August 2, 2024

Monday

- TID Loan info/Ehlers/FSB/Auditor
- Adj JE
 - Record 2023 taxes due 2024
 - TID entries
- Emails
- Search/order printer ink

Tuesday

- Update/verify utility rates (2 hrs)
- Email paystubs
- Prepare/send Special Assessment letters
- Budget Status prepared and sent to Ehlers
- Draft agendas
 - BOT
 - Plan Comm
- Send agendas to MC for review/approval

Wednesday

- Agenda additions
- Add form to website
- Allocating timesheets
- Municode-meeting templates
- Credit card reconciliation
 - Schedule online payment
- Begin GF bank reconciliation
 - Mark transactions
- Meet w/Jotform

Thursday

- Agendas
 - Amend FC
 - Update draft BOT
- Emails
- Bank reconciliations
- PWS&H Committee Meeting

Friday

- Tri-State Windows
- PWS&H Draft Minutes
- Enter checks
- BOT meeting agenda
 - Finish
 - Publish and Post
- Sick Time accrual in WH

Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 07/29/2024

07/22/2024 - 07/28/2024 [7 days]

Report Time: 9:24:26 AM

AD001 [PHELAN, LORI L]			
Employee ID	AD001	DEPT(G2)	AD
Pay Type	3	Last Name	PHELAN
Pay Policy	500	First Name	LORI L

Time Card						
Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
07/22/2024 Mon	501 [TRW]	07:58AM	01:00PM	5.0000000		8.00
	501 [TRW]	01:27PM	04:29PM	3.0000000		
07/23/2024 Tue	501 [TRW]	08:00AM	01:00PM*	5.0000000		8.00
	501 [TRW]	01:30PM*	04:30PM*	3.0000000		
07/24/2024 Wed	504 [TRV]			4.0000000		8.25
	501 [TRW]	08:00AM	12:17PM	4.2500000		
07/25/2024 Thu	504 [TRV]			8.0000000		8.00
07/26/2024 Fri	504 [TRV]			3.0000000		4.00
	501 [TRW]	11:56AM	12:57PM	1.0000000		

Summary - AD001 [PHELAN, LORI L]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]					84.00		15.00		69.00
3 [SICK]									13.00
6 [FH]									8.00
501 [TRW]	1[UNUSED]	21.25		21.25					
504 [TRV]	1[UNUSED]	15.00		15.00					
TOTALS		36.25		36.25	84.00		15.00		90.00

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

x Lori L. Phelan

Employee Signature

x _____

Supervisor Signature

Lori Phelan

Time Distribution Work Log Week of July 22-26, 2024

Monday

- Review/Print/distribute timesheets
- Complete Reclassifying Audit JE's
- Update Comm Ctr rental forms/fees
- ✓ ● Prepare PWS&H Comm Meeting Agenda
- Timesheet allocations
- FOIA emails/clerk list/County

Tuesday

- FOIA emails
- Bank deposit
- ✓ ● Enter invoices & CC receipts
- Meet w/Errin-Connect Comm
- Timesheet allocations
- Election cartridges pick up @ County
- Process payroll

Wednesday

- Emails
- Finish Payroll
 - Post in WH
 - ✓ ○ Submit/pay 941& W6
 - Process/pay WRS
- Election (2 hrs)
 - Staffing
 - ICE Pre-lat
- Vacation 4 hrs

Thursday

- ✓ ● Vacation 8 hrs

Friday

- ✓ ● Election Training (1 hr)
- Vacation 3 hrs

Employee Timecard - LPHELAN-07/27/2015

Report Date: 07/29/2024

07/22/2024 - 07/28/2024 [7 days]

Report Time: 9:24:27 AM

Item 5.

AD004 [CUSHMAN, SHYANNE]

Employee ID	AD004	DEPT(G2)	DC	Pay Policy	550
Pay Type	3	Last Name	CUSHMAN	First Name	SHYANNE

Time Card

Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
07/22/2024 Mon	511 [CW]	08:01AM	12:12PM	4.2500000		8.00
	511 [CW]	12:42PM	04:30PM	3.7500000		
07/23/2024 Tue	511 [CW]	07:58AM	12:30PM	4.5000000		8.00
	511 [CW]	01:01PM	04:30PM	3.5000000		
07/24/2024 Wed	511 [CW]	07:58AM	11:43AM	3.7500000		8.00
	511 [CW]	12:13PM	04:30PM	4.2500000		
07/25/2024 Thu	511 [CW]	07:59AM	01:41PM	5.7500000		8.00
	511 [CW]	02:11PM	04:31PM	2.2500000		
07/26/2024 Fri	511 [CW]	07:56AM	11:58AM	4.0000000		4.00

Summary - AD004 [CUSHMAN, SHYANNE]

Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									92.00
3 [SICK]									28.00
6 [FH]									8.00
511 [CW]	1[UNUSED]	36.00		36.00					
TOTALS		36.00		36.00					128.00

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X Shyanne Cushman
Employee Signature

X _____
Supervisor Signature

Time Distribution 7/22/24-7/26/24

Monday

- Utility Payments (1.5 hours)
- Social Posting
- Veterans Memorial
- Catching up from being gone
- Cyber Security Grant Webinar
- Library Book Donations
- Car Show
- Vent Fan for Concession Stand
- Community Building Rentals/Park Rentals

Tuesday

- Utility Payments/Late Fees (1hour)
- Veterans Memorial
- Car Show
- Connect Communities Meeting
- Social Posting
- Library Carpet Sign
- Dog Licensing

Wednesday

- Utility Payments (30 min)
- Water - DNR Letter (45 min)
- Social Posting
- Veterans Memorial
- Car Show

Thursday

- Library Carpet Project
- Utility Payments (10 min)
- Veterans Memorial
- Car Show

Friday

- Social Posting
- Veterans Memorial
-

Employee Timecard - LPHELAN-07/27/2015

Report Date: 08/05/2024

07/29/2024 - 08/04/2024 [7 days]

Report Time: 8:28:46 AM

Item 5.

AD004 [CUSHMAN, SHYANNE]

Employee ID	AD004	DEPT(G2)	DC	Pay Policy	550
Pay Type	3	Last Name	CUSHMAN	First Name	SHYANNE

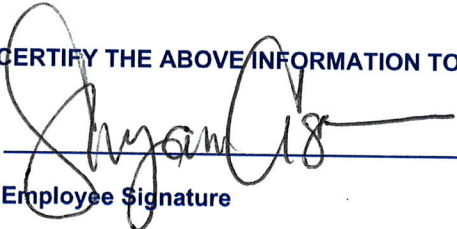
Time Card

Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
07/29/2024 Mon	511 [CW]	07:57AM	12:57PM	5.0000000		8.00
	511 [CW]	01:27PM	04:30PM	3.0000000		
07/30/2024 Tue	511 [CW]	07:59AM	12:07PM	4.0000000		8.75
	511 [CW]	12:37PM	05:17PM	4.7500000		
07/31/2024 Wed	511 [CW]	07:57AM	01:12PM	5.2500000		8.00
	511 [CW]	01:43PM	04:30PM	2.7500000		
08/01/2024 Thu	511 [CW]	07:57AM	03:15PM	7.2500000		7.25
08/02/2024 Fri	514 [CV]			4.0000000		4.00

Summary - AD004 [CUSHMAN, SHYANNE]

Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]					92.00		4.00		88.00
3 [SICK]					28.00	4.00			32.00
6 [FH]									8.00
511 [CW]	1[UNUSED]	32.00		32.00					
514 [CV]	1[UNUSED]	4.00		4.00					
TOTALS		36.00		36.00	120.00	4.00	4.00		128.00

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X 
Employee Signature

X _____
Supervisor Signature

Time Distribution 7/29/24 - 8/2/24

Monday

- Utility Payments/Billing (4 hours)
- Water - DNR Letter (15 min)
- ✓ • Veterans Memorial
- Social Posting
- Dog License
- Cyber Security Grant

Tuesday

- Utility Payments (15 min)
- Veterans Memorial
- ✓ • Car Show
- Bruce Company Meeting (3 hours)
- Social Posting

Wednesday

- Street Permit
- Utility Billing (1.5 hours)
- ✓ • Veterans Memorial
- Social Posting
- Veterans Memorial Donation Cans

Thursday

- Utility Payments/Direct Payments/reconnection fee/bill reversal/Move-in/Move out (1.5 hours)
- ✓ • Veterans Memorial
- Home Talent Game
- Social Posting

Friday Vacation

PW003 [JOHNSON, HARRY]

Employee ID	PW003	DEPT(G2)	FM	Pay Policy	401
Pay Type	1	Last Name	JOHNSON	First Name	HARRY

Time Card

Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
07/22/2024 Mon	401 [STW]	08:11AM	12:42PM	4.5000000		4.50
07/23/2024 Tue	401 [STW]	08:05AM	12:56PM	5.0000000		5.00
07/24/2024 Wed	401 [STW]	08:06AM	12:37PM	4.5000000		4.50
07/25/2024 Thu	401 [STW]	08:06AM	12:48PM	4.7500000		4.75
07/26/2024 Fri	401 [STW]	08:10AM	12:54PM	4.7500000		4.75

Summary - PW003 [JOHNSON, HARRY]

Paycode	N/A	Reg Hrs	OT1 - OT2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
401 [STW]	1[UNUSED]	23.50		23.50					
TOTALS		23.50		23.50					

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

x *Harry Johnson*

Employee Signature

x _____

Supervisor Signature

Mon 7/22 Worked on New Holland tractor, Mowed green shed, cardinal way fence, east of RCC, stocked bathrooms

Tues 7/23 Worked on New Holland, Mowed behind RCC, volleyball area, dog park & Village shop

Wed 7/24 Mowed by Bruce bases, Mowed across from church part of park, along HHH

Thurs 7/25 Dragged Home talent field, Mowed both ball parks & part of park & play grounds

Fri 7/26 Put up back rack & cleared drain in adder room Mowed across from Bedger Mart, Park parking lot, outside of Ball fields, Dragged Home talent field

Report Date: 08/05/2024

07/29/2024 - 08/04/2024 [7 days]

Report Time: 8:28:46 AM

PW003 [JOHNSON, HARRY]			
Employee ID	PW003	DEPT(G2)	FM
Pay Type	1	Last Name	JOHNSON
		Pay Policy	401
		First Name	HARRY

Time Card						
Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
07/30/2024 Tue	401 [STW]	08:04AM	12:16PM	4.2500000		4.25
07/31/2024 Wed	401 [STW]	08:05AM	12:49PM	4.7500000		4.75
08/01/2024 Thu	401 [STW]	08:07AM	01:02PM	5.0000000		5.00
08/02/2024 Fri	401 [STW]	08:07AM	12:18PM	4.2500000		4.25

Summary - PW003 [JOHNSON, HARRY]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
401 [STW]	1[UNUSED]	18.25		18.25					
TOTALS		18.25		18.25					

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

x *Harry Johnson*
Employee Signature

x _____
Supervisor Signature

30 Tues Mowed Village green, Volley Ball area, part of Park, West end of Village, Well #1

Wed 7/31 Emptied garbage at Park, Mowed along HHH Ficus tation, green shed, cardinal wax pond

Thurs 8/1 chck vacuum cleaner belt, Mowed RCC lawn part of Park, across from church

Fri 8/2 Mowed across from Budget Mart & Lot to it corner of 18/157 & HHH, Park parking area, playground outside of bag park fence

Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 07/29/2024

07/22/2024 - 07/28/2024 [7 days]

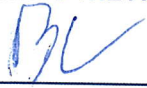
Report Time: 9:24:27 AM

SP003 [LOSBY, BRADEN]			
Employee ID	SP003	DEPT(G2)	ST
Pay Type	3	Last Name	LOSBY
Pay Policy	400	First Name	BRADEN

Time Card						
Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
07/22/2024 Mon	401 [STW]	06:56AM	11:57AM	5.0000000		8.00
	401 [STW]	12:36PM	03:33PM	3.0000000		
07/23/2024 Tue	401 [STW]	06:55AM	12:11PM	5.2500000		7.75
	401 [STW]	12:42PM	03:17PM	2.5000000		
07/24/2024 Wed	401 [STW]	06:57AM	11:23AM	4.5000000		8.25
	401 [STW]	11:59AM	03:40PM	3.7500000		
07/25/2024 Thu	401 [STW]	06:55AM	03:44PM	8.7500000		8.75
07/26/2024 Fri	401 [STW]	06:55AM	03:03PM	7.2500000	0.7500000	8.00
07/27/2024 Sat	301 [SEW]	11:56AM	01:56PM*		2.0000000	2.00
07/28/2024 Sun	601 [WAW]	09:50AM	11:50AM*		2.0000000	2.00

Summary - SP003 [LOSBY, BRADEN]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									46.25
3 [SICK]									33.75
6 [FH]									8.00
7 [BREV]									
301 [SEW]	1[UNUSED]		2.00	2.00					
401 [STW]	1[UNUSED]	40.00	0.75	40.75					
601 [WAW]	1[UNUSED]		2.00	2.00					
TOTALS		40.00	4.75	44.75					88.00

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X 

Employee Signature

X _____

Supervisor Signature

Weekly Work Log July 22 – July 28 2024 **Braden Losby****Monday July 22 2024:**

Daily rounds. – 2 hours – Water/Sewer

✓ Cleaning skimmers and screen. – 2 hours

Pumping sludge. – 2 hours

Spraying weeds at wwtp. – 2 hours

Tuesday July 23 2024:

Daily rounds. – 2 hours – Water/Sewer

✓ Meeting with mhtc and Dennis to get fiber in shop and get new laptop set up. – 3 hours

Meeting with floor coating company for concession stand floor. – 1 hour

Working on new holland tractor for cooling issue. – 2 hours

Wednesday July 24 2024:

Daily rounds. – 2 hours – Water/Sewer

✓ Looking into hole on main street. – 1 hour

Meter reads. – 3 hours

Working on sump pump at school. – 2 hours

Thursday July 25 2024:

Daily rounds. – 2 hours

✓ Working on Lead Service Inventory. – 3 hours

Meeting with tree company about trees on cardinal way. – 1.75 hours

Cleaning screen and skimmers. – 2 hours

Friday July 26 2024:

Daily rounds. – 2 hours

✓ Picking up breaker from rock corey and filling in hole on main st. – 2 hours

Cleaning both clarifiers. – 4 hours

Saturday July 27 2024:

✓ Weekend rounds. – 2 hours

Sunday July 28 2024:

✓ Weekend rounds. – 2 hours

Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 08/05/2024

07/29/2024 - 08/04/2024 [7 days]

Report Time: 8:28:46 AM

SP003 [LOSBY, BRADEN]			
Employee ID	SP003	DEPT(G2)	ST
Pay Type	3	Last Name	LOSBY
Pay Policy	400	First Name	BRADEN

Time Card						
Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
07/29/2024 Mon	401 [STW]	06:55AM	12:06PM	5.0000000		8.00
	401 [STW]	12:32PM	03:31PM	3.0000000		
07/30/2024 Tue	401 [STW]	06:56AM	11:46AM	4.7500000		8.00
	401 [STW]	12:26PM	03:40PM	3.2500000		
07/31/2024 Wed	401 [STW]	06:57AM	11:56AM	5.0000000		8.00
	401 [STW]	12:32PM	03:29PM	3.0000000		
08/01/2024 Thu	401 [STW]	06:55AM	12:02PM	5.0000000		8.00
	401 [STW]	12:36PM	03:29PM	3.0000000		
08/02/2024 Fri	401 [STW]	06:56AM	03:15PM*	8.0000000	0.2500000	8.25
08/03/2024 Sat	301 [SEW]	10:11AM	12:11PM*		2.0000000	2.00
08/04/2024 Sun	601 [WAW]	08:18AM	10:18AM*		2.0000000	4.75
	401 [STW]	07:14PM*	10:04PM*		2.7500000	

Summary - SP003 [LOSBY, BRADEN]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									46.25
3 [SICK]					33.75	4.00			37.75
6 [FH]									8.00
7 [BREV]									
301 [SEW]	1[UNUSED]		2.00	2.00					
401 [STW]	1[UNUSED]	40.00	3.00	43.00					
601 [WAW]	1[UNUSED]		2.00	2.00					
TOTALS		40.00	7.00	47.00	33.75	4.00			92.00

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X *BL*

Employee Signature

X _____

Supervisor Signature

Weekly Work Log July 29 – Aug 4 2024 **Braden Losby**

Monday July 29 2024:

- ✓ Daily rounds. – 2 hours – Water/Sewer
- ✓ Cleaning screen and skimmers. – 2 hours
- ✓ Pumping sludge and dumping digesters. – 2 hours
- ✓ Getting quotes for board meeting. – 2 hours

Tuesday July 30 2024:

- Daily rounds. – 2 hours – Water/Sewer
- ✓ Moving dumpster at the wwtp and pushing brush. – 2 hours
- ✓ Getting new fan to the concession stand. – 1 hour
- Repairing fridge at the community center. – 2 hours
- Getting paperwork ready for morning reports. – 1 hour

Wednesday July 31 2024:

- Daily rounds. – 2 hours – Water/Sewer
- ✓ Fixing chlorine leak at well 2. – 2 hours
- Cleaning skimmers and screen. – 2 hours
- Working on issue with alum pumps at wwtp. – 2 hours

Thursday Aug 1 2024:

- Daily rounds. – 2 hours
- ✓ Cleaning both clarifiers. – 4 hours
- Water reconnect. – 1 hour
- Blocking road off with tree on fire from power lines until Aliant energy could arrive. – 1 hour

Friday Aug 2 2024:

- Daily rounds. – 2 hours
- ✓ Working on reports. – 3 hours
- Meeting with Dave Bekkem and going over wwtp. – 3 hours

Saturday Aug 3 2024:

- ✓ Weekend rounds. – 2 hours

Sunday Aug 4 2024:

✓ Weekend rounds. – 2 hours

Meeting with new internet company so they can perform their survey at water tower. – 3 hours

VILLAGE OF RIDGEWAY
 Report Date: 08/22/2024
 Report Time: 1:29:21 PM

Summary Report.TA - LPHELAN-09/01/2016

Primary Sort By: LOC(G1);DEPT(G2);Employee
 08/05/2024 - 08/18/2024 [14 days]

Employee	Police Wages	Reg Hours	Police (off Site Punch) Reg Hours	Adjust Hours	Holidays Hours	Police Float Ho Hours	Vacation Hours	Police Sick Hours	Police Grant Reg Hours	Total Hrs
LOC: 1 [Village of Ridgeway]										
DEPT: PD [Police]										
GORHAM, MICHAEL [PD011]		4.00	65.50	-1.50		8.00		4.00	15.00	95.00
PD [Police] Total:		4.00	65.50	-1.50	0.00	8.00	0.00	4.00	15.00	95.00
Head Count:										1
1 [Village of Ridgeway] Total:		4.00	65.50	-1.50	0.00	8.00	0.00	4.00	15.00	95.00
Head Count:										1
Grand Total:		4.00	65.50	-1.50	0.00	8.00 ✓	0.00	4.00 ✓	15.00	95.00 ✓
Head Count:										1

END OF REPORT

Summary Report.TA - LPHELAN-09/01/2016

Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 08/19/2024

08/12/2024 - 08/18/2024 [7 days]

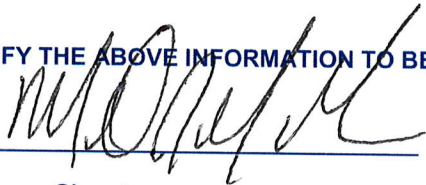
Report Time: 8:12:25 AM

PD011 [GORHAM, MICHAEL]					
Employee ID	PD011	DEPT(G2)	PD	Pay Policy	203
Pay Type	1	Last Name	GORHAM	First Name	MICHAEL

Time Card						
Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
08/12/2024 Mon	205 [POP]	11:00AM*	01:00PM*	2.0000000		11.00
	205 [POP]	04:00PM*	01:00AM*	9.0000000		
08/13/2024 Tue	205 [POP]	06:00PM*	12:00AM*	6.0000000		6.00
08/14/2024 Wed	206 [POG]	02:00PM*	08:00PM*	6.0000000		11.00
	205 [POP]	08:00PM*	01:00AM*	5.0000000		
08/15/2024 Thu	205 [POP]	02:30PM*	12:00AM*	9.5000000		9.50
08/18/2024 Sun	205 [POP]	08:00PM*	02:00AM*	6.0000000		4.50
	208 [PADJ]			-1.5000000		

Summary - PD011 [GORHAM, MICHAEL]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									57.25
3 [SICK]									148.00
6 [FH]									
205 [POP]	1[UNUSED]	37.50		37.50					
206 [POG]	1[UNUSED]	6.00		6.00					
208 [PADJ]	1[UNUSED]	-1.50		-1.50					
TOTALS		42.00		42.00					205.25

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X 
Employee Signature

X _____
Supervisor Signature

8-14-2024 - Grant, 2:00-8:00 p.m to Hours

Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 08/13/2024

08/05/2024 - 08/11/2024 [7 days]

Report Time: 9:08:00 AM

PD011 [GORHAM, MICHAEL]					
Employee ID	PD011	DEPT(G2)	PD	Pay Policy	203
Pay Type	1	Last Name	GORHAM	First Name	MICHAEL

Time Card						
Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
08/05/2024 Mon	203 [POS]			4.0000000		
	201 [POW]	09:00PM*	01:00AM*	4.0000000		8.00
08/06/2024 Tue	205 [POP]	02:00PM*	11:30PM*	9.5000000		9.50
08/07/2024 Wed	205 [POP]	12:30PM*	02:00PM*	1.5000000		
	206 [POG]	02:00PM*	07:00PM*	5.0000000		
	205 [POP]	07:00PM*	10:00PM*	3.0000000		9.50
08/08/2024 Thu	207 [POFH]			8.0000000		
	205 [POP]	01:00PM*	03:00PM*	2.0000000		10.00
08/09/2024 Fri	205 [POP]	04:00PM*	06:00PM*	2.0000000		
	206 [POG]	06:00PM*	10:00PM*	4.0000000		
	205 [POP]	10:01PM*	02:01AM*	4.0000000		10.00
08/10/2024 Sat	205 [POP]	08:00PM*	02:00AM*	6.0000000		6.00

Summary - PD011 [GORHAM, MICHAEL]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									57.25
3 [SICK]					152.00		4.00		148.00
6 [FH]					8.00		8.00		
201 [POW]	1[UNUSED]	4.00		4.00					
203 [POS]	1[UNUSED]	4.00		4.00					
205 [POP]	1[UNUSED]	28.00		28.00					
206 [POG]	1[UNUSED]	9.00		9.00					
207 [POFH]	1[UNUSED]	8.00		8.00					
TOTALS		53.00		53.00	160.00		12.00		205.25

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X *Michael Gorham*
Employee Signature

X _____
Supervisor Signature

8-7-2024 - Grant - 2:00pm to 7:00pm
8-9-2024 Grant 6:00 to 10:00pm

5 Hours
4 Hours

VILLAGE OF RIDGEWAY
 Report Date: 08/22/2024
 Report Time: 3:19:18 PM

Time Distribution Report.LC - LPHELAN-01/25/2024

Primary Sort By: Employee;DEPT(G2)
 08/05/2024 - 08/18/2024 [14 days]

DEPT (G2)	Paycode	Reg. Hrs	OT-1	Total Hrs
Employee: AD001 [PHELAN, LORI L]				
AD [General Admin]	501[TRW]	30.75	0.00	30.75
AD [General Admin]	511[CW]	24.00	0.00	24.00
EL [ADMIN-ELECTION]	551[ECW]	18.25	0.00	18.25
WA [Water]	605[WADW]	2.50	0.00	2.50
AD001 [PHELAN, LORI L] Total:		75.50	0.00	75.50
Employee: AD004 [CUSHMAN, SHYANNE]				
DC [Deputy Clerk]	511[CW]	58.50	0.00	58.50
DC [Deputy Clerk]	513[CS]	8.00	0.00	8.00
SE [Sewer]	305[SADW]	2.50	0.00	2.50
WA [Water]	605[WADW]	3.00	0.00	3.00
AD004 [CUSHMAN, SHYANNE] Total:		72.00	0.00	72.00
Employee: PW003 [JOHNSON, HARRY]				
FM [FACILITES MAINTENANCE]	611[FMW]	5.75	0.00	5.75
PA [Parks]	101[PAW]	17.00	0.00	17.00
ST [Streets]	401[STW]	16.75	0.00	16.75
PW003 [JOHNSON, HARRY] Total:		39.50	0.00	39.50
Employee: SP003 [LOSBY, BRADEN]				
FM [FACILITES MAINTENANCE]	611[FMW]	2.75	0.00	2.75
SE [Sewer]	301[SEW]	36.75	7.50	44.25
ST [Streets]	401[STW]	19.50	0.50	20.00
WA [Water]	601[WAW]	21.00	4.75	25.75
SP003 [LOSBY, BRADEN] Total:		80.00	12.75	92.75
Grand Totals:		267.00	12.75	279.75

END OF REPORT

Time Distribution Report.LC - LPHELAN-01/25/2024

Employee Timecard - LPHELAN-07/27/2015

Item 5. ✓

Report Date: 08/13/2024

08/05/2024 - 08/11/2024 [7 days]

Report Time: 9:08:00 AM

AD001 [PHELAN, LORI L]			
Employee ID	AD001	DEPT(G2)	AD
Pay Type	3	Last Name	PHELAN
		Pay Policy	500
		First Name	LORI L

Time Card						
Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
08/05/2024 Mon	501 [TRW]	07:58AM	12:36PM	4.5000000		8.00
	501 [TRW]	01:05PM	04:32PM	3.5000000		
08/06/2024 Tue	501 [TRW]	08:04AM	01:31PM	5.5000000		13.50
	501 [TRW]	02:32PM	10:23PM	8.0000000		
08/07/2024 Wed	501 [TRW]	08:05AM	12:18PM	4.2500000		9.75
	501 [TRW]	01:06PM	04:32PM	3.5000000		
08/08/2024 Thu	511 [CW]	06:05PM*	07:54PM*	2.0000000		6.75
	501 [TRW]	08:13AM	01:25PM	5.2500000		
	501 [TRW]	04:09PM	05:48PM	1.5000000		

Summary - AD001 [PHELAN, LORI L]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									69.00
3 [SICK]									17.00
6 [FH]									8.00
501 [TRW]	1[UNUSED]	36.00		36.00					
511 [CW]	1[UNUSED]	2.00		2.00					
TOTALS		38.00		38.00					94.00

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

x Lori L. Phelan

Employee Signature

x _____

Supervisor Signature

Lori Phelan

Time Distribution Work Log Week of August 5-9, 2024

Monday

- Operator License
- Work with SC/BL for lead survey (30 Min)
- ✓ - Emails
- Amend BOT Agenda
- Auditor correct adjusting JE's
 - Bank transfer
- Complete Bank Reconciliations

Tuesday

- Draft BOT Meeting Minutes
- WEDC Grant communications
 - Andy Phelan
 - Dana and Ela
- ✓ - Invoice entry
- Checks for BOT approval
 - Print
 - Prepare for mailing
- Finance Committee Meeting
- Board Meeting

Wednesday

- Ehlers Budget work/Financial Planning Communication
- 2023 Audit - Board concerns
- Post approved minutes
- ✓ - Prepare agenda for FC Mtg
- Research new water service fees (water 1 hr)
- Draft meeting minutes
 - Finance Committee
 - BOT
- Plan Commission Meeting

Thursday

- Reports to Ehlers
- ✓ - Show Shy bank deposit process
- Attorney communication
- Review and allocate timesheets
- Calculate and process payroll
- Public Test-1.5 hrs

Friday

- Day off

Employee Timecard - LPHELAN-07/27/2015

Report Date: 08/19/2024

08/12/2024 - 08/18/2024 [7 days]

Report Time: 8:12:25 AM

Item 5.

