

THE VILLAGE OF



RIDGWAY

BOARD OF TRUSTEES MEETING AGENDA

June 09, 2026 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

*Members of the public may address the Village Board during this time. Comments are limited to **three (3) minutes** per speaker. The Village Board will **not engage in discussion or take action** on items presented during public comment. However, issues raised may be referred to Village staff or scheduled for discussion at a future meeting.*

CONSENT AGENDA

1. Minutes to be Adopted:
Board of Trustees, May 12, 2026
2. ACH Payments and General Fund Disbursements
3. Adoption of Agenda

ANNOUNCEMENTS, DEPARTMENT REPORTS, AND CORRESPONDENCE

4. President Messages:
New Park & Rec citizen member appointed
Independence Day Celebration Update
5. Clerk/Treasurer Report:
May Bank Account Balances
Subdivision - Meadowlark Organics
SRC application in process

Library Update:
Summer Programs
Blood Drive
Raptor event
6. Public Works, Streets and Parks Report
Well #1 status/update-new well planning
INI Quotes-Meudt Ct., Tallman Ct. to Grove St.

Volleyball lights
Park preparation for Independence Day Celebration

- [7.](#) Marshal Report
- [8.](#) Riniker Scholarship Award-Clerk Treasurer Institute

OLD BUSINESS FOR DISCUSSION AND POSSIBLE ACTION

- 9. Village Trustee Vacancy
- [10.](#) 2025 Audit Presentation-Shawn Roelli, Johnson Block
- [11.](#) Proposed 2026 Street Reconstruction – Kirby Street Award of Construction Bids
- [12.](#) Ordinance 2026-03 Repealing and amending Municipal Code 6.04(19)(h) Sand and Grease Trap
- [13.](#) Insurance Claim - Playground Equipment Replacement

NEW BUSINESS FOR DISCUSSION AND POSSIBLE ACTION

- 14. Solicitor Permit Application
- [15.](#) Social Media Policy
- 16. Skid loader Lease/Purchase
- [17.](#) Amend Ord 8.04(4) License Application
- [18.](#) 2026-2027 Liquor License Applications
- [19.](#) Emergency Response Plan
- 20. August Board Meeting Date

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.

AFFIDAVIT OF POSTING: I hereby certify that this notice has been posted at the Ridgeway Community Center, on the Village Web Site and notifications sent to subscribers.

/s/ Lori Phelan, Clerk/Treasurer

THE VILLAGE OF



RIDGEWAY

BOARD OF TRUSTEES MEETING MINUTES

May 12, 2026 at 6:30 PM

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

CALL TO ORDER AND ROLL CALL

Meeting called to order by President Butler at 6:30 pm.

PRESENT: President Bradley Butler, Trustee John Harpold, Trustee Cynthia Niehaus, Trustee Kayla Goebel, Trustee Julene Garner, Trustee Ruth Nevins, Lamont Larkins-Director of Public Works, Kevin Meckley-Streets and Parks Superintendent, Michael Gorham-Marshall and Lori Phelan-Clerk/Treasurer. Nevins arrived at 6:55 p.m.

CONFIRMATION OF OPEN MEETING

Phelan confirmed this was a properly noticed meeting being posted on May 8, 2026 at the Ridgeway Community Center and on the Village website with notifications being sent to subscribers via email and/or text. An amended agenda was properly posted and noticed on May 11, 2026.

PLEDGE OF ALLEGIANCE

Pledge was recited.

PUBLIC COMMENT

*Members of the public may address the Village Board during this time. Comments are limited to **three (3) minutes per speaker**. The Village Board will **not engage in discussion or take action** on items presented during public comment. However, issues raised may be referred to Village staff or scheduled for discussion at a future meeting.*

None

CONSENT AGENDA

Motion by **Butler**, seconded by **Niehaus** to approve the consent agenda as presented. Motion carried.

1. Minutes to be Adopted:
 - April 16, 2026 Board of Trustees
2. Pooled Checking Account Disbursements-\$58,572.23
 - Chase Credit Card Purchases-\$1,200.99
 - Citibank Costco Credit Card Purchases-\$204.54
 - April ACH Payments-\$98,722.19
 - April Payroll-\$16,217.21
3. Adoption of Agenda

PUBLIC HEARING COMMUNITY DEVELOPMENT BLOCK GRANT APPLICATION

Topics of discussion –

- The Citizen Participation Plan for the Community Development Block Grant for Public Facilities (CDBG-PF)
- Proposed activities for Proposed Infrastructure Improvements – Main Street Project:
 - Main Street (approx. 400' west of Level St. – Cardinal Way): 8" sanitary sewer replacement; 4" sanitary force main replacement; 6" and 8" water main to be replaced with 8", 10", and 12" water main; storm sewer replacement and additions; street lighting system replacement; curb and gutter replacement; sidewalk replacement; full street reconstruction; and yard landscaping/restoration
 - Cretney Street (Main St. – Kirby St.): 1" water service replacement with proposed 8" water main; disturbed curb and gutter patching; disturbed street pavement patching; and yard landscaping/restoration
- Estimated Project Costs = \$2,872,500
- Estimated Project Costs w/street lighting = \$3,047,500
- LMI % = 59.18% (Community Wide Income Survey)
- Amount to be requested for Project (\$1,000,000)
- The proposed amount of funds (\$1,000,000) to be used to benefit low-and moderate-income persons
- Goals and objectives of the CDBG program
- The total amount of CDBG funds available
- Public facilities, economic development, and housing needs
- Whether any persons will be displaced as a result of the proposed activities.

Attendees were advised that CDBG-PF Application Proposal can be changed in response to local demand or can apply for funding for other activities at a later date.

Attendees were advised of other housing, public facility, and economic development activities that can be assisted with a CDBG Grant.

Motion by Niehaus to close the Public Hearing. Seconded by Butler. Motion carried.

Motion by Niehaus to re-open the Public Hearing, seconded by Garner. Motion carried.

Discussed the Citizen Participation Plan.

Motion by Niehaus to close the Public Hearing, seconded by Garner. Motion carried at 6:48 p.m.

REGULAR BOARD OF TRUSTEE MEETING

Motion by **Butler** to adopt Resolution #2026-03 Adopting a Citizen Participation Plan, seconded by **Garner**. Motion carried.

Motion by **Butler** to adopt Resolution 2026-04 Adopting Excessive Use of Force/Non-Violent Demonstration Policy, seconded by **Garner**. Motion carried.

Motion by **Butler** to approve the certifications selecting #1, 5 and 7, seconded by **Niehaus**. Motion carried.

Motion by **Butler** to approve Resolution #2026-05 Matching Funds, seconded by **Harpold**. Motion carried.

Motion by **Butler** to approve Resolution #2026-06 Fair Housing Ordinance, seconded by **Goebel**. Motion carried.

Motion by **Niehaus** to approve Delta 3 Capital Improvement Plan, seconded by **Nevins**. Motion carried.

Motion by **Nevins** to adopt Resolution #2026-07 Authorizing Resolution to Submit CDBG-PF App, seconded by **Goebel**. Motion carried.

Motion by **Niehaus** to approve Delta 3 to submit an application for the DNR Safe Drinking Water Loan Program (SDWLP), seconded by **Goebel**. Motion carried.

Motion by **Butler** to adopt Resolution #2026-08 Wisconsin DNR SDWLP Authorized Representative Resolution, seconded by **Harpold**. Motion carried.

Motion by **Niehaus** to adopt Resolution #2026-09 Wisconsin DNR SDWLP Reimbursement Resolution, seconded by **Goebel**. Motion carried.

Motion by **Niehaus** to approve Delta 3 to submit an application for the DNR Clean Water Fund Program (CWFP), seconded by **Goebel**. Motion carried.

Motion by **Nevins** to adopt Resolution #2026-10 Wisconsin DNR CWFP Authorized Representative Resolution, seconded by **Garner**. Motion carried.

Motion by **Butler** to adopt Resolution #2026-11 Wisconsin DNR CWFP Reimbursement Resolution, seconded by **Garner**. Motion carried.

Motion by **Niehaus** to approve Plan, Specs and Estimates. Motion seconded by **Nevins**. Motion carried.

Motion by **Nevins** to approve the Engineering Contract with Delta 3 Engineering, seconded by **Garner**. Motion carried.

ANNOUNCEMENTS, DEPARTMENT REPORTS, AND CORRESPONDENCE

5. President Messages:
 - Shared a request regarding a Data and Energy Center in the Village-rejected
 - 18/151 Resolution officially acknowledged by DOT.
 - Met with DOT officials regarding 18-151 design work. The Village positions were shared, understood and acknowledged.
 - Main Street Project continues to have ongoing meeting and discussions. Public Involvement meeting being held on May 18th in the Community Center Gym from 5p-7p.
 - Production phone call with Senator Marklein regarding 18/151, housing and business development, and utility capacity.
 - Public Works is working to finalize capacity limit calculations for the WWTP and wells to support future residential growth.
6. Clerk/Treasurer Report:
 - Phelan shared April 2026 month end balances of all bank accounts:
 - All accounts-\$1,802,959.36
 - GF Pooled Checking-\$633,895.36
 - GF Money Market-\$857,575.18
 - Sewer DNR Replacement-\$96,513.54
 - Water Money Market-\$89,358.58
 - CDBG Accounts-0
 - RD Sewer Replacement-\$59,886.56
 - Holiday Helper-\$27,649.52
 - SDWL Debt Service-\$39,486.15

Concession stand opening this Sunday.
Open trustee seat posted on the Village website and Facebook.

7. Public Works, Streets and Parks Report – None received.
8. Marshal Report:
Received and filed:
April Activity Report
Letter to the Board
9. Correspondence - NONE

OLD BUSINESS FOR DISCUSSION AND POSSIBLE ACTION

10. Proposed 2026 Street Reconstruction – Kirby Street Award of Construction Bids
Motion by **Niehaus** to table this item until the June meeting, seconded by **Nevins**. Motion carried.
11. Inclusive Baseball T-shirts
Motion by **Butler** to approve the Park & Recreation Commission recommendation to use up to \$350.00 from the Holiday Helpers account to purchase t-shirts for the Inclusive Baseball Team. Motion seconded by **Nevins**. Motion carried.
12. Insurance Claim - Playground Equipment Replacement
Phelan submitted a claim for new pieces of equipment to replace the pieces vandalized. Waiting on the response.
13. Grease Ordinance
Motion by **Butler** to table until the June meeting and present with changes as discussed, seconded by **Garner**. Motion carried.

NEW BUSINESS FOR DISCUSSION AND POSSIBLE ACTION

14. WWTP Computer Quotes
Motion by **Butler** to accept the quote from Team Logic as presented, seconded by **Nevins**. Motion carried.
15. Park and Recreation Commission Update:
-The Commission is in need citizen members-information will be posted on the website and Facebook.
-Commission direction was not discussed at this time pending citizen participation.
Motion by **Butler** to accept the Park and Recreation Commission recommendation to waive the requirement for the Streets and Parks Superintendent to attend the commission meetings, seconded by **Nevins**. Motion carried.

ADJOURNMENT

Motion to adjourn by **Niehaus** to adjourn, seconded by **Garner**. Motion carried. Adjourned at 8:40 p.m.

DRAFT MINUTES TO BE APPROVED AT THE NEXT REGULAR SESSION BOARD OF TRUSTEES MEETING.

THE VILLAGE OF
EST.  1881
RIDGEWAY

6/04/2026 4:51 PM

Treasurer's Report
All Banks
5/01/2026 Thru: 5/31/2026

Page: 1
ACCT

4/30/2026 Balance: 1,804,272.54

Checks: -164,687.48

Receipts: 68,452.31

Other Cash Transactions: 0.00

5/31/2026 Balance: 1,708,037.37

THE VILLAGE OF
EST.  1881
RIDGEWAY

6/04/2026 4:51 PM

Treasurer's Report
All Banks

Page: 2
ACCT

5/01/2026 Thru: 5/31/2026

| Post Date | Type | Trans ID | Description | Amount |
|-----------|------|----------|---------------------------|--------|
| | | | Others Cash Transactions: | 0.00 |

THE VILLAGE OF
EST.  1881
RIDGEWAY

6/04/2026 4:19 PM

Treasurer's Report
1-POOLED CHECKING ACCOUNT **0307
5/01/2026 Thru: 5/31/2026

Page: 1
ACCT

4/30/2026 Balance: 633,895.36

Checks: -163,357.32

Receipts: 65,563.94

Other Cash Transactions: -485.91

5/31/2026 Balance: 535,616.07

THE VILLAGE OF
EST.  1881
RIDGEWAY

6/04/2026 4:19 PM

Treasurer's Report
1-POOLED CHECKING ACCOUNT **0307
5/01/2026 Thru: 5/31/2026

Page: 2
ACCT

| Post Date | Type | Trans ID | Description | Amount |
|---------------------------|------|----------|--------------------------------------|---------|
| 5/20/2026 | JE | TRANSFER | Txfr per auditor to meet reserve req | -485.91 |
| | | | | ----- |
| Others Cash Transactions: | | | | -485.91 |

THE VILLAGE OF
EST.  1881
RIDGEWAY

6/04/2026 1:11 PM

Treasurer's Report
2-GENERAL FUND MM **0753
5/01/2026 Thru: 5/31/2026

Page: 1
ACCT

4/30/2026 Balance: 857,575.18

Checks: 0.00

Receipts: 2,412.02

Other Cash Transactions: 0.00

5/31/2026 Balance: 859,987.20

THE VILLAGE OF
EST.  1881
RIDGEWAY

6/04/2026 1:28 PM

Treasurer's Report
7-Comm Dev BG GRANT **0767
5/01/2026 Thru: 5/31/2026

Page: 1
ACCT

4/30/2026 Balance: 0.00

Checks: 0.00

Receipts: 0.00

Other Cash Transactions: 0.00

5/31/2026 Balance: 0.00

THE VILLAGE OF
EST.  1881
RIDGEWAY

6/04/2026 1:29 PM

Treasurer's Report
8-CDBG MATCHING FUNDS **0783
5/01/2026 Thru: 5/31/2026

Page: 1
ACCT

4/30/2026 Balance: 0.00

Checks: 0.00

Receipts: 0.00

Other Cash Transactions: 0.00

5/31/2026 Balance: 0.00

THE VILLAGE OF
EST.  1881
RIDGEWAY

6/04/2026 4:24 PM

Treasurer's Report
9-RD SEW REPL FUND **0804
5/01/2026 Thru: 5/31/2026

Page: 1
ACCT

4/30/2026 Balance: 59,886.56

Checks: 0.00

Receipts: 35.69

Other Cash Transactions: 0.00

5/31/2026 Balance: 59,922.25

THE VILLAGE OF
EST.  1881
RIDGEWAY

6/04/2026 1:27 PM

Treasurer's Report
4-SEWER DNR EQUIP REPLACEMENT FUND **1692
5/01/2026 Thru: 5/31/2026

Page: 1
ACCT

4/30/2026 Balance: 96,513.54

Checks: 0.00

Receipts: 271.45

Other Cash Transactions: 0.00

5/31/2026 Balance: 96,784.99

THE VILLAGE OF
EST.  1881
RIDGEWAY

6/04/2026 1:27 PM

Treasurer's Report
5-WATER MM ACCOUNT **1801
5/01/2026 Thru: 5/31/2026

Page: 1
ACCT

4/30/2026 Balance: 89,358.58

Checks: 0.00

Receipts: 105.79

Other Cash Transactions: 0.00

5/31/2026 Balance: 89,464.37

THE VILLAGE OF
EST.  1881
RIDGEWAY

6/04/2026 4:25 PM

Treasurer's Report
999-2018 SDWL DEBT SVC **1807
5/01/2026 Thru: 5/31/2026

Page: 1
ACCT

4/30/2026 Balance: 39,486.15

Checks: 0.00

Receipts: 46.94

Other Cash Transactions: 485.91

5/31/2026 Balance: 40,019.00

THE VILLAGE OF
EST.  1881
RIDGEWAY

6/04/2026 4:25 PM

Treasurer's Report
999-2018 SDWL DEBT SVC **1807
5/01/2026 Thru: 5/31/2026

Page: 2
ACCT

| Post Date | Type | Trans ID | Description | Amount |
|---------------------------|------|----------|--------------------------------------|--------|
| 5/20/2026 | JE | TRANSFER | Txfr per auditor to meet reserve req | 485.91 |
| | | | | ----- |
| Others Cash Transactions: | | | | 485.91 |

THE VILLAGE OF
EST.  1881
RIDGEWAY

6/04/2026 1:30 PM

Treasurer's Report
99-HOLIDAY HELPER**1815
5/01/2026 Thru: 5/31/2026

Page: 1
ACCT

4/30/2026 Balance: 27,649.52

Checks: 0.00

Receipts: 16.48

Other Cash Transactions: 0.00

5/31/2026 Balance: 27,666.00

Summary Report.TA - No distribution

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

05/11/2026 - 05/24/2026 [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 Hours | Reg Hours | Total Hrs |
|---------------------------------------|--------------|-----------|-----------------------------------|--------------|----------------|-----------------------|----------------|-------------------|--------------------|-----------|-----------|
| LOC: 1 [Village of Ridgeway] | | | | | | | | | | | |
| DEPT: PD [Police] | | | | | | | | | | | |
| GORHAM, MICHAEL [PD011] | | 70.25 | | 1.75 | | | 8.00 | | | | 80.00 |
| PD [Police] Total: | | 70.25 | 0.00 | 1.75 | 0.00 | 0.00 | 8.00 | 0.00 | | 0.00 | 80.00 |
| Head Count: | | | | | | | | | | | 1 |
| 1 [Village of Ridgeway] Total: | | 70.25 | 0.00 | 1.75 | 0.00 | 0.00 | 8.00 | 0.00 | | 0.00 | 80.00 |
| Head Count: | | | | | | | | | | | 1 |
| Grand Total: | | 70.25 | 0.00 | 1.75 | 0.00 | 0.00 | 8.00 | 0.00 | | 0.00 | 80.00 |
| Head Count: | | | | | | | | | | | 1 |

END OF REPORT

Summary Report.TA - No distribution

Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 05/18/2026

05/11/2026 - 05/17/2026 [7 days]

Report Time: 11:43:02 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 |
| 05/11/2026 Mon | 201 [POW] | 02:00PM* | 09:30PM | 7.5000000 | | 7.50 |
| 05/12/2026 Tue | 201 [POW] | 02:30PM* | 11:12PM* | 8.7500000 | | 8.75 |
| 05/13/2026 Wed | 201 [POW] | 02:37PM | 09:02PM | 6.5000000 | | 6.50 |
| 05/14/2026 Thu | 201 [POW] | 04:00PM* | 10:00PM* | 6.0000000 | | 6.00 |
| 05/15/2026 Fri | 204 [POV] | | | 8.0000000 | | 8.00 |
| 05/16/2026 Sat | 201 [POW] | 06:00PM* | 10:00PM* | 4.0000000 | | 4.00 |

| Summary - PD011 [GORHAM, MICHAEL] | | | | | | | | | |
|-----------------------------------|-----------|--------------|------------|--------------|---------------|--------|-------------|--------|---------------|
| Paycode | N/A | Reg Hrs | OT1 - OT-2 | Total Hrs | Accrual | | | | |
| | | | | | Prior Bal | Adjust | Used | Earned | Available |
| 2 [VACA] | | | | | 113.00 | | 8.00 | | 105.00 |
| 3 [SICK] | | | | | | | | | 22.50 |
| 6 [FH] | | | | | | | | | |
| 201 [POW] | 1[UNUSED] | 32.75 | | 32.75 | | | | | |
| 204 [POV] | 1[UNUSED] | 8.00 | | 8.00 | | | | | |
| TOTALS | | 40.75 | | 40.75 | 113.00 | | 8.00 | | 127.50 |

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X *Michael Gorham* 5-18-2026
Employee Signature

X _____
Supervisor Signature

Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 05/26/2026

05/18/2026 - 05/24/2026 [7 days]

Report Time: 8:29:33 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 |
| 05/18/2026 Mon | 201 [POW] | 03:34PM | 10:07PM* | 6.500000 | | 6.50 |
| 05/19/2026 Tue | 201 [POW] | 03:15PM | 11:32PM | 8.250000 | | 8.25 |
| 05/20/2026 Wed | 201 [POW] | 06:08PM | 10:26PM | 4.250000 | | 4.25 |
| 05/21/2026 Thu | 201 [POW] | 02:01PM | 09:48PM | 7.750000 | | 7.75 |
| 05/23/2026 Sat | 201 [POW] | 11:52AM | 10:35PM | 10.750000 | | 10.75 |
| 05/24/2026 Sun | 208 [PADJ] | | | 1.750000 | | 1.75 |

| Summary - PD011 [GORHAM, MICHAEL] | | | | | | | | | |
|-----------------------------------|-----------|--------------|------------|--------------|-----------|--------|------|--------|---------------|
| Paycode | N/A | Reg Hrs | OT1 - OT-2 | Total Hrs | Accrual | | | | |
| | | | | | Prior Bal | Adjust | Used | Earned | Available |
| 2 [VACA] | | | | | | | | | 105.00 |
| 3 [SICK] | | | | | | | | | 22.50 |
| 6 [FH] | | | | | | | | | |
| 201 [POW] | 1[UNUSED] | 37.50 | | 37.50 | | | | | |
| 208 [PADJ] | 1[UNUSED] | 1.75 | | 1.75 | | | | | |
| TOTALS | | 39.25 | | 39.25 | | | | | 127.50 |