AD001 [PHELAN, LORI L]

Employee ID	AD001	DEPT(G2)	AD	Pay Policy	500
Pay Type	3	Last Name	PHELAN	First Name	LORI L

Time Card

Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
08/12/2024 Mon	501 [TRW]	08:05AM	01:56PM	6.0000000		8.00
	501 [TRW]	02:35PM	04:34PM	2.0000000		
08/13/2024 Tue	501 [TRW]	06:25AM	02:55PM	8.5000000		15.00
	501 [TRW]	03:44PM	10:08PM	6.5000000		
08/14/2024 Wed	501 [TRW]	08:13AM	02:33PM	6.2500000		6.25
08/15/2024 Thu	501 [TRW]	08:00AM	01:29PM	5.5000000		8.25
	501 [TRW]	01:55PM	04:39PM	2.7500000		

Summary - AD001 [PHELAN, LORI L]

Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									69.00
3 [SICK]									17.00
6 [FH]									8.00
501 [TRW]	1[UNUSED]	37.50		37.50					
TOTALS		37.50		37.50					94.00

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

x Lori L. Phelan

Employee Signature

x _____

Supervisor Signature

Lori Phelan

Time Distribution Work Log Week of August 12-16, 2024

Monday

- Emails
- Discussion auditor-water fees (30 Min)
- Election
 - Voter registration
 - To county - Poll Books
 - Set up room for election
- Utility receipts (30 min)
- Lead survey - water (30 min)
- Submit and pay 941

Tuesday

- Election
- Bank deposit
- Draft/post minutes
 - Finance Committee
 - BOT
 - Plan Commission
- To county for more ballots

Wednesday

- Prepare Official Election Results/post
- Deliver election material to County Clerk
- EE Reviews scheduled
- Out early

Thursday

- Emails
- ACH Utility
 - Files to FSB
 - Process/post in WH
- Civic Plus Codification webinar
- Police Grant reimbursement
- Bank Deposit
- Township Letter-Fireworks Donation

Friday

- Day off

Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 08/13/2024

08/05/2024 - 08/11/2024 [7 days]

Report Time: 9:08:00 AM

AD004 [CUSHMAN, SHYANNE]					
Employee ID	AD004	DEPT(G2)	DC	Pay Policy	550
Pay Type	3	Last Name	CUSHMAN	First Name	SHYANNE

Time Card						
Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
08/05/2024 Mon	511 [CW]	07:57AM	01:21PM	5.2500000		8.00
	511 [CW]	01:52PM	04:30PM	2.7500000		
08/06/2024 Tue	511 [CW]	07:58AM	12:08PM	4.2500000		11.00
	511 [CW]	12:38PM	04:30PM	3.7500000		
	511 [CW]	06:48PM	09:42PM	3.0000000		
08/07/2024 Wed	511 [CW]	07:58AM	01:00PM	5.0000000		5.00
08/08/2024 Thu	511 [CW]	07:59AM	12:28PM	4.5000000		8.00
	511 [CW]	01:00PM	04:32PM	3.5000000		
08/09/2024 Fri	511 [CW]	07:57AM	12:01PM	4.0000000		4.00

Summary - AD004 [CUSHMAN, SHYANNE]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									88.00
3 [SICK]									32.00
6 [FH]									8.00
511 [CW]	1[UNUSED]	36.00		36.00					
TOTALS		36.00		36.00					128.00

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X Shyanne Cushman
Employee Signature

X _____
Supervisor Signature

Time Distribution August 5-9

Monday

- Utility Payments (1 hour)
- Water - DNR Letter (15 min)
- Veterans Memorial
- Social Posting
- Dog License
- Cyber Security Grant

Tuesday

- Utility Payments (15 min)
- Veterans Memorial
- Car Show
- Social Posting
- Board Meeting

Wednesday

- Street Permit
- Utility Billing (1.5 hours)
- Veterans Memorial
- Social Posting
- Veterans Cruise In

Thursday

- Utility Payments (1 hour)
- Veterans Memorial
- Home Talent Game
- Social Posting

Friday

- Utility Payments (15 min)
- Veterans Memorial
- Home Talent Game
- Veterans Cruise In
- Social Posting

Employee Timecard - LPHELAN-07/27/2015

Report Date: 08/19/2024

08/12/2024 - 08/18/2024 [7 days]

Report Time: 8:12:25 AM

Item 5.

AD004 [CUSHMAN, SHYANNE]

Employee ID	AD004	DEPT(G2)	DC	Pay Policy	550
Pay Type	3	Last Name	CUSHMAN	First Name	SHYANNE

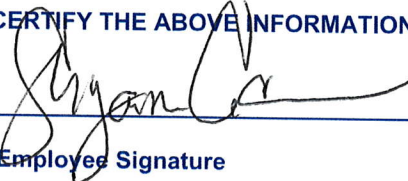
Time Card

Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
08/12/2024 Mon	513 [CS]			8.0000000		8.00
08/13/2024 Tue	511 [CW]	01:23PM	10:06PM	8.5000000		8.50
08/14/2024 Wed	511 [CW]	07:57AM	12:11PM	4.2500000		
	511 [CW]	12:43PM	04:45PM	4.0000000		8.25
08/15/2024 Thu	511 [CW]	07:58AM	03:18PM	7.2500000		7.25
08/16/2024 Fri	511 [CW]	07:58AM	12:00PM	4.0000000		4.00

Summary - AD004 [CUSHMAN, SHYANNE]

Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									88.00
3 [SICK]					32.00		8.00		24.00
6 [FH]									8.00
511 [CW]	1[UNUSED]	28.00		28.00					
513 [CS]	1[UNUSED]	8.00		8.00					
TOTALS		36.00		36.00	32.00		8.00		120.00

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X 
Employee Signature

X _____
Supervisor Signature

Shyanne Time Distribution August 12-16

✓ Monday (Out Sick)

✓ Tuesday (Election)

Wednesday

- Utility Payments (30 min)
- Wastewater Form (15 min)
- Veterans Memorial
- ✓ • Cruise In
- Battle of the Bats
- Social Posting
- Dog Licenses

Thursday

- Utility Payments (15 min)
- ✓ • Cruise In
- Veterans Memorial
-
-

Friday

- Veterans Memorial
- ✓ • Utility Payments (15 min)
- Wastewater Form (15 min)
- Social Posting

PW003 [JOHNSON, HARRY]

Employee ID	PW003	DEPT(G2)	FM	Pay Policy	401
Pay Type	1	Last Name	JOHNSON	First Name	HARRY

Time Card

Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
08/05/2024 Mon	401 [STW]	08:10AM	12:49PM	4.5000000		4.50
08/06/2024 Tue	401 [STW]	08:12AM	12:00PM	3.7500000		3.75
08/07/2024 Wed	401 [STW]	08:06AM	12:37PM	4.5000000		4.50
08/08/2024 Thu	401 [STW]	08:04AM	12:17PM	4.2500000		4.25
08/09/2024 Fri	401 [STW]	08:09AM	12:04PM	3.7500000		3.75

Summary - PW003 [JOHNSON, HARRY]

Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
401 [STW]	1[UNUSED]	20.75		20.75					
TOTALS		20.75		20.75					

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

x Harry Johnson
Employee Signature

x _____
Supervisor Signature

Mon 8/5 Picked up brush, mowed bag park, both ball fields
 Mowed Village chapel lawn
 Tues 8/6 put up bulletin board in library, cleaned bathroom
 emptied garbage
 Wed 8/7 checked and cleaned lawn mower, mowed Depot,
 volleyball area, part of park, across from lumber yard,
 well #1, Ace lawn
 Thurs 8/8 mowed along HHH, fire station, playground,
 changed towels in bath room
 Fri 8/9 Emptied garbage at park, checked drain pipe at
 99 Main Street, mowed park

Report Date: 08/19/2024

08/12/2024 - 08/18/2024 [7 days]

Report Time: 8:12:25 AM

PW003 [JOHNSON, HARRY]

Employee ID	PW003	DEPT(G2)	FM	Pay Policy	401
Pay Type	1	Last Name	JOHNSON	First Name	HARRY

Time Card

Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
08/12/2024 Mon	401 [STW]	08:05AM	01:11PM	5.2500000		5.25
08/14/2024 Wed	401 [STW]	08:04AM	12:39PM	4.7500000		4.75
08/15/2024 Thu	401 [STW]	08:02AM	12:20PM	4.2500000		4.25
08/16/2024 Fri	401 [STW]	08:06AM	12:30PM	4.5000000		4.50

Summary - PW003 [JOHNSON, HARRY]

Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
401 [STW]	1[UNUSED]	18.75		18.75					
TOTALS		18.75		18.75					

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

x Harry Johnson

Employee Signature

x _____

Supervisor Signature

Mon 8/12 Filled holes in road on Stone Lane, Mowed Home Talent field, Duged bath ballfield, Mowed park parking area

Wed 8/14 Mowed small ballfield, across from and next to Badger Mart, part of park, outside of dog park, green shed, Village shop lawn

Thurs 8/15 Took Chay truck to Farm & Fleet Services, sharpened lawn mower blades

Fri 8/16 cleaned bathrooms at RCC and emptied garbage Mowed Depot, Village green & park

Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 08/13/2024

08/05/2024 - 08/11/2024 [7 days]

Report Time: 9:08:00 AM

SP003 [LOSBY, BRADEN]			
Employee ID	SP003	DEPT(G2)	ST
Pay Type	3	Last Name	LOSBY
Pay Policy	400	First Name	BRADEN

Time Card						
Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
08/05/2024 Mon	401 [STW]	06:56AM*	11:51AM	4.7500000		7.75
	401 [STW]	12:32PM	03:34PM	3.0000000		
08/06/2024 Tue	401 [STW]	06:49AM	12:04PM	5.0000000		10.50
	401 [STW]	12:40PM	03:37PM	2.7500000		
	401 [STW]	07:07PM	09:41PM	2.7500000		
08/07/2024 Wed	401 [STW]	06:57AM	11:59AM	5.0000000		8.00
	401 [STW]	12:25PM	03:27PM	3.0000000		
08/08/2024 Thu	401 [STW]	06:55AM	12:38PM	5.7500000		8.50
	401 [STW]	01:01PM	04:00PM	2.7500000		
08/09/2024 Fri	401 [STW]	06:55AM	02:13PM	5.2500000	2.0000000	7.25
08/10/2024 Sat	301 [SEW]	11:38AM	01:38PM*		2.0000000	2.00
08/11/2024 Sun	601 [WAW]	11:16AM	01:16PM*		2.0000000	2.00

Summary - SP003 [LOSBY, BRADEN]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									46.25
3 [SICK]									37.75
6 [FH]									8.00
7 [BREV]									
301 [SEW]	1[UNUSED]		2.00	2.00					
401 [STW]	1[UNUSED]	40.00	2.00	42.00					
601 [WAW]	1[UNUSED]		2.00	2.00					
TOTALS		40.00	6.00	46.00					92.00

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

x

Employee Signature

x _____

Supervisor Signature

Weekly Work Log Aug 5 – Aug 11 2024 Braden Losby

Monday Aug 5 2024:

Daily rounds. – 2 hours – Water/Sewer

Moving dumpster at wwtp. – 1 hour

✓ Dumping digesters and cleaning skimmers and screen. – 3 hours

Inspecting lift stations. – 1 hour

EMS call. – 1 hour

Tuesday Aug 6 2024:

Daily rounds. – 2 hours – Water/Sewer

Cleaning lift stations. – 3 hours

✓ Working on lead service inventory. – 1 hour

Working on sump pump at school. – 2 hours

Board meeting. – 2.75 hours

Wednesday Aug 7 2024:

Daily rounds. – 2 hours – Water/Sewer

✓ Pushing brush. – 2 hours

Taking New holland apart. – 2 hours

Mowing at wwtp. – 2 hours

Thursday Aug 8 2024:

Daily rounds. – 2 hours

Attempting to burn brush. And filling pond. – 4 hours

✓ Picking up roadkill deer. – 1 hour

Cleaning skimmers. – 1 hour

Picking up residents trash that was missed by garbage company. – 0.5 hours

Friday Aug 9 2024:

Daily rounds. – 2 hours

✓ Swapping out propane tanks at concession stand. – 1 hour

Setting up ebay account and ordering approved parts from board meeting. – 2 hours

Scrubbing clarifiers. – 2 hours

Saturday Aug 10 2024:

✓ Weekend rounds. – 2 hours

Sunday Aug 11 2024:

✓ Weekend rounds. – 2 hours

Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 08/19/2024

08/12/2024 - 08/18/2024 [7 days]

Report Time: 8:12:25 AM

SP003 [LOSBY, BRADEN]

Employee ID	SP003	DEPT(G2)	ST	Pay Policy	400
Pay Type	3	Last Name	LOSBY	First Name	BRADEN

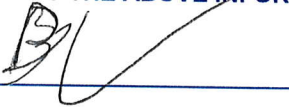
Time Card

Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
08/12/2024 Mon	401 [STW]	06:55AM	12:53PM	6.0000000		8.00
	401 [STW]	01:27PM	03:29PM	2.0000000		
08/13/2024 Tue	401 [STW]	06:55AM	12:10PM	5.2500000		8.75
	401 [STW]	12:37PM	03:29PM	2.7500000		
	401 [STW]	05:23PM	06:18PM	0.7500000		
08/14/2024 Wed	401 [STW]	06:53AM	04:19PM	9.2500000		10.50
	401 [STW]	04:46PM	05:54PM	1.2500000		
08/15/2024 Thu	401 [STW]	06:57AM	12:05PM	5.0000000		8.00
	401 [STW]	12:38PM	03:40PM	3.0000000		
08/16/2024 Fri	401 [STW]	06:55AM	02:28PM	4.7500000	2.7500000	7.50
08/17/2024 Sat	301 [SEW]	08:59AM	10:59AM*		2.0000000	2.00
08/18/2024 Sun	601 [WAW]	08:21AM	10:21AM*		2.0000000	2.00

Summary - SP003 [LOSBY, BRADEN]

Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									46.25
3 [SICK]									37.75
6 [FH]									8.00
7 [BREV]									
301 [SEW]	1[UNUSED]		2.00	2.00					
401 [STW]	1[UNUSED]	40.00	2.75	42.75					
601 [WAW]	1[UNUSED]		2.00	2.00					
TOTALS		40.00	6.75	46.75					92.00

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X 
Employee Signature

X _____
Supervisor Signature

Weekly Work Log Aug 12 – Aug 18 2024 **Braden Losby****Monday Aug 12 2024:**

Daily rounds. – 2 hours – Water/Sewer

✓ Working on new holland tractor. – 3 hours

Cleaning skimmers and screen. – 3 hours

Tuesday Aug 13 2024:

Daily rounds. – 2 hours – Water/Sewer

✓ Burning brush. – 4 hours

Pumping sludge. – 2 hours

Finance committee meeting. - .75 hours

Wednesday Aug 14 2024:

✓ Daily rounds. – 2 hours – Water/Sewer

Exams in plover. – 8.5 hours

Thursday Aug 15 2024:

Daily rounds. – 2 hours

✓ Getting new tires on the sewer truck. – 2 hours

Pushing brush and back dragging gravel driveway at wwtp. – 3 hours

Working on sump pump at community center. – 1 hour

Friday Aug 16 2024:

Daily rounds. – 2 hours

✓ Cleaning both clarifiers. – 4 hours

Working on lead service inventory. – 1.5 hours

Saturday Aug 17 2024:

Weekend rounds. – 2 hours

Sunday Aug 18 2024:

Weekend rounds. – 2 hours

Mike Phelan

8-5-8:30-12:30-4

8-6-8:30-11:30-3

8-7-8:30-11:30-3

Total - 10

Streets 17.0
Parks 11.0

Mike Phelan

8-12-8:30-1:30-5

8-14-8:30-1:30-5

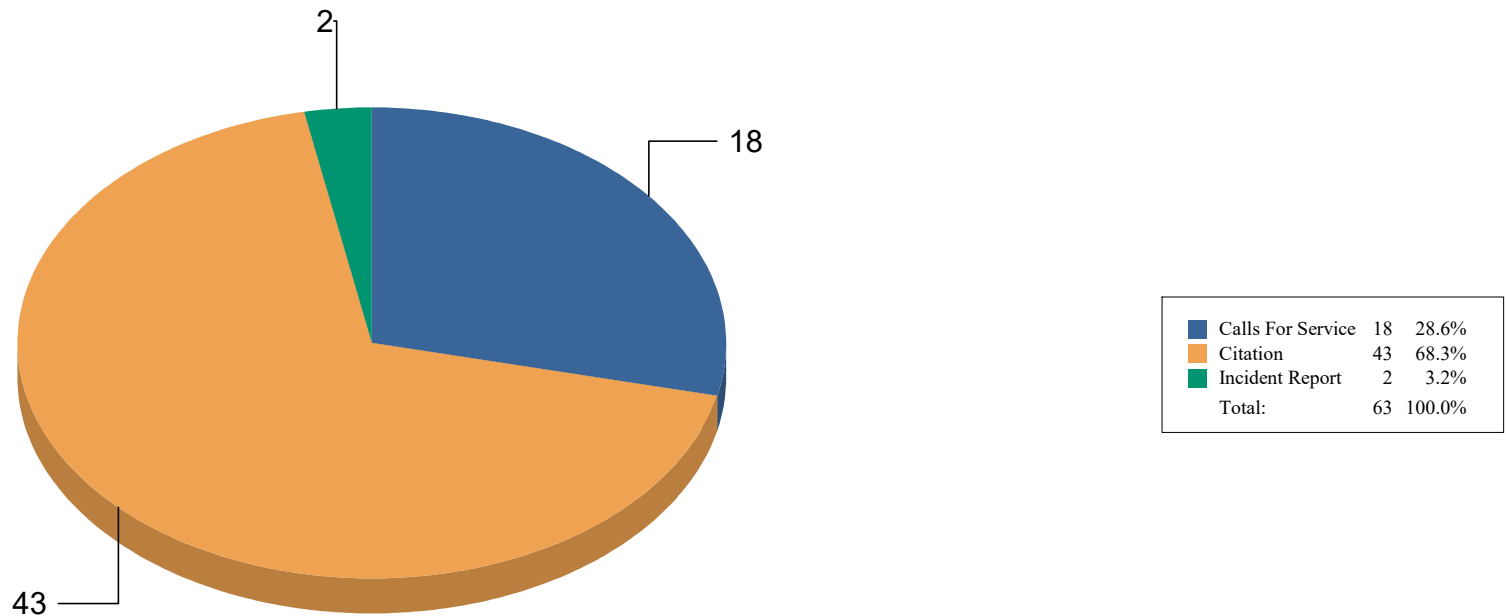
8-15-8:30-12:30-4

8-16-8:30-12:30-4

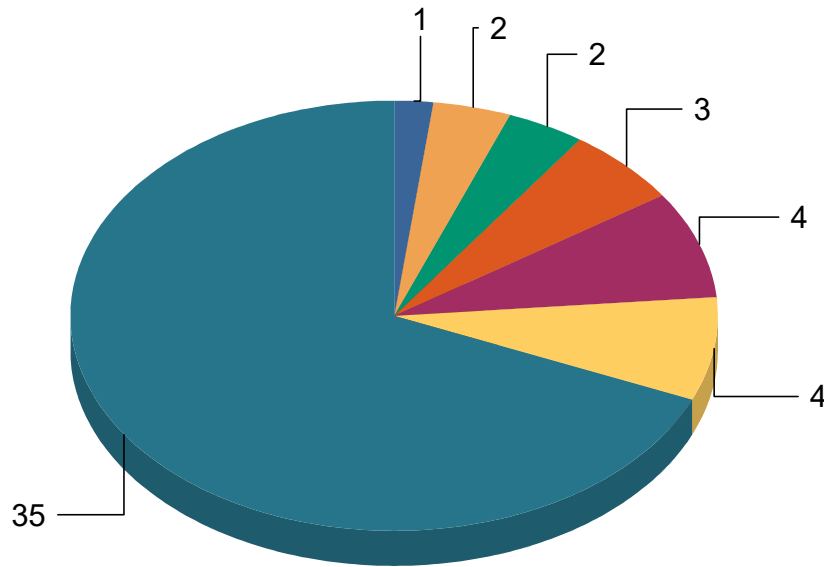
Total - 18

AUGUST 2024 Statistics from: 8/1/2024 12:00:00AM to 8/31/2024 11:59:00PM

Count of Reports Completed



Count of Incident Types



FAIL /CHANGE LANE-PASSING STOP EMERG VEH	1	2.0%
MISCELLANEOUS REGISTRATION VIOLATIONS	2	3.9%
TRAFFIC OFFENNSE	2	3.9%
UNLICENSED DOG	3	5.9%
EQUIPMENT VIOLATIONS	4	7.8%
NO INSURANCE (PROOF)	4	7.8%
SPEEDING	35	68.6%
Total:	51	100.0%

1.96% # of Reports: 1 Citation FAIL /CHANGE LANE-PASSING STOP EMERG VEH

3.92% # of Reports: 2 Citation MISCELLANEOUS REGISTRATION VIOLATIONS

3.92% # of Reports: 2 Citation TRAFFIC OFFENNSE

5.88% # of Reports: 3 Citation UNLICENSED DOG

Item 5.

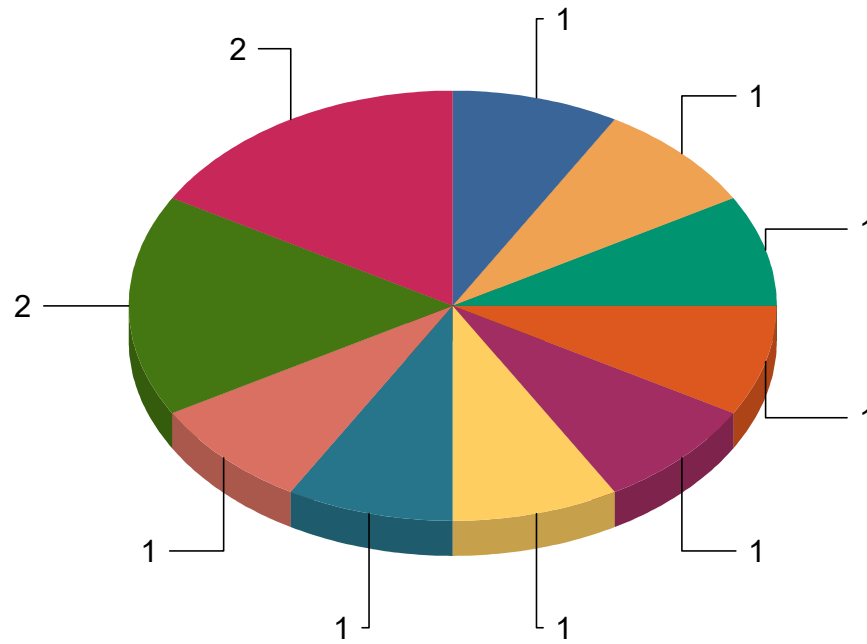
7.84% # of Reports: 4 Citation EQUIPMENT VIOLATIONS

7.84% # of Reports: 4 Citation NO INSURANCE (PROOF)

68.63% # of Reports: 35 Citation SPEEDING

Grand Total: 100.00% Total # of Incident Types Reported: 51 Total # of Reports: 43

Count of Incident Types



ALARM - BURGLARY	1	8.3%
ANIMAL COMPLAINT	1	8.3%
ASSIST FIRE/EMS	1	8.3%
ASSIST ICSSO	1	8.3%
CRASH PROPERTY DAMAGE	1	8.3%
CRIMINAL DAMAGE TO PROPERTY	1	8.3%
FOLLOW UP INTERVIEW	1	8.3%
MOTORIST ASSIST	1	8.3%
DOOR CHECKS PHYSICAL SECURITY	2	16.7%
RESIDENTIAL SECURITY CHECK	2	16.7%
Total:	12	100.0%

5.56% # of Reports: 1 Calls For Service ALARM - BURGLARY

5.56% # of Reports: 1 Calls For Service ANIMAL COMPLAINT

5.56% # of Reports: 1 Calls For Service ASSIST FIRE/EMS

5.56% # of Reports: 1 Calls For Service ASSIST ICSO

Item 5.

5.56% # of Reports: 1 Calls For Service CRASH PROPERTY DAMAGE

5.56% # of Reports: 1 Calls For Service CRIMINAL DAMAGE TO PROPERTY

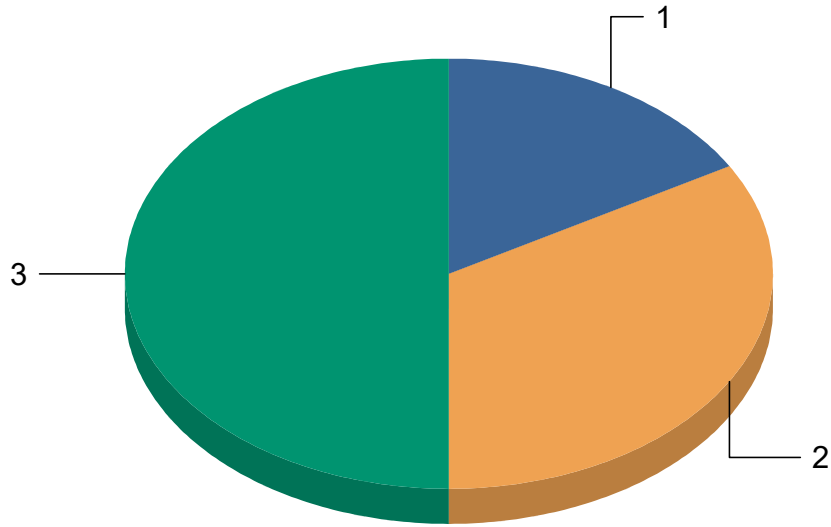
5.56% # of Reports: 1 Calls For Service FOLLOW UP INTERVIEW

5.56% # of Reports: 1 Calls For Service MOTORIST ASSIST

11.11% # of Reports: 2 Calls For Service DOOR CHECKS PHYSICAL SECURITY

11.11% # of Reports: 2 Calls For Service RESIDENTIAL SECURITY CHECK

Count of Incident Types



SUSPICIOUS ACTIVITY	1	16.7%
SECURITY CHECKS- ALL OTHER	2	33.3%
TRAFFIC COMPLAINT CITIZEN COMP	3	50.0%
Total:	6	100.0%

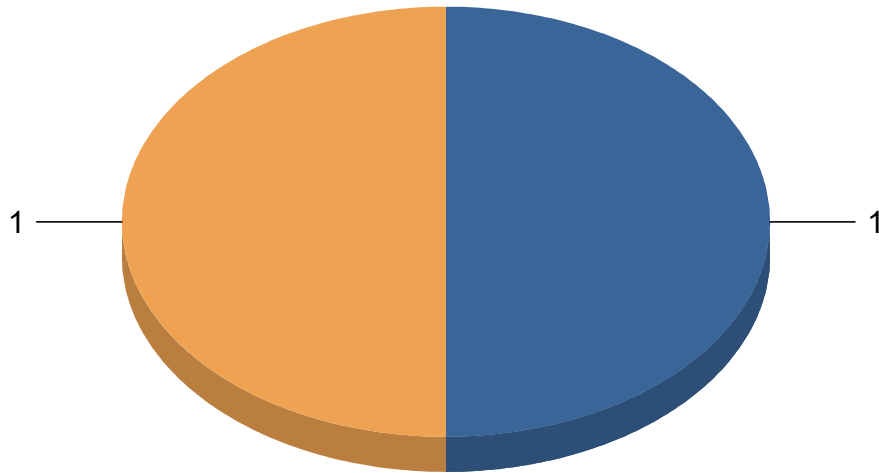
5.56% # of Reports: 1 Calls For Service SUSPICIOUS ACTIVITY

11.11% # of Reports: 2 Calls For Service SECURITY CHECKS- ALL OTHER

16.67% # of Reports: 3 Calls For Service TRAFFIC COMPLAINT CITIZEN COMP

Grand Total: 100.00% Total # of Incident Types Reported: 18 Total # of Reports: 18

Count of Incident Types



ASSIST OTHER LAW ENFORCEMENT AGENCY	1	50.0%
CRIMES : JUVENILE CRIMES	1	50.0%
Total:	2	100.0%

50.00% # of Reports: 1 Incident Report ASSIST OTHER LAW ENFORCEMENT AGENCY

50.00% # of Reports: 1 Incident Report CRIMES : JUVENILE CRIMES

Grand Total: 100.00% Total # of Incident Types Reported: 2 Total # of Reports: 2

Grand Total: 100.00% Total # of Incident Types Reported: 71

9/04/2024 1:48 PM

Treasurer's Report
All Banks
8/01/2024 Thru: 8/31/2024

Page: 1
ACCT

7/31/2024 Balance: 1,314,465.60

Checks: -155,580.73

Receipts: 174,697.68

Other Cash Transactions: 0.00

8/31/2024 Balance: 1,333,582.55

9/04/2024 1:48 PM

Treasurer's Report
All Banks
8/01/2024 Thru: 8/31/2024

Page: 2
ACCT

Post Date	Type	Trans ID	Description	Amount
8/31/2024	JE	GEN-2109	2024 Recurring Monthly Entries	-5,246.00
8/31/2024	JE	WAT-1526	2024 Recurring Monthly Entries	5,246.00

Others Cash Transactions:				0.00

9/04/2024 1:10 PM

Treasurer's Report
1-POOLED CHECKING ACCOUNT **0307
8/01/2024 Thru: 8/31/2024

Page: 1
ACCT

7/31/2024 Balance: 276,846.48

Checks: -155,580.73

Receipts: 171,736.87

Other Cash Transactions: -7,200.00

8/31/2024 Balance: 285,802.62

9/04/2024 1:10 PM

Treasurer's Report
1-POOLED CHECKING ACCOUNT **0307
8/01/2024 Thru: 8/31/2024

Page: 2
ACCT

Post Date	Type	Trans ID	Description	Amount
8/05/2024	JE	TRANSFER	2023 Annual TXFR per USDA Loan	-7,200.00
8/31/2024	JE	GEN-2109	2024 Recurring Monthly Entries	-5,246.00
8/31/2024	JE	WAT-1526	2024 Recurring Monthly Entries	5,246.00

			Others Cash Transactions:	-7,200.00

9/04/2024 1:10 PM

Treasurer's Report
2-GENERAL FUND MM **0753
8/01/2024 Thru: 8/31/2024

Page: 1
ACCT

7/31/2024	Balance:	771,962.82
	Checks:	0.00
	Receipts:	2,493.55
	Other Cash Transactions:	0.00
8/31/2024	Balance:	774,456.37

9/04/2024 1:11 PM

Treasurer's Report
7-Comm Dev BG GRANT **0767
8/01/2024 Thru: 8/31/2024

Page: 1
ACCT

7/31/2024 Balance: 0.00

Checks: 0.00

Receipts: 0.00

Other Cash Transactions: 0.00

8/31/2024 Balance: 0.00

9/04/2024 1:12 PM

Treasurer's Report
8-CDBG MATCHING FUNDS **0783
8/01/2024 Thru: 8/31/2024

Page: 1
ACCT

7/31/2024 Balance: 0.00

Checks: 0.00

Receipts: 0.00

Other Cash Transactions: 0.00

8/31/2024 Balance: 0.00

9/04/2024 1:12 PM

Treasurer's Report
9-RD SEW REPL FUND **0804
8/01/2024 Thru: 8/31/2024

Page: 1
ACCT

7/31/2024 Balance: 30,514.90

Checks: 0.00

Receipts: 22.66

Other Cash Transactions: 7,200.00

8/31/2024 Balance: 37,737.56

9/04/2024 1:12 PM

Treasurer's Report
9-RD SEW REPL FUND **0804
8/01/2024 Thru: 8/31/2024

Page: 2
ACCT

Post Date	Type	Trans ID	Description	Amount
8/05/2024	JE	TRANSFER	2023 Annual TXFR per USDA Loan	7,200.00
			Others Cash Transactions:	----- 7,200.00

9/04/2024 1:11 PM

Treasurer's Report
4-SEWER DNR EQUIP REPLACEMENT FUND **1692
8/01/2024 Thru: 8/31/2024

Page: 1
ACCT

7/31/2024 Balance: 90,168.89

Checks: 0.00

Receipts: 291.26

Other Cash Transactions: 0.00

8/31/2024 Balance: 90,460.15

9/04/2024 1:11 PM

Treasurer's Report
5-WATER MM ACCOUNT **1801
8/01/2024 Thru: 8/31/2024

Page: 1
ACCT

7/31/2024	Balance:	87,062.75
	Checks:	0.00
	Receipts:	106.62
	Other Cash Transactions:	0.00
8/31/2024	Balance:	87,169.37

9/04/2024 1:13 PM

Treasurer's Report
999-2018 SDWL DEBT SVC **1807
8/01/2024 Thru: 8/31/2024

Page: 1
ACCT

7/31/2024 Balance: 38,147.19

Checks: 0.00

Receipts: 46.72

Other Cash Transactions: 0.00

8/31/2024 Balance: 38,193.91

9/04/2024 1:13 PM

Treasurer's Report
99-HOLIDAY HELPER**1815
8/01/2024 Thru: 8/31/2024

Page: 1
ACCT

7/31/2024 Balance: 19,830.11

Checks: 0.00

Receipts: 0.00

Other Cash Transactions: 0.00

8/31/2024 Balance: 19,830.11

VILLAGE OF RIDGEWAY

Summary Report.TA - LPHELAN-09/01/2016

Report Date: 09/05/2024

Primary Sort By: LOC(G1);DEPT(G2);Employee

Report Time: 2:21:00 PM

08/19/2024 - 09/01/2024 [14 days]

Employee	Police Wages	Reg Hours	Police (off Site Punch) Reg Hours	Adjust Hours	Holidays Hours	Police Float Ho Hours	Vacation Hours	Police Sick Hours	Police Grant Reg Hours	Total Hrs
LOC: 1 [Village of Ridgeway]										
DEPT: PD [Police]										
GORHAM, MICHAEL [PD011]			72.00	2.00			6.00		8.00	88.00
PD [Police] Total:		0.00	72.00	2.00	0.00	0.00	6.00	0.00	8.00	88.00
Head Count:										1
1 [Village of Ridgeway] Total:		0.00	72.00	2.00	0.00	0.00	6.00	0.00	8.00	88.00
Head Count:										1
Grand Total:		0.00	72.00	2.00	0.00	0.00	6.00	0.00	8.00	88.00
Head Count:										1

END OF REPORT

Summary Report.TA - LPHELAN-09/01/2016

V 1381-1386

Employee Timecard - LPHELAN-07/27/2015

Report Date: 08/26/2024

08/19/2024 - 08/25/2024 [7 days]

Report Time: 10:19:05 AM

PD011 [GORHAM, MICHAEL]

Employee ID	PD011	DEPT(G2)	PD	Pay Policy	203
Pay Type	1	Last Name	GORHAM	First Name	MICHAEL

Time Card

Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
08/19/2024 Mon	204 [POV]			6.0000000		
	205 [POP]	09:00PM*	11:00PM*	2.0000000		8.00
08/20/2024 Tue	205 [POP]	04:00PM*	01:00AM*	9.0000000		9.00
08/21/2024 Wed	206 [POG]	12:00PM*	08:00PM*	8.0000000		
	205 [POP]	08:00PM*	12:00AM*	4.0000000		12.00
08/22/2024 Thu	205 [POP]	04:00PM*	12:00AM*	8.0000000		8.00
08/23/2024 Fri	205 [POP]	12:00PM*	03:00PM*	3.0000000		
	205 [POP]	07:00PM*	01:00AM*	6.0000000		9.00
08/24/2024 Sat	205 [POP]	04:30PM*	01:00AM*	8.5000000		8.50
08/25/2024 Sun	205 [POP]	06:00PM*	01:00AM*	7.0000000		7.00

Summary - PD011 [GORHAM, MICHAEL]

Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]					57.25		6.00		51.25
3 [SICK]									148.00
6 [FH]									
204 [POV]	1[UNUSED]	6.00		6.00					
205 [POP]	1[UNUSED]	47.50		47.50					
206 [POG]	1[UNUSED]	8.00		8.00					
TOTALS		61.50		61.50	57.25		6.00		199.25

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X 
Employee Signature

X _____
Supervisor Signature

Grant

8-21-2024

12p.m - 8p.m. Shoung

Employee Timecard - LPHELAN-07/27/2015

Report Date: 09/03/2024

08/26/2024 - 09/01/2024 [7 days]

Report Time: 9:23:49 AM

PD011 [GORHAM, MICHAEL]

Employee ID	PD011	DEPT(G2)	PD	Pay Policy	203
Pay Type	1	Last Name	GORHAM	First Name	MICHAEL

Time Card

Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
08/26/2024 Mon	205 [POP]	04:30PM*	12:00AM*	7.5000000		7.50
08/29/2024 Thu	205 [POP]	01:00PM*	03:30PM*	2.5000000		2.50
08/30/2024 Fri	205 [POP]	01:00PM*	05:00PM*	4.0000000		4.00
08/31/2024 Sat	205 [POP]	07:00PM*	09:00PM*	2.0000000		2.00
09/01/2024 Sun	205 [POP]	06:30PM*	03:00AM*	8.5000000		8.50
	208 [PADJ]					8.50

Summary - PD011 [GORHAM, MICHAEL]

Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									49.25
3 [SICK]					148.00	4.00			152.00
6 [FH]									
205 [POP]	1[UNUSED]	24.50		24.50					
208 [PADJ]	1[UNUSED]								
TOTALS		24.50		24.50	148.00	4.00			201.25

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X 
Employee Signature

X _____
Supervisor Signature

VILLAGE OF RIDGEWAY

Time Distribution Report.LC - LPHELAN-01/25/2024

Report Date: 09/05/2024

Primary Sort By: Employee;DEPT(G2)

Report Time: 11:55:54 AM

08/19/2024 - 09/01/2024 [14 days]

DEPT (G2)	Paycode	Reg. Hrs	OT-1	Total Hrs
Employee: AD001 [PHELAN, LORI L]				
AD [General Admin]	501[TRW]	32.00 ✓	0.00	32.00
AD [General Admin]	503[TRS]	1.75 ✓	0.00	1.75
AD [General Admin]	504[TRV]	6.00 ✓	0.00	6.00
AD [General Admin]	511[CW]	24.25 ✓	0.00	24.25
AD [General Admin]	513[CS]	1.00 ✓	0.00	1.00
AD [General Admin]	514[CV]	6.00 ✓	0.00	6.00
SE [Sewer]	305[SADW]	0.75 ✓	0.00	0.75
WA [Water]	605[WADW]	1.75 ✓	0.00	1.75
AD001 [PHELAN, LORI L] Total:		73.50	0.00	73.50 ✓
Employee: AD004 [CUSHMAN, SHYANNE]				
DC [Deputy Clerk]	511[CW]	61.25 ✓	0.00	61.25
SE [Sewer]	305[SADW]	3.75 ✓	0.00	3.75
WA [Water]	605[WADW]	9.75 ✓	0.00	9.75
AD004 [CUSHMAN, SHYANNE] Total:		74.75	0.00	74.75 ✓
Employee: PW003 [JOHNSON, HARRY]				
FM [FACILITES MAINTENANCE]	611[FMW]	3.00 ✓	0.00	3.00
PA [Parks]	101[PAW]	14.75 ✓	0.00	14.75
ST [Streets]	401[STW]	18.50 ✓	0.00	18.50
WA [Water]	601[WAW]	4.00 ✓	0.00	4.00
PW003 [JOHNSON, HARRY] Total:		40.25	0.00	40.25 ✓
Employee: SP003 [LOSBY, BRADEN]				
FM [FACILITES MAINTENANCE]	611[FMW]	1.00 ✓	0.00	1.00
SE [Sewer]	301[SEW]	32.00 ✓	7.00 ✓	39.00
ST [Streets]	401[STW]	14.25 ✓	0.50 ✓	14.75
WA [Water]	601[WAW]	32.75 ✓	4.00 ✓	36.75
SP003 [LOSBY, BRADEN] Total:		80.00	11.50	91.50 ✓
Grand Totals:		268.50	11.50	280.00

END OF REPORT

Time Distribution Report.LC - LPHELAN-01/25/2024

Employee Timecard - LPHELAN-07/27/2015

Report Date: 08/26/2024

08/19/2024 - 08/25/2024 [7 days]

Report Time: 10:19:05 AM

AD001 [PHELAN, LORI L]

Employee ID	AD001	DEPT(G2)	AD	Pay Policy	500
Pay Type	3	Last Name	PHELAN	First Name	LORI L

Time Card

Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
08/19/2024 Mon	501 [TRW]	08:05AM	12:18PM	4.2500000		7.75
	501 [TRW]	12:55PM*	04:35PM	3.5000000		
08/20/2024 Tue	514 [CV]			4.0000000		8.00
	504 [TRV]			4.0000000		
08/21/2024 Wed	501 [TRW]	07:59AM	12:59PM	5.0000000		7.75
	501 [TRW]	01:46PM	04:30PM	2.7500000		
08/22/2024 Thu	501 [TRW]	08:05AM	01:43PM	5.7500000		10.00
	501 [TRW]	02:47PM	04:40PM*	2.0000000		
	501 [TRW]	06:11PM*	08:34PM	2.2500000		
08/23/2024 Fri	501 [TRW]	08:02AM	12:00PM	4.0000000		4.00

Summary - AD001 [PHELAN, LORI L]

Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]					69.00		8.00		61.00
3 [SICK]									17.00
6 [FH]									8.00
501 [TRW]	1[UNUSED]	29.50		29.50					
504 [TRV]	1[UNUSED]	4.00		4.00					
514 [CV]	1[UNUSED]	4.00		4.00					
TOTALS		37.50		37.50	69.00		8.00		86.00

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

x Lori L Phelan

Employee Signature

x _____

Supervisor Signature

Lori Phelan

Time Distribution Work Log Week of August 19-23, 2024

Monday

- Print/distribute timesheets for review
- Meeting Agendas
 - Spec BOT
 - Set up zoom meeting
 - Draft agenda to MC
 - Finance Committee_EE Reviews
 - Reg BOT
 - Begin preparing agenda
- Emails
- Update notices/letters for tax roll del util (1 hr)
- Operator Application-background check
- Mail

Tuesday

- Vacation Day

Wednesday

- Operator Lic Letter
- Spec BOT meeting
 - Emails with MC
 - Agenda
 - Post/email subscribers
- Timesheet allocations

Thursday

- Emails
- Bank Deposit
- Amend/post BOT agenda
- VS Grant project cost calculations
- Timesheet allocations
- Process Payroll
- Spec BOT Mtg

Friday

- Set up PayPal (Memorial Bricks)
- Complete Payroll

Employee Timecard - LPHELAN-07/27/2015

Report Date: 08/26/2024

08/19/2024 - 08/25/2024 [7 days]

Report Time: 10:19:05 AM

AD004 [CUSHMAN, SHYANNE]

Employee ID	AD004	DEPT(G2)	DC	Pay Policy	550
Pay Type	3	Last Name	CUSHMAN	First Name	SHYANNE

Time Card

Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
08/19/2024 Mon	511 [CW]	07:14AM	02:29PM	7.2500000		7.25
08/20/2024 Tue	511 [CW]	07:17AM	01:19PM	6.0000000		
	511 [CW]	01:50PM	04:33PM	2.7500000		8.75
08/21/2024 Wed	511 [CW]	07:58AM	12:02PM	4.0000000		
	511 [CW]	12:32PM	04:30PM	4.0000000		8.00
08/22/2024 Thu	511 [CW]	07:59AM	12:10PM	4.2500000		
	511 [CW]	12:41PM	04:30PM	3.7500000		8.00
08/23/2024 Fri	511 [CW]	07:57AM	12:00PM	4.0000000		4.00

Summary - AD004 [CUSHMAN, SHYANNE]

Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									88.00
3 [SICK]									24.00
6 [FH]									8.00
511 [CW]	1[UNUSED]	36.00		36.00					

TOTALS		36.00		36.00					120.00
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I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X Shyanne Cushman
Employee Signature

X _____
Supervisor Signature

Shyanne Time Distribution August 19-23

Monday

- Water - DNR Letter (15 min)
- Social Posting
- Utility Payments (45 min)
- Veterans Memorial
- Newsletter

Tuesday

- Utility Payments (45 min)
- Water - DNR Letter (15 min)
- Rentals
- Veterans Memorial
- Veterans Cruise In
- Battle of the Bats
- Newsletter

Wednesday

- Utility Payments (45 min)
- Water - DNR Letter (1.5 hour)
- Social Posting
- Veterans Memorial
- Park & Rec Agenda
- Newsletter

Thursday

- Utility Payments (30 min)
- Water - DNR Letter (15 min)
- Veterans Memorial
- Social Posting
- Newsletter

Friday

- Utility Payments/Late Fees/Billing (3.75 hours)
- Veterans Memorial
- Social Posting

Report Date: 08/26/2024

08/19/2024 - 08/25/2024 [7 days]

Report Time: 10:19:05 AM

PW003 [JOHNSON, HARRY]

Employee ID	PW003	DEPT(G2)	FM	Pay Policy	401
Pay Type	1	Last Name	JOHNSON	First Name	HARRY

Time Card

Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
08/19/2024 Mon	401 [STW]	08:01AM	12:38PM	4.7500000		4.75
08/20/2024 Tue	401 [STW]	07:56AM	12:59PM	5.0000000		5.00
08/21/2024 Wed	401 [STW]	08:04AM	12:48PM	4.7500000		4.75
08/22/2024 Thu	401 [STW]	08:04AM	01:19PM	5.2500000		5.25
08/23/2024 Fri	401 [STW]	08:01AM	12:44PM	4.7500000		4.75

Summary - PW003 [JOHNSON, HARRY]

Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
401 [STW]	1[UNUSED]	24.50		24.50					
TOTALS		24.50		24.50					

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

x *Harry Johnson*
Employee Signature

x _____
Supervisor Signature

Mon 8/19 Mowed RCC lawn, ball park parking lot, Home Talent field

Tues 8/20 Filled old fire hydrants next to shop, mowed along HHH, fire station, across from lumber yard, picked up brush

Wed 8/21 Picked up bucket of gravel at treatment plant, mowed green shed, corner of HHH + 181st, around park bath room, around way find, well #1

Thurs 8/22 Filled holes along park walk way, mowed park + 181st ground, volleyball area along Stamer lane

Fri 8/23 Mowed hill side at park, west end of Village, next to Bedson Mart + across from it, mowed across from church, out side of fence at dog & Village shop lawn

Employee Timecard - LPHELAN-07/27/2015

Report Date: 08/26/2024

08/19/2024 - 08/25/2024 [7 days]

Report Time: 10:19:05 AM

SP003 [LOSBY, BRADEN]

Employee ID	SP003	DEPT(G2)	ST	Pay Policy	400
Pay Type	3	Last Name	LOSBY	First Name	BRADEN

Time Card

Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
08/19/2024 Mon	401 [STW]	06:56AM	12:17PM	5.2500000		
	401 [STW]	12:52PM	03:30PM	2.7500000		8.00
08/20/2024 Tue	401 [STW]	06:55AM	03:41PM	8.7500000		8.75
08/21/2024 Wed	401 [STW]	06:54AM	12:08PM	5.2500000		
	401 [STW]	12:49PM	03:35PM	2.7500000		8.00
08/22/2024 Thu	401 [STW]	06:55AM	11:43AM	4.7500000		
	401 [STW]	12:17PM	03:31PM	3.2500000		8.00
08/23/2024 Fri	401 [STW]	06:55AM	02:46PM	7.2500000	0.5000000	7.75
08/24/2024 Sat	301 [SEW]	11:17AM	01:17PM*		2.0000000	2.00
08/25/2024 Sun	601 [WAW]	11:01AM	01:01PM*		2.0000000	2.00

Summary - SP003 [LOSBY, BRADEN]

Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									46.25
3 [SICK]									37.75
6 [FH]									8.00
7 [BREV]									
301 [SEW]	1[UNUSED]		2.00	2.00					
401 [STW]	1[UNUSED]	40.00	0.50	40.50					
601 [WAW]	1[UNUSED]		2.00	2.00					
TOTALS		40.00	4.50	44.50					92.00

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X BC

Employee Signature

X _____

Supervisor Signature

Weekly Work Log Aug 19 – Aug 25 2024 Braden LosbyMonday Aug 19 2024:

Daily rounds. – 2 hours – Water/Sewer ✓

Replacing batteries in speed sign. – 2 hours ✓

Cleaning skimmers and screen. – 2 hours ✓

Working on lead service inventory. – 2 hours ✓

Tuesday Aug 20 2024:

Daily rounds. – 2 hours – Water/Sewer ✓

Pulling samples and taking them to ct labs. – 3 hours ✓

Mowing at wwtp. – 3 hours ✓

Working on lead service inventory. – .75 hours ✓

Wednesday Aug 21 2024:

Daily rounds. – 2 hours – Water/Sewer ✓

Working on lead service line inventory. – 2 hours ✓

Greasing big truck. – 4 hours ✓

Thursday Aug 22 2024:

Daily rounds. – 2 hours ✓

Meter reads. – 3 hours ✓

Farm and fleet run. – 1 hour ✓

Working on lead service inventory. – 2 hours ✓

Friday Aug 23 2024:

Daily rounds. – 2 hours ✓

Cleaning both clarifiers. – 4 hours ✓

Meeting with Michele. – 1.25 hours ✓

Saturday Aug 24 2024:

Weekend rounds. – 2 hours ✓

Sunday Aug 25 2024:

Weekend rounds. – 2 hours ✓

Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 09/03/2024

08/26/2024 - 09/01/2024 [7 days]

Report Time: 9:23:49 AM

AD001 [PHELAN, LORI L]

Employee ID	AD001	DEPT(G2)	AD	Pay Policy	500
Pay Type	3	Last Name	PHELAN	First Name	LORI L

Time Card

Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
08/26/2024 Mon	501 [TRW]	08:02AM	01:30PM*	5.5000000		8.00
	501 [TRW]	02:00PM*	04:30PM	2.5000000		
08/27/2024 Tue	501 [TRW]	07:59AM	01:01PM	5.0000000		8.00
	501 [TRW]	01:36PM	04:32PM	3.0000000		
08/28/2024 Wed	503 [TRS]			2.7500000		8.00
	501 [TRW]	07:59AM	01:11PM	5.2500000		
08/29/2024 Thu	501 [TRW]	07:59AM	01:21PM*	5.2500000		8.00
	501 [TRW]	01:54PM	04:41PM	2.7500000		
08/30/2024 Fri	514 [CV]			2.0000000		4.00
	504 [TRV]			2.0000000		

Summary - AD001 [PHELAN, LORI L]

Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]					61.00		4.00		57.00
3 [SICK]					17.00	4.00	2.75		18.25
6 [FH]									8.00
501 [TRW]	1[UNUSED]	29.25		29.25					
503 [TRS]	1[UNUSED]	2.75		2.75					
504 [TRV]	1[UNUSED]	2.00		2.00					
514 [CV]	1[UNUSED]	2.00		2.00					
TOTALS		36.00		36.00	78.00	4.00	6.75		83.25

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

x *Lori L. Phelan*
Employee Signature

x _____
Supervisor Signature

Lori Phelan

Time Distribution Work Log Week of August 26-30, 2024

Monday

- Print/distribute timesheets for review
- Lead survey
 - Phone calls
 - Receive drop offs
- Emails
- Update wage/HR Info Braden
- Post job opening
 - Indeed
 - Website
- Finish PayPal set up
- Submit and pay payroll taxes
 - 941
 - Aug W6
 - Aug WRS

Tuesday

- Meet w/DM (4 hrs)
 - Internet switch to MHTC
 - Google account security
 - Server move
 - Workhorse
- Pre-reconciliation GF Checking
- Gift Bricks/PayPal
 - Send logo for website
 - Send PayPal info
 - Test order for bricks

Wednesday

- Verify PayPal receipt from test brick
- Social Posts
- Website Notices
- Dog Licenses
- Utility receipts
- Out early-sick

Thursday

- Util Rec
- Bank Deposit
- Park & Rec Meeting
 - Post Agenda/Send Notifications/Email packet to members

Friday

- Vacation-4 hrs

Employee Timecard - LPHELAN-07/27/2015

Report Date: 09/03/2024

08/26/2024 - 09/01/2024 [7 days]

Report Time: 9:23:49 AM

AD004 [CUSHMAN, SHYANNE]

Employee ID	AD004	DEPT(G2)	DC	Pay Policy	550
Pay Type	3	Last Name	CUSHMAN	First Name	SHYANNE

Time Card

Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
08/26/2024 Mon	511 [CW]	08:00AM	12:00PM	4.0000000		8.00
	511 [CW]	12:32PM	04:30PM	4.0000000		
08/27/2024 Tue	511 [CW]	07:58AM	12:00PM*	4.0000000		7.50
	511 [CW]	01:00PM*	04:30PM*	3.5000000		
08/28/2024 Wed	511 [CW]	07:44AM	12:00PM*	4.2500000		7.75
	511 [CW]	01:00PM*	04:30PM*	3.5000000		
08/29/2024 Thu	511 [CW]	07:58AM	12:00PM*	4.0000000		7.50
	511 [CW]	01:00PM*	04:30PM*	3.5000000		
08/30/2024 Fri	511 [CW]	08:02AM	12:00PM*	4.0000000		8.00
	511 [CW]	12:45PM*	04:45PM*	4.0000000		

Summary - AD004 [CUSHMAN, SHYANNE]

Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									88.00
3 [SICK]					24.00	4.00			28.00
6 [FH]									8.00
511 [CW]	1[UNUSED]	38.75		38.75					
TOTALS		38.75		38.75	24.00	4.00			124.00

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X 
Employee Signature

X _____
Supervisor Signature

Shyanne Time Distribution August 26-30

Monday

- Utility (15 min)
- Water - DNR Letter (1.5 hours)
- Water - Door to Door (3 hours)
- Social Posts
- Veterans Memorial

Tuesday

- Jury Duty

Wednesday

- Jury Duty

Thursday

- Jury Duty

Friday

- Jury Duty

Employee Timecard - LPHELAN-07/27/2015

08/26/2024 - 09/01/2024 [7 days]

PW003 [JOHNSON, HARRY]

Employee ID	PW003	DEPT(G2)	FM	Pay Policy	401
Pay Type	1	Last Name	JOHNSON	First Name	HARRY

Time Card

Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
08/26/2024 Mon	401 [STW]	08:07AM	12:05PM	4.0000000		4.00
08/27/2024 Tue	401 [STW]	08:12AM	12:58PM	4.7500000		4.75
08/28/2024 Wed	401 [STW]	10:22AM	01:07PM	2.7500000		2.75
08/30/2024 Fri	401 [STW]	08:19AM	12:36PM	4.2500000		4.25

Summary - PW003 [JOHNSON, HARRY]

Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
401 [STW]	1[UNUSED]	15.75		15.75					
TOTALS		15.75		15.75					

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

x Harry Johnson
Employee Signature

x _____
Supervisor Signature

Mon 8/26 checked water lines at houses
 Tue 8/27 Replaced water pump in New Holland mower
 Wed 8/28 Mowed RCC lawn, Playground, Home talent field
 Fri 8/30 cleaned Park + emptied garbage for wedding
 Hauled brush from Village green, checked RCC bathrooms

Employee Timecard - LPHELAN-07/27/2015

Report Date: 09/03/2024

08/26/2024 - 09/01/2024 [7 days]

Report Time: 9:46:13 AM

SP003 [LOSBY, BRADEN]

Employee ID	SP003	DEPT(G2)	PW	Pay Policy	300
Pay Type	3	Last Name	LOSBY	First Name	BRADEN

Time Card

Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
08/26/2024 Mon	301 [SEW]	06:55AM	12:21PM	5.2500000		9.75
	301 [SEW]	12:55PM	03:34PM	2.5000000		
	301 [SEW]	04:15PM	06:15PM*	2.0000000		
08/27/2024 Tue	301 [SEW]	06:56AM	11:58AM	5.0000000		10.75
	301 [SEW]	12:36PM	03:34PM	3.0000000		
	301 [SEW]	05:36PM	08:21PM	2.7500000		
08/28/2024 Wed	301 [SEW]	06:55AM	12:29PM	5.5000000		7.75
	301 [SEW]	01:14PM	03:32PM	2.2500000		
08/29/2024 Thu	301 [SEW]	06:55AM*	12:38PM	5.7500000		7.75
	301 [SEW]	01:08PM*	03:13PM*	2.0000000		
08/30/2024 Fri	301 [SEW]	06:54AM	02:06PM	4.0000000	3.0000000	7.00
08/31/2024 Sat	301 [SEW]	09:40AM	11:40AM*		2.0000000	2.00
09/01/2024 Sun	601 [WAW]	08:20AM	10:20AM*		2.0000000	2.00

Summary - SP003 [LOSBY, BRADEN]

Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									46.25
3 [SICK]					37.75	4.00			41.75
6 [FH]									8.00
7 [BREV]									
301 [SEW]	1[UNUSED]	40.00	5.00	45.00					
601 [WAW]	1[UNUSED]		2.00	2.00					
TOTALS		40.00	7.00	47.00	37.75	4.00			96.00

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X BL
Employee Signature

X _____
Supervisor Signature

Weekly Work Log Aug 26 – Sep 1 2024 Braden Losby**Monday Aug 26 2024:**

Daily rounds. – 2 hours – Water/Sewer

✓ Door to door lead service inventory. – 4 hours

Cleaning skimmers and screen. – 2 hours

Call in for lift station issue. – 2 hours

Tuesday Aug 27 2024:

Daily rounds. – 2 hours – Water/Sewer

Working on computer issue with dennis. – 1 hour

✓ Lead service inventory. – 4 hours

Replacing pump tube on influent sampler. – 1 hour

Door to door for lead service. - 2.75 hours

Wednesday Aug 28 2024:

Daily rounds. – 2 hours – Water/Sewer

EMS call. – 1 hour

✓ Fire call. – 2 hours

Cleaning skimmers. – 1 hour

Meeting with roof company for well 2. 2 hours

Thursday Aug 29 2024:

Daily rounds. – 2 hours

✓ Looking into phosphorus issue. – 2 hours

Door to door lead service line inventory. – 2 hours

Pumping sludge. – 2 hours

Friday Aug 30 2024:

Daily rounds. – 2 hours

✓ Cleaning up roof structure at wwtp. – 1 hour

Scrubbing clarifiers. – 2 hours

Working on budget quotes and meeting with roofing company at school. – 3 hours

Saturday Aug 31 2024:

✓ Weekend rounds. – 2 hours

Sunday Sep 1 2024:

✓ Weekend rounds. – 2 hours

Mike Phelan

8-26-8:30-12:00-3 1/2

8-28-8:30-12:30-4

8-30-8:30-11:30-3

Total - 10 1/2

24.5 hrs

15 hrs

9.5 hrs

Streets

Parks

Mike Phelan

8-19-8:30-12:30-4

8-21-2:00-4:30-2½

8-22-8:30-12:30-4

8-23-8:30-12:00-3½

Total = 14

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

Year Ended December 31, 2023

DRAFT

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

VILLAGE OF RIDGEWAY, WISCONSIN

Year Ended December 31, 2023

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Appendices

Appendix 1 – Adjusting Journal Entries

Appendix 2 – Passed Journal Entries

Appendix 3 – Management Representation Letter

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

June 26, 2024

To the Village Board
Village of Ridgeway, Wisconsin

We have audited the financial statements of the Village of Ridgeway (“Village”) as of and for the year ended December 31, 2023, and have issued our report thereon dated June 26, 2024. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated November 7, 2023, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of the system of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of the Village solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding significant control deficiencies over financial reporting material weaknesses, and other matters noted during our audit in a separate letter to you dated June 26, 2024.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

We have identified the following significant risks:

- Material audit adjustments were required in the prior year.
- Possibility of management override of controls – presumed risk that there is a possibility that management could circumvent proper procedures and controls.
- Limited segregation of duties – the size of the office staff precludes a proper separation of duties for adequate internal control. Risk exists in utility billing/collection, cash disbursements and payroll audit areas.
- Improper revenue recognition due to fraud – presumed risk of material misstatement. Year-end manipulation of revenue by overstating receivables. Recognizing revenue before it is earned.
- Property taxes – property tax revenues and receivables are not always recorded accurately. Prior year taxes are not always cleared after the August settlement and taxes receivable is not always recorded. December tax collections are not always recorded by year end.
- Unrecorded lease receivables – lease receivables and deferred inflows could exist and not be recorded. GASB 87 is relatively new.
- Unrecorded SBITAs – GASB 96 is a new accounting statement for 2023.
- Depreciable lives – depreciation is calculated based on Village policy for the estimate of useful lives.
- Unrecorded capital assets – the Village does not always capture all additions and removals. GASB 87 lease accounting is still relatively new.
- Fraud in journal entries.
- Turnover in key accounting personnel with the resignation of the clerk/treasurer.