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X 
Employee Signature

X _____
Supervisor Signature

Work log hours for timesheet allocations per 2026 budget

| 05/11-17/2026 | | | | | | | | 05/18/2026-05/24/2026 | | | | | | | | Totals | | | | | | | | | | | | | | | | |
|---------------|---------|--------|-------|----------|---------|------|------|-----------------------|--------|---------|-------|----------|---------|------|-------|--------------|--------|----------|---------|------|-------|-------|-------|--------|--|-------|-------|------|------|------|------|-------|
| | | Reg | OT | Vacation | Holiday | Sick | | | | Reg | OT | Vacation | Holiday | Sick | | Reg | OT | Vacation | Holiday | Sick | | | | | | | | | | | | |
| work | | Lori | | hours | 37.25 | 0.00 | 0.00 | 0.00 | 0.00 | 37.25 | work | | Lori | | hours | 36.75 | 0.00 | 0.00 | 0.00 | 0.00 | 36.75 | work | | Lori | | hours | 74.00 | 0.00 | 0.00 | 0.00 | 0.00 | 74.00 |
| Dept | Percent | | | | | | | | Dept | Percent | | | | | | | | Dept | Percent | | | | | | | | | | | | | |
| C/T | 87.00% | 32.41 | 0.00 | 0.00 | 0.00 | 0.00 | | C/T | 87.00% | 31.97 | 0.00 | 0.00 | 0.00 | 0.00 | | C/T | 87.00% | 64.38 | 0.00 | 0.00 | 0.00 | 0.00 | 64.38 | | | | | | | | | |
| Election Adm | 3.00% | 1.12 | 0.00 | 0.00 | 0.00 | 0.00 | | Election Adm | 3.00% | 1.10 | 0.00 | 0.00 | 0.00 | 0.00 | | Election Adm | 2.22 | 0.00 | 0.00 | 0.00 | 0.00 | 2.22 | | | | | | | | | | |
| C/T/E Total | | 90.00% | 33.53 | 0.00 | 0.00 | 0.00 | | C/T/E Total | | 90.00% | 33.08 | 0.00 | 0.00 | 0.00 | | C/T/E Total | | 66.60 | 0.00 | 0.00 | 0.00 | 0.00 | 66.60 | | | | | | | | | |
| SewerAdm | 5.00% | 1.86 | 0.00 | 0.00 | 0.00 | 0.00 | | SewerAdm | 5.00% | 1.84 | 0.00 | 0.00 | 0.00 | 0.00 | | SewerAdm | 3.70 | 0.00 | 0.00 | 0.00 | 0.00 | 3.70 | | | | | | | | | | |
| WaterAdm | 5.00% | 1.86 | 0.00 | 0.00 | 0.00 | 0.00 | | WaterAdm | 5.00% | 1.84 | 0.00 | 0.00 | 0.00 | 0.00 | | WaterAdm | 3.70 | 0.00 | 0.00 | 0.00 | 0.00 | 3.70 | | | | | | | | | | |
| work | | Marj | | hours | 36.00 | 0.00 | 0.00 | 0.00 | 0.00 | 36.00 | work | | Marj | | hours | 36.25 | 0.00 | 0.00 | 0.00 | 0.00 | 36.25 | work | | Marj | | hours | 72.25 | 0 | 0 | 0 | 0.00 | 72.25 |
| Dept | Percent | | | | | | | | Dept | Percent | | | | | | | | Dept | Percent | | | | | | | | | | | | | |
| AdmSvs | 65.00% | 23.40 | 0.00 | 0.00 | 0.00 | 0.00 | | AdmSvs | 65.00% | 23.56 | 0.00 | 0.00 | 0.00 | 0.00 | | AdmSvs | 46.96 | 0.00 | 0.00 | 0.00 | 0.00 | 46.96 | | | | | | | | | | |
| SewerAdm | 5.00% | 1.80 | 0.00 | 0.00 | 0.00 | 0.00 | | SewerAdm | 5.00% | 1.81 | 0.00 | 0.00 | 0.00 | 0.00 | | SewerAdm | 3.61 | 0.00 | 0.00 | 0.00 | 0.00 | 3.61 | | | | | | | | | | |
| WaterAdm | 5.00% | 1.80 | 0.00 | 0.00 | 0.00 | 0.00 | | WaterAdm | 5.00% | 1.81 | 0.00 | 0.00 | 0.00 | 0.00 | | WaterAdm | 3.61 | 0.00 | 0.00 | 0.00 | 0.00 | 3.61 | | | | | | | | | | |
| Park Wages | 25.00% | 9.00 | 0.00 | 0.00 | 0.00 | 0.00 | | Park Wages | 25.00% | 9.06 | 0.00 | 0.00 | 0.00 | 0.00 | | Park Wages | 18.06 | 0.00 | 0.00 | 0.00 | 0.00 | 18.06 | | | | | | | | | | |
| work | | Harry | | hours | 21.00 | | | | | 21.00 | work | | Harry | | hours | 19.50 | | | | | 19.50 | work | | Harry | | hours | 40.5 | | | | | 40.50 |
| Dept | Percent | | | | | | | | Dept | Percent | | | | | | | | Dept | Percent | | | | | | | | | | | | | |
| Park | 28.00% | 5.88 | | | | | | Park | 28.00% | 5.46 | | | | | | Park | 11.34 | | 0.00 | 0.00 | 0.00 | 11.34 | | | | | | | | | | |
| Sewer | 1.00% | 0.21 | | | | | | Sewer | 1.00% | 0.20 | | | | | | Sewer | 0.41 | | 0.00 | 0.00 | 0.00 | 0.41 | | | | | | | | | | |
| Water | 2.00% | 0.42 | | | | | | Water | 2.00% | 0.39 | | | | | | Water | 0.81 | | 0.00 | 0.00 | 0.00 | 0.81 | | | | | | | | | | |
| Street | 43.00% | 9.03 | | | | | | Street | 43.00% | 8.39 | | | | | | Street | 17.42 | | 0.00 | 0.00 | 0.00 | 17.42 | | | | | | | | | | |
| FacMaint | 26.00% | 5.46 | | | | | | FacMaint | 26.00% | 5.07 | | | | | | FacMaint | 10.53 | | 0.00 | 0.00 | 0.00 | 10.53 | | | | | | | | | | |
| work | | Lamont | | hours | 40.00 | 3.25 | 0.00 | 0.00 | 0.00 | 43.25 | work | | Lamont | | hours | 40.00 | 3.00 | 0.00 | 0.00 | 0.00 | 43.00 | work | | Lamont | | hours | 80.00 | 6.25 | 0 | 0 | 0 | 86.25 |
| Dept | Percent | | | | | | | | Dept | Percent | | | | | | | | Dept | Percent | | | | | | | | | | | | | |
| Streets | 6.00% | 2.40 | 0.20 | 0.00 | 0.00 | | | Streets | 6.00% | 2.40 | 0.18 | 0.00 | 0.00 | 0.00 | | Streets | 4.80 | 0.38 | 0.00 | 0.00 | 0.00 | 5.18 | | | | | | | | | | |
| Sewer | 72.00% | 28.80 | 2.34 | 0.00 | 0.00 | | | Sewer | 72.00% | 28.80 | 2.16 | 0.00 | 0.00 | 0.00 | | Sewer | 57.60 | 4.50 | 0.00 | 0.00 | 0.00 | 62.10 | | | | | | | | | | |
| Water | 22.00% | 8.80 | 0.72 | 0.00 | 0.00 | | | Water | 22.00% | 8.80 | 0.66 | 0.00 | 0.00 | 0.00 | | Water | 17.60 | 1.38 | 0.00 | 0.00 | 0.00 | 18.98 | | | | | | | | | | |
| work | | Kevin | | hours | 38.25 | 0.00 | 8.00 | 0.00 | 0.00 | 46.25 | work | | Kevin | | hours | 40.00 | 0.50 | 0.00 | 0.00 | 0.00 | 40.50 | work | | Kevin | | hours | 78.25 | 0.5 | 8 | 0 | 0 | 86.75 |
| Dept | Percent | | | | | | | | Dept | Percent | | | | | | | | Dept | Percent | | | | | | | | | | | | | |
| Park | 20.00% | 7.65 | 0.00 | 1.60 | 0.00 | 0.00 | | Park | 20.00% | 8.00 | 0.10 | 0.00 | 0.00 | 0.00 | | Park | 15.65 | 0.10 | 1.60 | 0.00 | 0.00 | 17.35 | | | | | | | | | | |
| Sewer | 5.00% | 1.91 | 0.00 | 0.40 | 0.00 | 0.00 | | Sewer | 10.00% | 4.00 | 0.05 | 0.00 | 0.00 | 0.00 | | Sewer | 5.91 | 0.05 | 0.40 | 0.00 | 0.00 | 6.36 | | | | | | | | | | |
| Water | 5.00% | 1.91 | 0.00 | 0.40 | 0.00 | 0.00 | | Water | 10.00% | 4.00 | 0.05 | 0.00 | 0.00 | 0.00 | | Water | 5.91 | 0.05 | 0.40 | 0.00 | 0.00 | 6.36 | | | | | | | | | | |
| Streets | 70.00% | 26.78 | 0.00 | 5.60 | 0.00 | 0.00 | | Streets | 60.00% | 24.00 | 0.30 | 0.00 | 0.00 | 0.00 | | Streets | 50.78 | 0.30 | 5.60 | 0.00 | 0.00 | 56.68 | | | | | | | | | | |

172.50 3.25 8.00 0.00 0.00

172.50 3.50 0.00 0.00 0.00

345.00 6.75 8.00 0.00 0.00

Time Distribution Report.LC - Allocation of hours

Report Date: 05/27/2026

Primary Sort By: Employee;DEPT(G2)

Report Time: 11:58:50 AM

05/11/2026 - 05/17/2026 [7 days]

| DEPT (G2) | Paycode | Reg. Hrs | OT-1 | Total Hrs |
|--|-----------|---------------|-------------|---------------|
| Employee: AD001 [PHELAN, LORI L] | | | | |
| AD [General Admin] | 501[TRW] | 9.75 | 0.00 | 9.75 |
| AD [General Admin] | 511[CW] | 27.25 | 0.00 | 27.25 |
| EL [ADMIN-ELECTION] | 551[ECW] | 0.25 | 0.00 | 0.25 |
| AD001 [PHELAN, LORI L] Total: | | 37.25 | 0.00 | 37.25 |
| Employee: AD005 [RINIKER, MARJORIE] | | | | |
| AD [General Admin] | 701[ADSW] | 26.75 | 0.00 | 26.75 |
| PA [Parks] | 101[PAW] | 5.25 | 0.00 | 5.25 |
| SE [Sewer] | 305[SADW] | 2.00 | 0.00 | 2.00 |
| WA [Water] | 605[WADW] | 2.00 | 0.00 | 2.00 |
| AD005 [RINIKER, MARJORIE] Total: | | 36.00 | 0.00 | 36.00 |
| Employee: PW003 [JOHNSON, HARRY] | | | | |
| FM [FACILITES MAINTENANCE] | 611[FMW] | 9.50 | 0.00 | 9.50 |
| PA [Parks] | 101[PAW] | 10.25 | 0.00 | 10.25 |
| ST [Streets] | 401[STW] | 1.25 | 0.00 | 1.25 |
| PW003 [JOHNSON, HARRY] Total: | | 21.00 | 0.00 | 21.00 |
| Employee: PW007 [LARKINS, LAMONT] | | | | |
| SE [Sewer] | 301[SEW] | 30.50 | 1.75 | 32.25 |
| WA [Water] | 601[WAW] | 9.50 | 1.50 | 11.00 |
| PW007 [LARKINS, LAMONT] Total: | | 40.00 | 3.25 | 43.25 |
| Employee: SP004 [MECKLEY, KEVIN] | | | | |
| PA [Parks] | 101[PAW] | 12.00 | 0.00 | 12.00 |
| SE [Sewer] | 301[SEW] | 2.00 | 0.00 | 2.00 |
| ST [Streets] | 401[STW] | 22.25 | 0.00 | 22.25 |
| ST [Streets] | 404[STV] | 8.00 | 0.00 | 8.00 |
| WA [Water] | 601[WAW] | 2.00 | 0.00 | 2.00 |
| SP004 [MECKLEY, KEVIN] Total: | | 46.25 | 0.00 | 46.25 |
| Grand Totals: | | 180.50 | 3.25 | 183.75 |

END OF REPORT

Time Distribution Report.LC - Allocation of hours

Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 05/18/2026

05/11/2026 - 05/17/2026 [7 days]

Report Time: 8:42:47 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 |
| 05/11/2026 Mon | 511 [CW] | 07:59AM | 11:30AM | 3.5000000 | | 7.25 |
| | 511 [CW] | 01:01PM | 04:46PM | 3.7500000 | | |
| 05/12/2026 Tue | 511 [CW] | 08:07AM | 12:26PM | 4.5000000 | | 11.00 |
| | 511 [CW] | 02:33PM | 08:57PM | 6.5000000 | | |
| 05/13/2026 Wed | 511 [CW] | 08:01AM | 12:14PM | 4.2500000 | | 6.50 |
| | 511 [CW] | 01:01PM | 03:13PM | 2.2500000 | | |
| 05/14/2026 Thu | 511 [CW] | 08:11AM | 12:12PM | 4.0000000 | | 7.75 |
| | 511 [CW] | 12:49PM | 04:34PM | 3.7500000 | | |
| 05/15/2026 Fri | 511 [CW] | 07:58AM | 12:39PM | 4.7500000 | | 4.75 |

| Summary - AD001 [PHELAN, LORI L] | | | | | | | | | |
|----------------------------------|-----------|--------------|------------|--------------|-----------|--------|------|--------|---------------|
| Paycode | N/A | Reg Hrs | OT1 - OT-2 | Total Hrs | Accrual | | | | |
| | | | | | Prior Bal | Adjust | Used | Earned | Available |
| 2 [VACA] | | | | | | | | | 130.50 |
| 3 [SICK] | | | | | | | | | 86.75 |
| 6 [FH] | | | | | | | | | 8.00 |
| 511 [CW] | 1[UNUSED] | 37.25 | | 37.25 | | | | | |
| TOTALS | | 37.25 | | 37.25 | | | | | 225.25 |

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

x Lori L. Phelan

Employee Signature

x _____

Supervisor Signature

Lori Phelan

| 5/11-17/2026 | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday | Sunday | Total hrs |
|---|--------|---------|-----------|----------|--------|----------|--------|--------------|
| Clerk | | | | | | | | |
| Agendas | 1.5 | 1 | | 0.75 | 0.25 | | | 3.5 |
| Minutes | | 0.5 | 2.5 | | | | | 3 |
| Licensing | | | | | | | | 0 |
| Timesheets & allocations | 0.25 | | | 1.5 | | | | 1.75 |
| Miscellaneous-Emails, Phone calls | 2.75 | 1.5 | 1 | 1.25 | 0.75 | | | 7.25 |
| Ordinances | | | | 1 | 0.75 | | | 1.75 |
| BOT/Comm Meeting-preparation, attend, wrap up & follow up. Social media & website updates | 1.5 | 6 | 1 | | | | | 8.5 |
| Training | | | 1.5 | | | | | 1.5 |
| Holiday | | | | | | | | 0 |
| Vacation | | | | | | | | 0 |
| Sick | | | | | | | | 0 |
| Daily totals | 6 | 9 | 6 | 4.5 | 1.75 | 0 | 0 | |
| Clerk Totals | | | | | | | | 27.25 |
| Treasurer | | | | | | | | |
| Invoices, CC receipts | 1 | 1.5 | 0.5 | | 1.5 | | | 4.5 |
| Deposits | | | | | | | | 0 |
| Payroll-taxes, reports, WRS, W-2 | 0.25 | | | 3.25 | 1.25 | | | 4.75 |
| Bank/CC reconciliation | | | | | | | | 0 |
| Property Tax | | | | | | | | 0 |
| Miscellaneous-Bank transfers, Auditor, resident questions | | 0.5 | | | | | | 0.5 |
| Holiday | | | | | | | | 0 |
| Vacation | | | | | | | | 0 |
| Sick | | | | | | | | 0 |
| Daily totals | 1.25 | 2 | 0.5 | 3.25 | 2.75 | 0 | 0 | |
| Treasurer Totals | | | | | | | | 9.75 |
| Utility | | | | | | | | |
| Customer inquiry | | | | | | | | 0 |
| Billing & receipting | | | | | | | | 0 |
| SEWER only-spec project | | | | | | | | 0 |
| WATER only-spec project | | | | | | | | 0 |
| Miscellaneous-Forms, HeyGov, Final reads, Title Co. | | | | | | | | 0 |
| Daily totals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Sewer total | | | | | | | | 0 |
| Water total | | | | | | | | 0 |
| Election | | | | | | | | |
| WisVote, election admin, notices | | | | | | | | 0 |
| Voter maintenance-Registrations, absentee-requests | | | | | 0.25 | | | 0.25 |
| Pollworkers-scheduling, training | | | | | | | | 0 |
| Miscellaneous | | | | | | | | 0 |
| Daily totals | 0 | 0 | 0 | 0 | 0.25 | 0 | 0 | |
| Election Totals | | | | | | | | 0.25 |
| Daily totals | 7.25 | 11 | 6.5 | 7.75 | 4.75 | 0 | 0 | |
| Total hours | | | | | | | | 37.25 |

Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 05/18/2026

05/11/2026 - 05/17/2026 [7 days]

Report Time: 8:42:47 AM

| | | | | | |
|----------------------------------|-------|-----------|---------|------------|----------|
| AD005 [RINIKER, MARJORIE] | | | | | |
| Employee ID | AD005 | DEPT(G2) | AD | Pay Policy | 700 |
| Pay Type | 3 | Last Name | RINIKER | First Name | MARJORIE |

| Time Card | | | | | | |
|------------------|------------|----------|----------|-----------|--------|-------------|
| Date | Paycode | IN | OUT | Reg Hrs | OT Hrs | Daily Total |
| 05/11/2026 Mon | 701 [ADSW] | 07:48AM | 01:24PM | 5.7500000 | | 8.00 |
| | 701 [ADSW] | 02:15PM | 04:35PM | 2.2500000 | | |
| 05/12/2026 Tue | 701 [ADSW] | 07:41AM | 01:45PM* | 6.0000000 | | 8.00 |
| | 701 [ADSW] | 02:29PM* | 04:29PM* | 2.0000000 | | |
| 05/13/2026 Wed | 701 [ADSW] | 07:45AM | 02:15PM | 6.5000000 | | 8.00 |
| | 701 [ADSW] | 02:59PM | 04:30PM | 1.5000000 | | |
| 05/14/2026 Thu | 701 [ADSW] | 07:46AM | 03:44PM | 8.0000000 | | 8.00 |
| 05/15/2026 Fri | 701 [ADSW] | 07:53AM | 11:58AM | 4.0000000 | | 4.00 |

| Summary - AD005 [RINIKER, MARJORIE] | | | | | | | | | |
|--|-----------|--------------|------------|--------------|-----------|--------|------|--------|---------------|
| Paycode | N/A | Reg Hrs | OT1 - OT-2 | Total Hrs | Accrual | | | | |
| | | | | | Prior Bal | Adjust | Used | Earned | Available |
| 2 [VACA] | | | | | | | | | 72.00 |
| 3 [SICK] | | | | | | | | | 32.25 |
| 6 [FH] | | | | | | | | | 8.00 |
| 701 [ADSW] | 1[UNUSED] | 36.00 | | 36.00 | | | | | |
| TOTALS | | 36.00 | | 36.00 | | | | | 112.25 |

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

Marjorie Riniker
Employee Signature

Lori G. Phelan
Supervisor Signature

Marj Riniker

Week of

| 5/11/2026 | Monday | Tuesday | Wednesday | Thursday | Friday | Total hrs |
|---|----------|----------|-----------|------------|-------------|--------------|
| Admin/Deputy | | | | | | |
| Licences | | | 0.5 | | | 0.5 |
| Invoices | 1 | 1 | 0.5 | 0.5 | 0.5 | 3.5 |
| Library/Comm Ctr (assist custs, plan events, rentals, room set ups, etc) | 0.25 | 0.5 | 0.5 | 0.5 | 1 | 2.75 |
| Social Media (create content, moniter accts, posting) | 2 | 1.5 | 1.5 | 2 | 0.25 | 7.25 |
| Misc office work (filing/copies/phone/Cust Asst/ reports/ projects) | 3.75 | 2 | 2.25 | 2.25 | 1 | 11.25 |
| meetings - inperson or online | | | | | | 0 |
| Clerk/treasurer | | | 0.75 | 0.75 | | 1.5 |
| grant work | | | | | | 0 |
| Property tax | | | | | | 0 |
| Elections | | | | | | 0 |
| PTO | | | | | | 0 |
| Daily totals | 7 | 5 | 6 | 6 | 2.75 | 26.75 |
| Admin/Deputy Totals | | | | | | 26.75 |
| Park/Rec | | | | | | |
| Event work | | 2 | 1 | 1.5 | | 4.5 |
| Meetings/prep | | | | | 0.75 | 0.75 |
| Social Media | | | | | | 0 |
| Daily totals | 0 | 2 | 1 | 1.5 | 0.75 | |
| Park/Rec Totals | | | | | | 5.25 |
| Utility | | | | | | |
| Billing/rcptg/meters | 1 | 1 | 1 | 0.5 | 0.5 | 4 |
| Water only | | | | | | 0 |
| Sewer only | | | | | | 0 |
| Daily totals | 1 | 1 | 1 | 0.5 | 0.5 | |
| Utility Totals | | | | | | 4 |
| Daily totals | 8 | 8 | 8 | 8 | 4 | |
| Total hours | | | | | | 36 |

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 |
|----------------|-----------|---------|---------|----------|--------|-------------|
| 05/11/2026 Mon | 401 [STW] | 08:01AM | 11:50AM | 3.750000 | | 3.75 |
| 05/12/2026 Tue | 401 [STW] | 08:04AM | 11:46AM | 3.750000 | | 3.75 |
| 05/13/2026 Wed | 401 [STW] | 08:01AM | 12:16PM | 4.250000 | | 4.25 |
| 05/14/2026 Thu | 401 [STW] | 07:57AM | 12:32PM | 4.500000 | | 4.50 |
| 05/15/2026 Fri | 401 [STW] | 07:54AM | 12:50PM | 4.750000 | | 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] | 21.00 | | 21.00 | | | | | |
| TOTALS | | 21.00 | | 21.00 | | | | | |

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

x *Harry Johnson*
Employee Signature

x *[Signature]*
Supervisor Signature

Mon 5/11 Worked at ACC, emptied garbage around Village, cleaned
concession stand

Tues 5/12 Worked at ACC, cleaned board room, mopped floors, vacuumed
carpet

Wed 5/13 Pulled weeds in front flower bed, watered flowers, checked
plugged drain in kitchen, worked at ACC

Thurs 5/14 Washed pavilion floor, put out tables

Fri 5/15 cleaned tables at park and arranged, dragged both ballfields

Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 05/18/2026

05/11/2026 - 05/17/2026 [7 days]

Report Time: 8:42:47 AM

| | | | | | |
|--------------------------------|-------|-----------|---------|------------|--------|
| PW007 [LARKINS, LAMONT] | | | | | |
| Employee ID | PW007 | DEPT(G2) | PW | Pay Policy | 300 |
| Pay Type | 3 | Last Name | LARKINS | First Name | LAMONT |

| Time Card | | | | | | |
|----------------|-----------|----------|----------|-----------|-----------|-------------|
| Date | Paycode | IN | OUT | Reg Hrs | OT Hrs | Daily Total |
| 05/11/2026 Mon | 301 [SEW] | 05:46AM | 12:02PM | 6.2500000 | | 8.75 |
| | 301 [SEW] | 12:30PM | 03:00PM* | 2.5000000 | | |
| 05/12/2026 Tue | 301 [SEW] | 06:18AM | 12:00PM | 5.7500000 | | 11.00 |
| | 301 [SEW] | 12:30PM | 03:00PM | 2.5000000 | | |
| | 301 [SEW] | 06:15PM* | 08:57PM | 2.7500000 | | |
| 05/13/2026 Wed | 301 [SEW] | 06:27AM | 12:01PM | 5.5000000 | | 7.50 |
| | 301 [SEW] | 12:29PM | 02:30PM | 2.0000000 | | |
| 05/14/2026 Thu | 301 [SEW] | 05:49AM | 12:00PM | 6.2500000 | | 8.50 |
| | 301 [SEW] | 12:30PM | 02:42PM | 2.2500000 | | |
| 05/15/2026 Fri | 301 [SEW] | 06:26AM | 11:34AM | 4.2500000 | 0.7500000 | 7.50 |
| | 301 [SEW] | 12:03PM | 02:33PM | | 2.5000000 | |

| Summary - PW007 [LARKINS, LAMONT] | | | | | | | | | |
|-----------------------------------|-----------|--------------|-------------|--------------|-----------|--------|------|--------|---------------|
| Paycode | N/A | Reg Hrs | OT1 - OT-2 | Total Hrs | Accrual | | | | |
| | | | | | Prior Bal | Adjust | Used | Earned | Available |
| 2 [VACA] | | | | | | | | | 72.00 |
| 3 [SICK] | | | | | | | | | 40.00 |
| 6 [FH] | | | | | | | | | |
| 301 [SEW] | 1[UNUSED] | 40.00 | 3.25 | 43.25 | | | | | |
| TOTALS | | 40.00 | 3.25 | 43.25 | | | | | 112.00 |

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X 
Employee Signature

X _____
Supervisor Signature

Lamont

| May 11-15 2026 | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday | Sunday | Total hrs | |
|----------------------------------|--------|--------------|-----------|----------|--------|----------|--------|-----------------------|---------------|
| Water | | | | | | | | | |
| Weekend rounds | | | | | | | | 0 | |
| Meter replacement, Locates | | | | | 0.5 | | | 0.5 | |
| Daily Operations | 2 | 1.75 | 1.5 | 1.5 | 1 | | | 7.75 | |
| Board Meeting | | 1.25 | | | | | | 1.375 | |
| Meeting | | | | | | | | 0 | |
| Miscellaneous | | | | | | | | 0 | |
| Vacation | | | | | | | | 0 | |
| Sick | | | | | | | | 0 | |
| Holiday | | | | | | | | 0 | |
| Daily totals | 2 | 3.125 3.0 | 1.5 | 1.5 | 1.5 | 0 | 0 | | |
| | | | | | | | | Water Totals | 9.625 |
| Sewer | | | | | | | | | |
| Weekend rounds | | | | | | | | 0 | |
| Meter replacement, Locates | | | | | | | | 0 | |
| Daily Operations | 6.75 | 6.5 | 6 | 7 | 6 | | | 32.25 | |
| Board Meeting | | 1.5 | | | | | | 1.375 | |
| Meeting | | | | | | | | 0 | |
| Miscellaneous | | | | | | | | 0 | |
| Vacation | | | | | | | | 0 | |
| Sick | | | | | | | | 0 | |
| Holiday | | | | | | | | 0 | |
| Daily totals | 6.75 | 7.875 8.0 | 6 | 7 | 6 | 0 | 0 | | |
| | | | | | | | | Sewer Totals | 33.625 |
| Streets | | | | | | | | | |
| Brush pick-up, change garbage | | | | | | | | 0 | |
| Equipment logs, shop work | | | | | | | | 0 | |
| Mowing | | | | | | | | 0 | |
| 215 Main St. | | | | | | | | 0 | |
| Miscellaneous | | | | | | | | 0 | |
| Daily totals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | | | | | | | | Streets Total | 0 |
| Parks | | | | | | | | | |
| P & R Meeting | | | | | | | | 0 | |
| Garbage, clean up | | | | | | | | 0 | |
| Mowing | | | | | | | | 0 | |
| Daily totals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | | | | | | | | Parks Total | 0 |
| Plowing | | | | | | | | | |
| Plow, salt and sidewalk clean-up | | | | | | | | 0 | |
| Daily totals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | | | | | | | | Plowing Totals | 0 |
| Daily totals | 8.75 | 11 | 7.5 | 8.5 | 7.5 | 0 | 0 | | |
| | | | | | | | | Total hours | 43.25 |

Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 05/18/2026

05/11/2026 - 05/17/2026 [7 days]

Report Time: 8:42:47 AM

| | | | |
|-------------------------------|-------|------------|---------|
| SP004 [MECKLEY, KEVIN] | | | |
| Employee ID | SP004 | DEPT(G2) | ST |
| Pay Type | 3 | Last Name | MECKLEY |
| Pay Policy | 400 | First Name | KEVIN |

| Time Card | | | | | | |
|------------------|-----------|---------|----------|-----------|--------|-------------|
| Date | Paycode | IN | OUT | Reg Hrs | OT Hrs | Daily Total |
| 05/11/2026 Mon | 401 [STW] | 07:00AM | 12:00PM | 5.0000000 | | 8.00 |
| | 401 [STW] | 12:30PM | 03:30PM | 3.0000000 | | |
| 05/12/2026 Tue | 401 [STW] | 07:00AM | 12:00PM | 5.0000000 | | 10.25 |
| | 401 [STW] | 12:30PM | 03:30PM | 3.0000000 | | |
| 05/13/2026 Wed | 401 [STW] | 06:15PM | 08:30PM* | 2.2500000 | | 8.00 |
| | 401 [STW] | 07:00AM | 12:00PM | 5.0000000 | | |
| 05/14/2026 Thu | 401 [STW] | 12:30PM | 03:30PM | 3.0000000 | | 8.00 |
| | 401 [STW] | 07:00AM | 12:00PM | 5.0000000 | | |
| 05/15/2026 Fri | 401 [STW] | 12:30PM | 03:28PM | 3.0000000 | | 8.00 |
| | 404 [STV] | | | 8.0000000 | | |
| 05/16/2026 Sat | 301 [SEW] | 09:04AM | 11:04AM* | 2.0000000 | | 2.00 |
| 05/17/2026 Sun | 601 [WAW] | 09:14AM | 11:14AM* | 2.0000000 | | 2.00 |

| Summary - SP004 [MECKLEY, KEVIN] | | | | | | | | | |
|---|-----------|--------------|------------|--------------|--------------|--------|-------------|--------|---------------|
| Paycode | N/A | Reg Hrs | OT1 - OT-2 | Total Hrs | Accrual | | | | |
| | | | | | Prior Bal | Adjust | Used | Earned | Available |
| 2 [VACA] | | | | | 52.00 | | 8.00 | | 44.00 |
| 3 [SICK] | | | | | | | | | 56.00 |
| 6 [FH] | | | | | | | | | 8.00 |
| 301 [SEW] | 1[UNUSED] | 2.00 | | 2.00 | | | | | |
| 401 [STW] | 1[UNUSED] | 34.25 | | 34.25 | | | | | |
| 404 [STV] | 1[UNUSED] | 8.00 | | 8.00 | | | | | |
| 601 [WAW] | 1[UNUSED] | 2.00 | | 2.00 | | | | | |
| TOTALS | | 46.25 | | 46.25 | 52.00 | | 8.00 | | 108.00 |

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X 

Employee Signature

X 

Supervisor Signature

Kevin Meckley

May 11th - May 17th 2026

| | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday | Sunday | Total hrs | |
|-----------------------------------|--------|---------|-----------|----------|--------|----------|--------|-----------------------|-------------|
| Water | | | | | | | | | |
| Weekend rounds | | | | | | 1 | 1 | 2 | |
| Meter replacement, Locates | | | | | | | | 0 | |
| Locate | | | | | | | | 0 | |
| | | | | | | | | 0 | |
| Vacation | | | | | | | | 0 | |
| Sick | | | | | | | | 0 | |
| Holiday | | | | | | | | 0 | |
| Daily totals | 0 | 0 | 0 | 0 | 0 | 1 | 1 | | |
| | | | | | | | | Water Totals | 2 |
| Sewer | | | | | | | | | |
| Weekend rounds | | | | | | 1 | 1 | 2 | |
| Meter reeding | | | | | | | | 0 | |
| Fixed UV lights - Spayed weeds | | | | | | | | 0 | |
| Samples | | | | | | | | 0 | |
| Weed trimming | | | | | | | | 0 | |
| Vacation | | | | | | | | 0 | |
| Sick | | | | | | | | 0 | |
| Holiday | | | | | | | | 0 | |
| Daily totals | 0 | 0 | 0 | 0 | 0 | 1 | 1 | | |
| | | | | | | | | Sewer Totals | 2 |
| Streets | | | | | | | | | |
| Board Meeting | | 2.25 | | | | | | 2.25 | |
| Shop work | | 8 | 2 | | | | | 10 | |
| 151/HHH meeting | | | | | | | | 0 | |
| Steering committee meeting | | | | | | | | 0 | |
| Hauled brush | | | 2 | | | | | 2 | |
| 245 Main street Mowing | | | | 8 | | | | 8 | |
| Burned brush pile | | | | | | | | 0 | |
| Put up signs | | | | | | | | 0 | |
| Vacation | | | | | 8 | | | 8 | |
| Sick | | | | | | | | 0 | |
| Holiday | | | | | | | | 0 | |
| Daily totals | 0 | 10.25 | 4 | 8 | 8 | 0 | 0 | | |
| | | | | | | | | Streets Total | 22.25 30.25 |
| Parks | | | | | | | | | |
| P & R Meeting | | | | | | | | 0 | |
| Mowed | 4 | | 4 | | | | | 16 | |
| Weed Eating | 4 | | | | | | | 4 | |
| Cleaned bathrooms | | | | | | | | 0 | |
| Sick | | | | | | | | 0 | |
| Holiday | | | | | | | | 0 | |
| Daily totals | 8 | 0 | 4 | 8 | 0 | 0 | 0 | | |
| | | | | | | | | Parks Total | 12.25 |
| Plowing | | | | | | | | | |
| Plow, salt and sidewalk clean-up | | | | | | | | 0 | |
| Daily totals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | | | | | | | | Plowing Totals | 0 |
| Daily totals | 8 | 10.25 | 8 | 8 | 8 | 2 | 2 | | |
| | | | | | | | | Total hours | 46.25 |

Time Distribution Report.LC - Allocation of hours

Report Date: 05/27/2026

Primary Sort By: Employee;DEPT(G2)

Report Time: 1:51:58 PM

05/18/2026 - 05/24/2026 [7 days]

| DEPT (G2) | Paycode | Reg. Hrs | OT-1 | Total Hrs |
|--|-----------|---------------|-------------|---------------|
| Employee: AD001 [PHELAN, LORI L] | | | | |
| AD [General Admin] | 501[TRW] | 20.50 | 0.00 | 20.50 |
| AD [General Admin] | 511[CW] | 13.75 | 0.00 | 13.75 |
| SE [Sewer] | 305[SADW] | 2.00 | 0.00 | 2.00 |
| WA [Water] | 605[WADW] | 0.50 | 0.00 | 0.50 |
| AD001 [PHELAN, LORI L] Total: | | 36.75 | 0.00 | 36.75 |
| Employee: AD005 [RINIKER, MARJORIE] | | | | |
| AD [General Admin] | 701[ADSW] | 21.75 | 0.00 | 21.75 |
| PA [Parks] | 101[PAW] | 8.50 | 0.00 | 8.50 |
| SE [Sewer] | 305[SADW] | 3.00 | 0.00 | 3.00 |
| WA [Water] | 605[WADW] | 3.00 | 0.00 | 3.00 |
| AD005 [RINIKER, MARJORIE] Total: | | 36.25 | 0.00 | 36.25 |
| Employee: PW003 [JOHNSON, HARRY] | | | | |
| FM [FACILITES MAINTENANCE] | 611[FMW] | 10.50 | 0.00 | 10.50 |
| PA [Parks] | 101[PAW] | 7.50 | 0.00 | 7.50 |
| ST [Streets] | 401[STW] | 1.50 | 0.00 | 1.50 |
| PW003 [JOHNSON, HARRY] Total: | | 19.50 | 0.00 | 19.50 |
| Employee: PW007 [LARKINS, LAMONT] | | | | |
| SE [Sewer] | 301[SEW] | 26.75 | 1.00 | 27.75 |
| ST [Streets] | 401[STW] | 2.00 | 0.00 | 2.00 |
| WA [Water] | 601[WAW] | 11.25 | 2.00 | 13.25 |
| PW007 [LARKINS, LAMONT] Total: | | 40.00 | 3.00 | 43.00 |
| Employee: SP004 [MECKLEY, KEVIN] | | | | |
| PA [Parks] | 101[PAW] | 14.50 | 0.00 | 14.50 |
| SE [Sewer] | 301[SEW] | 3.00 | 0.00 | 3.00 |
| ST [Streets] | 401[STW] | 22.50 | 0.50 | 23.00 |
| SP004 [MECKLEY, KEVIN] Total: | | 40.00 | 0.50 | 40.50 |
| Grand Totals: | | 172.50 | 3.50 | 176.00 |

END OF REPORT

Time Distribution Report.LC - Allocation of hours

Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 05/26/2026

05/18/2026 - 05/24/2026 [7 days]

Report Time: 8:29:33 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 |
| 05/18/2026 Mon | 511 [CW] | 08:04AM | 12:47PM | 4.7500000 | | 7.75 |
| | 511 [CW] | 01:42PM* | 04:38PM* | 3.0000000 | | |
| 05/19/2026 Tue | 511 [CW] | 07:52AM | 12:28PM | 4.7500000 | | 8.25 |
| | 511 [CW] | 12:59PM | 04:34PM | 3.5000000 | | |
| 05/20/2026 Wed | 511 [CW] | 07:38AM | 12:05PM | 4.2500000 | | 8.00 |
| | 511 [CW] | 12:48PM | 04:31PM | 3.7500000 | | |
| 05/21/2026 Thu | 511 [CW] | 07:50AM | 01:02PM | 5.2500000 | | 8.75 |
| | 511 [CW] | 01:32PM* | 04:55PM | 3.5000000 | | |
| 05/22/2026 Fri | 511 [CW] | 08:01AM | 12:01PM | 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] | | | | | | | | | 130.50 |
| 3 [SICK] | | | | | | | | | 86.75 |
| 6 [FH] | | | | | | | | | 8.00 |
| 511 [CW] | 1[UNUSED] | 36.75 | | 36.75 | | | | | |
| TOTALS | | 36.75 | | 36.75 | | | | | 225.25 |

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

x Lori L. Phelan

Employee Signature

x _____

Supervisor Signature

Lori Phelan

| 5/18-24/2026 | Monday | Tuesday | Wednesday | Thursday | Friday | Total hrs |
|--|-------------------------|---------|-----------|----------|--------|--------------|
| Clerk | | | | | | |
| Agendas | | | | 0.5 | 1 | 1.5 |
| Minutes | | | | 0.25 | | 0.25 |
| Licensing | 1.25 | | | 1 | | 2.25 |
| Timesheets & allocations | 0.75 | | | | | 0.75 |
| Miscellaneous-Emails, Phone calls, Social media & website updates | 3.25 | 2.75 | | 3 | | 9 |
| Ordinances | | | | | | 0 |
| BOT/Comm Meeting-preparation, attend, wrap up & follow up. | | | | | | 0 |
| Holiday | | | | | | 0 |
| Vacation | | | | | | 0 |
| Sick | | | | | | 0 |
| | | | | | | 0 |
| Daily totals | 5.25 | 2.75 | 0 | 4.75 | 1 | |
| | Clerk Totals | | | | | 13.75 |
| Treasurer | | | | | | |
| Invoices, CC receipts | 0.75 | | | 1.25 | 0.75 | 2.75 |
| Deposits | | | | | | 0 |
| Payroll-taxes, reports, WRS, W-2 | | | | | | 0 |
| Bank/CC reconciliation | | | | | 0.75 | 0.75 |
| Property Tax | | 0.75 | | | | 0.75 |
| Miscellaneous-Bank transfers, Audit work, resident questions | 1.25 | 3.25 | 8 | 2.75 | 1 | 16.25 |
| Holiday | | | | | | 0 |
| Vacation | | | | | | 0 |
| Sick | | | | | | 0 |
| Daily totals | 2 | 4 | 8 | 4 | 2.5 | |
| | Treasurer Totals | | | | | 20.5 |
| Utility | | | | | | |
| Customer inquiry | | 0.5 | | | | 0.5 |
| Billing & receipting | | | | | 0.5 | 0.5 |
| SEWER only-spec project | 0.5 | 1 | | | | 1.5 |
| WATER only-spec project | | | | | | 0 |
| Miscellaneous-Forms, HeyGov, Final reads, Title Co. | | | | | | 0 |
| Daily totals | 0.5 | 1.5 | 0 | 0 | 0.5 | |
| | Sewer total | | | | | 2 |
| | Water total | | | | | 0.5 |
| Election | | | | | | |
| WisVote, election admin, notices | | | | | | 0 |
| Voter maintenance-Registrations, absentee-requests | | | | | | 0 |
| Pollworkers-scheduling, training | | | | | | 0 |
| Miscellaneous | | | | | | 0 |
| Daily totals | 0 | 0 | 0 | 0 | 0 | |
| | Election Totals | | | | | 0 |
| Daily totals | 7.75 | 8.25 | 8 | 8.75 | 4 | |
| | Total hours | | | | | 36.75 |

Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 05/26/2026

05/18/2026 - 05/24/2026 [7 days]