Qualitative Aspects of the Entity’s Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Village is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates and Related Disclosures

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management’s current judgments. Those judgments are normally based on 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 markedly from management’s current judgments.

Qualitative Aspects of the Entity's Significant Accounting Practices (Continued)

Significant Accounting Estimates and Related Disclosures (Continued)

The most sensitive accounting estimates affecting the financial statements are:

- Management's estimate of depreciable lives of fixed assets was based on the estimated useful life of the related fixed asset.
- Management's estimates of lease receivables, and deferred inflows of resources related to leases are based on applicable lease terms, projected future payments and a discount rate.

We evaluated the key factors and assumptions used to develop these amounts and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the Village's financial statements relate to:

- Long-term obligations
- Capital assets for governmental and business-type activities
- Tax incremental district

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. The attached Appendix 2 summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. See Appendix 1 for the misstatements that we identified as a result of our audit procedures and were brought to the attention of, and corrected by, management.

Disagreements with Management

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

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated June 26, 2024.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the Village, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Village's auditors.

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

Johnson Block & Company, Inc.
June 26, 2024

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, Wisconsin (“Village”), as of and for the year ended December 31, 2023, 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 over financial reporting 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 over financial reporting, 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. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probably as defined as follows:

- *Reasonably possible.* The chance of the future event occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

We consider the following deficiencies in internal control to be a material weaknesses:

Limited 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.
June 26, 2024

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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, 2023, 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 June 26, 2024, 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.
June 26, 2024

VILLAGE OF RIDGEWAY, WISCONSIN**Year Ended December 31, 2023**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 2023 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.

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 was 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. 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.

2. 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 \$117,159 as of December 31, 2023. \$56,282 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 owed at December 31, 2023.

The Utility had unrestricted cash of \$205,674 as of year-end. This could be used to pay down the advance.

Budget

A required supplementary schedule comparing General Fund budget to actual results is included on Page 43 of the audit report. Two 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 public safety with a net effect to the total expenditure budget of \$0.

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

DRAFT

Client: **RIDGEVILL - Village of Ridgeway**
 Engagement: **Village of Ridgeway 12/31/23 Audit**
 Period Ending: **12/31/2023**
 Trial Balance: **TB**
 Workpaper: **3700.01 - Adjusting Journal Entries Report - 2**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1001		GL		
Close account to equity.				
140-00-33000-000-000	FUND BALANCE		40,976.56	
140-00-49300-000-000	FUND BALANCE APPLIED			40,976.56
Total			<u>40,976.56</u>	<u>40,976.56</u>
Adjusting Journal Entries JE # 1002		6100.01		
Adjust equity for immaterial unknown difference.				
100-00-21000-000-000	ACCOUNTS PAYABLE		199.99	
100-00-33000-000-000	FUND BALANCE - UNRESTRICTED			199.99
Total			<u>199.99</u>	<u>199.99</u>
Adjusting Journal Entries JE # 1003		5300.10		
Adjust principal and interest to agree to the balance confirmed by the bank.				
210-00-58290-000-000	TIF INTEREST & FISCAL CHARGES		390.58	
300-00-29600-000-000	NOTE PAYABLE - FARMERS CDBG 18		6,333.79	
300-00-29610-000-000	NOTE PAYABLE - RD REV BOND		34,300.00	
340-00-58100-000-000	PRINCIPAL ON LT DEBT GF		33.29	
340-00-58100-000-000	PRINCIPAL ON LT DEBT GF		7,815.84	
340-00-58290-000-000	INTEREST & FISCAL CHARGES GF		4,427.80	
400-00-11100-000-131	POOLED WATER FUND		12,243.64	
400-00-29600-000-000	NOTE PAYABLE - FARMERS CDBG		7,709.96	
400-00-29600-000-224	NOTE PAYABLE - FARMERS CDBG 18		49,524.21	
400-00-29620-000-000	SDWF - REV BOND 2022		14,628.93	
400-00-58200-000-427	INTEREST EXPENSE - WATER		267.23	
210-00-58100-000-000	PRINCIPAL ON TIF LOAN			390.58
300-00-58100-000-000	PRINCIPAL ON LT DEBT			40,633.79
340-00-11100-000-000	POOLED CASH DEBT SERVICE			12,243.64
340-00-58290-000-000	INTEREST & FISCAL CHARGES GF			33.29
400-00-29600-000-224	NOTE PAYABLE - FARMERS CDBG 18			267.23
400-00-58100-000-000	PRINCIPAL ON LT DEBT			7,815.84
400-00-58100-000-000	PRINCIPAL ON LT DEBT			71,863.10
400-00-58200-000-427	INTEREST EXPENSE - WATER			4,427.80
Total			<u>137,675.27</u>	<u>137,675.27</u>
Adjusting Journal Entries JE # 1004		5300.10		
Adjust accrued interest on utility debt.				
300-00-21600-000-237	ACCRUED INTEREST		138.00	
400-00-21600-000-237	ACCRUED INTEREST		410.00	
300-00-58200-000-427	INTEREST EXPENSE - SEWER			22.00
300-00-58200-000-428	INTEREST EXPENSE USDA RD LOAN			116.00
400-00-58200-000-427	INTEREST EXPENSE - WATER			410.00
Total			<u>548.00</u>	<u>548.00</u>

Client: **RIDGEVILL - Village of Ridgeway**
 Engagement: **Village of Ridgeway 12/31/23 Audit**
 Period Ending: **12/31/2023**
 Trial Balance: **TB**
 Workpaper: **3700.01 - Adjusting Journal Entries Report - 2**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1005		4220.10		
Settle 2022 due in 2023 tax roll.				
100-00-24310-000-000	TAXES DUE COUNTY / STATE		73,894.52	
100-00-24500-000-000	DUE TO SWTC		12,511.28	
100-00-24600-000-000	DUE TO DODGEVILLE SCHOOLS		98,696.49	
100-00-26100-000-000	DEFERRED REVENUE - TAX ROLL		261,994.37	
100-00-41110-000-000	REAL ESTATE TAXES		136.11	
100-00-41110-000-000	REAL ESTATE TAXES		303,384.71	
100-00-41110-000-000	REAL ESTATE TAXES		479,007.72	
140-00-11100-000-000	POOLED CAPITAL FUND		10,000.00	
140-00-26100-000-000	DEFERRED REVENUE - TAX ROLL		10,000.00	
210-00-11100-000-000	POOLED TIF FUND		154,916.45	
210-00-26100-000-000	DEFERRED REVENUE - TAX ROLL		154,916.45	
340-00-11100-000-000	POOLED CASH DEBT SERVICE		121,240.00	
340-00-26100-000-000	DEFERRED REVENUE - TAX ROLL		121,240.00	
100-00-11100-000-000	POOLED GENERAL FUND			286,156.45
100-00-12100-000-000	PROPERTY TAXES RECEIVABLE			464,324.92
100-00-12100-000-000	PROPERTY TAXES RECEIVABLE			479,007.72
100-00-48900-000-000	OTHER MISC REVENUES			136.11
140-00-12100-000-000	PROPERTY TAXES RECEIVABLE			10,000.00
140-00-41110-000-000	REAL ESTATE TAXES			10,000.00
210-00-12100-000-000	PROPERTY TAXES RECEIVABLE			154,916.45
210-00-41120-000-000	TAX INCREMENTS (TID)			154,916.45
340-00-12100-000-000	PROPERTY TAXES RECEIVABLE			121,240.00
340-00-41110-000-000	REAL ESTATE TAXES			121,240.00
Total			<u><u>1,801,938.10</u></u>	<u><u>1,801,938.10</u></u>
Adjusting Journal Entries JE # 1006		4220.25		
Record 2023 statement of taxes due in 2024.				
100-00-12100-000-000	PROPERTY TAXES RECEIVABLE		999,917.02	
140-00-12100-000-000	PROPERTY TAXES RECEIVABLE		24,994.00	
210-00-12100-000-000	PROPERTY TAXES RECEIVABLE		209,959.02	
340-00-12100-000-000	PROPERTY TAXES RECEIVABLE		102,168.00	
100-00-24310-000-000	TAXES DUE COUNTY / STATE			307,179.66
100-00-24500-000-000	DUE TO SWTC			49,877.36
100-00-24600-000-000	DUE TO DODGEVILLE SCHOOLS			395,139.70
100-00-26100-000-000	DEFERRED REVENUE - TAX ROLL		478.30	
100-00-26100-000-000	DEFERRED REVENUE - TAX ROLL		247,242.00	
140-00-26100-000-000	DEFERRED REVENUE - TAX ROLL		24,994.00	
210-00-26100-000-000	DEFERRED REVENUE - TAX ROLL		209,959.02	
340-00-26100-000-000	DEFERRED REVENUE - TAX ROLL		102,168.00	
Total			<u><u>1,337,038.04</u></u>	<u><u>1,337,038.04</u></u>

Client: **RIDGEVILL - Village of Ridgeway**
 Engagement: **Village of Ridgeway 12/31/23 Audit**
 Period Ending: **12/31/2023**
 Trial Balance: **TB**
 Workpaper: **3700.01 - Adjusting Journal Entries Report - 2**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1007		4220.45		
Reclass interest on special assessments and reflect collections in balance sheet accounts. Reclass dog licenses.				
100-00-26200-000-000	DEFERRED SPECIAL ASSESSMENTS		741.39	
100-00-42000-000-000	SPECIAL ASSESSMENTS		16.00	
100-00-42000-000-000	SPECIAL ASSESSMENTS		84.22	
100-00-13200-000-000	SPEC ASSESS RECEIVABLE			741.39
100-00-44200-000-000	DOG LICENSES			16.00
100-00-48130-000-000	INTEREST ON SPECIAL ASSESS			84.22
Total			841.61	841.61
Adjusting Journal Entries JE # 1008		4220.01		
Recognize 2022 payable 2023 tax equivalent as revenue.				
100-00-26300-000-000	DEFERRED REV - PROP TAX EQUIV		43,548.00	
100-00-41310-000-000	PROP TAX EQUIVALENT - WATER			43,548.00
Total			43,548.00	43,548.00
Adjusting Journal Entries JE # 1009		4900.10		
Record interest expense due on TID advance.				
100-00-11100-000-000	POOLED GENERAL FUND		25,816.20	
210-00-58291-000-000	TIF INTEREST ON ADVANCES		25,816.20	
100-00-48111-000-000	INTEREST ON ADVANCES			25,816.20
210-00-11100-000-000	POOLED TIF FUND			25,816.20
Total			51,632.40	51,632.40
Adjusting Journal Entries JE # 1010		4900.01		
Record 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
Total			24,400.00	24,400.00
Adjusting Journal Entries JE # 1011		5100.01		
Allocate payment of credit card to other funds. This is the payment dated 1/9/2024.				
100-00-21000-000-000	ACCOUNTS PAYABLE		1,856.46	
150-00-21800-000-000	CREDIT CARD PAYABLE		1,719.85	
300-00-21800-000-000	CREDIT CARD PAYABLE		160.25	
400-00-21800-000-000	CREDIT CARD PAYABLE		174.36	
100-00-21800-000-000	CREDIT CARD PAYABLE			1,856.46
150-00-21100-000-000	ACCOUNTS PAYABLE			1,719.85
300-00-21100-000-000	ACCOUNTS PAYABLE			160.25
400-00-21100-000-000	ACCOUNTS PAYABLE			174.36
Total			3,910.92	3,910.92

Client: **RIDGEVILL - Village of Ridgeway**
 Engagement: **Village of Ridgeway 12/31/23 Audit**
 Period Ending: **12/31/2023**
 Trial Balance: **TB**
 Workpaper: **3700.01 - Adjusting Journal Entries Report - 2**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1012		GL		
Client requested entry to move Police SAFER grant expenditures to fund 220 and remove payable for police radio.				
100-00-11100-000-000	POOLED GENERAL FUND		5,187.26	
100-00-21000-000-000	ACCOUNTS PAYABLE		3,760.65	
220-00-57210-000-000	LAW ENFORCEMENT OUTLAY		5,187.26	
100-00-52100-400-000	POLICE - VEHICLE EXPENSE			273.91
100-00-52100-430-000	POLICE - EQUIPMENT PURCHASED			831.02
100-00-52100-430-000	POLICE - EQUIPMENT PURCHASED			3,760.65
100-00-52100-431-000	POLICE - UNIFORMS			504.58
100-00-52100-450-000	POLICE - COMPUTER/SOFTWARE			3,577.75
220-00-11100-000-000	SRF-ALLOCATED CASH			5,187.26
Total			<u><u>14,135.17</u></u>	<u><u>14,135.17</u></u>
Adjusting Journal Entries JE # 1013		4620.05		
To record sewer fixed asset additions for 2023.				
300-00-18500-000-331	STRUCTURES & IMPROVEMENTS		4,369.00	
300-00-53611-000-833	MAINT OF TREATMENT SYSTEM			4,369.00
Total			<u><u>4,369.00</u></u>	<u><u>4,369.00</u></u>
Adjusting Journal Entries JE # 1014		G/L		
To reclass costs out of sewer CWIP				
300-00-53611-000-833	MAINT OF TREATMENT SYSTEM		18.77	
300-00-18200-000-300	CONST IN PROGRESS-WWTP			18.77
Total			<u><u>18.77</u></u>	<u><u>18.77</u></u>
Adjusting Journal Entries JE # 1015		4620.05		
To record fixed asset removals for the sewer.				
300-00-18600-000-140	ACCUMULATED DEPRECIATION		2,184.62	
300-00-18500-000-331	STRUCTURES & IMPROVEMENTS			2,184.62
Total			<u><u>2,184.62</u></u>	<u><u>2,184.62</u></u>
Adjusting Journal Entries JE # 1016		4620.05		
To adjust sewer depreciation for 2023.				
300-00-53615-000-403	DEPR EXPENSE - SEWER		715.12	
300-00-18600-000-140	ACCUMULATED DEPRECIATION			715.12
Total			<u><u>715.12</u></u>	<u><u>715.12</u></u>

Client: **RIDGEVILL - Village of Ridgeway**
 Engagement: **Village of Ridgeway 12/31/23 Audit**
 Period Ending: **12/31/2023**
 Trial Balance: **TB**
 Workpaper: **3700.01 - Adjusting Journal Entries Report - 2**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1017		4620.05		
To record water fixed asset additions for 2023.				
400-00-18410-000-325	PUMPING - ELECTRIC EQUIPMENT		35,745.03	
400-00-18420-000-332	TREATMENT - WATER EQUIPMENT		1,482.58	
400-00-18430-000-346	TRANSMISSION - METERS		11,470.00	
400-00-21100-000-000	ACCOUNTS PAYABLE		26,578.79	
400-00-18200-000-320	CONST IN PROGRESS-2021 TOWER			67,892.58
400-00-53700-000-650	REPAIRS & MAINTENANCE			7,383.82
Total			<u><u>75,276.40</u></u>	<u><u>75,276.40</u></u>
Adjusting Journal Entries JE # 1018		4620.05		
To record water fixed asset removals for 2023.				
400-00-18390-000-110	ACCUMULATED DEPR - FINANCED		29,503.48	
400-00-18410-000-325	PUMPING - ELECTRIC EQUIPMENT			15,267.25
400-00-18420-000-332	TREATMENT - WATER EQUIPMENT			1,216.23
400-00-18430-000-346	TRANSMISSION - METERS			13,020.00
Total			<u><u>29,503.48</u></u>	<u><u>29,503.48</u></u>
Adjusting Journal Entries JE # 1019		4620.05		
To adjust water depreciation for 2023.				
400-00-18390-100-110	ACCUMULATED DEPR - CONTRIBUTED		163.38	
400-00-53730-000-403	DEPRECIATION EXP-FINANCED		2,479.71	
400-00-18390-000-110	ACCUMULATED DEPR - FINANCED			2,479.71
400-00-53730-000-404	DEPRECIATION EXP-CONTRIBUTED			163.38
Total			<u><u>2,643.09</u></u>	<u><u>2,643.09</u></u>
Adjusting Journal Entries JE # 1020		4620.05		
To move PSC annual assessment to correct account for the PSC report.				
400-00-53730-003-408	TAXES -- PSC ASSESSMENT		198.41	
400-00-53610-000-821	OPERATION EXPENSES			198.41
Total			<u><u>198.41</u></u>	<u><u>198.41</u></u>
Adjusting Journal Entries JE # 1021		G/L		
To move sewer expense out of fixed asset account to an expense account.				
300-00-53610-000-827	OTHER SUPPLIES & EXPENSES		15.99	
300-00-18600-000-372	OFFICE EQUIPMENT			15.99
Total			<u><u>15.99</u></u>	<u><u>15.99</u></u>
Adjusting Journal Entries JE # 1022		G/L		
To move expenses out of sewer miscellaneous equipment fixed asset account.				
300-00-53610-000-827	OTHER SUPPLIES & EXPENSES		918.70	
300-00-18600-000-379	MISCELLANEOUS EQUIPMENT			918.70
Total			<u><u>918.70</u></u>	<u><u>918.70</u></u>

Client: **RIDGEVILL - Village of Ridgeway**
 Engagement: **Village of Ridgeway 12/31/23 Audit**
 Period Ending: **12/31/2023**
 Trial Balance: **TB**
 Workpaper: **3700.01 - Adjusting Journal Entries Report - 2**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1023		4620.05		
Record joint meter allocation.				
300-00-53612-000-857	JOINT METER ALLOCATION		4,883.00	
400-00-11100-000-131	POOLED WATER FUND		4,883.00	
300-00-11100-000-000	POOLED SEWER FUND			4,883.00
400-00-46452-000-474	OTHER WATER REVENUES			2,118.00
400-00-53730-000-403	DEPRECIATION EXP-FINANCED			2,037.00
400-00-53730-004-408	TAXES-PT EQUIVALENT			728.00
Total			<u><u>9,766.00</u></u>	<u><u>9,766.00</u></u>
Adjusting Journal Entries JE # 1024		5140.10		
Entry to adjust 2023 tax equivalent.				
100-00-26300-000-000	DEFERRED REV - PROP TAX EQUIV		2,283.00	
400-00-11100-000-131	POOLED WATER FUND		2,283.00	
100-00-11100-000-000	POOLED GENERAL FUND			2,283.00
400-00-53730-004-408	TAXES-PT EQUIVALENT			2,283.00
Total			<u><u>4,566.00</u></u>	<u><u>4,566.00</u></u>
Adjusting Journal Entries JE # 1025		GL, 5100.20		
Entry to clear out old ap from listing				
400-00-21100-000-000	ACCOUNTS PAYABLE		400.00	
400-00-53710-000-682	CONTRACTED SERVICES			400.00
Total			<u><u>400.00</u></u>	<u><u>400.00</u></u>
Adjusting Journal Entries JE # 1026		4200.20		
To record MG&E refund of services added as a receivable at 12.31.23. (REVERSE AT 1.1.2024)				
210-00-13100-000-000	Other Accounts Receivable		2,550.00	
210-00-48900-000-000	MISCELLANEOUS INCOME			2,550.00
Total			<u><u>2,550.00</u></u>	<u><u>2,550.00</u></u>
Adjusting Journal Entries JE # 1027		GL		
Reflect employee share of health and dental against account 100-00-21530.				
100-00-21530-000-000	HEALTH & DENTAL INS PAYABLE		4,292.18	
300-00-11100-000-000	POOLED SEWER FUND		2,146.09	
400-00-11100-000-131	POOLED WATER FUND		2,146.09	
100-00-11100-000-000	POOLED GENERAL FUND			4,292.18
300-00-53612-000-854	EMPLOYEE BENEFITS			2,146.09
400-00-53710-000-686	EMPLOYEE BENEFITS			2,146.09
Total			<u><u>8,584.36</u></u>	<u><u>8,584.36</u></u>
Adjusting Journal Entries JE # 1028		4600.55		
Reclassify lease payments received.				
400-00-46452-000-421	ANTENNA & GENERATOR RENT		3,270.06	
400-00-46452-000-421	ANTENNA & GENERATOR RENT		29,532.00	
400-00-14800-000-000	LEASE RECEIVABLE			2,988.95
400-00-14800-000-000	LEASE RECEIVABLE			28,174.15
400-00-48101-000-000	Lease Interest Income			281.11
400-00-48101-000-000	Lease Interest Income			1,357.85
Total			<u><u>32,802.06</u></u>	<u><u>32,802.06</u></u>

Client: **RIDGEVILL - Village of Ridgeway**
 Engagement: **Village of Ridgeway 12/31/23 Audit**
 Period Ending: **12/31/2023**
 Trial Balance: **TB**
 Workpaper: **3700.01 - Adjusting Journal Entries Report - 2**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1029		4600.55		
Record reduction in lease deferred inflows of resources.				
400-00-28800-000-000	DEFERRED INFLOW - LEASES		2,922.12	
400-00-28800-000-000	DEFERRED INFLOW - LEASES		28,269.84	
400-00-46452-000-421	ANTENNA & GENERATOR RENT			2,922.12
400-00-46452-000-421	ANTENNA & GENERATOR RENT			28,269.84
Total			<u><u>31,191.96</u></u>	<u><u>31,191.96</u></u>
Adjusting Journal Entries JE # 1030		4400.10		
To record 2024 Workhorse expense to prepaid. (REVERSE 1/1/24).				
100-00-19000-000-000	Prepaid Expenses		1,350.00	
300-00-19000-000-000	Prepaid Expenses		1,350.00	
400-00-19000-000-000	Prepaid Expenses		1,350.00	
100-00-51500-240-000	SOFTWARE SUBSCRIPTIONS & FEES			1,350.00
300-00-53612-000-840	BILLING & ACCOUNTING			1,350.00
400-00-53612-000-840	BILLING & ACCOUNTING			1,350.00
Total			<u><u>4,050.00</u></u>	<u><u>4,050.00</u></u>
Adjusting Journal Entries JE # 1031		4400.10		
To record prepaid for Baer insurance premiums. (Coverage runs 8/23-8/24). (REVERSE IN 2024).				
100-00-19000-000-000	Prepaid Expenses		3,384.48	
300-00-19000-000-000	Prepaid Expenses		3,384.48	
400-00-19000-000-000	Prepaid Expenses		3,384.48	
100-00-51938-000-000	GENERAL GOV'T INSURANCE			3,384.48
300-00-53612-000-853	INSURANCE			3,384.48
400-00-53710-000-684	INSURANCE			3,384.48
Total			<u><u>10,153.44</u></u>	<u><u>10,153.44</u></u>
Adjusting Journal Entries JE # 1032		4400.10		
To record Municipal Property insurance fund premium to prepaid expense for 12.31.23. (REVERSE IN 2024).				
100-00-19000-000-000	Prepaid Expenses		2,742.92	
300-00-19000-000-000	Prepaid Expenses		2,742.92	
400-00-19000-000-000	Prepaid Expenses		2,742.91	
100-00-51938-000-000	GENERAL GOV'T INSURANCE			2,742.92
300-00-53612-000-853	INSURANCE			2,742.92
400-00-53710-000-684	INSURANCE			2,742.91
Total			<u><u>8,228.75</u></u>	<u><u>8,228.75</u></u>

Client: **RIDGEVILL - Village of Ridgeway**
 Engagement: **Village of Ridgeway 12/31/23 Audit**
 Period Ending: **12/31/2023**
 Trial Balance: **TB**
 Workpaper: **3700.01 - Adjusting Journal Entries Report - 2**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1033		4400.15		
To record annual amortization on tower repair costs.				
400-00-53700-000-650	REPAIRS & MAINTENANCE		49,146.00	
400-00-17000-000-186	MISC DEFERRED DEBITS			49,146.00
Total			<u><u>49,146.00</u></u>	<u><u>49,146.00</u></u>
Adjusting Journal Entries JE # 1034		4210.30		
Adjust public fire protection charge to actual				
100-00-52200-265-000	HYDRANT RENTAL		21,432.00	
400-00-11100-000-131	POOLED WATER FUND		21,432.00	
100-00-11100-000-000	POOLED GENERAL FUND			21,432.00
400-00-46450-000-463	HYDRANT RENTAL			21,432.00
Total			<u><u>42,864.00</u></u>	<u><u>42,864.00</u></u>
Adjusting Journal Entries JE # 1035		5200.15		
Adjust accrued payroll to actual at 12.31.23.				
100-00-21700-000-000	ACCRUED PAYROLL		1,971.00	
300-00-53610-000-820	WAGES - DIRECT LABOR		3,095.00	
400-00-53700-000-600	WAGES - DIRECT LABOR		324.00	
100-00-51420-110-000	CLERK WAGES			657.00
100-00-52100-110-000	POLICE - WAGES			657.00
100-00-53311-110-000	STREETS - WAGES			657.00
300-00-21600-000-238	ACCRUED PAYROLL			3,095.00
400-00-21600-000-245	ACCRUED PAYROLL			324.00
Total			<u><u>5,390.00</u></u>	<u><u>5,390.00</u></u>
Adjusting Journal Entries JE # 1036		4620.06		
To capitalize cost of new sewer sampling fridge and adjust sewer inventory to actual at 12.31.23.				
300-00-18600-000-379	MISCELLANEOUS EQUIPMENT		729.00	
300-00-53610-000-827	OTHER SUPPLIES & EXPENSES		567.00	
300-00-16110-000-150	MATERIALS & SUPPLIES INVENTORY			1,296.00
Total			<u><u>1,296.00</u></u>	<u><u>1,296.00</u></u>
Adjusting Journal Entries JE # 1037		4300.10		
To adjust water inventory to actual at 12.31.23.				
400-00-53700-000-640	SUPPLIES		151.47	
400-00-16110-000-154	MATERIALS & SUPPLIES INVENTORY			151.47
Total			<u><u>151.47</u></u>	<u><u>151.47</u></u>
Adjusting Journal Entries JE # 1038		1200.10		
Eliminate remaining balance in other deferred credits. Amounts are fully amortized in 2023.				
400-00-26900-000-253	OTHER DEFERRED CREDITS		4.64	
400-00-48110-000-421	AMORTIZATION INCOME			4.64
Total			<u><u>4.64</u></u>	<u><u>4.64</u></u>

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Appendix 2 – Passed Journal Entries

Client: **RIDGEVILL - Village of Ridgeway**
 Engagement: **Village of Ridgeway 12/31/23 Audit**
 Period Ending: **12/31/2023**
 Trial Balance: **TB**
 Workpaper: **3700.05 - Proposed Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Proposed Journal Entries				
Proposed Journal Entries JE # 6001		4600.50		
Record estimate of present value of new tower lease.				
400-00-14800-000-000	LEASE RECEIVABLE		1,901.00	
400-00-28800-000-000	DEFERRED INFLOW - LEASES			1,901.00
Total			<u><u>1,901.00</u></u>	<u><u>1,901.00</u></u>
Proposed Journal Entries JE # 6002		4600.70		
Record estimate of subscription-based IT liabilities. Government-wide only.				
8-00-18000-000-000	Governmental Fixed Assets		9,759.00	
8-00-21000-000-000	Bonda and Notes Payable			9,759.00
Total			<u><u>9,759.00</u></u>	<u><u>9,759.00</u></u>
Proposed Journal Entries JE # 6003		4400.10		
To record prepaid expenses for 2023 health and dental.				
100-00-19000-000-000	Prepaid Expenses		1,482.42	
100-00-51420-125-000	CLERK EMPLOYEE BENEFITS			1,482.42
Total			<u><u>1,482.42</u></u>	<u><u>1,482.42</u></u>
Proposed Journal Entries JE # 6004		4210.20		
Record unbilled revenue at 12/31/2023				
300-00-13100-000-000	ACCOUNTS RECEIVABLE		2,443.00	
400-00-13100-000-142	ACCOUNTS RECEIVABLE		1,278.00	
300-00-46411-001-622	MEASURED SEWER RESIDENTIAL			2,443.00
400-00-46451-001-461	METERED SALES RESIDENTIAL			1,278.00
Total			<u><u>3,721.00</u></u>	<u><u>3,721.00</u></u>
Proposed Journal Entries JE # 6005		5200.20		
Record compensated absences for 12.31.23.				
100-00-52100-110-000	POLICE - WAGES		6,264.00	
100-00-53311-110-000	STREETS - WAGES		656.00	
300-00-53610-000-820	WAGES - DIRECT LABOR		110.00	
400-00-53700-000-600	WAGES - DIRECT LABOR		110.00	
100-00-21000-000-000	ACCOUNTS PAYABLE			6,920.00
300-00-21100-000-000	ACCOUNTS PAYABLE			110.00
400-00-21100-000-000	ACCOUNTS PAYABLE			110.00
Total			<u><u>7,140.00</u></u>	<u><u>7,140.00</u></u>
Proposed Journal Entries JE # 6006		5100.25		
Record additional community center expenses. The items were recorded to accounts payable and the expenditures were not recognized.				
150-00-55190-000-000	COMMUNITY CENTER OPERATIONS		1,693.00	
150-00-21100-000-000	ACCOUNTS PAYABLE			1,693.00
Total			<u><u>1,693.00</u></u>	<u><u>1,693.00</u></u>
Total Proposed Journal Entries			<u><u>25,696.42</u></u>	<u><u>25,696.42</u></u>
Total All Journal Entries			<u><u>25,696.42</u></u>	<u><u>25,696.42</u></u>

Appendix 3 – Management Representation Letter

DRAFT

June 26, 2024

Johnson Block and Company
2500 Business Park Road,
Mineral Point, WI 53858

Dear Johnson Block and Company:

This representation letter is provided in connection with your audit of the basic financial statements of the Village of Ridgeway (“Village”) as of December 31, 2023, and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the Village in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information such that, in the light of surrounding circumstances, 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.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of June 26, 2024.