Report Time: 8:29:33 AM

| AD005 [RINIKER, MARJORIE] | | | |
|---------------------------|-------|------------|----------|
| Employee ID | AD005 | DEPT(G2) | AD |
| Pay Type | 3 | Last Name | RINIKER |
| Pay Policy | 700 | First Name | MARJORIE |

| Time Card | | | | | | |
|----------------|------------|---------|---------|-----------|--------|-------------|
| Date | Paycode | IN | OUT | Reg Hrs | OT Hrs | Daily Total |
| 05/18/2026 Mon | 701 [ADSW] | 07:50AM | 01:47PM | 6.0000000 | | 8.25 |
| | 701 [ADSW] | 02:31PM | 04:38PM | 2.2500000 | | |
| 05/19/2026 Tue | 701 [ADSW] | 07:43AM | 01:11PM | 5.5000000 | | 8.00 |
| | 701 [ADSW] | 02:01PM | 04:33PM | 2.5000000 | | |
| 05/20/2026 Wed | 701 [ADSW] | 07:43AM | 01:16PM | 5.5000000 | | 8.00 |
| | 701 [ADSW] | 02:02PM | 04:30PM | 2.5000000 | | |
| 05/21/2026 Thu | 701 [ADSW] | 07:47AM | 03:49PM | 8.0000000 | | 8.00 |
| 05/22/2026 Fri | 701 [ADSW] | 08:05AM | 11:59AM | 4.0000000 | | 4.00 |

| Summary - AD005 [RINIKER, MARJORIE] | | | | | | | | | |
|-------------------------------------|-----------|--------------|------------|--------------|-----------|--------|------|--------|---------------|
| Paycode | N/A | Reg Hrs | OT1 - OT-2 | Total Hrs | Accrual | | | | |
| | | | | | Prior Bal | Adjust | Used | Earned | Available |
| 2 [VACA] | | | | | | | | | 72.00 |
| 3 [SICK] | | | | | | | | | 32.25 |
| 6 [FH] | | | | | | | | | 8.00 |
| 701 [ADSW] | 1[UNUSED] | 36.25 | | 36.25 | | | | | |
| TOTALS | | 36.25 | | 36.25 | | | | | 112.25 |

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT


 Employee Signature

x 
 Supervisor Signature

Marj Riniker

Week of

| 5/18/2026 | Monday | Tuesday | Wednesday | Thursday | Friday | Total hrs |
|---|--------|---------|-----------|----------|--------|--------------|
| Admin/Deputy | | | | | | |
| Licences | | | | | | 0 |
| Invoices | 0.5 | 0.5 | 0.5 | 0.5 | | 2 |
| Library/Comm Ctr (assist custs, plan events, rentals, room set ups, etc) | 1 | 0.5 | 0.5 | 0.5 | | 2.5 |
| Social Media (create content, moniter accts, posting) | 1.25 | 1.5 | 1.5 | 1 | 0.5 | 5.75 |
| Misc office work (filing/copies/phone/Cus t Asst/ reports/ projects) | 2 | 4.5 | 1.5 | 2 | 1 | 11 |
| meetings - inperson or online | | | | | | 0 |
| Clerk/treasurer | | | | 0.5 | | 0.5 |
| grant work | | | | | | 0 |
| Property tax | | | | | | 0 |
| Elections | | | | | | 0 |
| PTO | | | | | | 0 |
| Daily totals | 4.75 | 7 | 4 | 4.5 | 1.5 | 21.75 |
| Admin/Deputy Totals | | | | | | 21.75 |
| Park/Rec | | | | | | |
| Event work | | 0.5 | 1 | 1 | 0.5 | 3 |
| Meetings/prep | 2.5 | | | | | 2.5 |
| Social Media | | | 1 | 1 | 1 | 3 |
| Daily totals | 2.5 | 0.5 | 2 | 2 | 1.5 | |
| Park/Rec Totals | | | | | | 8.5 |
| Utility | | | | | | |
| Billing/rcptg/meters | 1 | 0.5 | 2 | 1.5 | 1 | 6 |
| Water only | | | | | | 0 |
| Sewer only | | | | | | 0 |
| Daily totals | 1 | 0.5 | 2 | 1.5 | 1 | |
| Utility Totals | | | | | | 6 |
| Daily totals | 8.25 | 8 | 8 | 8 | 4 | |
| Total hours | | | | | | 36.25 |

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 |
|----------------|-----------|---------|---------|-----------|--------|-------------|
| 05/18/2026 Mon | 401 [STW] | 07:56AM | 12:21PM | 4.2500000 | | 4.25 |
| 05/19/2026 Tue | 401 [STW] | 08:01AM | 11:28AM | 3.5000000 | | 3.50 |
| 05/20/2026 Wed | 401 [STW] | 08:00AM | 11:46AM | 3.7500000 | | 3.75 |
| 05/21/2026 Thu | 401 [STW] | 07:58AM | 12:05PM | 4.0000000 | | 4.00 |
| 05/22/2026 Fri | 401 [STW] | 08:01AM | 12:02PM | 4.0000000 | | 4.00 |

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] | 19.50 | | 19.50 | | | | | |
| TOTALS | | 19.50 | | 19.50 | | | | | |

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

x *Harry Johnson*
Employee Signature

x *[Signature]*
Supervisor Signature

Mon 5/18 Put up tables & chairs in MP room, put out chairs & bleachers in gym, swept bleachers, emptied garbage
 Tues 5/19 Put away chairs in gym, put away tables & chairs in MP room sweep floor in MP room & kitchen
 Wed 5/20 Emptied garbage in village and at park, did dog waste stations, trimmed branches on stover lane
 Thurs 5/21 worked at RCC, cleaned bathrooms at park
 Fri 5/22 Rugged both ball diamonds, cleaned and stocked bathrooms at RCC, put up new flag at ball park

Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 05/26/2026

05/18/2026 - 05/24/2026 [7 days]

Report Time: 8:29:33 AM

| PW007 [LARKINS, LAMONT] | | | |
|-------------------------|-------|------------|---------|
| Employee ID | PW007 | DEPT(G2) | PW |
| Pay Type | 3 | Last Name | LARKINS |
| Pay Policy | 300 | First Name | LAMONT |

| Time Card | | | | | | |
|----------------|-----------|----------|----------|-----------|-----------|-------------|
| Date | Paycode | IN | OUT | Reg Hrs | OT Hrs | Daily Total |
| 05/18/2026 Mon | 301 [SEW] | 06:21AM | 12:00PM | 5.7500000 | | 11.75 |
| | 301 [SEW] | 12:29PM | 04:00PM | 3.5000000 | | |
| | 301 [SEW] | 05:00PM* | 07:24PM | 2.5000000 | | |
| 05/19/2026 Tue | 301 [SEW] | 08:11AM | 03:33PM | 7.2500000 | | 7.25 |
| 05/20/2026 Wed | 301 [SEW] | 06:05AM | 11:31AM | 5.5000000 | | 8.00 |
| | 301 [SEW] | 12:00PM | 02:35PM | 2.5000000 | | |
| 05/21/2026 Thu | 301 [SEW] | 08:00AM* | 10:00AM* | 2.0000000 | | 4.00 |
| | 601 [WAW] | 10:01AM* | 12:00PM* | 2.0000000 | | |
| 05/22/2026 Fri | 301 [SEW] | 06:00AM | 12:02PM | 6.0000000 | | 8.00 |
| | 301 [SEW] | 12:30PM | 02:32PM | 2.0000000 | | |
| 05/23/2026 Sat | 301 [SEW] | 08:28AM | 10:28AM* | 1.0000000 | 1.0000000 | 2.00 |
| 05/24/2026 Sun | 601 [WAW] | 07:01AM | 09:01AM* | | 2.0000000 | 2.00 |

| Summary - PW007 [LARKINS, LAMONT] | | | | | | | | | |
|-----------------------------------|-----------|--------------|-------------|--------------|-----------|--------|------|--------|---------------|
| Paycode | N/A | Reg Hrs | OT1 - OT-2 | Total Hrs | Accrual | | | | |
| | | | | | Prior Bal | Adjust | Used | Earned | Available |
| 2 [VACA] | | | | | | | | | 72.00 |
| 3 [SICK] | | | | | | | | | 40.00 |
| 6 [FH] | | | | | | | | | |
| 301 [SEW] | 1[UNUSED] | 38.00 | 1.00 | 39.00 | | | | | |
| 601 [WAW] | 1[UNUSED] | 2.00 | 2.00 | 4.00 | | | | | |
| TOTALS | | 40.00 | 3.00 | 43.00 | | | | | 112.00 |

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X 
Employee Signature

X _____
Supervisor Signature

Lamont

| May18-24 2026 | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday | Sunday | Total hrs |
|----------------------------------|--------|---------|-----------|----------|--------|----------|--------|--------------|
| Water | | | | | | | | |
| Weekend rounds | | | | | | 1 | 1 | 2 |
| Meter replacement, Locates | | | | | | | | 0 |
| Daily Operations | 2 | 2 | 2 | 2 | 2 | | | 10 |
| Board Meeting | | | | | | | | 0 |
| Meeting | 1.25 | | | | | | | 1.25 |
| Miscellaneous | | | | | | | | 0 |
| Vacation | | | | | | | | 0 |
| Sick | | | | | | | | 0 |
| Holiday | | | | | | | | 0 |
| Daily totals | 3.25 | 2 | 2 | 2 | 2 | 1 | 1 | |
| Water Totals | | | | | | | | 13.25 |
| Sewer | | | | | | | | |
| Weekend rounds | | | | | | 1 | 1 | 2 |
| Meter replacement, Locates | | | | | | | | 0 |
| Daily Operations | 7.25 | 3.25 | 6 | 2 | 6 | | | 24.5 |
| Board Meeting | | | | | | | | 0 |
| Meeting | 1.25 | | | | | | | 1.25 |
| Miscellaneous | | | | | | | | 0 |
| Vacation | | | | | | | | 0 |
| Sick | | | | | | | | 0 |
| Holiday | | | | | | | | 0 |
| Daily totals | 8.5 | 3.25 | 6 | 2 | 6 | 1 | 1 | |
| Sewer Totals | | | | | | | | 27.75 |
| Streets | | | | | | | | |
| Brush pick-up, change garbage | | 2 | | | | | | 2 |
| Equipment logs, shop work | | | | | | | | 0 |
| Mowing | | | | | | | | 0 |
| 215 Main St. | | | | | | | | 0 |
| Miscellaneous | | | | | | | | 0 |
| Daily totals | 0 | 2 | 0 | 0 | 0 | 0 | 0 | |
| Streets Total | | | | | | | | 2 |
| Parks | | | | | | | | |
| P & R Meeting | | | | | | | | 0 |
| Garbage, clean up | | | | | | | | 0 |
| Mowing | | | | | | | | 0 |
| Daily totals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Parks Total | | | | | | | | 0 |
| Plowing | | | | | | | | |
| Plow, salt and sidewalk clean-up | | | | | | | | 0 |
| Daily totals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Plowing Totals | | | | | | | | 0 |
| Daily totals | 11.75 | 7.25 | 8 | 4 | 8 | 2 | 2 | |
| Total hours | | | | | | | | 43 |



RIDGEWAY

208 Jarvis Street | Suite A | Ridgeway, WI 53582



Reimbursement Form

Fill out the form below completely. All receipts should be attached to the form and delivered to the clerk or emailed to clerk@ridgewaywi.gov

Date 5-21-26

Budget Category WATER/SEWER

Approver Name Treasurer / Board of Trustees

Submitted by LAMONT LARKINS

Send Check to (name) _____

Address _____

City/State/Zip _____

| Date | Description of Purchase | Amount |
|----------------|----------------------------------|----------------|
| <u>5-21-26</u> | <u>TRAINING IN LANCASTER CSC</u> | <u>\$20.00</u> |
| | | |
| | | |
| | Total | |

| Date | Trip to/from | Miles |
|------|--|-------|
| | | |
| | | |
| | | |
| | Total Miles Driven | |
| | Mileage reimbursement (2026 IRS Mileage Rate: \$0.725) | |
| | Total Reimbursement-Receipt + Mileage | |

| Treasurer Use Only | | |
|--------------------|--------|------|
| Check Number | Amount | Date |
| | | |
| Budget Category | | |
| | | |

Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 05/26/2026

05/18/2026 - 05/24/2026 [7 days]

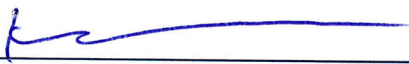
Report Time: 8:29:33 AM

| SP004 [MECKLEY, KEVIN] | | | | | |
|------------------------|-------|-----------|---------|------------|-------|
| Employee ID | SP004 | DEPT(G2) | ST | Pay Policy | 400 |
| Pay Type | 3 | Last Name | MECKLEY | First Name | KEVIN |

| Time Card | | | | | | |
|----------------|-----------|---------|---------|-----------|-----------|-------------|
| Date | Paycode | IN | OUT | Reg Hrs | OT Hrs | Daily Total |
| 05/18/2026 Mon | 401 [STW] | 07:00AM | 11:35AM | 4.5000000 | | 9.00 |
| | 401 [STW] | 12:05PM | 03:30PM | 3.5000000 | | |
| | 401 [STW] | 04:45PM | 05:51PM | 1.0000000 | | |
| 05/19/2026 Tue | 401 [STW] | 07:00AM | 12:00PM | 5.0000000 | | 8.00 |
| | 401 [STW] | 12:30PM | 03:29PM | 3.0000000 | | |
| 05/20/2026 Wed | 401 [STW] | 07:00AM | 11:40AM | 4.7500000 | | 8.00 |
| | 401 [STW] | 12:10PM | 03:30PM | 3.2500000 | | |
| 05/21/2026 Thu | 401 [STW] | 05:55AM | 11:00AM | 5.0000000 | | 8.00 |
| | 401 [STW] | 11:30AM | 02:25PM | 3.0000000 | | |
| 05/22/2026 Fri | 401 [STW] | 07:00AM | 12:00PM | 5.0000000 | | 7.50 |
| | 401 [STW] | 12:30PM | 03:00PM | 2.0000000 | 0.5000000 | |

| Summary - SP004 [MECKLEY, KEVIN] | | | | | | | | | |
|----------------------------------|-----------|--------------|-------------|--------------|-----------|--------|------|--------|---------------|
| Paycode | N/A | Reg Hrs | OT1 - OT-2 | Total Hrs | Accrual | | | | |
| | | | | | Prior Bal | Adjust | Used | Earned | Available |
| 2 [VACA] | | | | | | | | | 44.00 |
| 3 [SICK] | | | | | | | | | 56.00 |
| 6 [FH] | | | | | | | | | 8.00 |
| 401 [STW] | 1[UNUSED] | 40.00 | 0.50 | 40.50 | | | | | |
| TOTALS | | 40.00 | 0.50 | 40.50 | | | | | 108.00 |

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X 
Employee Signature

X 
Supervisor Signature

Kevin Meckley

| May 18th - May 24th 2026 | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday | Sunday | Total hrs |
|----------------------------|--------|---------|-----------|----------|--------|----------|--------|-----------|
| Water | | | | | | | | |
| Weekend rounds | | | | | | | | 0 |
| Meter replacement, Locates | | | | | | | | 0 |
| Locate | | | | | | | | 0 |
| | | | | | | | | 0 |
| Vacation | | | | | | | | 0 |
| Sick | | | | | | | | 0 |
| Holiday | | | | | | | | 0 |
| Daily totals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Water Totals 0

| | | | | | | | | |
|--------------------------------|---|---|---|---|---|---|---|---|
| Sewer | | | | | | | | |
| Weekend rounds | | | | | | | | 0 |
| Meter reeding | | | | | | | | 0 |
| Fixed UV lights - Spayed weeds | | | | | | | | 0 |
| Samples | | | | 3 | | | | 3 |
| Weed trimming | | | | | | | | 0 |
| Vacation | | | | | | | | 0 |
| Sick | | | | | | | | 0 |
| Holiday | | | | | | | | 0 |
| Daily totals | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 |

Sewer Totals 3

| | | | | | | | | |
|--------------------------|---|---|---|-----|-----|---|---|------|
| Streets | | | | | | | | |
| Board Meeting | | | | | | | | 0 |
| Equipment maintenance | 6 | 5 | | | | | | 11 |
| 151/HHH meeting | | | | | | | | 0 |
| Public meeting | 1 | | | | | | | 1.25 |
| Hauled brush | | | | | | | | 0 |
| 245 Main street - Mowing | 2 | | 5 | 1.5 | 2.5 | | | 11 |
| Burned brush pile | | | | | | | | 0 |
| Put up signs | | | | | | | | 0 |
| Vacation | | | | | | | | 0 |
| Sick | | | | | | | | 0 |
| Holiday | | | | | | | | 0 |
| Daily totals | 9 | 5 | 5 | 1.5 | 2.5 | 0 | 0 | 0 |

Streets Total 42.25 23.

| | | | | | | | | |
|---------------------|---|---|---|-----|---|---|---|-----|
| Parks | | | | | | | | |
| P & R Meeting | | | | | | | | 0 |
| Mowed | | 3 | 3 | 1.5 | 2 | | | 9.5 |
| Weed Eating | | | | 2 | 3 | | | 5 |
| Cleaned bathrooms | | | | | | | | 0 |
| Sick | | | | | | | | 0 |
| Holiday | | | | | | | | 0 |
| Daily totals | 0 | 3 | 3 | 3.5 | 5 | 0 | 0 | 0 |

Parks Total 23.5 14.5

| | | | | | | | | |
|----------------------------------|---|---|---|---|---|---|---|---|
| Plowing | | | | | | | | |
| Plow, salt and sidewalk clean-up | | | | | | | | 0 |
| Daily totals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Plowing Totals 0

| | | | | | | | | |
|---------------------|------|---|---|---|-----|---|---|--|
| Daily totals | 9.25 | 8 | 8 | 8 | 7.5 | 0 | 0 | |
|---------------------|------|---|---|---|-----|---|---|--|

9.0

Total hours 40.75

40.50

Summary Report.TA - No distribution

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

04/27/2026 - 05/10/2026 [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 Hours | Reg Hours | Total Hrs |
|---------------------------------------|--------------|-----------|-----------------------------------|--------------|----------------|-----------------------|----------------|-------------------|--------------------|-----------|-----------|
| LOC: 1 [Village of Ridgeway] | | | | | | | | | | | |
| DEPT: PD [Police] | | | | | | | | | | | |
| GORHAM, MICHAEL [PD011] | | 65.25 | | -0.25 | | 8.00 | 7.00 | | | | 80.00 |
| PD [Police] Total: | | 65.25 | 0.00 | -0.25 | 0.00 | 8.00 | 7.00 | 0.00 | | 0.00 | 80.00 |
| <i>Head Count:</i> | | | | | | | | | | | 1 |
| 1 [Village of Ridgeway] Total: | | 65.25 | 0.00 | -0.25 | 0.00 | 8.00 | 7.00 | 0.00 | | 0.00 | 80.00 |
| <i>Head Count:</i> | | | | | | | | | | | 1 |
| Grand Total: | | 65.25 | 0.00 | -0.25 | 0.00 | 8.00 | 7.00 | 0.00 | | 0.00 | 80.00 |
| <i>Head Count:</i> | | | | | | | | | | | 1 |

END OF REPORT

Summary Report.TA - No distribution

Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 05/04/2026

04/27/2026 - 05/03/2026 [7 days]

Report Time: 12:26:59 PM

| | | | |
|--------------------------------|-------|------------|---------|
| 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 |
| 04/27/2026 Mon | 201 [POW] | 03:30PM* | 09:30PM* | 6.000000 | | 6.00 |
| 04/28/2026 Tue | 204 [POV] | | | 2.000000 | | 2.00 |
| 04/29/2026 Wed | 201 [POW] | 03:45PM* | 10:25PM* | 6.750000 | | 6.75 |
| 04/30/2026 Thu | 201 [POW] | 02:35PM | 10:40PM | 8.250000 | | 8.25 |
| 05/01/2026 Fri | 201 [POW] | 11:51AM | 04:00PM* | 4.250000 | | |
| | 201 [POW] | 06:00PM* | 10:00PM* | 4.000000 | | 8.25 |
| 05/02/2026 Sat | 201 [POW] | 04:00PM* | 10:00PM* | 6.000000 | | 6.00 |
| 05/03/2026 Sun | 201 [POW] | 11:00AM* | 12:00PM* | 1.000000 | | |
| | 201 [POW] | 02:50PM* | 05:30PM* | 2.750000 | | 3.75 |

| Summary - PD011 [GORHAM, MICHAEL] | | | | | | | | | |
|--|-----------|--------------|------------|--------------|---------------|-------------|-------------|--------|---------------|
| Paycode | N/A | Reg Hrs | OT1 - OT-2 | Total Hrs | Accrual | | | | |
| | | | | | Prior Bal | Adjust | Used | Earned | Available |
| 2 [VACA] | | | | | 120.00 | | 2.00 | | 118.00 |
| 3 [SICK] | | | | | 18.50 | 4.00 | | | 22.50 |
| 6 [FH] | | | | | | | | | 8.00 |
| 201 [POW] | 1[UNUSED] | 39.00 | | 39.00 | | | | | |
| 204 [POV] | 1[UNUSED] | 2.00 | | 2.00 | | | | | |
| TOTALS | | 41.00 | | 41.00 | 138.50 | 4.00 | 2.00 | | 148.50 |

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X 
Employee Signature

X _____
Supervisor Signature

Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 05/11/2026

05/04/2026 - 05/10/2026 [7 days]