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated November 7, 2023, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of the system 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.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

- The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures, are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of the applicable financial reporting framework.
- All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of uncorrected misstatements summarized in the attached schedule and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- All required supplementary information is measured and presented within the prescribed guidelines.
- With regard to investments and other instruments reported at fair value:
 - The underlying assumptions are reasonable, and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
 - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

- With respect to financial statement preparation, compiled annual reports for the Wisconsin Department of Revenue, compiled annual report for the Public Service Commission of Wisconsin, fixed asset depreciation schedules, and calculation of lease receivable we have performed the following:
 - Made all management decisions and performed all management functions;
 - Assigned a competent individual to oversee the services;
 - Evaluated the adequacy of the services performed;
 - Evaluated and accepted responsibility for the result of the service performed; and
 - Established and maintained controls, including a process to monitor the system of internal control.
- We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.
- There have been no cyber security breaches or other cyber events whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or otherwise considered when preparing the financial statements.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - Additional information that you have requested from us for the purpose of the audit;
 - Unrestricted access to persons within the entity and others from whom you determined it necessary to obtain audit evidence.
 - A written acknowledgement of all the documents that we expect to issue that will be included in the annual report and the planned timing and method of issuance of that annual report;
 - A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
- The financial statements and any other information included in the annual report are consistent with one another, and the other information does not contain any material misstatements.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have provided to you our evaluation of the entity's ability to continue as a going concern, including significant conditions and events present, and we believe that our use of the going concern basis of accounting is appropriate. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements and we have not consulted legal counsel concerning litigation, claims, or assessments.

- We have disclosed to you the identity of all the entity's related parties and the nature of all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- The Village has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which the Village is contingently liable.
- We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.
- For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
 - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
 - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- The Village has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- With respect to the combining nonmajor fund financial statements accompanying the financial statements:
 - We acknowledge our responsibility for the presentation of the combining nonmajor fund financial statements in accordance with accounting principles generally accepted in the United States of America.

- We acknowledge our responsibility to include the auditor’s report on the supplementary information in any document containing the supplementary information and that indicates the auditor reported on such supplementary information.
- We acknowledge our responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor’s report thereon.

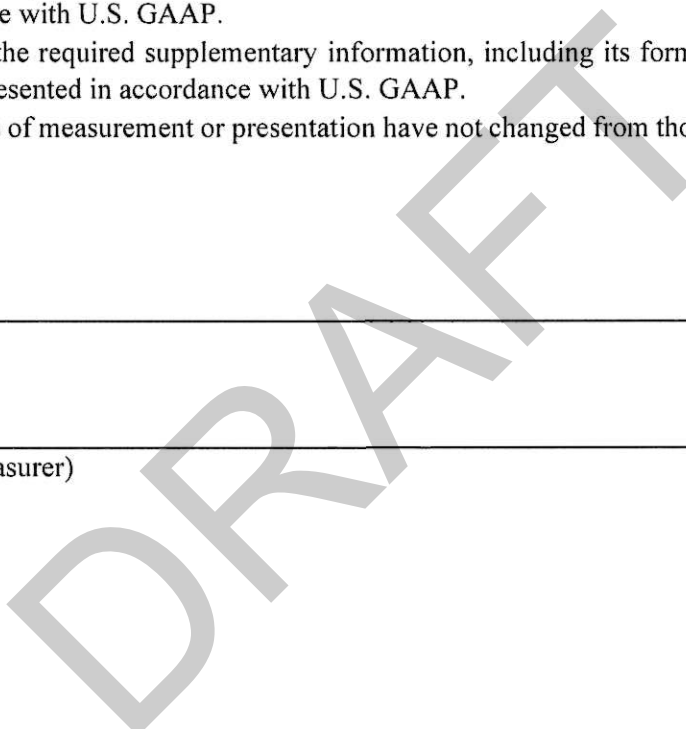
Required Supplementary Information

With respect to the required supplementary information accompanying the financial statements:

- We acknowledge our responsibility for the presentation of the required supplementary information in accordance with U.S. GAAP.
- We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with U.S. GAAP.
- The methods of measurement or presentation have not changed from those used in the prior period.

(Village President)

(Village Clerk – Treasurer)



Village of Ridgeway
Lori Phelan, Clerk/Treasurer
Ridgeway, Wisconsin 53582

Dear Lori,

Enclosed please find 2 copies of the audit report. We have forwarded an electronic copy of the audit report and management letter to you.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

If you have any questions, please contact our office. Thank you.

Sincerely,

Johnson Block & Company, Inc.
, 2024

VILLAGE OF RIDGEWAY, WISCONSIN

FINANCIAL STATEMENTS

Including Independent Auditor's Report

As of and for the year ended December 31, 2023

DRAFT

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

VILLAGE OF RIDGEWAY, WISCONSIN
DECEMBER 31, 2023
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INDEPENDENT AUDITOR'S REPORT

To the Village Board
Village of Ridgeway, Wisconsin

Opinions

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, Wisconsin ("Village"), as of and for the year ended December 31, 2023, 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 accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Ridgeway, Wisconsin, as of December 31, 2023, 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 opinions on the basic financial statements are 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. The combining and individual nonmajor fund financial statements 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.
June 26, 2024

DRAFT

Basic Financial Statements

DRAFT

Exhibit A-1
Village of Ridgeway, Wisconsin
Statement of Net Position
December 31, 2023

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current assets:			
Cash and investments	\$ 1,362,728	\$ 205,674	\$ 1,568,402
Cash and investments - restricted		163,077	163,077
Receivables:			
Taxes	278,414		278,414
Special assessments	1,850		1,850
Customer		38,057	38,057
Leases		33,011	33,011
Other	7,630		7,630
Internal balances	135,964	(135,964)	
Materials and supplies		2,362	2,362
Prepaid expenses	7,477	14,954	22,431
	1,794,063	321,171	2,115,234
Total current assets			
Noncurrent assets:			
Lease receivable		3,174	3,174
Capital assets:			
Property, plant and equipment	4,374,903	9,644,494	14,019,397
Less: accumulated depreciation	(1,252,809)	(2,101,860)	(3,354,669)
Net book value of capital assets	3,122,094	7,542,634	10,664,728
	3,122,094	7,545,808	10,667,902
Total noncurrent assets			
	4,916,157	7,866,979	12,783,136
Total assets			
DEFERRED OUTFLOWS OF RESOURCES			
Deferred interest on advance	195,495		195,495
Unamortized major repairs		196,581	196,581
Total deferred outflows of resources	195,495	196,581	392,076
	5,111,652	8,063,560	13,175,212
Total assets and deferred outflows of resources			

Exhibit A-1 (Continued)
Village of Ridgeway, Wisconsin
Statement of Net Position
December 31, 2023

Item 7.

	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 36,805	\$ 9,688	\$ 46,493
Accrued interest	2,577	971	3,548
Current portion of long-term debt	203,923	51,433	255,356
Total current liabilities	243,305	62,092	305,397
Current liabilities payable from restricted assets:			
Accrued interest		8,204	8,204
Current portion of revenue bonds		64,319	64,319
Total liabilities payable from restricted assets		72,523	72,523
Noncurrent liabilities:			
Revenue bonds payable	433,683	2,448,678	2,882,361
Notes payable	562,329	395,125	957,454
Less: current portion	(203,923)	(115,752)	(319,675)
Total noncurrent liabilities	792,089	2,728,051	3,520,140
Total liabilities	1,035,394	2,862,666	3,898,060
DEFERRED INFLOWS OF RESOURCES			
Deferred property tax revenues	584,841		584,841
Deferred interest on advance	195,495		195,495
Leases		34,844	34,844
Total deferred inflows of resources	780,336	34,844	815,180
NET POSITION			
Net investment in capital assets	2,126,082	4,784,799	6,910,881
Restricted for:			
Debt service - revenue bonds		66,764	66,764
Environmental projects	100,314		100,314
Equipment replacement		88,109	88,109
Unrestricted	1,069,526	226,378	1,295,904
Total net position	3,295,922	5,166,050	8,461,972
Total liabilities, deferred inflows of resources, and net position	\$ 5,111,652	\$ 8,063,560	\$ 13,175,212

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

Exhibit A-2
Village of Ridgeway, Wisconsin
Statement of Activities
For the Year Ended December 31, 2023

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	\$ 226,891	\$ 6,870	\$ 12,050	\$	\$ (207,971)	\$	\$ (207,971)
Public safety	283,133	1,623	31,491	2,641	(247,378)		(247,378)
Public works	292,040		72,251		(219,789)		(219,789)
Sanitation	53,473	50,149	3,133		(191)		(191)
Leisure activities	83,252	44,488		60,762	21,998		21,998
Conservation & economic development	2,500				(2,500)		(2,500)
Interest and fiscal charges	51,388				(51,388)		(51,388)
Total governmental activities	992,677	103,130	118,925	63,403	(707,219)		(707,219)
Business-type activities:							
Water	229,207	270,225				41,018	41,018
Sewer	401,258	264,697				(136,561)	(136,561)
Total business-type activities	630,465	534,922				(95,543)	(95,543)
Total primary government	\$ 1,623,142	\$ 638,052	\$ 118,925	\$ 63,403	(707,219)	(95,543)	(802,762)
General Revenues and Transfers:							
Property taxes							
General purposes					393,207		393,207
Tax increments					154,916		154,916
Other taxes					68		68
Federal and State aid not restricted for specific purposes							
General					143,230		143,230
Interest and investment earnings					72,695	7,314	80,009
Gain on sale of capital assets					36,065		36,065
Miscellaneous					18,221		18,221
Transfers					41,265	(41,265)	
Total general revenues and transfers					859,667	(33,951)	825,716
Changes in net position					152,448	(129,494)	22,954
Net position - beginning of year					3,143,474	5,295,544	8,439,018
Net position - ending of year					\$ 3,295,922	\$ 5,166,050	\$ 8,461,972

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, 2023

	General	TIF District #1	Debt Service	Community Center	Other Governmental Funds	Total
ASSETS						
Cash and investments	\$ 1,081,982	\$ 197,396	\$ 71,047	\$ 8,640	\$ 3,663	\$ 1,362,728
Receivables:						
Taxes	119,152	99,188	48,266		11,808	278,414
Special assessment receivables	1,850					1,850
Customer receivables	5,080					5,080
Other		2,550				2,550
Due from other funds	302,986					302,986
Advances to other funds	1,023,181					1,023,181
Prepaid expenses	7,477					7,477
Total assets	2,541,708	299,134	119,313	8,640	15,471	2,984,266
DEFERRED OUTFLOWS OF RESOURCES						
Deferred interest on advance		195,495				195,495
Total assets, and deferred outflows of resources	\$ 2,541,708	\$ 494,629	\$ 119,313	\$ 8,640	\$ 15,471	\$ 3,179,761
LIABILITIES						
Accounts payable	\$ 33,771	\$	\$	\$ 3,034	\$	\$ 36,805
Due to other funds				132,247	91,057	223,304
Advances from other funds		966,899				966,899
Total liabilities	33,771	966,899		135,281	91,057	1,227,008
DEFERRED INFLOWS OF RESOURCES						
Deferred revenues	290,835	209,959	102,168		24,994	627,956
Deferred interest on advance	195,495					195,495
Total deferred inflows of resources	486,330	209,959	102,168		24,994	823,451
FUND BALANCES						
Nonspendable	1,030,658					1,030,658
Restricted	100,314					100,314
Unassigned (deficit)	890,635	(682,229)	17,145	(126,641)	(100,580)	(1,670)
Total fund balances	2,021,607	(682,229)	17,145	(126,641)	(100,580)	1,129,302
Total liabilities, deferred inflows of resources, and fund balances	\$ 2,541,708	\$ 494,629	\$ 119,313	\$ 8,640	\$ 15,471	\$ 3,179,761

Exhibit A-4
 Village of Ridgeway, Wisconsin
 Reconciliation of the Governmental Funds Balance Sheet
 with the Statement of Net Position
 December 31, 2023

Total fund balances - governmental funds: \$ 1,129,302

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental funds are not financial resources and therefore are not reported in the fund statements. Amounts reported for governmental activities in the statement of net position:

Governmental capital assets	4,374,903	
Governmental accumulated depreciation	(1,252,809)	
		3,122,094

Other long-term assets that are not available to pay for current-period expenditures and therefore are deferred in the fund statements.

2023 tax equivalent from utility		41,265
Special assessments		1,850

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:

Revenue bonds payable		(433,683)
Notes payable		(562,329)
Accrued interest on general obligation debt		(2,577)

Total net position - governmental activities \$ 3,295,922

Exhibit A-5
Village of Ridgeway, Wisconsin
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2023

	General	TIF District #1	Debt Service	Community Center	Other Governmental Funds	Total
REVENUES						
Taxes	\$ 261,967	\$ 154,916	\$ 121,240	\$	\$ 10,000	\$ 548,123
Special assessments	741					741
Intergovernmental	260,635	432			5,187	266,254
Licenses and permits	6,645					6,645
Fines and forfeits	1,848					1,848
Public charges for services	50,149			8,608		58,757
Interest	72,695					72,695
Miscellaneous	3,996	6,196		103,278		113,470
Total revenues	<u>658,676</u>	<u>161,544</u>	<u>121,240</u>	<u>111,886</u>	<u>15,187</u>	<u>1,068,533</u>
EXPENDITURES						
Current:						
General government	184,983	5,550				190,533
Public safety	277,945					277,945
Public works	145,768				8,728	154,496
Leisure activities	26,801			46,728		73,529
Capital outlay:						
Public safety					5,187	5,187
Public works	11,450					11,450
Leisure activities				59,552	32,497	92,049
Conservation & economic development		875				875
Debt service:						
Principal retirement		41,349	114,354			155,703
Interest and debt issuance costs		34,394	17,648			52,042
Total expenditures	<u>646,947</u>	<u>82,168</u>	<u>132,002</u>	<u>106,280</u>	<u>46,412</u>	<u>1,013,809</u>
Excess (deficiency) of revenues over expenditures	<u>11,729</u>	<u>79,376</u>	<u>(10,762)</u>	<u>5,606</u>	<u>(31,225)</u>	<u>54,724</u>
OTHER FINANCING SOURCES (USES)						
Loan proceeds			29,572			29,572
Sale of capital assets	3,325	41,740				45,065
Transfers in	43,548					43,548
Total other financing sources	<u>46,873</u>	<u>41,740</u>	<u>29,572</u>			<u>118,185</u>
Net change in fund balances	58,602	121,116	18,810	5,606	(31,225)	172,909
Fund balance - beginning of year	<u>1,963,005</u>	<u>(803,345)</u>	<u>(1,665)</u>	<u>(132,247)</u>	<u>(69,355)</u>	<u>956,393</u>
Fund balance - ending of year	<u>\$ 2,021,607</u>	<u>\$ (682,229)</u>	<u>\$ 17,145</u>	<u>\$ (126,641)</u>	<u>\$ (100,580)</u>	<u>\$ 1,129,302</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, 2023

Net change in fund balances - total governmental funds		\$ 172,909
<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	86,570	
Depreciation expenses reported in the statement of activities	<u>(221,793)</u>	
Amount by which capital outlays are greater (less) than depreciation in the current period.		(135,223)
<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>		
		(9,000)
<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:		155,703
<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>		
		(29,572)
<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		
Amount collected	<u>(741)</u>	(741)
<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>		
2022 utility tax equivalent recognized as revenue in 2023 in the governmental funds	(43,548)	
2023 utility tax equivalent recognized as a transfer in for the statement of activities	<u>41,265</u>	
		(2,283)
<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	26,226	
The amount of interest accrued during the current period	<u>(25,571)</u>	
Interest paid is greater (less) than interest expensed by		<u>655</u>
Change in net position - governmental activities		<u>\$ 152,448</u>

Exhibit A-7
Village of Ridgeway, Wisconsin
Statement of Net Position
Proprietary Funds
December 31, 2023

	Water Utility	Sewer Utility	Total
ASSETS			
Current assets:			
Cash	\$	\$ 205,674	\$ 205,674
Restricted cash:			
Debt service	37,388	37,580	74,968
Replacement		88,109	88,109
Receivables:			
Customer	12,472	25,585	38,057
Lease	33,011		33,011
Prepaid expenses	7,477	7,477	14,954
Materials and supplies	2,329	33	2,362
Total current assets	<u>92,677</u>	<u>364,458</u>	<u>457,135</u>
Noncurrent assets:			
Lease receivable	3,174		3,174
Capital assets:			
Property, plant and equipment	2,881,512	6,762,982	9,644,494
Less: accumulated depreciation	(533,130)	(1,568,730)	(2,101,860)
Net property and plant	<u>2,348,382</u>	<u>5,194,252</u>	<u>7,542,634</u>
Total noncurrent assets	<u>2,351,556</u>	<u>5,194,252</u>	<u>7,545,808</u>
Total assets	<u>2,444,233</u>	<u>5,558,710</u>	<u>8,002,943</u>
DEFERRED OUTFLOWS OF RESOURCES			
Unamortized major repairs	<u>196,581</u>		<u>196,581</u>
Total assets and deferred outflows of resources	<u>\$ 2,640,814</u>	<u>\$ 5,558,710</u>	<u>\$ 8,199,524</u>

Exhibit A-7 (Continued)
 Village of Ridgeway, Wisconsin
 Statement of Net Position
 Proprietary Funds
 December 31, 2023

	Water Utility	Sewer Utility	Total
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 2,282	\$ 7,406	\$ 9,688
Due to other funds	18,804	60,878	79,682
Accrued interest	971		971
Current portion of advances from other funds		12,200	12,200
Current portion of notes payable	51,433		51,433
	<u>73,490</u>	<u>80,484</u>	<u>153,974</u>
Total current liabilities			
Current liabilities (payable from restricted assets):			
Accrued interest	1,628	6,576	8,204
Current portion of revenue bonds	22,781	41,538	64,319
	<u>24,409</u>	<u>48,114</u>	<u>72,523</u>
Total current liabilities (payable from restricted assets)			
Long-term liabilities:			
Advances from other funds		56,282	56,282
Revenue bonds	488,181	1,960,497	2,448,678
Notes payable	395,125		395,125
Less: current portion	(74,214)	(53,738)	(127,952)
	<u>809,092</u>	<u>1,963,041</u>	<u>2,772,133</u>
Total long-term liabilities			
Total liabilities	<u>906,991</u>	<u>2,091,639</u>	<u>2,998,630</u>
DEFERRED INFLOWS OF RESOURCES			
Leases	<u>34,844</u>		<u>34,844</u>
NET POSITION			
Net investment in capital assets	1,551,044	3,233,755	4,784,799
Restricted for:			
Debt service - revenue bonds	35,760	31,004	66,764
Equipment replacement		88,109	88,109
Unrestricted (deficit)	112,175	114,203	226,378
	<u>1,698,979</u>	<u>3,467,071</u>	<u>5,166,050</u>
Total net position			
	<u>1,698,979</u>	<u>3,467,071</u>	<u>5,166,050</u>
Total liabilities and net position	<u>\$ 2,640,814</u>	<u>\$ 5,558,710</u>	<u>\$ 8,199,524</u>

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

Village of Ridgeway, Wisconsin
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2023

	Water Utility	Sewer Utility	Total
OPERATING REVENUES			
Sales of water	\$ 236,428	\$	\$ 236,428
Measured sewer service		242,634	242,634
Penalties	423	820	1,243
Other	33,374	21,243	54,617
Total operating revenues	<u>270,225</u>	<u>264,697</u>	<u>534,922</u>
OPERATING EXPENSES			
Operation	147,238	182,791	330,029
Depreciation	56,211	175,711	231,922
Taxes	1,846	3,038	4,884
Total operating expenses	<u>205,295</u>	<u>361,540</u>	<u>566,835</u>
Operating income (loss)	<u>64,930</u>	<u>(96,843)</u>	<u>(31,913)</u>
NONOPERATING REVENUES (EXPENSES)			
Interest on investments	3,577	3,737	7,314
Interest expense	(23,912)	(39,718)	(63,630)
Net nonoperating revenues (expenses)	<u>(20,335)</u>	<u>(35,981)</u>	<u>(56,316)</u>
Income before contributions and transfers	44,595	(132,824)	(88,229)
Transfer of tax equivalent	<u>(41,265)</u>		<u>(41,265)</u>
Change in net position	3,330	(132,824)	(129,494)
Net position - beginning of year	<u>1,695,649</u>	<u>3,599,895</u>	<u>5,295,544</u>
Net position - ending of year	<u>\$ 1,698,979</u>	<u>\$ 3,467,071</u>	<u>\$ 5,166,050</u>

Exhibit A-9
Village of Ridgeway Wisconsin
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2023

	Business Type Activities- Enterprise Funds		Total
	Water Utility	Sewer Utility	
CASH FLOWS FROM (USED BY) OPERATING ACTIVITIES			
Received from customers	\$ 271,192	\$ 265,734	\$ 536,926
Payments to employees	(33,053)	(44,248)	(77,301)
Payments for employee benefits	(13,682)	(12,679)	(26,361)
Payments to suppliers	(61,174)	(133,363)	(194,537)
Net cash provided by operating activities	<u>163,283</u>	<u>75,444</u>	<u>238,727</u>
CASH FLOWS (USED BY) NONCAPITAL FINANCING ACTIVITIES			
Paid to municipality for tax equivalent	(41,265)		(41,265)
Payment of advance from the general fund		(12,200)	(12,200)
Net cash (used by) operating activities	<u>(41,265)</u>	<u>(12,200)</u>	<u>(53,465)</u>
CASH FLOWS FROM (USED BY) CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition and construction of capital assets	(18,855)	(5,098)	(23,953)
Principal payments	(71,596)	(40,633)	(112,229)
Interest payments	(24,351)	(39,856)	(64,207)
Net cash (used by) capital and related financing activities	<u>(114,802)</u>	<u>(85,587)</u>	<u>(200,389)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment income	<u>3,577</u>	<u>3,737</u>	<u>7,314</u>
Net change in cash and cash equivalents	10,793	(18,606)	(7,813)
Cash and cash equivalents - beginning of year	26,595	349,969	376,564
Cash and cash equivalents - end of year	<u>\$ 37,388</u>	<u>\$ 331,363</u>	<u>\$ 368,751</u>
Reconciliation of cash and cash equivalents to			
Cash and investments	\$	\$ 205,674	\$ 205,674
Restricted cash	37,388	125,689	163,077
Cash and cash equivalents	<u>\$ 37,388</u>	<u>\$ 331,363</u>	<u>\$ 368,751</u>

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, 2023

	Business Type Activities- Enterprise Funds		Total
	Water Utility	Sewer Utility	
Reconciliation of operating income to net cash provided by operating activities:			
Operating income	\$ 64,930	\$ (96,843)	\$ (31,913)
Noncash items in operating income:			
Depreciation expense	58,249	175,711	233,960
Changes in assets and liabilities:			
Customer accounts receivable	967	1,038	2,005
Inventories	(565)		(565)
Prepaid expenses	162	162	324
Unamortized well repairs	49,146		49,146
Accounts payable	(28,410)	(4,624)	(33,034)
Due to other funds	18,804		18,804
	<u>\$ 163,283</u>	<u>\$ 75,444</u>	<u>\$ 238,727</u>
Net cash provided (used) by operating activities	<u>\$ 163,283</u>	<u>\$ 75,444</u>	<u>\$ 238,727</u>

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Exhibit A-10
 Village of Ridgeway, Wisconsin
 Statement of Fiduciary Net Position
 Fiduciary Funds
 December 31, 2023

	Custodial Fund
	Tax
	Collection Fund
ASSETS	
Cash and investments	\$ 396,783
Taxes receivable	355,413
 Total assets	 \$ 752,196
 LIABILITIES	
Due to other taxing units	\$ 752,196
 NET POSITION	
Restricted	
 Total liabilities and net position	 \$ 752,196

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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, 2023

	<u>Custodial Fund</u> Tax <u>Collection Fund</u>
ADDITIONS	
Property tax collections for other governments	\$ 715,989
DEDUCTIONS	
Payments of taxes to other governments	715,989
Net increase (decrease) in fiduciary net position	_____
Net position - beginning of year	_____
Net position - end of year	\$ _____

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Notes to the Basic Financial Statements

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Village of Ridgeway, Wisconsin
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 December 31, 2023

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Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2023

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, 2023

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.

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

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

- Community Center Fund – Accounts for the activity of the Village’s Community Center.

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

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

CDBG Fund – Accounts for the activity of the Village’s community development block grant program.

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2023

Item 7.

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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, 2023

Item 7.

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, 2023

Item 7.

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 - 2023 tax roll:

Lien date and levy date	December 2023
Tax bills mailed	December 2023
First installment due	January 31, 2024
Second installment due	July 31, 2024
Personal property taxes in full	January 31, 2024
Tax sale- 2023 delinquent real estate taxes	October 2027

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, 2023

Item 7.

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.

Lease Receivable

The Village's lease receivables are measured at the present value of lease payments expected to be received during the lease term.

A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

Leases – portion of fund balance that is not an available resource because it represents the year-end balance of the lease receivable in excess of the deferred inflow of resources for the lease receivable, which is not a spendable resource.

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.

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2023

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2023

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Equity Classifications (Continued)

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.

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, 2023 the Village does not have any reserves that meet this component of fund balance.

The Village has established that the general fund unassigned fund balance should meet a minimum of 25% to 35% of the subsequent years budgeted general fund expenditures. If the unassigned fund balance exceeds the minimum unassigned general fund balance policy, the excess fund balance can be used to fund one-time items or transferred to capital projects to fund additional projects or reduce future borrowings. Excess fund balance will not be used to fund ongoing operational costs. The Village Board shall approve any usage or transfer of excess funds above the minimum policy. In the event the unassigned general fund balance will be calculated to be less than the minimum requirement at the completion of any fiscal year, the Village will attempt to replenish the General Fund to an amount equal to the minimum 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. If the general fund balance should fall below 25%, the Village will attempt to replenish the general fund to an amount equal to the minimum fund balance policy.

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.

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2023

Item 7.

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

Q. Change in Accounting Principle

Effective January 1, 2023, the Village adopted GASB Statement No. 96 Subscription-Based information Technology Arrangements. GASB 96 was issued to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs). The Village does not have any material SBITAs requiring disclosures in the financial statements.

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2023

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.

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2023

NOTE 3

CASH AND INVESTMENTS

At December 31, 2023, cash and investments included the following:

Deposits with financial institutions	\$ 2,128,200
Cash on hand	<u>62</u>
	<u>\$ 2,128,262</u>

Cash and investments as of December 31, 2023, are classified in the accompanying financial statements as follows:

Exhibit A-1:	
Cash and investments	\$ 1,568,402
Cash and investments - restricted	163,077
Exhibit A-10:	
Cash and investments	<u>396,783</u>
Total Cash and Investments	<u>\$ 2,128,262</u>

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.
- 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.

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2023

Item 7.

NOTE 3

CASH AND INVESTMENTS (CONTINUED)

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 limits its investments as follows:

1. Any security which matures or which may be tendered for purchase at the option of the holder within not more than 7 years of the date on which it is acquired, if that security has a rating which is the highest or 2nd highest rating category assigned by Standard & Poor's corporation, Moody's investors service or other similar nationally recognized rating agency if that security is senior to, or on a parity with, a security of the same issuer which has such a rating.
2. Securities of an open-end management investment company or investment trust, if the investment company or investment trust does not charge a sales load, if the investment company or investment trust is registered under the investment company act of 1940, 15 USC 80a-1 to 80a-64, and if the portfolio of the investment company or investment trust is limited to the following: a) Bonds and securities issued by the federal government or a commission, board or other instrumentality of the federal government. b) Bonds that are guaranteed as to principal and interest by the federal government or a commission, board or other instrumentality of the federal government. c) Repurchase agreements that are fully collateralized by bonds or securities under subd. 5.a. or b.

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 may request collateral for any deposits at any financial institution that exceed Federal Deposit Insurance Corporation insurance.

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.

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2023

NOTE 3

CASH AND INVESTMENTS (CONTINUED)

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, 2023, \$500,000 of Village deposits were insured by FDIC and \$1,417,411 of the Village's deposits with financial institutions were in excess of FDIC limits. This amount was collateralized by securities pledged by the financial institution.

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's investment policy states that investments shall be diversified by:

- Limiting investments to avoid over concentration in securities from a specific issuer, industry, or business sector, excluding U.S. Treasury obligations.
- Investing in securities with varying maturities.
- Continuously investing a portion of the investment portfolio in readily available funds such as local government investment pools, money market accounts, or money market mutual funds permissible under state statutes.

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2023

NOTE 4

CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2023, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
<u>Governmental Activities:</u>				
Capital assets not being depreciated:				
Land	\$ 29,000	\$	\$ (9,000)	\$ 20,000
Construction work in progress		27,870		27,870
Total capital assets not being depreciated	29,000	27,870	(9,000)	47,870
Other capital assets				
Buildings and improvements	895,150	58,700		953,850
Equipment and vehicles	381,917			381,917
Infrastructure	2,991,266			2,991,266
Total other capital assets at historical costs	4,268,333	58,700		4,327,033
Less accumulated depreciation for:				
Buildings and improvements	(134,551)	(45,042)		(179,593)
Equipment and vehicles	(187,644)	(34,182)		(221,826)
Infrastructure	(708,821)	(142,569)		(851,390)
Total accumulated depreciation	(1,031,016)	(221,793)		(1,252,809)
Net other capital assets	3,237,317	(163,093)		3,074,224
Total net capital assets	\$ 3,266,317	\$ (135,223)	\$ (9,000)	\$ 3,122,094

Depreciation expense was charged to functions as follows:

Governmental Activities

General government	\$ 36,358
Public works, which includes the depreciation of infrastructure	178,692
Leisure activities	6,743
Total Governmental Activities Depreciation Expense	\$ 221,793

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2023

NOTE 4

CAPITAL ASSETS (CONTINUED)

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Removals</u>	<u>Ending Balance</u>
<u>Business-Type Activities:</u>				
Capital assets not being depreciated:				
Land and land rights	\$ 26,307	\$	\$	\$ 26,307
Construction work in progress	29,844		(29,844)	
Total capital assets not being depreciated	<u>56,151</u>		<u>(29,844)</u>	<u>26,307</u>
Capital assets being depreciated:				
Water:				
Source of supply	154,455			154,455
Pumping	104,390	35,745	(15,267)	124,868
Water treatment	2,713	1,483	(1,216)	2,980
Transmission and distribution	2,438,164	11,471	(13,021)	2,436,614
General plant	154,380			154,380
Sewer:				
Collecting system	1,372,343			1,372,343
Pumping system	153,127	4,369	(2,184)	155,312
Treatment and disposal	5,074,185			5,074,185
General plant	142,321	729		143,050
Total capital assets being depreciated	<u>9,596,078</u>	<u>53,797</u>	<u>(31,688)</u>	<u>9,618,187</u>
Less: accumulated depreciation for:				
Water	(504,385)	(58,249)	29,502	(533,132)
Sewer	(1,395,203)	(175,711)	2,186	(1,568,728)
Total accumulated depreciation	<u>(1,899,588)</u>	<u>(233,960)</u>	<u>31,688</u>	<u>(2,101,860)</u>
Net capital assets being depreciated	<u>7,696,490</u>	<u>(180,163)</u>		<u>7,516,327</u>
Total net capital assets	<u>\$ 7,752,641</u>	<u>\$ (180,163)</u>	<u>\$ (29,844)</u>	<u>\$ 7,542,634</u>

Depreciation expense was charged to functions as follows:

Business-Type Activities:

Sewer utility	\$ 175,711
Water utility	58,249
Total depreciation expense	<u>233,960</u>
Less: water depreciation expense allocated to sewer	<u>(2,038)</u>
Total depreciation expense per Exhibit A-8	<u>\$ 231,922</u>

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2023

Item 7.

NOTE 5

LONG-TERM AND SHORT-TERM OBLIGATIONS

Long-term obligations activity for the year ended December 31, 2023, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due within One Year
<u>Governmental activities</u>					
Direct borrowings and placements:					
General obligation notes	\$ 667,150	\$ 29,572	\$ (134,393)	\$ 562,329	\$ 182,223
Revenue bonds	454,993		(21,310)	433,683	21,700
Total governmental activities long-term liabilities	\$ 1,122,143	\$ 29,572	\$ (155,703)	\$ 996,012	\$ 203,923
<u>Business-type activities</u>					
Direct borrowings and placements:					
General obligation notes	\$ 444,382		\$ (49,257)	\$ 395,125	\$ 51,433
Revenue bonds	633,650		(28,672)	604,978	29,219
Revenue bonds - nondirect	1,878,000		(34,300)	1,843,700	35,100
Total business-type activities long-term liabilities	\$ 2,956,032	\$	\$ (112,229)	\$ 2,843,803	\$ 115,752

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 12/31/2023
<u>Governmental activities</u>					
General obligation notes	10/13/2020	10/12/2030	2.95%	\$ 624,921	\$ 265,200
General obligation notes	12/10/2020	12/9/2027	2.60%	450,000	267,557
General obligation notes	11/13/2023	12/1/2024	4.97%	29,572	29,572
Total governmental activities - general obligation debt					\$ 562,329
<u>Business-type activities</u>					
General obligation notes	12/10/2020	12/9/2030	2.95%	\$ 540,000	\$ 395,125

General obligation notes dated October 13, 2020 have a credit limit of \$750,000. As of December 31, 2023, the Village has a credit line available of \$484,800.

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2023

NOTE 5

LONG-TERM AND SHORT-TERM OBLIGATIONS (CONTINUED)

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
2024	\$ 182,223	\$ 16,032	\$ 198,255	\$ 51,433	\$ 11,448	\$ 62,881
2025	156,983	10,132	167,115	53,016	9,865	62,881
2026	153,303	5,697	159,000	54,613	8,268	62,881
2027	69,820	1,375	71,195	56,259	6,622	62,881
2028				57,939	4,941	62,880
2029-2033				121,865	4,562	126,427
Totals	\$ 562,329	\$ 33,236	\$ 595,565	\$ 395,125	\$ 45,706	\$ 440,831

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, 2023 was \$3,194,460. Total general obligation debt outstanding at year-end was \$957,454.

Revenue Debt

Revenue bonds are payable only from revenues derived from operations. Revenue debt payable at December 31, 2023 consists of the following:

	Issue	Maturity	Rates	Amount	12/31/2023
Governmental activities					
Water system revenue bonds	1/22/2020	5/1/2039	1.65%	\$ 300,149	\$ 248,828
Water system revenue bonds	9/28/2022	5/1/2042	2.15%	192,671	184,855
					<u>\$ 433,683</u>
Business-type activities					
Sewer system revenue bonds	5/16/2019	5/1/2059	2.00%	\$ 1,791,000	\$ 1,669,400
Sewer system revenue bonds	5/16/2019	5/1/2059	2.38%	186,000	174,300
Water system revenue bonds	1/22/2020	5/1/2039	1.65%	312,400	258,984
Water system revenue bonds	9/28/2022	5/1/2042	2.15%	360,622	345,994
Total business-type activities - revenue debt					<u>\$ 2,448,678</u>

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2023

NOTE 5

LONG-TERM AND SHORT-TERM OBLIGATIONS (CONTINUED)

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, 2023, the utility had a balance of \$37,580 in the reserve account. This requirement was met for 2023.
- 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, 2023, 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 2023 were \$78,868 and the requirement was \$79,498. This requirement was not met for 2023.

The January 22, 2020 and September 28, 2022 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 2023 were \$121,141 and the requirement was \$66,881. The Utility met this requirement for 2023.

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, 2023 was \$37,388 and the requirement was \$37,240. This requirement was met for 2023.

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
2024	\$ 21,700	\$ 7,872	\$ 29,572
2025	22,097	7,471	29,568
2026	22,502	7,062	29,564
2027	22,915	6,646	29,561
2028	23,335	6,222	29,557
2029-2033	123,258	24,463	147,721
2034-2038	135,005	12,607	147,612
2039-2043	62,871	2,115	64,986
Totals	\$ 433,683	\$ 74,458	\$ 508,141

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2023

NOTE 5

LONG-TERM AND SHORT-TERM OBLIGATIONS (CONTINUED)

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					
	Principal	Interest	Total	Principal	Interest	Total
2024	\$ 29,219	\$ 11,417	\$ 40,636	\$ 35,100	\$ 37,171	\$ 72,271
2025	29,775	10,855	40,630	35,800	36,450	72,250
2026	30,342	10,283	40,625	36,600	35,714	72,314
2027	30,920	9,700	40,620	37,300	34,962	72,262
2028	31,509	9,105	40,614	38,000	34,197	72,197
2029-2033	166,786	36,192	202,978	202,400	158,927	361,327
2034-2038	183,321	19,497	202,818	223,900	137,266	361,166
2039-2043	103,106	3,838	106,944	247,900	113,292	361,192
2044-2048				274,700	86,718	361,418
2049-2053				303,900	57,292	361,192
2054-2058				336,600	24,707	361,307
2059				71,500	728	72,228
Totals	\$ 604,978	\$ 110,887	\$ 715,865	\$ 1,843,700	\$ 757,424	\$ 2,601,124

NOTE 6

LEASES

Lease Receivable

The Village has entered into a lease arrangement where the Village leases land for commercial use. In the statement of activities, lease revenue for the year ended December 31, 2023 was as follows:

	Year ending December 31, 2023
Lease-related revenue	
Lease Revenue	
Land	\$ 32,802
Interest Revenue	1,639
Total	<u>\$ 34,441</u>

Aggregate cash flows for the revenue generated by the lease receivable and interest at December 31, 2023 are as follows:

Year Ended December 31,	Principal	Interest	Total
2024	\$ 33,011	\$ 679	\$ 33,690
2025	3,174	97	3,271
	<u>\$ 36,185</u>	<u>\$ 776</u>	<u>\$ 36,961</u>

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2023

NOTE 7

INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS

The following is a schedule of interfund receivables and payables at December 31, 2023:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Governmental Funds:		
General	Community Center	\$ 132,247
General	CDBG	91,057
General	Water	18,804
General	Sewer	60,878
		<u>\$ 302,986</u>

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. Interest is being charged at 2.67% but is not required to be paid back until the TID is able to do so. TIF #1 paid interest of \$25,816 for 2023.

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, 2023:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Governmental Funds:		
General	TIF District #1	\$ 966,899
General	Sewer utility	56,282
Total		<u>\$ 1,023,181</u>

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:

<u>Fund Transferred To</u>	<u>Fund Transferred From</u>	<u>Amount</u>	<u>Purpose</u>
Governmental Funds:			
General	Water utility	<u>\$ 43,548</u>	Tax equivalent

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
December 31, 2023

NOTE 8

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 %
	100 %

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 2023 were as follows:

Village of Barneveld	40 %
Town of Brigham	31 %
Village of Ridgeway	19 %
Town of Ridgeway	10 %
	100 %

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 9

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.

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

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2023

NOTE 9

TAX INCREMENTAL DISTRICT (CONTINUED)

Following is the cumulative status of the TIF District as of December 31, 2023:

	TID #1
Project revenues	
Tax increment	\$ 404,051
Intergovernmental	2,161
Lot sales	739,116
Other	104,191
Total revenues	1,249,519
Project costs	
Construction	1,972,987
Administration	13,359
Professional services and DOR fees	18,037
Interest and other fiscal charges	192,565
Total expenditures	2,196,948
Amount to be recovered through future increments	\$ 947,429
Reconciliation of recoverable costs	
Long-term notes payable	\$ 265,200
TID #1 fund balance - deficit	682,229
Total	\$ 947,429

As shown in Note 7, the general fund advanced cash to TID #1 to pay project costs. The balance of the advance as of December 31, 2023 is \$966,899. 2.67% interest rate is being charged on the advance. The amounts to be recovered will be increased by interest charged on the advance.

NOTE 10

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, 2023, the various components of deferred inflows of resources reported in the governmental funds were as follows:

Property tax receivable	\$ 374,404
Tax increment receivable	209,959
2023 Water utility tax equivalent	41,265
Village share of closed management forest land	478
Special assessments	1,850
Interest on advance to TID #1	195,495
Total	\$ 823,451

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2023

NOTE 11

GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at December 31, 2023 includes the following:

	General Fund	TIF District #1	Debt Service	Community Center	Other Governmental Funds
Nonspendable:					
Advances to other funds	\$ 1,023,181	\$	\$	\$	\$
Prepaid expenses	7,477				
Restricted for:					
Environmental projects	100,314				
Unassigned (deficit)	890,635	(682,229)	17,145	(126,641)	(100,580)
Total fund balances	\$ 2,021,607	\$ (682,229)	\$ 17,145	\$ (126,641)	\$ (100,580)

The following nonmajor funds had (deficit) unassigned fund balances at December 31, 2023:

CDBG Fund	\$ (91,057)
Capital Project Fund	(9,523)
Total unassigned balance	(100,580)

NOTE 12

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, 2023:

Sewer utility restricted net position	
Debt service - revenue bonds	\$ 31,004
Equipment replacement	88,109
Total sewer restricted net position	119,113
Water utility restricted net position	
Debt service - revenue bonds	35,760
Total utility restricted net position	\$ 154,873

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 and September 28, 2022 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, 2023

NOTE 13

DEFINED CONTRIBUTION PLAN

The Village participates in a deferred compensation program with Edward D. Jones. The Village contributes \$100 per month per employee. In 2023, the Village contributed \$5,400 for 5 employees. The Village recognizes pension expense as contributions are made, and there are no assets accumulated in a trust.

NOTE 14

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 15

PURCHASE COMMITMENTS / SUBSEQUENT EVENT

Subsequent to December 31, 2023, the Village Board approved the following:

- Developer's agreement for \$231,460 WEDC grant project within the Village.
- Purchase of light poles for the ballpark in the amount of \$16,500.
- Purchase of new zero-turn lawn mower for \$15,000.

NOTE 16

EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT FINANCIAL STATEMENTS

The Governmental Accounting Standards Board (GASB) has adopted GASB Statement No. 100, *Accounting Changes and Error Corrections*, effective for periods beginning after June 15, 2023, and GASB Statement No. 101, *Compensated Absences*, effective for periods beginning after December 15, 2023. When these become effective, application of these standards may restate portions of these financial statements.

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Required Supplementary Information

Required Supplementary Information
 Village of Ridgeway, Wisconsin
 Budgetary Comparison Schedule for the General Fund
 For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variances- Positive (Negative)	
	Original	Final		Original to Actual	Final to Actual
REVENUES					
Taxes	\$ 261,967	\$ 261,967	\$ 261,967	\$	\$
Special assessments	820	820	741	(79)	(79)
Intergovernmental	215,916	216,460	260,635	44,719	44,175
Licenses and permits	7,550	7,550	6,645	(905)	(905)
Fines and forfeitures	1,250	1,250	1,848	598	598
Public charges for services	46,852	46,852	50,149	3,297	3,297
Interest income	42,896	42,896	72,695	29,799	29,799
Miscellaneous	18,038	18,424	3,996	(14,042)	(14,428)
Total revenues	<u>595,289</u>	<u>596,219</u>	<u>658,676</u>	<u>63,387</u>	<u>62,457</u>
EXPENDITURES					
Current:					
General government	192,404	192,404	184,983	7,421	7,421
Public safety	263,175	271,470	277,945	(14,770)	(6,475)
Public works	158,769	159,980	145,768	13,001	14,212
Leisure activities	41,076	33,325	26,801	14,275	6,524
Capital outlay			11,450	(11,450)	(11,450)
Total expenditures	<u>655,424</u>	<u>657,179</u>	<u>646,947</u>	<u>8,477</u>	<u>10,232</u>
Excess (deficiency) of revenues over expenditures	<u>(60,135)</u>	<u>(60,960)</u>	<u>11,729</u>	<u>71,864</u>	<u>72,689</u>
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	4,370	4,370	3,325	(1,045)	(1,045)
Transfers in	55,765	55,765	43,548	(12,217)	(12,217)
Total other financing sources	<u>60,135</u>	<u>60,135</u>	<u>46,873</u>	<u>(13,262)</u>	<u>(13,262)</u>
Net changes in fund balance		(825)	58,602	58,602	59,427
Fund balance - beginning of year	<u>1,963,005</u>	<u>1,963,005</u>	<u>1,963,005</u>		
Fund balance - ending of year	<u>\$ 1,963,005</u>	<u>\$ 1,962,180</u>	<u>\$ 2,021,607</u>	<u>\$ 58,602</u>	<u>\$ 59,427</u>

Required Supplementary Information
 Village of Ridgeway, Wisconsin
 Budgetary Comparison Schedule for the Community Service Fund
 For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variances- Positive (Negative)	
	Original	Final		Original to Actual	Final to Actual
REVENUES					
Public charges for services	\$ 3,000	\$ 3,000	\$ 8,608	\$ 5,608	\$ 5,608
Miscellaneous	88,100	88,100	103,278	15,178	15,178
Total revenues	<u>91,100</u>	<u>91,100</u>	<u>111,886</u>	<u>20,786</u>	<u>20,786</u>
EXPENDITURES					
Current:					
Leisure activities	41,100	41,100	46,728	(5,628)	(5,628)
Capital outlay	50,000	50,000	59,552	(9,552)	(9,552)
Total expenditures	<u>91,100</u>	<u>91,100</u>	<u>106,280</u>	<u>(15,180)</u>	<u>(15,180)</u>
Excess (deficiency) of revenues over over expenditures			<u>5,606</u>	<u>5,606</u>	<u>5,606</u>
Net changes in fund balance			5,606	5,606	5,606
Fund balance - beginning of year	(132,247)	(132,247)	(132,247)		
Fund balance - ending of year	<u>\$ (132,247)</u>	<u>\$ (132,247)</u>	<u>\$ (126,641)</u>	<u>\$ 5,606</u>	<u>\$ 5,606</u>

Village of Ridgeway, Wisconsin
Notes to Required Supplementary Information
December 31, 2023

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, 2023:

Expenditure	Excess Expenditures
General fund	
Current:	
Public safety	\$ 6,475
Capital outlay	11,450
Community service fund	
Leisure activities	5,628
Capital outlay	9,552

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Supplementary Information

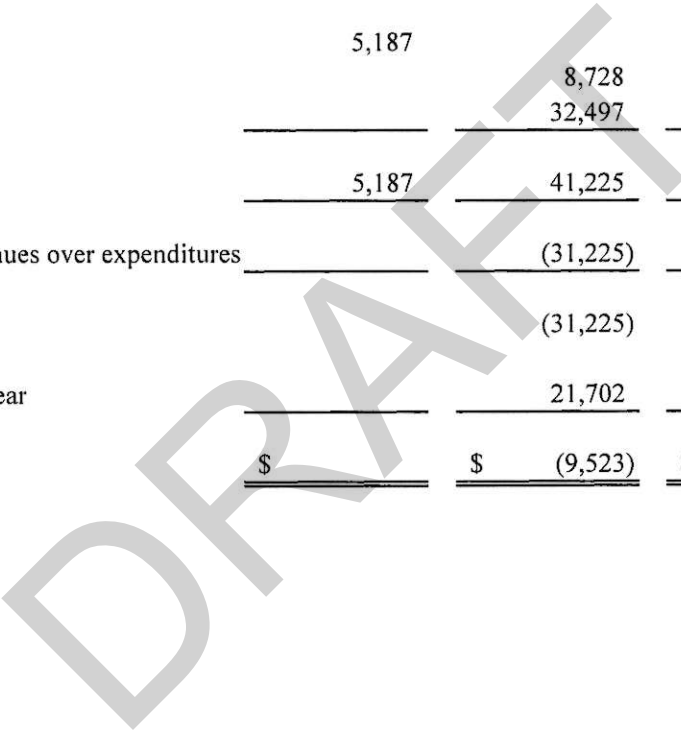
Exhibit C-1
Village of Ridgeway, Wisconsin
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2023

	Capital Projects	CDBG	Totals
ASSETS			
Cash and investments	\$ 3,663	\$	\$ 3,663
Taxes receivable	11,808		11,808
 Total assets	 \$ 15,471	 \$	 \$ 15,471
LIABILITIES			
Due to other funds	\$	\$ 91,057	\$ 91,057
DEFERRED INFLOWS OF RESOURCES			
Deferred revenues	24,994		24,994
FUND BALANCES			
Unassigned (deficit)	(9,523)	(91,057)	(100,580)
 Total fund balances	 (9,523)	 (91,057)	 (100,580)
 Total liabilities, deferred inflows of resources, and fund balances	 \$ 15,471	 \$	 \$ 15,471

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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, 2023

	<u>Special Revenue</u>			
	<u>Local Fiscal</u>	<u>Capital</u>		<u>Totals</u>
	<u>Recovery Fund</u>	<u>Projects</u>	<u>CDBG</u>	
REVENUES				
Property taxes	\$	\$ 10,000	\$	\$ 10,000
Intergovernmental	5,187			5,187
Total revenues	<u>5,187</u>	<u>10,000</u>		<u>15,187</u>
EXPENDITURES				
Capital outlay:				
Public safety	5,187			5,187
Public works		8,728		8,728
Leisure activities		32,497		32,497
Total expenditures	<u>5,187</u>	<u>41,225</u>		<u>46,412</u>
Excess (deficiency) of revenues over expenditures		(31,225)		(31,225)
Net change in fund balances		(31,225)		(31,225)
Fund balance - beginning of year		21,702	(91,057)	(69,355)
Fund balance - ending of year	<u>\$</u>	<u>\$ (9,523)</u>	<u>\$ (91,057)</u>	<u>\$ (100,580)</u>



VILLAGE OF RIDGEWAY

Audit Presentation
for the Village Board



For the Year Ended
December 31, 2023

Presented by
Shawn Roelli, CPA



JOHNSON BLOCK
CPAs

*Prepared by:
Johnson Block and Company, Inc.
Certified Public Accountants*

VILLAGE OF RIDGEWAY

Audit Overview

- We have completed our audit of the Village of Ridgeway for the year ended December 31, 2023 and have issued our independent auditor's reports. Our reports and the audited financial statements are presented in a bound document.
- We issued an unmodified opinion on the financial statements.
- A separate audit communications document designed for the Village Board has also been submitted.
- We prepared the following regulatory reports for 2023:
 - Water utility PSC annual report
 - Municipal financial report - Form C
 - TIF District #1 annual report

VILLAGE OF RIDGEWAY

2023 FINANCIAL HIGHLIGHTS

- Governmental funds of the Village reported an increase in overall fund balance of \$172,909.
 - General fund increased \$58,602
 - TIF district #1 increased \$121,116
 - Debt service fund increased \$18,810
 - Community Center fund increased \$5,606
 - Other governmental funds decreased \$31,225
 - The Village capital project fund was created in 2020
 - The CDBG, local fiscal recovery fund, community center fund, and debt service fund were added in 2021. The activity was either new or had been reflected in the general fund.

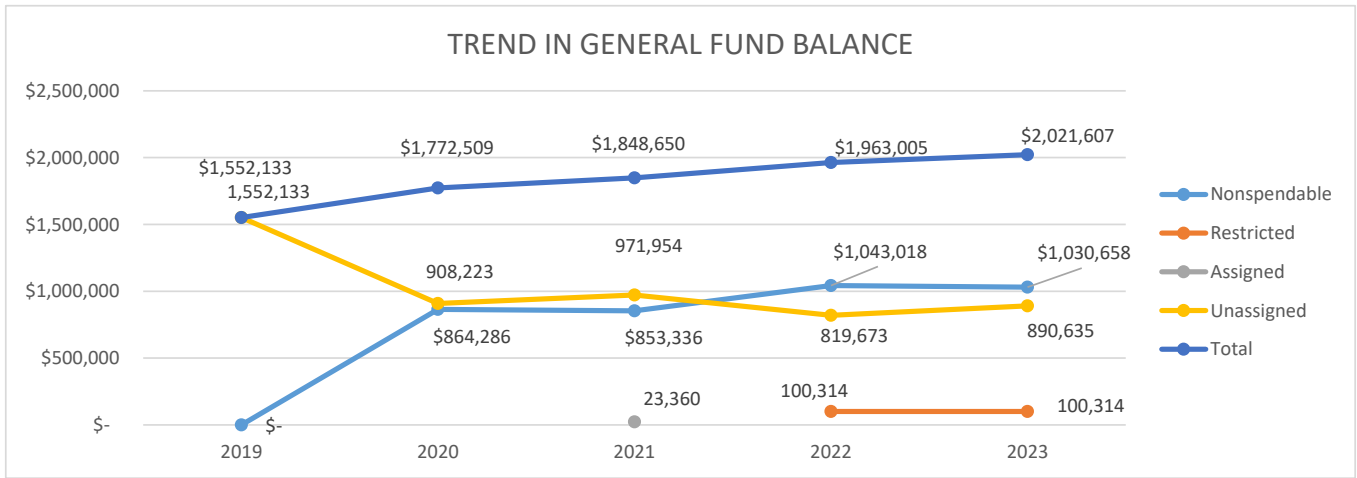
- The General fund, on an overall basis, reported favorable variances as compared to budget.

- The Water utility reported an increase in net position of \$3,330, and the Sewer utility showed a decrease in net position of \$132,824 in 2023.
 - Water rates were last increased July 29, 2024 after the full rate case effective June 27, 2022.
 - Sewer user rates are charged per Village ordinance

VILLAGE OF RIDGEWAY

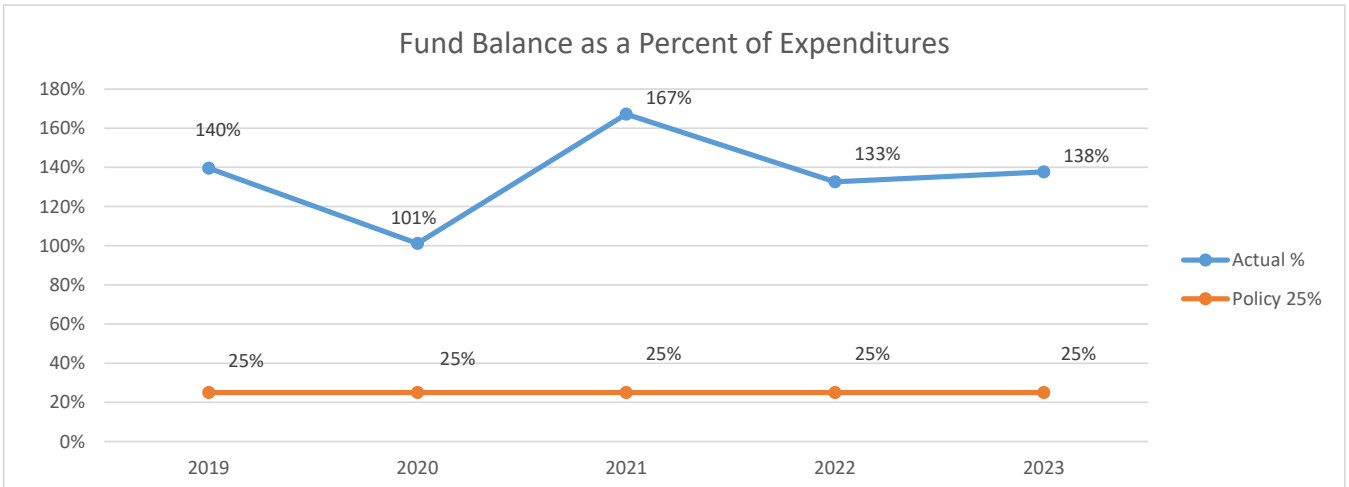
TREND IN GENERAL FUND BALANCE

	2019	2020	2021	2022	2023
Nonspendable	\$ -	\$ 864,286	\$ 853,336	\$ 1,043,018	\$ 1,030,658
Restricted				100,314	100,314
Assigned			23,360		
Unassigned	1,552,133	908,223	971,954	819,673	890,635
Total	\$ 1,552,133	\$ 1,772,509	\$ 1,848,650	\$ 1,963,005	\$ 2,021,607



The Village's fund balance policy is to maintain unassigned fund balance of 25-35% of expenditures.