Report Time: 4:16:55 PM

| | | | |
|--------------------------------|-------|------------|---------|
| 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 |
| 05/04/2026 Mon | 207 [POFH] | | | 8.0000000 | | 8.00 |
| 05/05/2026 Tue | 201 [POW] | 01:54PM | 08:00PM* | 6.0000000 | | 6.00 |
| 05/06/2026 Wed | 201 [POW] | 02:44PM | 10:18PM | 7.5000000 | | 7.50 |
| 05/08/2026 Fri | 201 [POW] | 06:53PM | 10:34PM | 3.5000000 | | 3.50 |
| 05/09/2026 Sat | 204 [POV] | | | 5.0000000 | | |
| | 201 [POW] | 06:44PM | 07:50PM | 1.0000000 | | 6.00 |
| 05/10/2026 Sun | 201 [POW] | 09:51AM | 06:00PM* | 8.2500000 | | 8.00 |
| | 208 [PADJ] | | | -0.2500000 | | 8.00 |

| Summary - PD011 [GORHAM, MICHAEL] | | | | | | | | | |
|-----------------------------------|-----------|--------------|------------|--------------|---------------|--------|--------------|--------|---------------|
| Paycode | N/A | Reg Hrs | OT1 - OT-2 | Total Hrs | Accrual | | | | |
| | | | | | Prior Bal | Adjust | Used | Earned | Available |
| 2 [VACA] | | | | | 118.00 | | 5.00 | | 113.00 |
| 3 [SICK] | | | | | | | | | 22.50 |
| 6 [FH] | | | | | 8.00 | | 8.00 | | |
| 201 [POW] | 1[UNUSED] | 26.25 | | 26.25 | | | | | |
| 204 [POV] | 1[UNUSED] | 5.00 | | 5.00 | | | | | |
| 207 [POFH] | 1[UNUSED] | 8.00 | | 8.00 | | | | | |
| 208 [PADJ] | 1[UNUSED] | -0.25 | | -0.25 | | | | | |
| TOTALS | | 39.00 | | 39.00 | 126.00 | | 13.00 | | 135.50 |

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X 
Employee Signature

X _____
Supervisor Signature

Work log hours for timesheet allocations per 2026 budget

| 04/27/2026-05/03/2026 | | | | | | | | 05/04/2026-05/10/2026 | | | | | | | | Totals | | | | | | | |
|-----------------------|---------|-------|----------|---------|------|------|-------|-----------------------|---------|-------|----------|---------|------|------|-------|--------------|----------|---------|------|------|------|-------|-------|
| Reg | | OT | Vacation | Holiday | Sick | | | Reg | | OT | Vacation | Holiday | Sick | Reg | | OT | Vacation | Holiday | Sick | | | | |
| work hours | | 37.75 | 0.00 | 0.00 | 0.00 | 0.00 | 37.75 | work hours | | 40.00 | 2.50 | 0.00 | 0.00 | 0.00 | 42.50 | work hours | | 77.75 | 2.50 | 0.00 | 0.00 | 0.00 | 80.25 |
| Dept | Percent | | | | | | | Dept | Percent | | | | | | | Dept | Percent | | | | | | |
| C/T | 87.00% | 32.84 | 0.00 | 0.00 | 0.00 | 0.00 | | C/T | 87.00% | 34.80 | 2.18 | 0.00 | 0.00 | 0.00 | | C/T | 67.64 | 2.18 | 0.00 | 0.00 | 0.00 | 69.82 | |
| Election Adm | 3.00% | 1.13 | 0.00 | 0.00 | 0.00 | 0.00 | | Election Adm | 3.00% | 1.20 | 0.08 | 0.00 | 0.00 | 0.00 | | Election Adm | 2.33 | 0.08 | 0.00 | 0.00 | 0.00 | 2.41 | |
| C/T/E Total | 90.00% | 33.98 | 0.00 | 0.00 | 0.00 | 0.00 | | C/T/E Total | 90.00% | 36.00 | 2.25 | 0.00 | 0.00 | 0.00 | | C/T/E Total | 69.98 | 2.25 | 0.00 | 0.00 | 0.00 | 72.23 | |
| SewerAdm | 5.00% | 1.89 | 0.00 | 0.00 | 0.00 | 0.00 | | SewerAdm | 5.00% | 2.00 | 0.13 | 0.00 | 0.00 | 0.00 | | SewerAdm | 3.89 | 0.13 | 0.00 | 0.00 | 0.00 | 4.01 | |
| WaterAdm | 5.00% | 1.89 | 0.00 | 0.00 | 0.00 | 0.00 | | WaterAdm | 5.00% | 2.00 | 0.13 | 0.00 | 0.00 | 0.00 | | WaterAdm | 3.89 | 0.13 | 0.00 | 0.00 | 0.00 | 4.01 | |
| work hours | | 35.25 | 0.00 | 0.00 | 0.00 | 1.00 | 36.25 | work hours | | 37.50 | 0.00 | 0.00 | 0.00 | 0.00 | 37.50 | work hours | | 72.75 | 0 | 0 | 0 | 1.00 | 73.75 |
| Dept | Percent | | | | | | | Dept | Percent | | | | | | | Dept | Percent | | | | | | |
| AdmSvs | 65.00% | 22.91 | 0.00 | 0.00 | 0.00 | 0.65 | | AdmSvs | 65.00% | 24.38 | 0.00 | 0.00 | 0.00 | 0.00 | | AdmSvs | 47.29 | 0.00 | 0.00 | 0.00 | 0.65 | 47.94 | |
| SewerAdm | 5.00% | 1.76 | 0.00 | 0.00 | 0.00 | 0.05 | | SewerAdm | 5.00% | 1.88 | 0.00 | 0.00 | 0.00 | 0.00 | | SewerAdm | 3.64 | 0.00 | 0.00 | 0.00 | 0.05 | 3.69 | |
| WaterAdm | 5.00% | 1.76 | 0.00 | 0.00 | 0.00 | 0.05 | | WaterAdm | 5.00% | 1.88 | 0.00 | 0.00 | 0.00 | 0.00 | | WaterAdm | 3.64 | 0.00 | 0.00 | 0.00 | 0.05 | 3.69 | |
| Park Wages | 25.00% | 8.81 | 0.00 | 0.00 | 0.00 | 0.25 | | Park Wages | 25.00% | 9.38 | 0.00 | 0.00 | 0.00 | 0.00 | | Park Wages | 18.19 | 0.00 | 0.00 | 0.00 | 0.25 | 18.44 | |
| work hours | | 20.25 | | | | | 20.25 | work hours | | 16.25 | | | | | 16.25 | work hours | | 0 | | | | | 36.50 |
| Dept | Percent | | | | | | | Dept | Percent | | | | | | | Dept | Percent | | | | | | |
| Park | 28.00% | 5.67 | | | | | | Park | 28.00% | 4.55 | | | | | | Park | 10.22 | | 0.00 | 0.00 | 0.00 | 10.22 | |
| Sewer | 1.00% | 0.20 | | | | | | Sewer | 1.00% | 0.16 | | | | | | Sewer | 0.37 | | 0.00 | 0.00 | 0.00 | 0.37 | |
| Water | 2.00% | 0.41 | | | | | | Water | 2.00% | 0.33 | | | | | | Water | 0.73 | | 0.00 | 0.00 | 0.00 | 0.73 | |
| Street | 43.00% | 8.71 | | | | | | Street | 43.00% | 6.99 | | | | | | Street | 15.70 | | 0.00 | 0.00 | 0.00 | 15.70 | |
| FacMaint | 26.00% | 5.27 | | | | | | FacMaint | 26.00% | 4.23 | | | | | | FacMaint | 9.49 | | 0.00 | 0.00 | 0.00 | 9.49 | |
| work hours | | 40.00 | 4.00 | 0.00 | 0.00 | 0.00 | 44.00 | work hours | | 40.00 | 4.75 | 0.00 | 0.00 | 0.00 | 44.75 | work hours | | 80.00 | 8.75 | 0 | 0 | 0 | 88.75 |
| Dept | Percent | | | | | | | Dept | Percent | | | | | | | Dept | Percent | | | | | | |
| Streets | 6.00% | 2.40 | 0.24 | 0.00 | 0.00 | | | Streets | 6.00% | 2.40 | 0.29 | 0.00 | 0.00 | 0.00 | | Streets | 4.80 | 0.53 | 0.00 | 0.00 | 0.00 | 5.33 | |
| Sewer | 72.00% | 28.80 | 2.88 | 0.00 | 0.00 | | | Sewer | 72.00% | 28.80 | 3.42 | 0.00 | 0.00 | 0.00 | | Sewer | 57.60 | 6.30 | 0.00 | 0.00 | 0.00 | 63.90 | |
| Water | 22.00% | 8.80 | 0.88 | 0.00 | 0.00 | | | Water | 22.00% | 8.80 | 1.05 | 0.00 | 0.00 | 0.00 | | Water | 17.60 | 1.93 | 0.00 | 0.00 | 0.00 | 19.53 | |
| work hours | | 40.00 | 1.50 | 0.00 | 0.00 | 0.00 | 41.50 | work hours | | 40.00 | 2.50 | 0.00 | 0.00 | 0.00 | 42.50 | work hours | | 80 | 4 | 0 | 0 | 0 | 84.00 |
| Dept | Percent | | | | | | | Dept | Percent | | | | | | | Dept | Percent | | | | | | |
| Park | 20.00% | 8.00 | 0.30 | 0.00 | 0.00 | 0.00 | | Park | 20.00% | 8.00 | 0.50 | 0.00 | 0.00 | 0.00 | | Park | 16.00 | 0.80 | 0.00 | 0.00 | 0.00 | 16.80 | |
| Sewer | 5.00% | 2.00 | 0.08 | 0.00 | 0.00 | 0.00 | | Sewer | 10.00% | 4.00 | 0.25 | 0.00 | 0.00 | 0.00 | | Sewer | 6.00 | 0.33 | 0.00 | 0.00 | 0.00 | 6.33 | |
| Water | 5.00% | 2.00 | 0.08 | 0.00 | 0.00 | 0.00 | | Water | 10.00% | 4.00 | 0.25 | 0.00 | 0.00 | 0.00 | | Water | 6.00 | 0.33 | 0.00 | 0.00 | 0.00 | 6.33 | |
| Streets | 70.00% | 28.00 | 1.05 | 0.00 | 0.00 | 0.00 | | Streets | 60.00% | 24.00 | 1.50 | 0.00 | 0.00 | 0.00 | | Streets | 52.00 | 2.55 | 0.00 | 0.00 | 0.00 | 54.55 | |
| 173.25 | | 5.50 | 0.00 | 0.00 | 1.00 | | | 173.75 | | 9.75 | 0.00 | 0.00 | 0.00 | | | 347.00 | | 15.25 | 0.00 | 0.00 | 1.00 | | |

Time Distribution Report.LC - Allocation of hours

Item 5.

Report Date: 05/14/2026

Primary Sort By: Employee;DEPT(G2)

Report Time: 10:38:08 AM

04/27/2026 - 05/03/2026 [7 days]

| DEPT (G2) | Paycode | Reg. Hrs | OT-1 | Total Hrs |
|--|-----------|---------------|-------------|---------------|
| Employee: AD001 [PHELAN, LORI L] | | | | |
| AD [General Admin] | 501[TRW] | 11.00 | 0.00 | 11.00 |
| AD [General Admin] | 511[CW] | 25.25 | 0.00 | 25.25 |
| EL [ADMIN-ELECTION] | 551[ECW] | 1.50 | 0.00 | 1.50 |
| AD001 [PHELAN, LORI L] Total: | | 37.75 | 0.00 | 37.75 |
| Employee: AD005 [RINIKER, MARJORIE] | | | | |
| AD [General Admin] | 701[ADSW] | 25.75 | 0.00 | 25.75 |
| AD [General Admin] | 705[ADSK] | 1.00 | 0.00 | 1.00 |
| PA [Parks] | 101[PAW] | 1.00 | 0.00 | 1.00 |
| SE [Sewer] | 305[SADW] | 4.25 | 0.00 | 4.25 |
| WA [Water] | 605[WADW] | 4.25 | 0.00 | 4.25 |
| AD005 [RINIKER, MARJORIE] Total: | | 36.25 | 0.00 | 36.25 |
| Employee: PW003 [JOHNSON, HARRY] | | | | |
| FM [FACILITES MAINTENANCE] | 611[FMW] | 7.75 | 0.00 | 7.75 |
| PA [Parks] | 101[PAW] | 12.50 | 0.00 | 12.50 |
| PW003 [JOHNSON, HARRY] Total: | | 20.25 | 0.00 | 20.25 |
| Employee: PW007 [LARKINS, LAMONT] | | | | |
| PA [Parks] | 101[PAW] | 3.00 | 0.00 | 3.00 |
| SE [Sewer] | 301[SEW] | 23.50 | 2.00 | 25.50 |
| WA [Water] | 601[WAW] | 13.50 | 2.00 | 15.50 |
| PW007 [LARKINS, LAMONT] Total: | | 40.00 | 4.00 | 44.00 |
| Employee: SP004 [MECKLEY, KEVIN] | | | | |
| PA [Parks] | 101[PAW] | 23.00 | 0.00 | 23.00 |
| SE [Sewer] | 301[SEW] | 4.00 | 0.00 | 4.00 |
| ST [Streets] | 401[STW] | 11.50 | 0.00 | 11.50 |
| WA [Water] | 601[WAW] | 1.50 | 1.50 | 3.00 |
| SP004 [MECKLEY, KEVIN] Total: | | 40.00 | 1.50 | 41.50 |
| Grand Totals: | | 174.25 | 5.50 | 179.75 |

END OF REPORT

Time Distribution Report.LC - Allocation of hours

Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 05/04/2026

04/27/2026 - 05/03/2026 [7 days]

Report Time: 8:59:43 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 |
| 04/27/2026 Mon | 511 [CW] | 07:56AM | 12:25PM | 4.500000 | | 9.00 |
| | 511 [CW] | 01:03PM | 05:25PM | 4.500000 | | |
| 04/28/2026 Tue | 511 [CW] | 07:33AM | 12:03PM | 4.500000 | | 8.00 |
| | 511 [CW] | 12:57PM | 04:30PM | 3.500000 | | |
| 04/29/2026 Wed | 511 [CW] | 07:58AM | 12:42PM | 4.750000 | | 8.00 |
| | 511 [CW] | 01:34PM | 04:39PM | 3.250000 | | |
| 04/30/2026 Thu | 511 [CW] | 07:39AM | 04:54PM | 9.250000 | | 9.25 |
| 05/02/2026 Sat | 511 [CW] | 01:15PM* | 04:45PM* | 3.500000 | | 3.50 |

| Summary - AD001 [PHELAN, LORI L] | | | | | | | | | |
|----------------------------------|-----------|--------------|------------|--------------|--------------|-------------|------|--------|---------------|
| Paycode | N/A | Reg Hrs | OT1 - OT-2 | Total Hrs | Accrual | | | | |
| | | | | | Prior Bal | Adjust | Used | Earned | Available |
| 2 [VACA] | | | | | | | | | 130.50 |
| 3 [SICK] | | | | | 82.75 | 4.00 | | | 86.75 |
| 6 [FH] | | | | | | | | | 8.00 |
| 511 [CW] | 1[UNUSED] | 37.75 | | 37.75 | | | | | |
| TOTALS | | 37.75 | | 37.75 | 82.75 | 4.00 | | | 225.25 |

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

x Lori L. Phelan

Employee Signature

x _____

Supervisor Signature

Lori Phelan

| 04/27/2026-05/03/2026 | Monday | Tuesday | Wednesday | Thursday | Sunday | Total hrs |
|---|----------|------------|-----------|-------------|------------|----------------------------|
| Clerk | | | | | | |
| Agendas | 1 | 0.75 | 1 | | | 2.75 |
| Minutes | | 1 | | | | 1 |
| Licensing | 0.5 | 0.25 | 0.5 | 1.5 | | 2.75 |
| Timesheets & allocations | 2 | 2.5 | | | | 4.5 |
| Miscellaneous-Emails, Phone calls | 1.25 | 1 | 3.5 | 5.25 | | 11 |
| Ordinances | | | | | | 0 |
| BOT/Comm Meeting-preparation, attend, wrap up & follow up. Social media & website updates | 2.25 | | 1 | | | 3.25 |
| Holiday | | | | | | 0 |
| Vacation | | | | | | 0 |
| Sick | | | | | | 0 |
| | | | | | | 0 |
| Daily totals | 7 | 5.5 | 6 | 6.75 | 0 | |
| | | | | | | Clerk Totals 25.25 |
| Treasurer | | | | | | |
| Invoices, CC receipts | 1 | | 1 | | | 2 |
| Deposits | | | | 0.5 | | 0.5 |
| Payroll-taxes, reports, WRS, W-2 | | 1 | | | | 1 |
| Bank/CC reconciliation | 0.5 | | 1 | | | 1.5 |
| Property Tax | | | | 2 | | 2 |
| Miscellaneous-Bank transfers, Auditor, resident questions, concession stand | 0.5 | | | | 3.5 | 4 |
| Holiday | | | | | | 0 |
| Vacation | | | | | | 0 |
| Sick | | | | | | 0 |
| | | | | | | 0 |
| Daily totals | 2 | 1 | 2 | 2.5 | 3.5 | |
| | | | | | | Treasurer Totals 11 |
| Utility | | | | | | |
| Customer inquiry | | | | | | 0 |
| Billing & receipting | | | | | | 0 |
| SEWER only-spec project | | | | | | 0 |
| WATER only-spec project | | | | | | 0 |
| Miscellaneous-Forms, HeyGov, Final reads, Title Co. | | | | | | 0 |
| | | | | | | 0 |
| Daily totals | 0 | 0 | 0 | 0 | 0 | |
| | | | | | | Sewer total 0 |
| | | | | | | Water total 0 |
| Election | | | | | | |
| WisVote, election admin, notices | | 1.5 | | | | 1.5 |
| Voter maintenance-Registrations, absentee-requests | | | | | | 0 |
| Pollworkers-scheduling, training | | | | | | 0 |
| Miscellaneous | | | | | | 0 |
| | | | | | | 0 |
| Daily totals | 0 | 1.5 | 0 | 0 | 0 | |
| | | | | | | Election Totals 1.5 |
| Daily totals | 9 | 8 | 8 | 9.25 | 3.5 | 37.75 |

Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 05/14/2026

04/27/2026 - 05/03/2026 [7 days]

Report Time: 11:08:52 AM

| AD005 [RINIKER, MARJORIE] | | | |
|---------------------------|-------|------------|----------|
| Employee ID | AD005 | DEPT(G2) | AD |
| Pay Type | 3 | Last Name | RINIKER |
| | | Pay Policy | 700 |
| | | First Name | MARJORIE |

| Time Card | | | | | | |
|----------------|------------|---------|---------|-----------|--------|-------------|
| Date | Paycode | IN | OUT | Reg Hrs | OT Hrs | Daily Total |
| 04/27/2026 Mon | 701 [ADSW] | 07:43AM | 02:11PM | 6.5000000 | | 8.00 |
| | 701 [ADSW] | 03:00PM | 04:29PM | 1.5000000 | | |
| 04/28/2026 Tue | 701 [ADSW] | 07:47AM | 01:30PM | 5.7500000 | | 8.00 |
| | 701 [ADSW] | 02:16PM | 04:32PM | 2.2500000 | | |
| 04/29/2026 Wed | 705 [ADSK] | | | 1.0000000 | | 6.75 |
| | 701 [ADSW] | 10:41AM | 04:31PM | 5.7500000 | | |
| 04/30/2026 Thu | 701 [ADSW] | 07:45AM | 04:54PM | 9.2500000 | | 9.25 |
| 05/01/2026 Fri | 701 [ADSW] | 07:45AM | 12:03PM | 4.2500000 | | 4.25 |

| Summary - AD005 [RINIKER, MARJORIE] | | | | | | | | | |
|-------------------------------------|-----------|--------------|------------|--------------|--------------|-------------|-------------|--------|---------------|
| Paycode | N/A | Reg Hrs | OT1 - OT-2 | Total Hrs | Accrual | | | | |
| | | | | | Prior Bal | Adjust | Used | Earned | Available |
| 2 [VACA] | | | | | | | | | 72.00 |
| 3 [SICK] | | | | | 29.25 | 4.00 | 1.00 | | 32.25 |
| 6 [FH] | | | | | | | | | 8.00 |
| 701 [ADSW] | 1[UNUSED] | 35.25 | | 35.25 | | | | | |
| 705 [ADSK] | 1[UNUSED] | 1.00 | | 1.00 | | | | | |
| TOTALS | | 36.25 | | 36.25 | 29.25 | 4.00 | 1.00 | | 112.25 |

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

x Marj Riniker
Employee Signature

x _____
Supervisor Signature

Marj Riniker

Week of

| 4/13/2026 | Monday | Tuesday | Wednesday | Thursday | Friday | Total hrs |
|---|----------|------------|-------------|-------------|-------------|--------------|
| Admin/Deputy | | | | | | |
| Licences | 1 | | | T | 1 | 2 |
| Invoices | 1 | 1 | | R | 1 | 3 |
| Library/Comm Ctr (assist custs, plan events, rentals, room set ups, etc) | 0.5 | 1 | | A | | 1.5 |
| Social Media (create content, monitor accts, posting) | 1.5 | 1 | | I | 0.25 | 2.75 |
| Misc office work (filing/copies/phone/Cus t Asst/ reports/ projects) | 2 | 1.5 | 2.75 | N | 1 | 7.25 |
| meetings - inperson or online | | | | 9.25 | | 9.25 |
| Clerk/treasurer | | | | | | 0 |
| grant work | | | | I | | 0 |
| Property tax | | | | N | | 0 |
| Elections | | | | G | | 0 |
| PTO | | | 1 | | | 1 |
| Daily totals | 6 | 4.5 | 3.75 | 9.25 | 3.25 | 26.75 |
| Admin/Deputy Totals | | | | | | 26.75 |
| Park/Rec | | | | | | |
| Event work | 1 | | | | | 1 |
| Meetings/prep | | | | | | 0 |
| Social Media | | | | | | 0 |
| Daily totals | 1 | 0 | 0 | 0 | 0 | 1 |
| Park/Rec Totals | | | | | | 1 |
| Utility | | | | | | |
| Billing/rcptg/meters | 1 | 3.5 | 3 | | 1 | 8.5 |
| Water only | | | | | | 0 |
| Sewer only | | | | | | 0 |
| Daily totals | 1 | 3.5 | 3 | 0 | 1 | 8.5 |
| Utility Totals | | | | | | 8.5 |
| Daily totals | 8 | 8 | 6.75 | 9.25 | 4.25 | 36.25 |
| Total hours | | | | | | 36.25 |

5.75

Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 05/04/2026

04/27/2026 - 05/03/2026 [7 days]

Report Time: 8:59:43 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 |
| 04/27/2026 Mon | 401 [STW] | 07:59AM | 11:30AM | 3.500000 | | 3.50 |
| 04/28/2026 Tue | 401 [STW] | 08:01AM | 12:18PM | 4.250000 | | 4.25 |
| 04/29/2026 Wed | 401 [STW] | 08:01AM | 12:14PM | 4.250000 | | 4.25 |
| 04/30/2026 Thu | 401 [STW] | 08:01AM | 12:10PM | 4.250000 | | 4.25 |
| 05/01/2026 Fri | 401 [STW] | 07:59AM | 11:59AM | 4.000000 | | 4.00 |

| 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] | 20.25 | | 20.25 | | | | | |
| TOTALS | | 20.25 | | 20.25 | | | | | |

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

x *Harry Johnson*
Employee Signature

x *[Signature]*
Supervisor Signature

Mon 4/27 Cleared bath rooms, swept gym floor, worked at ACC
 Tues 4/28 worked at ACC, stained benches for garden club, took inventory of concession stand
 Wed 4/29 cleared cooler racks at concession stand
 Thurs 4/30 cleaned cooler floor of Hall & mopped, closed ACC
 Fri 5/1 washed can holders & took to the concession stand, cleaned kitchen emptied garbage

Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 05/04/2026

04/27/2026 - 05/03/2026 [7 days]

Report Time: 8:59:43 AM

| | | | | | |
|--------------------------------|-------|-----------|---------|------------|--------|
| PW007 [LARKINS, LAMONT] | | | | | |
| Employee ID | PW007 | DEPT(G2) | PW | Pay Policy | 300 |
| Pay Type | 3 | Last Name | LARKINS | First Name | LAMONT |

| Time Card | | | | | | |
|----------------|-----------|---------|---------|-----------|-----------|-------------|
| Date | Paycode | IN | OUT | Reg Hrs | OT Hrs | Daily Total |
| 04/27/2026 Mon | 301 [SEW] | 06:01AM | 12:22PM | 6.2500000 | | 10.75 |
| | 301 [SEW] | 12:51PM | 05:22PM | 4.5000000 | | |
| 04/28/2026 Tue | 301 [SEW] | 05:58AM | 12:30PM | 6.5000000 | | 8.00 |
| | 301 [SEW] | 01:00PM | 02:36PM | 1.5000000 | | |
| 04/29/2026 Wed | 301 [SEW] | 06:01AM | 11:34AM | 5.5000000 | | 8.00 |
| | 301 [SEW] | 12:04PM | 02:34PM | 2.5000000 | | |
| 04/30/2026 Thu | 301 [SEW] | 06:12AM | 11:30AM | 5.2500000 | | 8.00 |
| | 301 [SEW] | 11:59AM | 02:45PM | 2.7500000 | | |
| 05/01/2026 Fri | 301 [SEW] | 06:03AM | 12:11PM | 5.2500000 | 1.0000000 | 9.25 |
| | 301 [SEW] | 12:37PM | 03:48PM | | 3.0000000 | |

| Summary - PW007 [LARKINS, LAMONT] | | | | | | | | | |
|-----------------------------------|-----------|--------------|-------------|--------------|--------------|-------------|------|--------|---------------|
| Paycode | N/A | Reg Hrs | OT1 - OT-2 | Total Hrs | Accrual | | | | |
| | | | | | Prior Bal | Adjust | Used | Earned | Available |
| 2 [VACA] | | | | | | | | | 72.00 |
| 3 [SICK] | | | | | 36.00 | 4.00 | | | 40.00 |
| 6 [FH] | | | | | | | | | |
| 301 [SEW] | 1[UNUSED] | 40.00 | 4.00 | 44.00 | | | | | |
| TOTALS | | 40.00 | 4.00 | 44.00 | 36.00 | 4.00 | | | 112.00 |

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X 

Employee Signature

X _____

Supervisor Signature

Lamont

| April 27 – May3 2026 | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday | Sunday | Total hrs | |
|----------------------------------|--------|---------|-----------|----------|--------|----------|--------|-----------------------|---------------|
| Water | | | | | | | | | |
| Weekend rounds | | | | | | | | 0 | |
| Meter replacement, Locates | | | | | 1 | | | 1 | |
| Daily Operations | 2 | 2 | 2 | 2 | 3.25 | | | 11.25 | |
| Board Meeting | | | | | | | | 0 | |
| Meeting | 1.375 | | | | | | | 1.375 | |
| Miscellaneous | | | | | | | | 0 | |
| Vacation | | | | | | | | 0 | |
| Sick | | | | | | | | 0 | |
| Holiday | | | | | | | | 0 | |
| Daily totals | 3.375 | 2 | 2 | 2 | 4.25 | 0 | 0 | | |
| | | | | | | | | Water Totals | 13.625 |
| Sewer | | | | | | | | | |
| Weekend rounds | | | | | | | | 0 | |
| Meter replacement, Locates | | | | | | | | 0 | |
| Daily Operations | 6 | 5 | 6 | 4 | 5 | | | 26 | |
| Board Meeting | | | | | | | | 0 | |
| Meeting | 1.375 | | | | | | | 1.375 | |
| Miscellaneous | | | | | | | | 0 | |
| Vacation | | | | | | | | 0 | |
| Sick | | | | | | | | 0 | |
| Holiday | | | | | | | | 0 | |
| Daily totals | 7.375 | 5 | 6 | 4 | 5 | 0 | 0 | | |
| | | | | | | | | Sewer Totals | 27.375 |
| Streets | | | | | | | | | |
| Brush pick-up, change garbage | | | | | | | | 0 | |
| Equipment logs, shop work | | | | | | | | 0 | |
| Mowing | | | | | | | | 0 | |
| | | | | | | | | 0 | |
| Miscellaneous | | | | | | | | 0 | |
| Daily totals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | | | | | | | | Streets Total | 0 |
| Parks | | | | | | | | | |
| P & R Meeting | | | | | | | | 0 | |
| Garbage, clean up | | 1 | | 2 | | | | 3 | |
| Mowing | | | | | | | | 0 | |
| Daily totals | 0 | 1 | 0 | 2 | 0 | 0 | 0 | | |
| | | | | | | | | Parks Total | 3 |
| Plowing | | | | | | | | | |
| Plow, salt and sidewalk clean-up | | | | | | | | 0 | |
| Daily totals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | | | | | | | | Plowing Totals | 0 |
| Daily totals | 10.75 | 8 | 8 | 8 | 9.25 | 0 | 0 | | |
| | | | | | | | | Total hours | 44 |

Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 05/04/2026

04/27/2026 - 05/03/2026 [7 days]

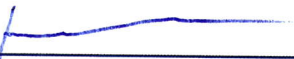
Report Time: 8:59:43 AM

| | | | | | |
|-------------------------------|-------|-----------|---------|------------|-------|
| SP004 [MECKLEY, KEVIN] | | | | | |
| Employee ID | SP004 | DEPT(G2) | ST | Pay Policy | 400 |
| Pay Type | 3 | Last Name | MECKLEY | First Name | KEVIN |

| Time Card | | | | | | |
|----------------|-----------|---------|----------|-----------|-----------|-------------|
| Date | Paycode | IN | OUT | Reg Hrs | OT Hrs | Daily Total |
| 04/27/2026 Mon | 401 [STW] | 07:00AM | 12:20PM | 5.2500000 | | 9.50 |
| | 401 [STW] | 12:50PM | 05:04PM | 4.2500000 | | |
| 04/28/2026 Tue | 401 [STW] | 06:00AM | 11:01AM | 5.0000000 | | 8.00 |
| | 401 [STW] | 11:31AM | 02:30PM | 3.0000000 | | |
| 04/29/2026 Wed | 401 [STW] | 07:00AM | 11:50AM | 4.7500000 | | 8.00 |
| | 401 [STW] | 12:20PM | 03:30PM | 3.2500000 | | |
| 04/30/2026 Thu | 401 [STW] | 07:00AM | 11:30AM | 4.5000000 | | 8.00 |
| | 401 [STW] | 12:00PM | 03:30PM | 3.5000000 | | |
| 05/01/2026 Fri | 401 [STW] | 07:00AM | 11:00AM | 4.0000000 | | 4.00 |
| 05/02/2026 Sat | 301 [SEW] | 09:17AM | 11:17AM* | 2.0000000 | | 2.00 |
| 05/03/2026 Sun | 601 [WAW] | 09:36AM | 11:36AM* | 0.5000000 | 1.5000000 | 2.00 |

| Summary - SP004 [MECKLEY, KEVIN] | | | | | | | | | |
|----------------------------------|-----------|--------------|-------------|--------------|--------------|-------------|------|--------|---------------|
| Paycode | N/A | Reg Hrs | OT1 - OT-2 | Total Hrs | Accrual | | | | |
| | | | | | Prior Bal | Adjust | Used | Earned | Available |
| 2 [VACA] | | | | | | | | | 52.00 |
| 3 [SICK] | | | | | 52.00 | 4.00 | | | 56.00 |
| 6 [FH] | | | | | | | | | 8.00 |
| 301 [SEW] | 1[UNUSED] | 2.00 | | 2.00 | | | | | |
| 401 [STW] | 1[UNUSED] | 37.50 | | 37.50 | | | | | |
| 601 [WAW] | 1[UNUSED] | 0.50 | 1.50 | 2.00 | | | | | |
| TOTALS | | 40.00 | 1.50 | 41.50 | 52.00 | 4.00 | | | 116.00 |

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X 
Employee Signature

X 
Supervisor Signature

Kevin Meckley

April 27th - May 3rd 2026

| | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday | Sunday | Total hrs |
|----------------------------------|--------|---------|-----------|----------|--------|----------|--------|-------------|
| Water | | | | | | | | |
| Weekend rounds | | | | | | 1 | 1 | 2 |
| Meter replacement, Locates | | | | | 1 | | | 1 |
| Locate | | | | | | | | 0 |
| | | | | | | | | 0 |
| Vacation | | | | | | | | 0 |
| Sick | | | | | | | | 0 |
| Holiday | | | | | | | | 0 |
| Daily totals | 0 | 0 | 0 | 0 | 1 | 1 | 1 | |
| Water Totals | | | | | | | | 3 |
| Sewer | | | | | | | | |
| Weekend rounds | | | | | | 1 | 1 | 2 |
| Meter reeding | | 1 | | | | | | 1 |
| Fixed UV lights - Spayed weeds | | | | | | | | 0 |
| Samples | | 1 | | | | | | 1 |
| Weed trimming | | | | | | | | 0 |
| Vacation | | | | | | | | 0 |
| Sick | | | | | | | | 0 |
| Holiday | | | | | | | | 0 |
| Daily totals | 0 | 2 | 0 | 0 | 0 | 1 | 1 | |
| Sewer Totals | | | | | | | | 4 |
| Streets | | | | | | | | |
| Board Meeting | | | | | | | | 0 |
| Shop work | 7 | | | 2 | | | | 9 |
| 151/HHH meeting | 1.5 | | | | | | | 1.5 |
| Steering committee meeting | 1 | | | | | | | 1 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| Vacation | | | | | | | | 0 |
| Sick | | | | | | | | 0 |
| Holiday | | | | | | | | 0 |
| Daily totals | 9.5 | 0 | 0 | 2 | 0 | 0 | 0 | |
| Streets Total | | | | | | | | 11.5 |
| Parks | | | | | | | | |
| P & R Meeting | | | | | | | | 0 |
| Mowed | | 5 | 6 | 6 | 3 | | | 20 |
| Opened Bathrooms and con. stand | | 1 | | | | | | 1 |
| Cleaned bathrooms | | | 2 | | | | | 2 |
| Sick | | | | | | | | 0 |
| Holiday | | | | | | | | 0 |
| Daily totals | 0 | 6 | 8 | 6 | 3 | 0 | 0 | |
| Parks Total | | | | | | | | 23 |
| Plowing | | | | | | | | |
| Plow, salt and sidewalk clean-up | | | | | | | | 0 |
| Daily totals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Plowing Totals | | | | | | | | 0 |
| Daily totals | 9.5 | 8 | 8 | 8 | 4 | 2 | 2 | |
| Total hours | | | | | | | | 41.5 |

Time Distribution Report.LC - Allocation of hours

Report Date: 05/14/2026

Report Time: 11:03:51 AM

Primary Sort By: Employee;DEPT(G2)

05/04/2026 - 05/10/2026 [7 days]

| DEPT (G2) | Paycode | Reg. Hrs | OT-1 | Total Hrs |
|--|-----------|---------------|-------------|---------------|
| Employee: AD001 [PHELAN, LORI L] | | | | |
| AD [General Admin] | 501[TRW] | 9.25 | 0.00 | 9.25 |
| AD [General Admin] | 511[CW] | 29.75 | 2.50 | 32.25 |
| EL [ADMIN-ELECTION] | 551[ECW] | 0.50 | 0.00 | 0.50 |
| SE [Sewer] | 305[SADW] | 0.25 | 0.00 | 0.25 |
| WA [Water] | 605[WADW] | 0.25 | 0.00 | 0.25 |
| AD001 [PHELAN, LORI L] Total: | | 40.00 | 2.50 | 42.50 |
| Employee: AD005 [RINIKER, MARJORIE] | | | | |
| AD [General Admin] | 701[ADSW] | 25.00 | 0.00 | 25.00 |
| PA [Parks] | 101[PAW] | 7.50 | 0.00 | 7.50 |
| SE [Sewer] | 305[SADW] | 2.50 | 0.00 | 2.50 |
| WA [Water] | 605[WADW] | 2.50 | 0.00 | 2.50 |
| AD005 [RINIKER, MARJORIE] Total: | | 37.50 | 0.00 | 37.50 |
| Employee: PW003 [JOHNSON, HARRY] | | | | |
| FM [FACILITES MAINTENANCE] | 611[FMW] | 7.25 | 0.00 | 7.25 |
| PA [Parks] | 101[PAW] | 6.00 | 0.00 | 6.00 |
| ST [Streets] | 401[STW] | 3.00 | 0.00 | 3.00 |
| PW003 [JOHNSON, HARRY] Total: | | 16.25 | 0.00 | 16.25 |
| Employee: PW007 [LARKINS, LAMONT] | | | | |
| SE [Sewer] | 301[SEW] | 18.75 | 2.75 | 21.50 |
| ST [Streets] | 401[STW] | 13.25 | 0.00 | 13.25 |
| WA [Water] | 601[WAW] | 8.00 | 2.00 | 10.00 |
| PW007 [LARKINS, LAMONT] Total: | | 40.00 | 4.75 | 44.75 |
| Employee: SP004 [MECKLEY, KEVIN] | | | | |
| PA [Parks] | 101[PAW] | 16.00 | 0.00 | 16.00 |
| ST [Streets] | 401[STW] | 24.00 | 2.50 | 26.50 |
| SP004 [MECKLEY, KEVIN] Total: | | 40.00 | 2.50 | 42.50 |
| Grand Totals: | | 173.75 | 9.75 | 183.50 |

END OF REPORT

Time Distribution Report.LC - Allocation of hours

Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 05/11/2026

05/04/2026 - 05/10/2026 [7 days]

Report Time: 8:11:40 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 |
| 05/04/2026 Mon | 511 [CW] | 08:06AM | 12:30PM | 4.5000000 | | 10.50 |
| | 511 [CW] | 01:59PM | 08:02PM | 6.0000000 | | |
| 05/05/2026 Tue | 511 [CW] | 08:05AM | 12:04PM | 4.0000000 | | 7.25 |
| | 511 [CW] | 01:14PM | 04:31PM | 3.2500000 | | |
| 05/06/2026 Wed | 511 [CW] | 08:07AM | 12:14PM | 4.2500000 | | 8.75 |
| | 511 [CW] | 01:06PM | 04:26PM | 3.5000000 | | |
| | 511 [CW] | 05:10PM* | 06:14PM* | 1.0000000 | | |
| 05/07/2026 Thu | 511 [CW] | 08:00AM* | 04:46PM | 8.7500000 | | 8.75 |
| 05/08/2026 Fri | 511 [CW] | 08:30AM* | 03:45PM* | 4.7500000 | 2.5000000 | 7.25 |

| Summary - AD001 [PHELAN, LORI L] | | | | | | | | | |
|----------------------------------|-----------|--------------|-------------|--------------|-----------|--------|------|--------|---------------|
| Paycode | N/A | Reg Hrs | OT1 - OT-2 | Total Hrs | Accrual | | | | |
| | | | | | Prior Bal | Adjust | Used | Earned | Available |
| 2 [VACA] | | | | | | | | | 130.50 |
| 3 [SICK] | | | | | | | | | 86.75 |
| 6 [FH] | | | | | | | | | 8.00 |
| 511 [CW] | 1[UNUSED] | 40.00 | 2.50 | 42.50 | | | | | |
| TOTALS | | 40.00 | 2.50 | 42.50 | | | | | 225.25 |

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

x Lori L. Phelan

Employee Signature

x _____

Supervisor Signature

Lori Phelan

| 05/04/2026-05/10/2026 | Monday | Tuesday | Wednesday | Thursday | Friday | Total hrs |
|---|--------|---------|-----------|----------|--------|--------------|
| Clerk | | | | | | |
| Agendas | 1.25 | 0.5 | 2.25 | | | 4 |
| Minutes | 1 | | | | | 1 |
| Licensing | | | | | | 0 |
| Timesheets & allocations | 0.5 | | | | | 0.5 |
| Miscellaneous-Emails, Phone calls | 2.75 | 1.5 | 1.75 | | | 6 |
| Ordinances | | | | | | 0 |
| BOT/Comm Meeting-preparation, attend, wrap up & follow up. Social media & website updates | 2.25 | 1 | 0.5 | | | 3.75 |
| Training/Conference | | | 1 | 8.75 | 7.25 | 17 |
| Holiday | | | | | | 0 |
| Vacation | | | | | | 0 |
| Sick | | | | | | 0 |
| Daily totals | 7.75 | 3 | 5.5 | 8.75 | 7.25 | |
| Clerk Totals | | | | | | 32.25 |
| Treasurer | | | | | | |
| Invoices, CC receipts | 0.5 | 0.5 | 1 | | | 2 |
| Deposits | 0.5 | | | | | 0.5 |
| Payroll-taxes, reports, WRS, W-2 | | | 0.5 | | | 0.5 |
| Bank/CC reconciliation | 0.5 | 3.25 | 1.25 | | | 5 |
| Property Tax | | | | | | 0 |
| Miscellaneous-Bank transfers, Auditor, resident questions | 1.25 | | | | | 1.25 |
| Training/Conference | | | | | | 0 |
| Holiday | | | | | | 0 |
| Vacation | | | | | | 0 |
| Sick | | | | | | 0 |
| Daily totals | 2.75 | 3.75 | 2.75 | 0 | 0 | |
| Treasurer Totals | | | | | | 9.25 |
| Utility | | | | | | |
| Customer inquiry | | | 0.5 | | | 0.5 |
| Billing & receipting | | | | | | 0 |
| SEWER only-spec project | | | | | | 0 |
| WATER only-spec project | | | | | | 0 |
| Miscellaneous-Forms, HeyGov, Final reads, Title Co. | | | | | | 0 |
| Daily totals | 0 | 0 | 0.5 | 0 | 0 | |
| Sewer total | | | | | | 0.25 |
| Water total | | | | | | 0.25 |
| Election | | | | | | |
| WisVote, election admin, notices | | | | | | 0 |
| Voter maintenance-Registrations, absentee-requests | | 0.5 | | | | 0.5 |
| Pollworkers-scheduling, training | | | | | | 0 |
| Miscellaneous | | | | | | 0 |
| Daily totals | 0 | 0.5 | 0 | 0 | 0 | |
| Election Totals | | | | | | 0.5 |
| Daily totals | 10.5 | 7.25 | 8.75 | 8.75 | 7.25 | |
| Total hours | | | | | | 42.5 |