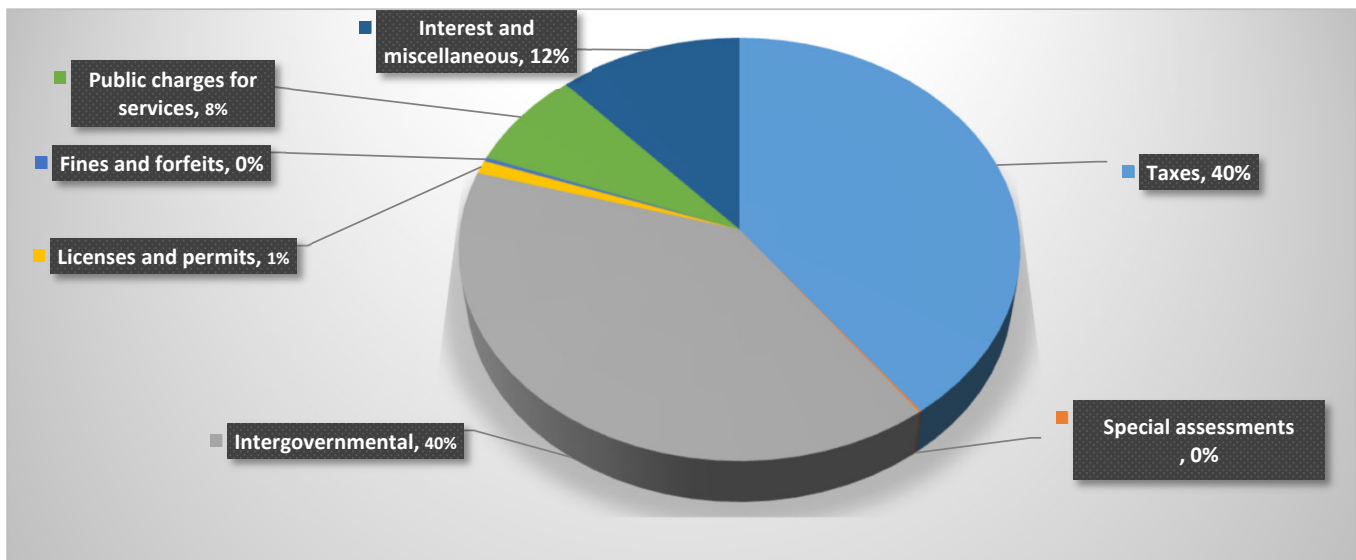
	2019	2020	2021	2022	2023
Unassigned fund balance	\$ 1,552,133	\$ 908,223	\$ 971,954	\$ 819,673	\$ 890,635
Expenditures	1,112,131	898,131	581,570	617,997	646,947
Actual %	140%	101%	167%	133%	138%
Policy 25%	25%	25%	25%	25%	25%



VILLAGE OF RIDGEWAY

GENERAL FUND REVENUES

	2021	%	2022	%	2023	%
Taxes	\$ 298,449	50%	\$ 254,788	37%	\$ 261,967	40%
Special assessments	3,010	1%	2,847	0%	741	0%
Intergovernmental	196,498	33%	193,025	28%	260,635	40%
Licenses and permits	10,246	2%	136,631	20%	6,645	1%
Fines and forfeits	1,643	0%	26,838	4%	1,848	0%
Public charges for services	47,583	8%	47,732	7%	50,149	8%
Interest and miscellaneous	43,577	7%	31,316	5%	76,691	12%
Total revenues	\$ 601,006	100%	\$ 693,177	100%	\$ 658,676	100%



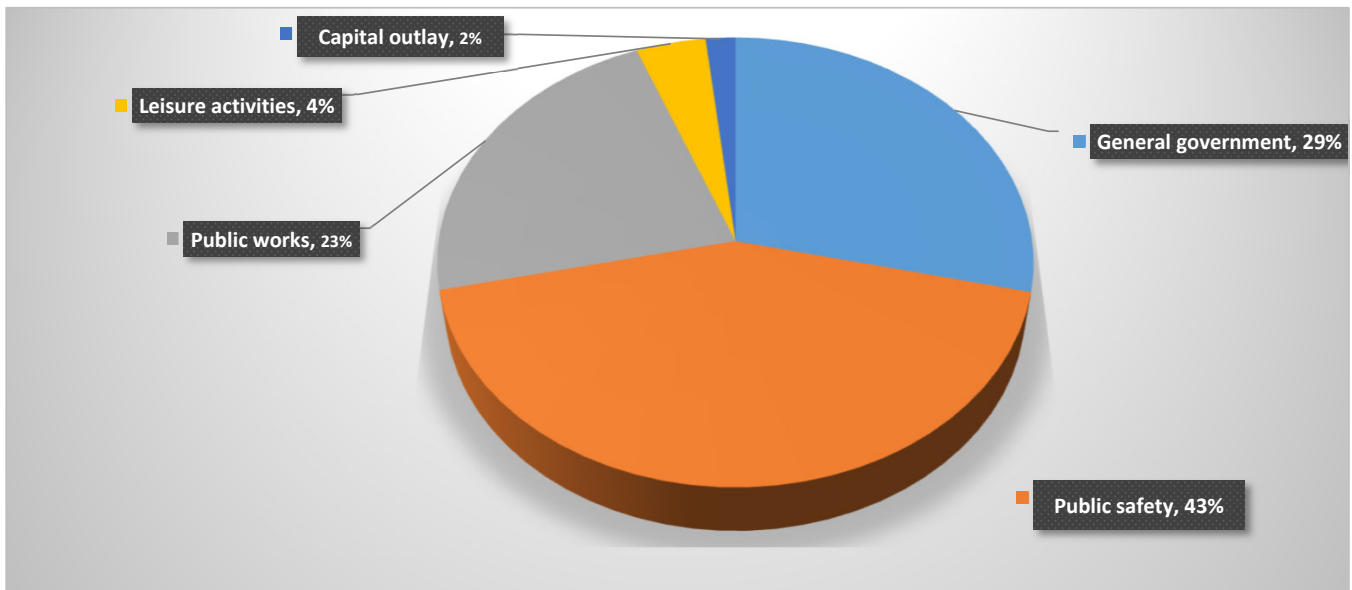
OBSERVATIONS AND COMMENTS:

- General fund tax revenues have decreased 12.2% from 2021 to 2023
- Intergovernmental revenues have increased 32.6% from 2021 to 2023
- Shared revenues, transportation aid, and the fire district pension reimbursement increased.

VILLAGE OF RIDGEWAY

GENERAL FUND EXPENDITURES

	2021	%	2022	%	2023	%
General government	\$ 161,679	28%	\$ 214,121	35%	\$ 184,983	29%
Public safety	208,476	36%	235,917	38%	277,945	43%
Public works	139,140	24%	141,894	23%	145,768	23%
Leisure activities	25,631	4%	26,065	4%	26,801	4%
Capital outlay	28,930	5%		0%	11,450	2%
Debt Service	17,714	3%		0%		0%
Total expenditures	\$ 581,570	100%	\$ 617,997	100%	\$ 646,947	100%



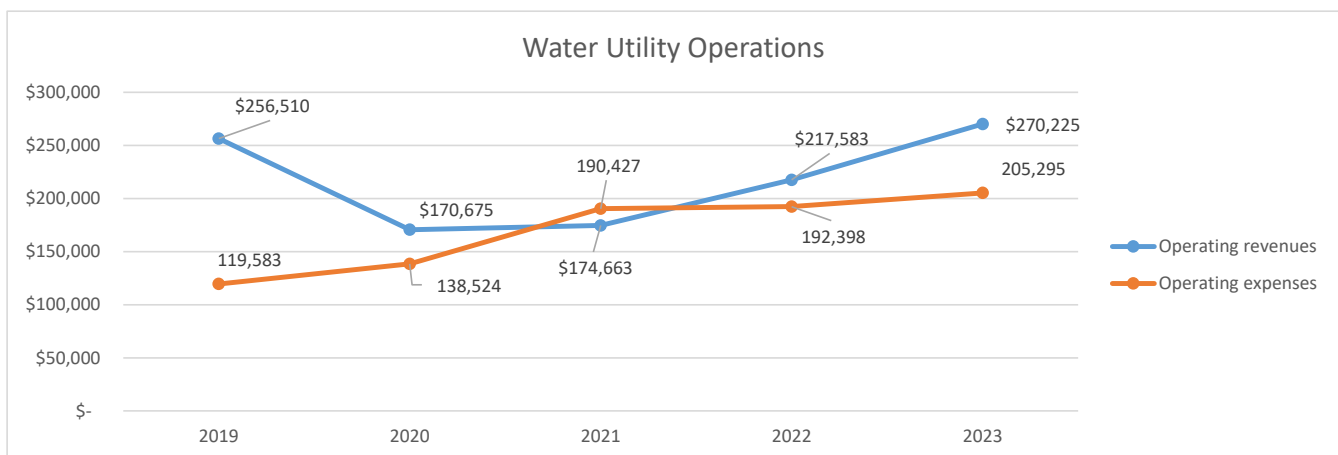
OBSERVATIONS AND COMMENTS:

- Public safety increased \$69,469 from 2021 to 2023.
- Fire district pension, ambulance contract, and police wages and fringes increased.

VILLAGE OF RIDGEWAY

WATER UTILITY

	2019	2020	2021	2022	2023
Operating revenues	\$ 256,510	\$ 170,675	\$ 174,663	\$ 217,583	\$ 270,225
Operating expenses	119,583	138,524	190,427	192,398	205,295
Net operating income (loss)	<u>\$ 136,927</u>	<u>\$ 32,151</u>	<u>\$ (15,764)</u>	<u>\$ 25,185</u>	<u>\$ 64,930</u>
Cashflow from operations	\$ 104,061	\$ 55,161	\$ (270,642)	\$ 148,750	\$ 163,283
PSC rate of return	0.01%	-0.60%	-3.77%	-0.50%	1.99%



Days of cash on hand

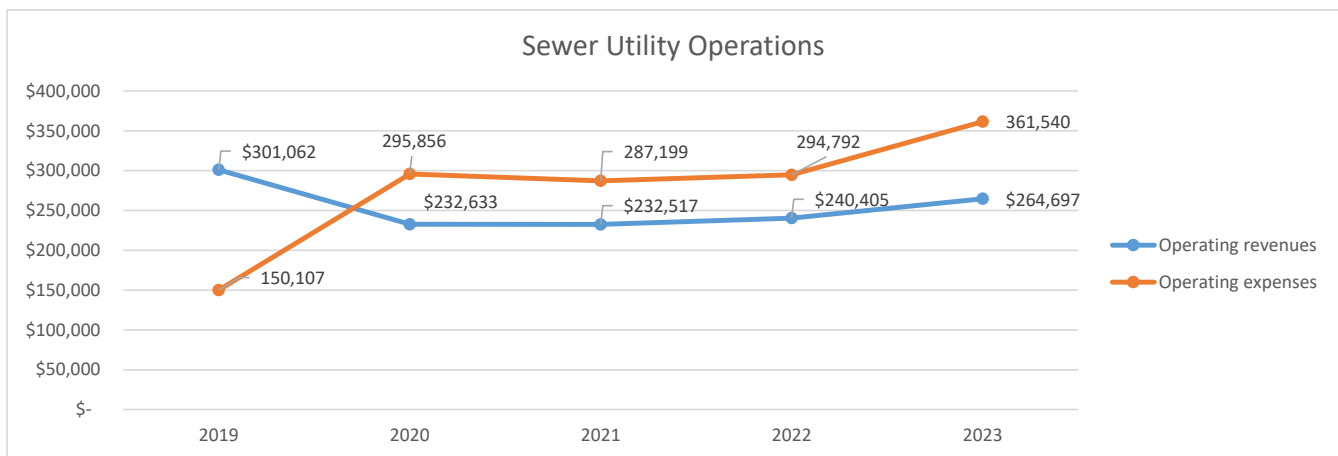
	2019	2020	2021	2022	2023
Unrestricted cash	\$ 70,383	\$ 540,319	\$ 33,322	\$ 7,207	\$ -
Oper exp plus tax equivalent*	\$ 159,000	\$ 184,516	\$ 236,578	\$ 235,946	\$ 246,560
Days cash on hand	162	1,069	51	11	-

*Excludes principal and interest payments, which can be paid with restricted assets.

VILLAGE OF RIDGEWAY

SEWER UTILITY

	2019	2020	2021	2022	2023
Operating revenues	\$ 301,062	\$ 232,633	\$ 232,517	\$ 240,405	\$ 264,697
Operating expenses	150,107	295,856	287,199	294,792	361,540
Net operating income (loss)	<u>\$ 150,955</u>	<u>\$ (63,223)</u>	<u>\$ (54,682)</u>	<u>\$ (54,387)</u>	<u>\$ (96,843)</u>
Cashflow from operations	\$ 242,690	\$ 91,603	\$ 116,089	\$ 116,124	\$ 75,444



Days of cash on hand

	2019	2020	2021	2022	2023
Unrestricted cash	\$ 257,046	\$ 194,872	\$ 212,170	\$ 234,876	\$ 205,674
Operating expenses*	\$ 150,107	\$ 295,856	\$ 287,199	\$ 294,792	\$ 361,540
Days cash on hand	625	240	270	291	208

*Excludes principal and interest payments, which can be paid with restricted assets.

VILLAGE OF RIDGEWAY

CHANGES IN LONG-TERM OBLIGATIONS

- The following table is a summary of long-term obligations for the year ended December 31, 2023:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due within One Year
<u>Governmental activities</u>					
Direct borrowings and placements:					
General obligation notes	\$ 667,150	\$ 29,572	\$ (134,393)	\$ 562,329	\$ 182,223
Revenue bonds	454,993		(21,310)	433,683	21,700
Total governmental activities long-term liabilities	<u>\$ 1,122,143</u>	<u>\$ 29,572</u>	<u>\$ (155,703)</u>	<u>\$ 996,012</u>	<u>\$ 203,923</u>
<u>Business-type activities</u>					
Direct borrowings and placements:					
General obligation notes	\$ 444,382	\$	\$ (49,257)	\$ 395,125	\$ 51,433
Revenue bonds	633,650		(28,672)	604,978	29,219
Revenue bonds - nondirect	1,878,000		(34,300)	1,843,700	35,100
Total business-type activities long-term liabilities	<u>\$ 2,956,032</u>	<u>\$</u>	<u>\$ (112,229)</u>	<u>\$ 2,843,803</u>	<u>\$ 115,752</u>

OBSERVATIONS AND COMMENTS:

- General obligation debt limitation totaled \$3,194,460 and debt subject to limitation totaled \$957,454. The Village had 70% of its debt capacity remaining at December 31, 2023.
- General obligation notes have interest rates between 2.60% and 2.95% with the exception of the November 2023 loan maturing in 2024, which has a rate of 4.97%.
- Utility revenue bonds have interest rates between 1.65% and 2.38%

VILLAGE OF RIDGEWAY

TAX INCREMENTAL DISTRICTS

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

- The following is the cumulative status of the TIF District as of December 31, 2023:

	<u>TID #1</u>
Project revenues	
Tax increment	\$ 404,051
Intergovernmental	2,161
Lot sales	739,116
Other	104,191
Total revenues	<u>1,249,519</u>
Project costs	
Construction	1,972,987
Administration	13,359
Professional services and DOR fees	18,037
Interest and other fiscal charges	192,565
Total expenditures	<u>2,196,948</u>
Amount to be recovered through future increments	<u>\$ 947,429</u>
Reconciliation of recoverable costs	
Long-term notes payable	\$ 265,200
TID #1 fund balance - deficit	682,229
Total	<u>\$ 947,429</u>

OBSERVATIONS AND COMMENTS:

- The fund balance increased \$121,116 in 2023.
- TID 1 incremental value and tax increment

	Incremental Value		Tax Increment Revenue
2020	\$ 2,765,800	2021	\$ 77,478
2021	\$ 4,473,500	2022	\$ 120,903
2022	\$ 6,682,200	2023	\$ 154,916
2023	\$ 10,037,200	2024	\$ 209,959
2024	\$ 11,211,000	2025	to be determined

VILLAGE OF RIDGEWAY

Other Matters

- Required audit communications document.
 - This is written to the Village Board and contains required communications and other considerations.
 - Risks of material misstatement, sensitive estimates and disclosures
 - Internal control communications
 - Other considerations

- We want to extend thanks to Lori, Shyanne, and all Village personnel for their help during the audit.

- We received full and complete cooperation from everyone.



August 12, 2024

Attn: Lori Phelan

RE: Connect Communities Agreement #AL2440 between the Wisconsin Economic Development Corporation (“WEDC”) and Village of Ridgeway (“Local Organization”).

Dear Lori Phelan:

Congratulations! WEDC has determined that the Village of Ridgeway, your Local Organization, is eligible to participate in the Connect Communities Program from July 1, 2024, to June 30, 2025. By signing and returning this letter agreement to the WEDC and paying the participation fee outlined below, the Local Organization agrees to the following terms.

As a participant in the Connect Communities Program, the Local Organization shall:

- Pay WEDC the annual participation fee of Two Hundred Dollars (\$200);
- Actively participate in the Connect Communities Program, by attending a minimum of Two (2) training opportunities offered by WEDC during the year; and
- Submit an annual performance report as required by WEDC, in such form as required by WEDC.

WEDC shall provide the following services to the Local Organization:

- Designate staff to liaise with the Local Organization;
- Provide an on-line communication tool for participants in the Connect Communities Program; and
- Plan and implement workshops and training sessions on downtown revitalization topics based on the needs of the Connect Communities and Wisconsin Main Street program participants.

This letter agreement will take effect when WEDC receives both the Two Hundred Dollar (\$200) participation fee and this letter agreement, signed, by the Local Organization.

Sincerely,

Melissa L. Hughes,
Secretary and CEO

ACKNOWLEDGED & AGREED TO BY:

By: _____
Michele Casper,
Village President

_____ Date

By signing this agreement, the signer attests that he/she is fully authorized to execute and deliver this letter agreement on behalf of the Local Organization.

LOOK FORWARD >



Lori Phelan <clerk@ridgewaywi.gov>

Water heater

1 message

John Olson <olsonplumbing@yahoo.com>
To: clerk@ridgewaywi.gov

Sat, Aug 24, 2024 at 11:01 AM

Lori,

The following is an estimate to replace a chimney vent water heater and hot water circulating pump.

To include:

50 Gallon chimney vent water heater

Hot water circulating pump

Venting material

Copper pipe and fittings

Valves

Gas piping

Disposal of old water heater

Labor

Material and labor total: \$2,745.00

If you have any questions please call.

Thank you
John Olson
Olson Plumbing, LLC
608-445-2400

Sorry for the delay. I thought this had already been sent.

[Sent from Yahoo Mail for iPhone](#)



CONTRACT

Prepared for:	July 23, 2024	No. 108860
Brayden Losby Ridgeway Park, Hughitt Street Ridgeway, WI 53582 streetsandparks@ridgewaywi.gov (608) 206-7365	TSR - Madison Dillion Woollums PO Box 645, Lena, Illinois 61048 P: (844) 263-9356 dillion@tsrconcretecoatings.com www.tsrconcretecoatings.com	

CONCRETE COATING PURCHASE AGREEMENT

Diamond Profile for Permanent Adhesion	✓ Included
Diamond Profile Cracks and Imperfections to Prepare for Mender Application	✓ Included
Apply 2 Part Mender Crack and Pit Repair & Diamond Profile Smooth	✓ Included
Apply Polyurea Basecoat Evenly to Surface	✓ Included
Broadcast Generous Amounts of Acrylic Chip	✓ Included
Remove Excess Media Broadcast by Scraping	✓ Included
Apply Polyaspartic Top Coat	✓ Included

Warranty Does Not Cover the Following:

Cracking-Crumbling-Iron Oxide Penetration-Hydro Static Water Pressure-Corrosive Liquids or Solids
Not Warranted

WE DO NOT CHANGE THE PITCH OF THE CONCRETE OR LEVEL IT IN ANY CIRCUMSTANCE Understands

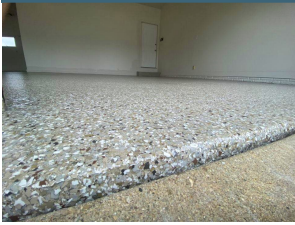
****Disclaimer****
Any and all hard surface flooring should be considered slippery when wet. Always use caution and common sense

Additions, Notes, Special Instructions:

It is the responsibility of the homeowner or property manager to remove all personal items from the project area. We are grinding concrete with metal diamond blades which can in some instances create dust depending on the softness of concrete. If you want an area taped off with plastic do so prior to our install.

Evolution Flake

Item 11.



Evolution Flake

Quantity

1

Measurement

1 (Sq Ft.)

Notes

Sq ft: 290
Project: Concession stand
Color: TBD "does not reflect cost"
Condition: Poor
Verticals: None

Steps: None
Stitches: Yes

Notes:

Color

TBD

Concrete Condition

Poor

Area

Commercial

Warranty

5-Year Commercial Warranty

Texture

No Added Texture

Concrete Stitches

Install Concrete Stitches

Resistance

Declines Resistance Coating

Projected Start Date

08

Projected End Date

08

Concrete Stitches



Quantity

15

Concrete Stitches

Mender

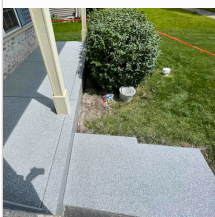


Quantity

50

Concrete Repair

Project Under 385 sq ft



Quantity

1

Project Under 385 sq ft

Price: ~~\$4,201.49~~ \$3,500.00

Item 11.

Discounts

60% Off Installation



Discount

15.00%

Variable Incentive



Discount

\$71.27

Pricing

Subtotal:	\$4,201.49
Discount:	\$701.49
Grand Total:	\$3,500.00
Deposit Amount:	\$1,400.00
Balance Due:	\$2,100.00

All promos and discounts have been applied
Payment due in full at completion of project
Projects cancelled/rescheduled without 14 day notice will be charged \$500 and will not be rescheduled until paid

Please initial next to the following statements to indicate that you have read, understand, and agree to the Item 11.

ReVamp Branded Companies do not level, pitch or grade concrete surfaces. _____

ReVamp Branded Companies do not prevent lime/calcium/mineral deposit or rust from (re)surfacing. _____

ReVamp Branded Companies have a walkaway/mobilization fee of \$350.00. This fee will be charged in the event a crew cannot perform the scope of work. _____

ReVamp Branded Companies do not repair or mend any vertical surface or stem walls _____

ReVamp Branded Companies do not coat, repair, or mend any control/expansion joints as they are considered industry standard structural members of the substrate. _____

I agree that the payment method used for my deposit payment may be securely kept on file to process the final payment for the remaining balance due immediately upon job completion. I understand that it is recommended that I, or someone else that I designate, be present at the job site upon completion to inspect and ensure everything is completed to my satisfaction. If nobody is present upon job completion, payment will still be processed for the remaining balance. _____

Pool Decks - If this is a pool deck project, the customer needs to turn off the pool pump and lower the water level 12-24" prior to the day of installation. We are not responsible for the cost of cleaning the pool or pool water. The decorative flake will get in the pool and it will need to be professionally cleaned post installation, but prior to turning the pool pump back on. _____

X

Brayden Losby

X

Company Authorized Signature

WARRANTY

Item 11.

Your Warranty for this Project: Residential Limited Lifetime Warranty

The Revamp Concrete Coating system is warranted against chipping, peeling, delamination, and UV stability. Non-concrete surfaces (such as wood joints, steps, etc.) are not covered by the warranty. Substrate failure, including cracks, sinking concrete, or future substrate failure are not covered by the warranty. Damage to the coating including corrosion, iron oxide penetration (rust) or solid/liquid corrosive chemicals (gas/brake kleen/ammonia) are not covered by the warranty. Warranty is limited to the original purchaser only.

COLORS

CUSTOMER is responsible for all Color Selections and will be specified as to color and location as noted below per included area. Customer is made aware the coating system, unless specifically noted otherwise, will have a GLOSS FINISH. Color changes after confirmation could cause project delays and are subject to additional charges.

TEXTURE

Any surface can be slippery, especially when wet with any fluid Revamp branded companies provide a non-porous finish that could result in temporary standing water/fluid and can become slippery when wet. Further, any surface can sweat or condensate when the slab temperature is cooler than the warm air around it. Our coating system provides a layer of insulation, which may help with sweating, but will NOT eliminate it. It is advised that slip resistant additives be applied to any coating system where this is a concern. Each area to be coated is noted with the texture choice of the customer based on sample options provided prior to entering this agreement. Floor texture options are as follows:

NONE: no additional texture

Tek Grip 4oz: generally used for sidewalks and exterior projects

Tek Grip 6-10oz: generally used for pool decks

In no event shall Revamp branded companies be responsible for injury incurred by a slip or fall situation. It is the purchaser's sole responsibility to provide for their own safety and the safety of their guests. While slip resistant additives can assist with slip/fall prevention, there is no guarantee that someone will not slip while walking on coated areas. Revamp branded companies assume no responsibility for slip-fall accidents. Future updates to this floor project to alter texture and/or slip resistance are subject to an additional cost to the customer.

SUBSTRATE FAILURE / CRACK REPAIR

Revamp branded companies uses a proprietary concrete mender system to fill/repair existing cracks. However, future settling, stress, expansion, and contraction can cause cracks to return. Customer acknowledges that substrate failure (including cracks) is NOT COVERED BY THE WARRANTY.

MOISTURE STOP DISCLAIMER

Some projects require the use of special chemical preparation related to moisture detected at the time of initial inspection by your Revamp branded companies representative. Your representative has tested and made a reasonable determination on the necessity such chemical preparation and your contract reflects this determination. In some instances, unforeseen moisture may be detected at the time of installation that may cause delays or the need for chemical preparation. In the event of unforeseen moisture or a determination that specialty preparation is needed, customer will be notified of any additional cost. Disclaimer: the use of additional chemical preparation may cause delays of installation beyond the control of Revamp branded companies. Even when chemical preparation is included, Revamp branded companies does not warrant against standing water, sweating/condensation, or water intrusion.

START DATES

Revamp branded companies does not expressly state or imply job start or duration dates.

OBSTRUCTION REMOVAL

It is the responsibility of the CUSTOMER to remove any obstructions from the working area prior to the scheduled date of installation. Revamp branded companies is NOT responsible for removal of obstructions. Failure to remove all obstructions from working areas may cause delays and is subject to additional charges.

DUST PROTECTION

Revamp branded companies uses industrial grade equipment and vacuum systems that collect most dust created during the installation process. However, some dust will escape and could be deposited in the working and adjacent area. It is the responsibility of the CUSTOMER remove and/or protect any items (i.e. wall decorations, electronics, cabinets, shelving, etc.) prior to the installation of your coating system. STANDING WATER / CONDENSATION / WATER INTRUSION / RUST STAINS Standing water, sweating, condensation, leaks, water intrusion, and/or rust staining of any kind is NOT COVERED BY ANY Revamp branding companies.

SURFACE IMPERFECTIONS

Revamp branded companies will utilize its best efforts to prepare the surface for application. Revamp branded companies does not guarantee a perfect finish on all grade surfaces. Application of coating may not alter or eliminate existing surface imperfections, including, but not limited to, high/low spots that may result in standing water. There is no expressed or implied guarantee that surface imperfections will be completely hidden by the coating process.

Item 11.

VERTICAL COATING

Vertical surface coating is for decorative purposes only. Revamp branded companies does not sand, grind, fill or make repairs to vertical surfaces. Pre-existing imperfections may be visible. The coating system applied to vertical surfaces may appear different than horizontal surfaces. Vertical coating can be rough and/or sharp to the touch. Please use caution when touching coated vertical surfaces.

RETURN TO USE

Many variables can affect the drying and full cure times for your Revamp branded companies system. Return to use timeframes are as follows unless explicitly noted otherwise:

12 hours after completion: light foot traffic may resume.

24 hours after completion: lightweight items may be returned to the space. (i.e. - boxes or items that can be set into place)

48 hours after completion: return to full use. (i.e. - vehicle traffic, heavy items such as tool boxes, appliances, etc.)

Revamp branded companies is NOT responsible for damages caused by premature use of the coated surface outside of these guidelines.

Customer agrees to WARRANTY, COLOR, TEXTURE, SUBSTRATE FAILURE/CRACK REPAIR, MOISTURE STOP DISCLAIMER, START DATES, OBSTRUCTION REMOVAL, DUST PROTECTION, STANDING WATER / CONDENSATION / WATER INTRUSION / RUST STAINS, SURFACE IMPERFECTIONS, VERTICAL COATING, and RETURN TO USE notes as stated above.

TERMS & CONDITIONS

Revamp branded companies is licensed and insured. Executed in Duplicate, one copy of which was delivered to, and Customer hereby acknowledges receipt. This is not an "Estimate" or "Application for Credit".

There are no promises, agreements, nor understandings not expressed in this proposal, and this writing constitutes the entire agreement. This is a legal binding contract.

Delay/Unknown Conditions:

Events beyond the control of Contractor (Revamp branded companies) such as Acts of God, labor strikes, inclement weather, Buyers inability to qualify for or obtain financing, or other events resulting in delays in performance of this Agreement do not constitute abandonment and are not included in calculating time frames for performance by contractor. In the event the Contractor determines that the parties cannot perform this Agreement as intended, for example, unforeseen structural defects, unforeseen circumstances that may be detrimental to the coating process (including, but not limited to, moisture readings, concrete deterioration, substrate failure), pre-existing conditions to the Buyer's property, or incorrect pricing, the Contractor may cancel this Agreement. The Buyer will be notified of such cancellation in writing and return all monies paid by the Buyer. The Contractor (Revamp branded companies) and the Buyer(s) have determined that a definite start or completion date is not of the essence in this Agreement. Revamp branded companies does not state or imply job start or duration dates.

Cancellation:

The Customer understands that they may cancel this contract without obligation with 3 business days following its execution.

AFTER THREE BUSINESS DAYS, THE DOWN PAYMENT IS NONREFUNDABLE.

Revamp branded companies is licensed and insured. Executed in Duplicate, one copy of which was delivered to, and Customer hereby acknowledges receipt. This is not an "Estimate" or "Application for Credit". The customer understands that Revamp branded companies may incur substantial costs for administrative costs, material costs, re-measuring, labor, manufacturing and/or installation of products ordered. This contract is binding upon the Customer and Revamp branded companies before installation of the product ordered. If Customer does not make goods available to contractor (Revamp branded companies) and contractor (Revamp branded companies) does not pick them up within 20 days of the date the Customer notice of cancellation, Customer may retain or dispose of the goods without further obligation. If Customer fails to make goods available to contractor (Revamp branded companies), or if Customer agrees to return the goods to contractor (Revamp branded companies) and fails to do so, then Customer remains liable for performance of Customer's obligations under the contract. To cancel this transaction, mail or deliver a signed and dated cancellation notice (or any other written notice), to: Revamp branded companies PO Box 645 Lena, IL 61048.

Liens / Security Interest:

The Customer is notified pursuant to state law that Revamp branded companies has the right to file a mechanic's lien on the above-mentioned residence if Revamp branded companies is not paid in full. The amount of the mechanic's lien under state law includes the unpaid balance of the contract plus statutory interest and attorney's fees.

Late Payment Fees / Legal Actions:

Upon completion of the work to be performed under this Agreement, interest on any unpaid balance shall accrue at a simple rate of 2% per month. In addition, in the event that Revamp branded companies files a legal action to collect amounts owed in connection with this Agreement and is successful in such an action, the customer shall pay Revamp branded companies, in addition to the judgment the customer may be called upon to pay, the amount of the attorney's fees, as well as court costs of collection incurred by Revamp branded companies in connection with the action. Interest on such judgment and associated fees and costs shall accrue at a simple rate of 2% per month from the date of such judgment.

Item 11.