THE VILLAGE OF



RIDGEWAY

208 Jarvis Street | Suite A | Ridgeway, WI 53582



Reimbursement Form

Fill out the form below completely. All receipts should be attached to the form and delivered to the clerk or emailed to clerk@ridgewaywi.gov

| | |
|----------------------|--------------------------------------|
| Date | <u>05.20.2026</u> |
| Budget Category | <u>Clerk Mileage</u> |
| Approver Name | <u>Treasurer / Board of Trustees</u> |
| Submitted by | <u>Lori Phelan</u> |
| Send Check to (name) | <u>Lori Phelan</u> |
| Address | <u>106 Lorraine Ct</u> |
| City/State/Zip | <u>Ridgeway, WI 53582</u> |

| Date | Trip to/from | Miles |
|---|--|---------------|
| <u>05.03.26</u> | <u>Costco Verona & Walmart Dodgeville</u> | |
| | <u>Concession stand, Marshal retirement open house</u> | <u>74.4</u> |
| <u>05.06.26</u> | <u>To Wisc Dells-LWMI Spring Exchange</u> | <u>54.7</u> |
| <u>05.08.26</u> | <u>Return to Ridgeway</u> | <u>56.0</u> |
| <u>Total Miles Driven</u> | | <u>185.1</u> |
| <u>(2026 IRS Mileage Rate: \$0.725) Reimbursement</u> | | <u>134.20</u> |

| Treasurer Use Only | |
|------------------------------|--------------------|
| Payroll Voucher Number _____ | Payroll Date _____ |
| Budget Category _____ | |

Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 05/11/2026

05/04/2026 - 05/10/2026 [7 days]

Report Time: 8:11:41 AM

AD005 [RINIKER, MARJORIE]

| | | | | | |
|--------------------|-------|------------------|---------|-------------------|----------|
| Employee ID | AD005 | DEPT(G2) | AD | Pay Policy | 700 |
| Pay Type | 3 | Last Name | RINIKER | First Name | MARJORIE |

Time Card

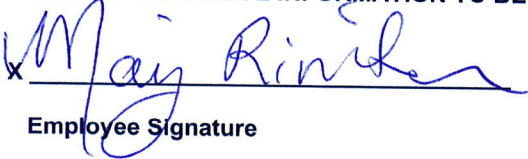
| Date | Paycode | IN | OUT | Reg Hrs | OT Hrs | Daily Total |
|----------------|------------|----------|----------|-----------|--------|-------------|
| 05/04/2026 Mon | 701 [ADSW] | 07:53AM | 02:02PM | 6.0000000 | | 7.75 |
| | 701 [ADSW] | 02:46PM | 04:31PM | 1.7500000 | | |
| 05/05/2026 Tue | 701 [ADSW] | 07:50AM | 01:27PM | 5.7500000 | | 10.75 |
| | 701 [ADSW] | 02:21PM | 04:30PM* | 2.2500000 | | |
| | 701 [ADSW] | 06:14PM* | 08:55PM* | 2.7500000 | | |
| 05/06/2026 Wed | 701 [ADSW] | 07:59AM | 01:26PM | 5.5000000 | | 7.50 |
| | 701 [ADSW] | 02:26PM | 04:30PM | 2.0000000 | | |
| 05/07/2026 Thu | 701 [ADSW] | 07:46AM | 01:08PM | 5.5000000 | | 7.50 |
| | 701 [ADSW] | 02:08PM | 04:19PM | 2.0000000 | | |
| 05/08/2026 Fri | 701 [ADSW] | 07:55AM | 11:58AM | 4.0000000 | | 4.00 |

Summary - AD005 [RINIKER, MARJORIE]

| Paycode | N/A | Reg Hrs | OT1 - OT-2 | Total Hrs | Accrual | | | | |
|------------|-----------|---------|------------|-----------|-----------|--------|------|--------|-----------|
| | | | | | Prior Bal | Adjust | Used | Earned | Available |
| 2 [VACA] | | | | | | | | | 72.00 |
| 3 [SICK] | | | | | | | | | 32.25 |
| 6 [FH] | | | | | | | | | 8.00 |
| 701 [ADSW] | 1[UNUSED] | 37.50 | | 37.50 | | | | | |

| | | | | | | | | | |
|---------------|--|--------------|--|--------------|--|--|--|--|---------------|
| TOTALS | | 37.50 | | 37.50 | | | | | 112.25 |
|---------------|--|--------------|--|--------------|--|--|--|--|---------------|

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X 
Employee Signature

X _____
Supervisor Signature

Marj Riniker

Week of

| 5/4/2026 | Monday | Tuesday | Wednesday | Thursday | Friday | Total hrs |
|---|--------|---------|-----------|----------|--------|-------------|
| Admin/Deputy | | | | | | |
| Licences | 0.5 | | 0.5 | 0.25 | 0.5 | 1.75 |
| Invoices | 3 | 2.5 | 2 | 1.5 | | 9 |
| Library/Comm Ctr (assist custs, plan events, rentals, room set ups, etc) | 0.5 | 0.25 | 0.5 | 0.5 | | 1.75 |
| Social Media (create content, moniter accts, posting) | 0.5 | 1 | 1 | 1 | 0.5 | 4 |
| Misc office work (filing/copies/phone/Cust Asst/ reports/ projects) | 2.25 | 2.5 | 1 | 1.75 | 0.5 | 8 |
| meetings - inperson or online | | 0.5 | | | | 0.5 |
| Clerk/treasurer | | | | | | 0 |
| grant work | | | | | | 0 |
| Property tax | | | | | | 0 |
| Elections | | | | | | 0 |
| PTO | | | | | | 0 |
| Daily totals | 6.75 | 6.75 | 5 | 5 | 1.5 | 25 |
| Admin/Deputy Totals | | | | | | 25 |
| Park/Rec | | | | | | |
| Event work | | | | 1 | 1.5 | 2.5 |
| Meetings/prep | | 3 | 1.5 | 0.5 | | 5 |
| Social Media | | | | | | 0 |
| Daily totals | 0 | 3 | 1.5 | 1.5 | 1.5 | |
| Park/Rec Totals | | | | | | 7.5 |
| Utility | | | | | | |
| Billing/rcptg/meters | 1 | 1 | 1 | 1 | 1 | 5 |
| Water only | | | | | | 0 |
| Sewer only | | | | | | 0 |
| Daily totals | 1 | 1 | 1 | 1 | 1 | |
| Utility Totals | | | | | | 5 |
| Daily totals | 7.75 | 10.75 | 7.5 | 7.5 | 4 | |
| Total hours | | | | | | 37.5 |

Employee Timecard - LPHELAN-07/27/2015

05/04/2026 - 05/10/2026 [7 days]

Item 5.

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 |
|----------------|-----------|---------|---------|-----------|--------|-------------|
| 05/05/2026 Tue | 401 [STW] | 08:02AM | 12:04PM | 4.0000000 | | 4.00 |
| 05/06/2026 Wed | 401 [STW] | 08:06AM | 12:06PM | 4.0000000 | | 4.00 |
| 05/07/2026 Thu | 401 [STW] | 08:02AM | 12:18PM | 4.2500000 | | 4.25 |
| 05/08/2026 Fri | 401 [STW] | 08:01AM | 11:58AM | 4.0000000 | | 4.00 |

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] | 16.25 | | 16.25 | | | | | |
| TOTALS | | 16.25 | | 16.25 | | | | | |

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

x *Harry Johnson*
Employee Signature

x *[Signature]*
Supervisor Signature

Tue 5/5 cleaned and arranged MP room, repaired book case
 repaired recliner, emptied garbage work at REC
 Wed 5/6 cleaned and mopped bathrooms, emptied garbage around village
 Thurs 5/7 Mopped floor in MP room, dragged both ball fields
 Fri 5/8 emptied garbage at REC, cleaned outside of cooler at concession stand, replaced light bulbs in storage room

Employee Timecard - LPHELAN-07/27/2015

Report Date: 05/11/2026

05/04/2026 - 05/10/2026 [7 days]

Report Time: 8:11:41 AM

Item 5.

PW007 [LARKINS, LAMONT]

| | | | | | |
|-------------|-------|-----------|---------|------------|--------|
| Employee ID | PW007 | DEPT(G2) | PW | Pay Policy | 300 |
| Pay Type | 3 | Last Name | LARKINS | First Name | LAMONT |


Time Card

| Date | Paycode | IN | OUT | Reg Hrs | OT Hrs | Daily Total |
|----------------|-----------|---------|----------|-----------|-----------|-------------|
| 05/04/2026 Mon | 301 [SEW] | 05:56AM | 12:07PM | 6.0000000 | | 8.00 |
| | 301 [SEW] | 12:35PM | 02:35PM | 2.0000000 | | |
| 05/05/2026 Tue | 301 [SEW] | 05:27AM | 12:01PM | 6.5000000 | | 8.75 |
| | 301 [SEW] | 12:28PM | 02:49PM | 2.2500000 | | |
| 05/06/2026 Wed | 301 [SEW] | 05:57AM | 12:00PM | 6.0000000 | | 8.50 |
| | 301 [SEW] | 12:30PM | 03:03PM | 2.5000000 | | |
| 05/07/2026 Thu | 301 [SEW] | 06:15AM | 11:36AM | 5.2500000 | | 8.00 |
| | 301 [SEW] | 12:05PM | 02:45PM | 2.7500000 | | |
| 05/08/2026 Fri | 301 [SEW] | 06:03AM | 11:31AM | 5.5000000 | | 7.50 |
| | 301 [SEW] | 12:01PM | 02:01PM | 1.2500000 | 0.7500000 | |
| 05/09/2026 Sat | 301 [SEW] | 09:05AM | 11:05AM* | | 2.0000000 | 2.00 |
| 05/10/2026 Sun | 601 [WAW] | 07:58AM | 09:58AM* | | 2.0000000 | 2.00 |

Summary - PW007 [LARKINS, LAMONT]

| Paycode | N/A | Reg Hrs | OT1 - OT-2 | Total Hrs | Accrual | | | | |
|---------------|-----------|--------------|-------------|--------------|-----------|--------|------|--------|---------------|
| | | | | | Prior Bal | Adjust | Used | Earned | Available |
| 2 [VACA] | | | | | | | | | 72.00 |
| 3 [SICK] | | | | | | | | | 40.00 |
| 6 [FH] | | | | | | | | | |
| 301 [SEW] | 1[UNUSED] | 40.00 | 2.75 | 42.75 | | | | | |
| 601 [WAW] | 1[UNUSED] | | 2.00 | 2.00 | | | | | |
| TOTALS | | 40.00 | 4.75 | 44.75 | | | | | 112.00 |

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X 

Employee Signature

X _____

Supervisor Signature

Lamont

| May4-10 2026 | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday | Sunday | Total hrs | |
|----------------------------------|----------|-------------|------------|----------|------------|----------|----------|-----------------------|--------------|
| Water | | | | | | | | | |
| Weekend rounds | | | | | | | | 0 | |
| Meter replacement, Locates | | | | | | | | 0 | |
| Daily Operations | 2 | 1 | 1 | 2 | 2 | 1 | 1 | 10 | |
| Board Meeting | | | | | | | | 0 | |
| Meeting | | | | | | | | 0 | |
| Miscellaneous | | | | | | | | 0 | |
| Vacation | | | | | | | | 0 | |
| Sick | | | | | | | | 0 | |
| Holiday | | | | | | | | 0 | |
| Daily totals | 2 | 1 | 1 | 2 | 2 | 1 | 1 | | |
| | | | | | | | | Water Totals | 10 |
| Sewer | | | | | | | | | |
| Weekend rounds | | | | | | | | 0 | |
| Meter replacement, Locates | | | | | | | | 0 | |
| Daily Operations | 3 | 3 | 2 | 6 | 5.5 | 1 | 1 | 21.5 | |
| Board Meeting | | | | | | | | 0 | |
| Meeting | | | | | | | | 0 | |
| Miscellaneous | | | | | | | | 0 | |
| Vacation | | | | | | | | 0 | |
| Sick | | | | | | | | 0 | |
| Holiday | | | | | | | | 0 | |
| Daily totals | 3 | 3 | 2 | 6 | 5.5 | 1 | 1 | | |
| | | | | | | | | Sewer Totals | 21.5 |
| Streets | | | | | | | | | |
| Brush pick-up, change garbage | 3 | | | | | | | 3 | |
| Equipment logs, shop work | | | | | | | | 0 | |
| Mowing | | | | | | | | 0 | |
| 215 Main St. | | 4.75 | 5.5 | | | | | 10.25 | |
| Miscellaneous | | | | | | | | 0 | |
| Daily totals | 3 | 4.75 | 5.5 | 0 | 0 | 0 | 0 | | |
| | | | | | | | | Streets Total | 13.25 |
| Parks | | | | | | | | | |
| P & R Meeting | | | | | | | | 0 | |
| Garbage, clean up | | | | | | | | 0 | |
| Mowing | | | | | | | | 0 | |
| Daily totals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | | | | | | | | Parks Total | 0 |
| Plowing | | | | | | | | | |
| Plow, salt and sidewalk clean-up | | | | | | | | 0 | |
| Daily totals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | | | | | | | | Plowing Totals | 0 |
| Daily totals | 8 | 8.75 | 8.5 | 8 | 7.5 | 2 | 2 | | |
| | | | | | | | | Total hours | 44.75 |

THE VILLAGE OF



RIDGEWAY

208 Jarvis Street | Suite A | Ridgeway, WI 53582



Reimbursement Form

Fill out the form below completely. All receipts should be attached to the form and delivered to the clerk or emailed to clerk@ridgewaywi.gov

Date 5-7-26

Budget Category SEWER

Approver Name Treasurer / Board of Trustees

Submitted by LAMONT LARIBINS

Send Check to (name) PAYROLL REIMBURSEMENT

Address _____

City/State/Zip _____

| Date | Description of Purchase | Amount |
|--|-------------------------|--------------|
| <u>4-22-26</u> | <u>5 PORT SWITCH</u> | <u>21.09</u> |
| | | |
| | | |
| | Total | |
| Date | Trip to/from | Miles |
| | | |
| | | |
| | Total Miles Driven | |
| Mileage reimbursement (2026 IRS Mileage Rate: \$0.725) | | |
| Total Reimbursement-Receipt + Mileage | | |

| Treasurer Use Only | | |
|-----------------------|--------------|------------|
| Check Number _____ | Amount _____ | Date _____ |
| Budget Category _____ | | |

300-00-53611-000-833



TRI-COM, INC.
RadioShack
1527 E. Business Hwy 151
PLATTEVILLE WI 53818
(608) 348-8909

GENERAL SALES SALE
PLATTEVILLE WI 53818 INVOICE
Cust.# 10000001 10459347

3:32 PM April 22, 2026 JLR

TL-SF1005D TP-LINK 5-PORT 10/100 SWI
1 @ 19.99 19.99

CARD: VISA 4202 LARKINS/LAMONT L
APP: 423111 REF: 4031776889953S
BATCH: 112 TID: 3 TYPE: CREDIT
AID: A000000031010 ENTRY: CHIP
TC: A15342BA6551E4E1

Subtotal 19.99
Tax & Fees 1.10

Total Sale 21.09
Charge #1: VISA 21.09

Most merchandise is returnable within 30 days with a receipt as long as product includes all original packaging & accessories in resellable condition.

SPECIAL ORDER products are NON-RETURNABLE for any reason.

TVs, Car Audio, Computers, Tablets, GPSs, Cameras & Toys that have been opened are NON-RETURNABLE.

Thank You For Your Business!

Employee Timecard - LPHELAN-07/27/2015

Report Date: 05/11/2026

05/04/2026 - 05/10/2026 [7 days]

Report Time: 8:11:41 AM

Item 5.

SP004 [MECKLEY, KEVIN]

| | | | | | |
|-------------|-------|-----------|---------|------------|-------|
| Employee ID | SP004 | DEPT(G2) | ST | Pay Policy | 400 |
| Pay Type | 3 | Last Name | MECKLEY | First Name | KEVIN |


Time Card

| Date | Paycode | IN | OUT | Reg Hrs | OT Hrs | Daily Total |
|----------------|-----------|---------|---------|-----------|-----------|-------------|
| 05/04/2026 Mon | 401 [STW] | 07:00AM | 12:05PM | 5.0000000 | | 8.00 |
| | 401 [STW] | 12:35PM | 03:30PM | 3.0000000 | | |
| 05/05/2026 Tue | 401 [STW] | 07:00AM | 12:00PM | 5.0000000 | | 10.50 |
| | 401 [STW] | 12:30PM | 03:30PM | 3.0000000 | | |
| 05/06/2026 Wed | 401 [STW] | 06:16PM | 08:47PM | 2.5000000 | | 8.00 |
| | 401 [STW] | 07:00AM | 12:00PM | 5.0000000 | | |
| 05/07/2026 Thu | 401 [STW] | 12:30PM | 03:30PM | 3.0000000 | | 8.00 |
| | 401 [STW] | 07:00AM | 11:45AM | 4.7500000 | | |
| 05/08/2026 Fri | 401 [STW] | 12:15PM | 03:30PM | 3.2500000 | | 8.00 |
| | 401 [STW] | 07:00AM | 12:00PM | 5.0000000 | | |
| | 401 [STW] | 12:30PM | 03:30PM | 0.5000000 | 2.5000000 | 8.00 |

Summary - SP004 [MECKLEY, KEVIN]

| Paycode | N/A | Reg Hrs | OT1 - OT-2 | Total Hrs | Accrual | | | | |
|---------------|-----------|--------------|-------------|--------------|-----------|--------|------|--------|---------------|
| | | | | | Prior Bal | Adjust | Used | Earned | Available |
| 2 [VACA] | | | | | | | | | 52.00 |
| 3 [SICK] | | | | | | | | | 56.00 |
| 6 [FH] | | | | | | | | | 8.00 |
| 401 [STW] | 1[UNUSED] | 40.00 | 2.50 | 42.50 | | | | | |
| TOTALS | | 40.00 | 2.50 | 42.50 | | | | | 116.00 |

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X 
Employee Signature

X 
Supervisor Signature

Kevin Meckley

| April 27th - May 3rd 2026 | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday | Sunday | Total hrs | |
|----------------------------------|--------|---------|-----------|----------|--------|----------|--------|-----------------------|--------------|
| Water | | | | | | | | | |
| Weekend rounds | | | | | | | | 0 | |
| Meter replacement, Locates | | | | | | | | 0 | |
| Locate | | | | | | | | 0 | |
| Vacation | | | | | | | | 0 | |
| Sick | | | | | | | | 0 | |
| Holiday | | | | | | | | 0 | |
| Daily totals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | | | | | | | | Water Totals | 0 |
| Sewer | | | | | | | | | |
| Weekend rounds | | | | | | | | 0 | |
| Meter reeding | | | | | | | | 0 | |
| Fixed UV lights - Spayed weeds | | | | | | | | 0 | |
| Samples | | | | | | | | 0 | |
| Weed trimming | | | | | | | | 0 | |
| Vacation | | | | | | | | 0 | |
| Sick | | | | | | | | 0 | |
| Holiday | | | | | | | | 0 | |
| Daily totals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | | | | | | | | Sewer Totals | 0 |
| Streets | | | | | | | | | |
| Board Meeting | | | | | | | | 0 | |
| Shop work | | 3 | 3 | | | | | 6 | |
| 151/HHH meeting | | | | | | | | 0 | |
| Steering committee meeting | | | | | | | | 0 | |
| Hauled brush | 4 | | | | | | | 4 | |
| 215 Main street | | 5 | 5 | | | | | 10 | |
| Burned brush pile | | | | 3 | | | | 3 | |
| Put up signs | | | | | 1 | | | 1 | |
| Vacation | | | | | | | | 0 | |
| Sick | | | | | | | | 0 | |
| Holiday | | | | | | | | 0 | |
| Daily totals | 4 | 8 | 8 | 3 | 1 | 0 | 0 | | |
| | | | | | | | | Streets Total | 24 |
| Parks | | | | | | | | | |
| P & R Meeting | | 2.25 | | | | | | 2.25 | |
| Mowed | 4 | | | 5 | 7 | | | 16 | |
| Opened Bathrooms and con. stand | | | | | | | | 0 | |
| Cleaned bathrooms | | | | | | | | 0 | |
| Sick | | | | | | | | 0 | |
| Holiday | | | | | | | | 0 | |
| Daily totals | 4 | 2.25 | 0 | 5 | 7 | 0 | 0 | | |
| | | | | | | | | Parks Total | 18.25 |
| Plowing | | | | | | | | | |
| Plow, salt and sidewalk clean-up | | | | | | | | 0 | |
| Daily totals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | | | | | | | | Plowing Totals | 0 |
| Daily totals | 8 | 10.25 | 8 | 8 | 8 | 0 | 0 | | |
| | | | | | | | | Total hours | 42.25 |

10.5

42.5

Re: Subdivision planning

1 message

Lori Phelan <clerk@ridgewaywi.gov>

Tue, Jun 2, 2026 at 2:29 PM

Reply-To: clerk@ridgewaywi.gov

To: Halee and John Wepking - Meadowlark Organics <meadowlarkorganics@gmail.com>

Cc: Bradley Butler <president@ridgewaywi.gov>, Marj Riniker <admins@ridgewaywi.gov>

Hi John and Halee,

I have been out of the office and am now catching up on emails.