Arbitration of Disputes:

Contractor (Revamp branded companies) and Buyer(s) agree that any and all disputes, claims or controversies (hereafter referred to as a "Claim") arising under or relating to this Agreement and any related documents, loans, security instruments accounts or notes, including by way of example and not as a limitation: (I) the relationships resulting from this Agreement and the transactions arising as a result thereof; (II) the terms of this Agreement; or (III) the validity of this Agreement or the validity or enforceability of this arbitration agreement, shall be subject to binding arbitration to be determined by one arbitrator, in accordance with and pursuant to the then prevailing rules and procedures of the Commercial Rules of the American Arbitration Association, to be held and arbitrated in the judicial district in which the homeowner's residence resides. The Buyer(s) agree that they will not assert a Claim on behalf of, or as a member of, any group or class. The findings of the arbitrator shall be final and binding on all parties to this Agreement, and may include an award of costs and legal fees. Such fees and costs will be awarded on any judgment in favor of the Contractor. This Agreement to Arbitrate, and any award, finding or verdict of or from the arbitration, will be specifically enforceable under the prevailing law of any court having jurisdiction. The party asserting the Claim with the other party to this Agreement and with the American Arbitration Association will file notice of the demand for arbitration. The demand shall be made within a reasonable time after the Claim in question has arisen, and in no event shall any such demand be made after the date when the institution of legal or equitable proceedings based on such Claim would be barred by the applicable statute of limitations. Any Arbitration brought under this Agreement, and any award, finding or verdict of or from such proceedings shall remain confidential between the parties and shall not be made public. Both Buyer(s) and Contractor are hereby agreeing to choose arbitration, rather than litigation or some other means of dispute resolution, to address their grievances or alleged grievances. The parties believe this will allow a faster and more cost-effective method of addressing a Claim. By entering into this Agreement and this arbitration provision, both parties agree to relinquish their right to have any dispute decided in a court of law before a jury, and instead are accepting the use of arbitration, other than as set forth immediately below. Notwithstanding anything herein to the contrary, Contractor retains the option to use judicial or non-judicial relief to enforce the monetary obligation represented by this Agreement. Such judicial relief would take the form of a lawsuit. The institution and maintenance of such an action for judicial relief in a court to foreclose upon any collateral or to enforce or collect upon a monetary debt or judgment shall not constitute a waiver of the right of any party to compel arbitration of any Claim subject to arbitration in this Agreement, including the filing of a counterclaim by Buyer(s) in a suit brought by Contractor pursuant to this arbitration provision. Revamp branded companies will provide to the Customer all written product warranties on materials after installation.

Revamp branded companies and Customer agree that all implied warranties including, without limitations, warranties of habitability, fitness for a particular purpose and merchantability are hereby excluded and there are no warranties of representations which extend beyond those expressly set forth in this agreement.

Revamp branded companies warrants workmanship (Labor) for twelve (12) months after the date of completion and will remedy substantial defects without charge to the Customer, upon written notice from Customer with such period. Beyond the first year, a mobilization charges deductible equal to no greater than ten percent of the contract price may be charged per occurrence.

Repairs to damaged coating will be at the Customer's expense if such damage is caused by structural defects, settling, severe structural cracks, acts of providence, customer negligence, intentional/ unintentional actions, accidental damage, damage caused by animals wild or domesticated and also within incidents on which an insured individuals or uninsured individuals were at fault. ReVamp branded companies shall not be liable for, in any respect, any damage to the building or its contents, or any consequential damage resulting therefrom. Alterations to coated surfaces, natural disasters, acts of God... ie. Hurricanes, tropical storms, named/ unnamed storms, coastal flooding, etc...

Revamp branded companies does not warranty damaged cause by individuals who are not listed on the home owners policy or contractors whom are insured/ lack of proper drainage (standing water), preexisting conditions such as damaged concrete, rust, class action lawsuits, manufacturer's warranty failure, substrate failure, leaks are not covered under the manufacturer's warranty and will cause the warranty to be void.

\$60
gift **CARD**



- Limit 1 per customer.
- Must be claimed after installation is complete and project is paid in full.
- Delivered via email only.
- Must be installed by December 31st, 2024

After installation is complete claim your gift card at
www.revampcompanies.com/giftcard

**Gift Card will be delivered via TEXT MESSAGE
within 45 days after submission.**

REVAMP COMPANIES

Notice of Cancellation

DATE OF TRANSACTION: _____ (as shown on contract) _____

YOU MAY CANCEL THIS TRANSACTION WITHOUT ANY PENALTY OR OBLIGATION, WITHIN THREE (3) BUSINESS DAYS FROM THE ABOVE DATE. IF YOU CANCEL, ANY PROPERTY TRADED IN, ANY PAYMENTS MADE BY YOU UNDER THE CONTRACT OR SALE AND ANY NEGOTIABLE INSTRUMENT EXECUTED BY YOU WILL BE RETURNED WITHIN TEN (10) BUSINESS DAYS FOLLOWING RECEIPT BY THE SELLER OF YOUR CANCELLATION NOTICE, AND ANY SECURITY INTEREST ARISING OUT OF THE TRANSACTION WILL BE CANCELLED. IF YOU CANCEL, YOU MUST MAKE AVAILABLE TO THE SELLER AT YOUR RESIDENCE IN SUBSTANTIALLY AS GOOD CONDITION AS WHEN RECEIVED, ANY GOODS DELIVERED UNDER THIS CONTRACT OR SALE; OR YOU MAY, IF YOU WISH, COMPLY WITH THE INSTRUCTIONS OF THE SELLER REGARDING RETURN SHIPMENT OF THE GOODS AT THE SELLER'S EXPENSE AND RISK. IF YOU DO MAKE THE GOODS AVAILABLE TO THE SELLER AND THE SELLER DOES NOT PICK THEM UP WITHIN TWENTY DAYS OF THE DATE OF CANCELLATION, YOU MAY RETAIN OR DISPOSE OF THE GOODS WITHOUT ANY FURTHER OBLIGATION. IF YOU FAIL TO MAKE THE GOODS AVAILABLE TO THE SELLER, OR IF YOU AGREE TO RETURN THE GOODS TO THE SELLER AND FAIL TO DO SO, THEN YOU REMAIN LIABLE FOR THE PERFORMANCE OF ALL OBLIGATIONS UNDER THE CONTRACT.

TO CANCEL THIS TRANSACTION, MAIL OR DELIVER A SIGNED AND DATED COPY OF THIS CANCELLATION NOTICE OR ANY OTHER WRITTEN NOTICE TO:

NAME OF SELLER: _____

AT THE ADDRESS OF SELLER OR SELLER'S PLACE OF BUSINESS

NOT LATER THAN MIDNIGHT OF THIS DATE (3 business days from cancellation) __/__/__

I HEREBY CANCEL THIS TRANSACTION:

CONSUMER'S SIGNATURE: _____

DATE: _____

CONSUMER'S NAME: _____

CONSUMER'S EMAIL ADDRESS: _____

REVAMP COMPANIES

Notice of Cancellation

DATE OF TRANSACTION: _____ (as shown on contract) _____

YOU MAY CANCEL THIS TRANSACTION WITHOUT ANY PENALTY OR OBLIGATION, WITHIN THREE (3) BUSINESS DAYS FROM THE ABOVE DATE. IF YOU CANCEL, ANY PROPERTY TRADED IN, ANY PAYMENTS MADE BY YOU UNDER THE CONTRACT OR SALE AND ANY NEGOTIABLE INSTRUMENT EXECUTED BY YOU WILL BE RETURNED WITHIN TEN (10) BUSINESS DAYS FOLLOWING RECEIPT BY THE SELLER OF YOUR CANCELLATION NOTICE, AND ANY SECURITY INTEREST ARISING OUT OF THE TRANSACTION WILL BE CANCELLED. IF YOU CANCEL, YOU MUST MAKE AVAILABLE TO THE SELLER AT YOUR RESIDENCE IN SUBSTANTIALLY AS GOOD CONDITION AS WHEN RECEIVED, ANY GOODS DELIVERED UNDER THIS CONTRACT OR SALE; OR YOU MAY, IF YOU WISH, COMPLY WITH THE INSTRUCTIONS OF THE SELLER REGARDING RETURN SHIPMENT OF THE GOODS AT THE SELLER'S EXPENSE AND RISK. IF YOU DO MAKE THE GOODS AVAILABLE TO THE SELLER AND THE SELLER DOES NOT PICK THEM UP WITHIN TWENTY DAYS OF THE DATE OF CANCELLATION, YOU MAY RETAIN OR DISPOSE OF THE GOODS WITHOUT ANY FURTHER OBLIGATION. IF YOU FAIL TO MAKE THE GOODS AVAILABLE TO THE SELLER, OR IF YOU AGREE TO RETURN THE GOODS TO THE SELLER AND FAIL TO DO SO, THEN YOU REMAIN LIABLE FOR THE PERFORMANCE OF ALL OBLIGATIONS UNDER THE CONTRACT.

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NAME OF SELLER: _____

AT THE ADDRESS OF SELLER OR SELLER'S PLACE OF BUSINESS

NOT LATER THAN MIDNIGHT OF THIS DATE (3 business days from cancellation) __/__/____

I HEREBY CANCEL THIS TRANSACTION:

CONSUMER'S SIGNATURE: _____

DATE: _____

CONSUMER'S NAME: _____

CONSUMER'S EMAIL ADDRESS: _____

Ordinance No. 2024-01

VILLAGE OF RIDGEWAY
AN ORDINANCE AMENDING SECTION 1.06 OF THE MUNICIPAL CODE OF
ORDINANCES RELATING TO EMPLOYEE BENEFITS

RECITALS

- A. The Village of Ridgeway has adopted an employee handbook that governs wages and benefits for Village employees.
- B. The Village currently has benefits established in its Municipal Code of Ordinances.
- C. The Village Board has determined that it is more efficient and in the public interest to establish wage and benefit rules and policies via an employee handbook.
- D. The Village Board desires to amend its Municipal Code of Ordinances to provide that employee wage and benefit policies will be set in the employee handbook instead of the Municipal Code of Ordinances.

ORDINANCE

- 1. Section 1.06 of the Village of Ridgeway Municipal Code of Ordinances shall be repealed and replaced with the following.

1.06 SALARIES, WAGES AND FRINGE BENEFITS.

(1) Salaries and Wages. The compensation paid to all elected officials and employees shall be determined at such time and in such manner as the Board of Trustees shall deem necessary. Employee reviews will be done in the months of August through September of each year. All adjustments to the employees' payroll or benefits, though not deemed an absolute given at time of review, will not become effective until the beginning of the following fiscal year.

(2) Vacation. All full time Village employees shall be entitled to paid vacations as set forth in The Village of Ridgeway Employee Handbook, as amended and revised from time to time.

(3) Holidays. Each full time official or employee with 30 days of prior continuous employment shall be entitled to the paid legal holidays as set forth in The Village of Ridgeway Employee Handbook, as amended and revised from time to time.

(4) Sick Leave. Each full time official or employee of the Village shall be entitled to sick leave as set forth in The Village of Ridgeway Employee Handbook, as amended and revised from time to time.

(5) Bereavement. When there is a death in the family, an employee shall be entitled to a leave of absence as set forth in The Village of Ridgeway Employee Handbook, as amended and revised from time to time.

(6) Other Benefits. Employees shall be entitled to such other benefits as set forth in The Village of Ridgeway Employee Handbook, as amended and revised from time to time.

2. This Ordinance shall take effect upon publication in accordance with Wisconsin law.

Adopted this ____ day of _____, 2024.

APPROVED:

Michele Casper
Village President

ATTEST:

Lori Phelan
Village Clerk



208 Jarvis Street | Suite A | Ridgeway, WI 53582

Iowa County, Wisconsin

FEE SCHEDULE

Adopted August 6, 2024 as Resolution #2024-04

Code Section	License/Fee Type	Current Charge / Fee
	Village Attorney	As approved by Board
	Village Engineer	As approved by Board
	Publication Costs	Any costs incurred by the Village for publication of any public notice shall be paid for by the Village. The party initiating any request, application, proposal or other activity which has caused or resulted in the publication of the public notice, shall not be granted a license, permit, privilege or other benefit until all other costs or fees required are paid to the Village Clerk-Treasurer under the terms of any statute governing the operation of the Village.
	Copying of Public Records	\$0.25 per copied page; locating record \$20/hr – no charge until exceeds \$50.00
2018-07	Special Assessment Letter – Electronic (online or email)	\$5.00
2018-07	Special Assessment Letter – printed and scanned for emailing	\$10.00
2018-07	Special Assessment Letter – printed, mailed	\$20.00
	Return Check Charge	\$25.00 per check

PARKS	License/Fee Type	Current Charge / Fee
	Shelter or Park Reservation <150 people	\$50.00 /resident \$100/non-resident
	Shelter or Park Reservation >150 people	\$100.00 /resident \$200/non-resident
	Youth Ball Diamond	\$10 per use
	Adult Ball Diamond	\$20 per use
	Shelter or Park Use Security Deposit	\$100.00 per shelter
8.06 (4)	Public Entertainment/ Special Events Permit	No additional fee, Temporary Class B required

THE VILLAGE OF



RIDGEWAY

208 Jarvis Street | Suite A | Ridgeway, WI 53582

Iowa County, Wisconsin

RIDGEWAY COMMUNITY CENTER	Room	Rate	Resident/Not for Profit Rate
	Multipurpose/Community Room & Kitchen	\$75/hour \$175/day	\$70/hour \$150/day
	Kitchen Only	\$25/hour \$75/day	\$20/hour \$70/day
	Gymnasium	\$25/hour (M-F) \$100/evening (M-F) \$50/hour Sat/Sun \$250/day Sat/Sun	\$20/hour (M-F) \$100/evening (M-F) \$40/hour Sat/Sun \$200/day Sat/Sun
	Library (depending on availability)	\$20/hour	\$15/hour
	Board room (Room 101/102)	\$50/hour \$150/day	\$45/hour \$135/day
	Upper Level: Room 201 (667sq. ft.), Room 206 (682 sq. ft.)	\$25/hour \$75/day \$550/month	\$20/hour \$70/day
	Upper Level: Room 205 (575 sq. ft.)	\$25/hour \$75/day \$600/month	\$20/hour \$70/day
	Upper Level: Room 202/203 (1,380 sq. ft.)	\$50/hour \$150/day \$700/month	\$45/hour \$135/day
	Upper Level: Room 204 (150 sq. ft.)	\$20/hour \$60/day \$250/month	\$15/hour \$55/day

All hourly/daily rentals require a \$100 deposit.

Monthly rentals require a \$500 deposit and a signed lease agreed upon between tenant and village board.

THE VILLAGE OF



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208 Jarvis Street | Suite A | Ridgeway, WI 53582

Iowa County, Wisconsin

LIQUOR & TOBACCO LICENSING		Current Charges / Fees
WI Stat. 125.25(4)	Retail "Class A" Intoxicating Liquor	\$100.00 annually
WI Stat. 125.51(3)(e)1	Retail "Class B" Intoxicating Liquor	\$300.00 annually
WI Stat. 125.25(4)	Class "A" Fermented Malt Beverage	\$100.00 annually
WI Stat. 125.26(4) and (5)	Class "B" Fermented Malt Beverage	\$100.00 annually or prorated
8.01 (3)	Temporary Class "B" Fermented Malt Beverage (Picnic)	\$10.00
8.01 (5)	Wholesaler's License	\$25.00 annually
8.01 (6) (d)	Pharmacist's License	\$10.00 annually
8.01 (6) (e)	Manager's License	\$25.00 annually
	Temporary Class "B" Wine (picnic)	No fee
WI Stat. 125.51(3m)(e)	"Class C" Wine	\$ 100
WI Stat. 125.51(2)(a), (b), (c), (d), and (e)	"Class A" Cider	\$100 annually
	Operator's License	\$15.00 annually
WI Stat. 125.04(6)(e)	Agent Change	\$10.00
8.01 (2)	Cigarette License	\$50.00 annually
8.01 (11)	Soda Water Beverages	\$5.00 annually

LAW ENFORCEMENT		Current Charges / Fees
	Paper Service Fee by Police Dept	\$20.00 within Village Limits
	Public Records Request	Accident reports \$5.00; other reports \$.25/page; \$2.00/photo; \$25/DVD-CD

THE VILLAGE OF



RIDGEWAY

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Iowa County, Wisconsin

PLANNING / ZONING / DEVELOPMENT		Current Charges / Fees
	Conditional Use Permits	\$400.00, Professional costs to be billed
	Zoning Variances Requests	\$400.00, Professional costs to be billed
	Rezoning Requests	\$400.00, Professional costs to be billed
	Site Plan Review	\$150.00 + \$0.02 per sq ft
	Conceptual Review	\$100.00 + \$0.02 per sq ft
	Preliminary Plat	\$150.00 + \$15.00 per lot
	Final Plat	\$150.00 + \$10.00 per lot
	Deposit to secure payments under Preliminary Land Divider's, Developers or PUD Agreement	*Applicant must: 1. Execute a pre-development agreement; 2. Deposit \$2,500, or such other amount as approved by Village Board; and 3. Reimburse professional costs associated with project review, approval and inspection, as billed. 4. Applicant will be refunded any unapplied deposit balance after approval of application.
	Conceptual Land Division (CSM)	\$100.00 + \$10.00 per lot
	Petition for Comprehensive Plan Change	\$500.00, professional costs to be billed
	Annexations	\$500.00, professional costs to be billed

ANIMAL LICENSING		Current Charges / Fees
8.05 (b)1	Spayed Female or Neutered Dog	\$8.00 annually
8.05 (b)1	Intact Female/Male	\$18.00 annually
8.05 (b)1	Late Renewal Dog License	\$10.00 per animal after April 1 st
10.11.1	Application & Renewal Fee for License to Keep Chickens	\$10.00 annually
10.12	Keeping of Bees	Swarms and locations restricted. No fee.

BUILDING PERMITS	Current Charges / Fees
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THE VILLAGE OF



RIDGEWAY

208 Jarvis Street | Suite A | Ridgeway, WI 53582

Iowa County, Wisconsin

7.02 7 (a)	New Construction Building Permit Rates	
	Seal	\$25.00
	Permit Issuance	\$0.05/square foot, \$150 minimum
	Plumbing, Electrical, General Building Inspection	\$35.00
	Erosion Control	\$75.00
	Temporary Electrical	\$35.00
	Red Tag Inspections	\$50.00
7.02 7 (a)	Repairs Building Permit Rates	
	Permit Issuance	\$35.00
	Plumbing, Electrical and General Building	\$35.00
	Fence or Sign	\$30.00
	Driveway Construction	\$35.00
7.02 7 (a)	Repairs/remodeling/alterations under \$500	No fee
	Connection Fee – Sanitary Sewer	\$1,875.00 per residential equivalent unit
8.13 (4)	Fence Permit	\$10 per first one hundred feet; \$5.00 for every 100 feet thereafter
7.02 7 (b)	Wrecking Building	No fee
7.02 7 (b)	Wrecking Building by Fire	\$35.00
7.02 7 (c)	Moving Building	\$10.00 plus a \$15.00 deposit
UTILITIES		Current Charges / Fees
6.02 (1)	Utility fees are outlined in Chapter 6, listed on the bill and changes are posted yearly in July	
6.02 (6)	Utility - Late fee	1% per month of amount not paid within 20 days
6.02 (7)	Reconnection fee	\$30.00
	NSF Return fee	\$20.00

THE VILLAGE OF



RIDGEWAY

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Iowa County, Wisconsin

STREETS / PUBLIC WORKS SERVICES		Current Charges / Fees
9.04.6	Mowing (Yard) Fees	Actual expenses - \$50.00 per hour; minimum charge.
	Snow Removal	Actual expenses - \$75.00 per hour; minimum charge. Time in excess of one hour to be billed in 15 minute increments
	Disposal of trees/stumps	\$125.00 per hour
	Right of Way/Street Opening Permit	\$5.00 per opening
	Driveway Repairs	Permit Required, Costs of road damage only
	Sidewalk Repairs	Permit Required, costs of damages only
7.02 7 (f)	Street Occupancy Permit	\$6.00/day

MISCELLANEOUS PERMITS		Current Charges / Fees
	Burn Permit	No Fee
8.06 (6)	Direct Seller's Permit/Solicitor's License	\$10.00 annually

Michele Casper, Village President

CERTIFICATION

I hereby certify that the foregoing resolution is a true, correct, and complete copy of the resolution duly and regularly passed by the Village Board of the Village of Ridgeway, Iowa County, State of Wisconsin on April 9 2024; and that said resolution has not been repealed or amended and is now in full force and effect.

Dated August 6, 2024

Lori Phelan, Village Clerk/Treasurer

RATE FILE

Sheet No. 1 of 1

Schedule No. Cz-1

Amendment No. 22

Public Service Commission of Wisconsin

Village of Ridgeway Municipal Water Utility

Water Lateral Installation Charge

The utility shall charge a customer for the actual cost of installing a water service lateral from the main through curb stop and box if these costs are not contributed as part of a subdivision development or otherwise recovered under Wis. Stats. Chapter 66.

Billing: Same as Schedule Mg-1.

RATE FILESheet No. 1 of 1Schedule No. X-3Amendment No. 22**Public Service Commission of Wisconsin****Village of Ridgeway Municipal Water Utility****Water Main Installations in Platted Subdivisions**

Application for installation of water mains in regularly platted real estate development subdivisions shall be filed with the utility.

If the developer, or a contractor employed by the developer, is to install the water mains (with the approval of the utility), the developer shall be responsible for the total cost of construction.

If the utility or its contractor is to install the water mains, the developer shall be required to advance to the utility, prior to the beginning of the construction, the total estimated cost of the extension. If the final costs exceed estimated costs, an additional billing will be made for the balance of the cost due. This balance is to be paid within 30 days. If final costs are less than estimated, a refund of the overpayment will be made by the water utility.

Certified Survey Map No. _____

PART OF THE NORTHWEST QUARTER OF THE NORTHWEST QUARTER (NW $\frac{1}{4}$ -NW $\frac{1}{4}$) SECTION 14, TOWN 6 NORTH, RANGE 4 EAST, VILLAGE OF RIDGEWAY, IOWA COUNTY, WISCONSIN.










FIELDWORK COMPLETED: OCTOBER 30, 2023

SURVEYED FOR: VILLAGE OF RIDGEWAY
208 JARVIS STREET, SUITE A
RIDGEWAY, WI 53582

SURVEYED BY: NOAH E. ANLIKER, P.L.S. S-3265
JEWELL ASSOCIATES ENGINEERS, INC.
560 SUNRISE DRIVE
SPRING GREEN, WI 53588

JOB NUMBER: R09040
DRAWING FILE: S:\PROJECTS\R09040
RIDGEWAY 620 MAIN ST CSM\SURVEY
FILES\VILLAGE OF RIDGEWAY CSM.DWG

LEGEND

-  SECTION CORNER MONUMENT FOUND AS NOTED
-  FOUND 3/4"Ø IRON REBAR
-  SET 3/4"Ø X 24" LONG IRON REBAR WEIGHING 1.502 LB./FT.
-  FOUND 1"Ø IRON PIPE
-  POWER POLE
-  LIGHT POLE
-  SANITARY MANHOLE
-  HYDRANT
-  POST

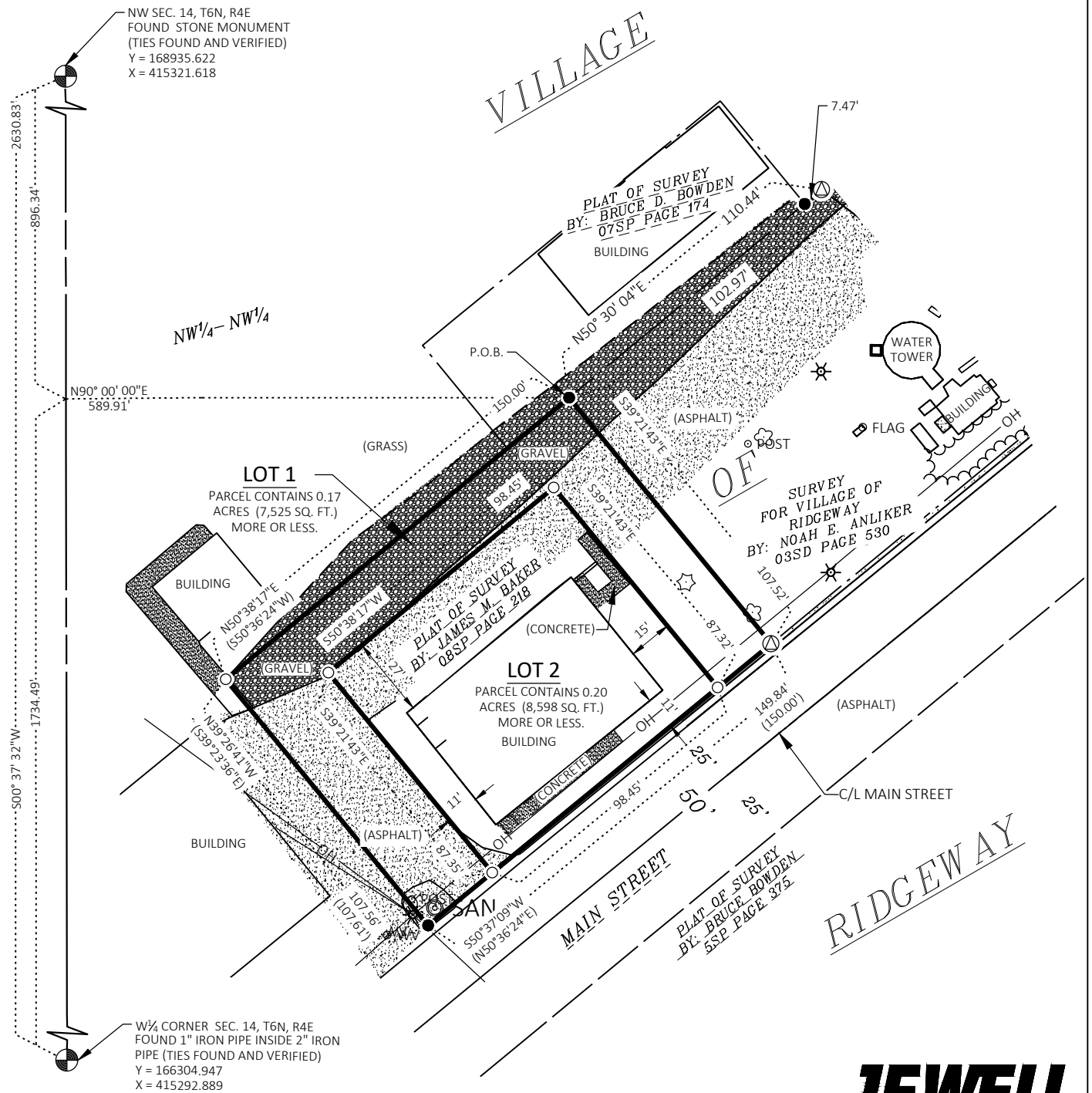
NORTH

BEARINGS ARE REFERENCED TO THE WEST LINE OF THE NW $\frac{1}{4}$ OF SECTION 14, T6N, R4E, BEARING N00°37'32"E ACCORDING TO WISCRS, IOWA COUNTY, NAD83(2011)

SCALE: 1"=50'
AT 8.5"X14" SHEET SIZE



DRAFT



Ordinance No. ____

VILLAGE OF RIDGEWAY

The Village Board of the Village of Ridgeway, Iowa County, Wisconsin, do ordain that section 14.23 of the Village of Ridgeway Code of Ordinances be amended to read as follows:

14.23.01. All signs must comply with the requirements of this section 14.23. No sign shall be located, erected, moved, reconstructed, extended, enlarged, converted, or structurally altered without a zoning permit except those non-conforming signs under section 14.23.06. If applicable, the sign shall also meet all the structural requirements of the building code.

14.23.02. Signs in Residential Districts. No exterior sign may exceed eight square feet in total area or six feet in height. A sign on a residential lot must be located at least five feet from any right of way line. No sign may use lighting of any kind.

14.23.03. Signs in Agricultural Districts. Signs shall not exceed fifteen square feet in total area. A sign on an agricultural lot must be located at least ten feet from any right of way line.

14.23.04 Signs in Business Districts and Manufacturing Districts. Signs are permitted in all business and manufacturing districts subject to the following restrictions:

- A. Signs attached to the exterior wall of a building shall not extend more than six inches outside of a building wall's surface. Any wall sign or combination of wall signs cannot exceed 400 square feet in area for any one premises. Wall signs shall not exceed twenty feet in height above the centerline street grade.
- B. Projecting Signs or a combination of projecting signs fastened to, suspended from, or supported by structures shall not exceed a total of 10 square feet in area for any one premises. Projecting signs must be located at least ten feet from all side lot lines. Projecting signs shall not exceed a height of fifteen feet above the centerline street grade.
- C. Signs mounted on the ground shall not exceed 20 feet in height above the centerline street grade and shall meet all yard requirements for the district

in which it is located. Any ground mounted sign or combination of ground mounted signs shall not exceed 100 square feet in total area.

- D. Signs located on a building roof shall not exceed ten feet in height above the roof and must meet all the yard and height requirements for the district in which it is located. The total area of signs located on a roof shall not exceed 300 square feet for any one premises.
- E. Window Signs shall be placed only on the inside of buildings and shall not exceed 25 percent of the glass area of the pane upon which the sign is displayed.
- F. Combinations of any of the above signs shall meet all the requirements for the individual sign.

14.23.05. Only Village, state, county, or federal government owned signs are permitted in the right-of-way. No permit is required for signs under this subsection.

14.23.06 Any sign lawfully existing at the time of the adoption or amendment of this section may be continued although the use, size, or location does not conform with the provisions of this ordinance. However, such a sign shall be deemed a nonconforming use or structure, and the provisions of Section 14.25 shall apply.

14.23.07 General provisions. The following requirements apply to all signs.

- A. Lighted signs shall be shielded to prevent glare onto adjoining properties or onto the public street.
- B. No sign shall be placed on a tree.
- C. No sign shall be placed in a manner that obstructs egress from a building.

Adopted the ___ day of _____, 2024.

APPROVED:

Michele Casper
Village President

ATTEST:

Lori Phelan
Village Clerk