You are correct; this needs to be presented to the Plan Commission for discussion. We can hold a Plan Commission meeting on July 1st where you can present your thoughts to the Commission. If you have drafted any designs or plans, please share them. I can include them in the meeting packet. Would July 1st work for you, allowing you time to prepare a presentation?

Thank you,

Lori Phelan*Clerk/Treasurer*

208 Jarvis St., Suite A, Ridgeway, WI 53582

www.ridgewaywi.gov

Office Phone: 608-924-5881

Cell Phone: 608-574-1797

Office Hours: M-Th 8a-4:30p, Fri 8-Noon

THE VILLAGE OF

**RIDGEWAY****Upcoming 2026 Elections****08/11/26- Partisan Primary Election****11/03/26- Partisan General Election**

On Tue, Jun 2, 2026 at 12:37 PM Marj Riniker <admins@ridgewaywi.gov> wrote:

I am sorry I didn't respond - I had passed it on, but realize now I never got back to you on the process.

I have included the Clerk on this response, and she will reach out to you regarding next steps.

On Tue, Jun 2, 2026 at 12:28 PM Halee and John Wepking - Meadowlark Organics <meadowlarkorganics@gmail.com> wrote:

Hi again. If there's a better contact at the village for this, or if there's are board members you'd recommend I reach out to, please let me know.

Best,
John

3630 Ridgevue Road
Ridgeway, WI 53582

Item 5.

Read about our story at [Patagonia](#)
Learn about Paul, John and Halee's plan for transition on [Civil Eats](#)

John: 608-636-6795
Halee: 608-636-6794

On Fri, May 22, 2026 at 4:15 PM Halee and John Wepking - Meadowlark Organics <meadowlarkorganics@gmail.com> wrote:
Hi All,

My wife and I own Bickford Farms and I have attended a few public meetings. We are looking into partnering with a local developer on a residential subdivision adjacent to the village owned land that is behind the Cardinal Way subdivision. We are thinking of doing an agricultural/conservation subdivision that would set aside some of the land as common space and some as working farmland.

We are also thinking about pursuing this on land that is just outside but next to the village on the south side of the highway, in the semi-wooded valley to the east of county H, just on your left when you go south out of town, and before you get to Rock road and what was Bruce Paulls old farm buildings that were annexed into the village recently. That valley is impractical for rotational grazing, and we don't have a realistic path to managing it productively and sustainably as farmland.

We would like to pursue this in partnership with the village owned land, and would like to do what is best for the growth and character of the community. Who would be best to speak with about this process? I'm guessing members of the plan commission to start, but I wanted to check and be sure I'm on the right path.

Best,
John Wepking

Meadowlark Organics
Farmer-owned whole grains and stoneground flour
www.meadowlarkorganics.com

3630 Ridgevue Road
Ridgeway, WI 53582

Read about our story at [Patagonia](#)
Learn about Paul, John and Halee's plan for transition on [Civil Eats](#)

John: 608-636-6795
Halee: 608-636-6794

--

Marj Riniker
Village of Ridgeway
Admin Services/Deputy Clerk
608-924-5881
adminservices@ridgewaywi.gov

I'd rather look back on my past and be able to say 'I cant believe I did that' rather than say 'I wish I had done that'

Simplified Rate Case Application - Water Class D

5090 - Village of Ridgeway Municipal Water Utility

Note: this application is not officially submitted until it is uploaded to the Commission's Electronic Records Filing System.
 Public Service Commission of Wisconsin (filing this form out is in accordance with Wis.Stat196.193)
 PO Box 7854 3011(1/1/2020)
 Madison WI 53707-7854

Preparer Name: **Lori Phelan**
 Preparer Phone Number: **(608)924-5881**
 Preparer Email Address: **clerk@ridgewaywi.gov**
 Date Application will be filed with the PSC: **06/11/2026**
Notice Date to be Mailed/Published: **06/10/2026**
 Customer Notice Method: **Newspaper Publication**
 Newspaper Name: **The Dodgeville Chronicle**
 Rate Effective Date: **07/29/2026**

| | Annual Report Information | Page | |
|----|---|------|-------------|
| 1 | Total Sales of Water | W-1 | \$252,284 |
| 2 | Rate Increase Factor | | 3.0% |
| 3 | Line 1 * Line 2 | | \$7,569 |
| 4 | Net Operating Income (Operating Revenues - Operating Expenses) | W-1 | \$45,178 |
| 5 | Adjusted Total Operating Income (Line 3 + Line 4) | | \$52,747 |
| 6 | Average Net Rate Base - Water Utility | F-23 | \$1,684,006 |
| 7 | Line 5 / Line 6 | | 3.1% |
| 8 | Test 1 - Financial Eligibility Qualifies * | | Yes |
| 9 | Adjusted Operating Income (Line 5) | | |
| 10 | Total Operation & Maintenance (O&M) expense (600 and 900 accounts only) | | |
| 11 | Line 9 / Line 10 | | |
| 12 | Test 2 - Financial Eligibility Qualifies ** | | |

* Eligible if line 7 <= 6.40%
 ** Eligible if line 11 <= 6.0%

History Check

Effective Date of the Last Full Rate Case: **06/27/2022**

Rates from last full rate case have been in effect for at least one full calendar year and the current annual report has been filed. **Yes**

If Class AB, it has been 5 years or less since the last full rate case. **NA**

Effective Date of the Last SRC: **07/29/2025**

Rates from the last SRC have been in effect for one year (12 months). **Yes**

Water Meter Rates

5/8" meter rate at the last full rate case: **17.00**

Current 5/8" meter rate: **18.23**

If Class C or D, current rate is less than 40% higher than the last full rate case. **Yes**

5/8" meter rate percent increase since last full rate case: **7.24%**

Notice of Rate Increase Water Customers of the Village of Ridgeway Municipal Water Utility

This is to give you notice that the Village of Ridgeway Municipal Water Utility will file an application on June 11, 2026, with the Public Service Commission of Wisconsin (PSC), for authority to increase water rates. Rates for general service will increase 3.0 percent. The increase is necessary to reduce the existing deficiency in present rates. The request is being made under Wis. Stat. 196.193. Rate increases granted under this statute do not require a public hearing. The effect of the increase for some selected customers is shown below. Public Fire Protection and Wholesale rates (if applicable) will also increase 3.0 percent.

| Customer Classification | Meter Size | Gallons | Existing Monthly Rate | Revised Monthly Rate |
|--------------------------------|-------------------|----------------|------------------------------|-----------------------------|
| Average Residential | 3/4 | 2,500 | \$33.68 | \$34.71 |
| Average Residential | 5/8 | 2,500 | \$33.68 | \$34.71 |
| Average Residential | 1 | 2,500 | \$41.18 | \$42.43 |
| Multifamily | 1 | 30,500 | \$190.24 | \$195.98 |
| Public Authority | 1 1/2 | 51,700 | \$306.26 | \$315.52 |

Village of Ridgeway Municipal Water Utility anticipates that this rate increase will go into effect on July 29, 2026. If you have any questions about the rate increase request, call the Village of Ridgeway Office at (608) 924-5881.

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| Customer Classification | Meter Size | Gallons | Existing Monthly Rate | Revised Monthly Rate |
|--------------------------------|-------------------|----------------|------------------------------|-----------------------------|
| Average Residential | 3/4 | 2,500 | \$33.68 | \$34.71 |
| Average Residential | 5/8 | 2,500 | \$33.68 | \$34.71 |
| Average Residential | 1 | 2,500 | \$41.18 | \$42.43 |
| Multifamily | 1 | 30,500 | \$190.24 | \$195.98 |
| Public Authority | 1 1/2 | 51,700 | \$306.26 | \$315.52 |

Village of Ridgeway Municipal Water Utility anticipates that this rate increase will go into effect on July 29, 2026. If you have any questions about the rate increase request, call the Village of Ridgeway Office at (608) 924-5881.



IOWA COUNTY SHERIFF'S OFFICE

109 East Leffler Street, Dodgeville, Wisconsin, 53533

Phone: 608.930.9500 | Fax: 608.471.1075 | Crime Stoppers: 608.319.6703

Michael W. Peterson
Sheriff

"Serving with Competence, Confidence, and Courtesy"



Austin L. Durst
Chief Deputy

Calls for Service Ridgeway

Printed on June 1, 2026

| CFS # | CFS Date/Time | Description | Address | Description |
|-------------|-------------------|----------------------------|---|------------------------------------|
| CFS26009541 | 05/02/26 16:58:17 | Parking Issues | 104 E KEANE ST, RIDGEWAY, WI 53582 | Assignment Completed |
| CFS26009554 | 05/02/26 19:36:50 | Follow Up | 107 RICHARDS ST, RIDGEWAY, WI 53582 | Assignment Completed |
| CFS26009612 | 05/03/26 14:54:47 | EMS (Sick) | 206 GROVE ST, RIDGEWAY | Patient Not Transported |
| CFS26009774 | 05/05/26 19:01:01 | Assist - Law Enforcement | 107 MEUDT CT, RIDGEWAY, WI 53582 | Assignment Completed |
| CFS26009776 | 05/05/26 19:20:56 | Assist - Law Enforcement | 104 W KEANE ST, RIDGEWAY, WI 53582 | Assignment Completed |
| CFS26009860 | 05/06/26 15:54:34 | Traffic Complaint | US HIGHWAY 18-151 / COUNTY ROAD K, BARNEVELD, WI 53507 | Assignment Completed |
| CFS26009870 | 05/06/26 18:15:20 | Traffic Stop | 300 MAIN ST, RIDGEWAY, WI 53582 | Assignment Completed |
| CFS26010043 | 05/08/26 19:16:09 | Traffic Stop | 6289 US HIGHWAY 18-151, RIDGEWAY, WI 53582 | Assignment Completed |
| CFS26010045 | 05/08/26 19:23:01 | Traffic Stop | 6519 US HIGHWAY 18-151, RIDGEWAY, WI 53582 | Assignment Completed |
| CFS26010246 | 05/11/26 14:52:34 | EMS (Difficulty Breathing) | 109 CARDINAL WAY, RIDGEWAY | Patient Transported |
| CFS26010255 | 05/11/26 17:57:00 | Warrant Arrest/Attempt | 104 E KEANE ST, RIDGEWAY, WI 53582 | Unable to Locate / Gone on Arrival |
| CFS26010344 | 05/12/26 21:37:08 | Warrant Arrest/Attempt | 104 E KEANE ST, RIDGEWAY, WI 53582 | Unable to Locate / Gone on Arrival |
| CFS26010345 | 05/12/26 21:44:29 | Traffic Stop | US HIGHWAY 18-151 / COUNTY ROAD HHH, RIDGEWAY, WI 53582 | Assignment Completed |
| CFS26010414 | 05/13/26 19:56:04 | Suspicious Vehicle | 104 E KEANE ST, RIDGEWAY, WI 53582 | Assignment Completed |
| CFS26010420 | 05/13/26 21:52:46 | Assist - Law Enforcement | 600 BLOCK MAIN ST, RIDGEWAY, WI 53582 | Assignment Completed |
| CFS26010513 | 05/14/26 21:26:33 | Traffic Stop | US HIGHWAY 18 / LISA ST, DODGEVILLE, WI 53533 | Assignment Completed |
| CFS26010652 | 05/16/26 15:42:03 | Traffic Complaint | RIDGE VIEW RD, RIDGEWAY | Assignment Completed |
| CFS26010744 | 05/17/26 21:59:20 | Welfare Check | 212 GROVE ST APT 4, RIDGEWAY, WI 53582 | Assignment Completed |
| CFS26010812 | 05/18/26 19:01:10 | EMS (Suicide) | 807 N 1ST ST, AVOCA, WI 53506 | Assignment Completed |
| CFS26010815 | 05/18/26 20:13:04 | EMS (Difficulty Breathing) | 199 KIRBY ST, RIDGEWAY, WI 53582 | Assignment Completed |

| CFS # | CFS Date/Time | Description | Address | Description |
|-------------|-------------------|----------------------|--|------------------------|
| CFS26010817 | 05/18/26 20:48:27 | Follow Up | 210 GROVE ST #102, RIDGEWAY, WI 53582 | Assignment Completed |
| CFS26010966 | 05/20/26 20:23:18 | Gas Drive Off | 408 MAIN ST, RIDGEWAY, WI 53582 | Assignment Completed |
| CFS26011070 | 05/21/26 19:35:55 | Domestic Disturbance | 206 RICHARDS ST, RIDGEWAY, WI 53582 | Assignment Completed |
| CFS26011408 | 05/25/26 15:40:18 | Traffic Stop | MAIN ST / E WELLS ST, RIDGEWAY, WI 53582 | Warning Verbal/Written |
| CFS26011830 | 05/30/26 20:14:32 | Crash (MVA) | 6289 US HIGHWAY 18-151, RIDGEWAY, WI 53582 | Patient Transported |

Total Records: 25

Congratulations! UW-GB Clerk Treasurer Institute SCHOLARSHIP RECIPIENT!

1 message

Michelle Ebbert <mebbert@fortatkinsonwi.gov>
To: "admins@ridgewaywi.gov" <admins@ridgewaywi.gov>
Cc: "clerk@ridgewaywi.gov" <clerk@ridgewaywi.gov>

Wed, May 13, 2026 at 1:11 PM

Congratulations!

On behalf of the [Wisconsin Municipal Clerks Association](#) Scholarship Committee, I am elated to share that you are awarded a scholarship to attend the [University of Green Bay – Clerks Treasurers Institute this July 13-17, 2026!](#)

The Committee commends both you and your Municipality for prioritizing the professional education offered through the UW-GB CTI. The training and resources provided are invaluable to Municipal Clerks, especially in light of increasing responsibilities, limited budgets and evolving laws.

The scholarship amount awarded is \$250.00 and will be issued in the form of a reimbursement check upon successful completion of this year's curriculum, as verified by UW-Green Bay. Be sure to share appreciation to our great vendors and the WMCA who provide the funding to aid in our continued excellence. A form letter is attached for your convenience.

Furthermore, you are encouraged to attend the [Wisconsin Municipal Clerks Association 46th Annual Conference in Green Bay on August 18-21, 2026](#). [Scholarships are available!](#)

Finally, capstone your education and experience by achieving your [Wisconsin Municipal Clerk Certification!](#) A session on achieving your Certification is available at the Annual Conference in August.

Highlight your award and be featured in the '[Clerk Spotlight!](#)' Email clerk@townofwoodruffwi.gov for more information.

Again, congratulations and we wish you great success in your career and learning journey!

Michelle

Michelle A Ebbert, WCPC/CMC
WMCA Scholarship Committee Chairperson

City Clerk/Treasurer/Finance Director

City of Fort Atkinson

101 N. Main Street

[Fort Atkinson WI 53538](#)

NEW 920-397-9901

NEW mebbert@fortatkinsonwi.gov

Fax: (920) 563-7776

Population: 12,455

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VILLAGE OF RIDGEWAY

Audit Presentation
for the Village Board



For the Year Ended
December 31, 2025

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, 2025 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 2025:
 - Water utility PSC annual report
 - Municipal financial report - Form C

VILLAGE OF RIDGEWAY

2025 FINANCIAL HIGHLIGHTS

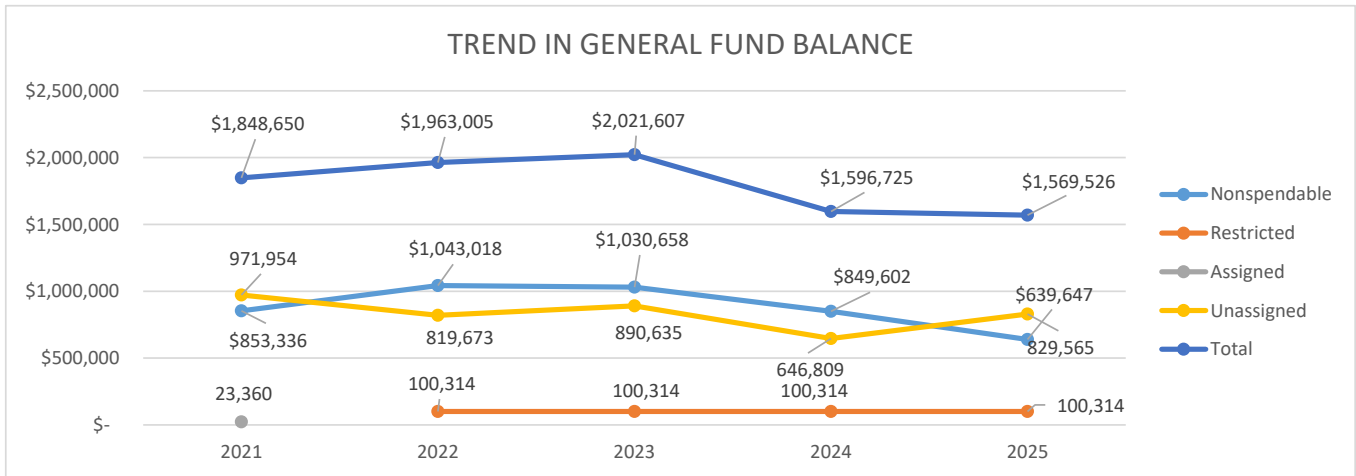
- Governmental funds of the Village reported an increase in overall fund balance of \$57,134.
 - General fund decreased \$27,199
 - TIF district #1 increased \$95,069
 - Capital projects fund decreased \$58,011.
 - Debt service fund increased \$1,187. This was previously a nonmajor fund.
 - Other governmental funds increased \$46,088
 - 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 Water utility reported an increase in net position of \$27,500, and the Sewer utility showed a decrease in net position of \$149,671 in 2025.
 - Water and sewer rates were increased 3% effective 7/29/2025.
 - Sewer user rates are charged per Village ordinance

VILLAGE OF RIDGEWAY

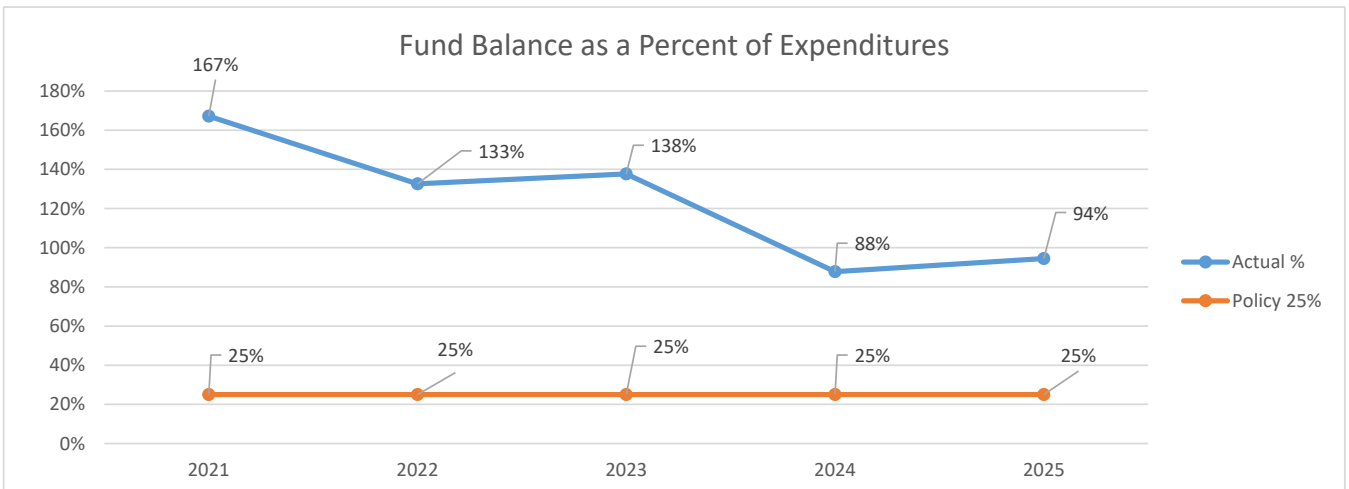
TREND IN GENERAL FUND BALANCE

| | 2021 | 2022 | 2023 | 2024 | 2025 |
|--------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Nonspendable | \$ 853,336 | \$ 1,043,018 | \$ 1,030,658 | \$ 849,602 | \$ 639,647 |
| Restricted | | 100,314 | 100,314 | 100,314 | 100,314 |
| Assigned | 23,360 | | | | |
| Unassigned | 971,954 | 819,673 | 890,635 | 646,809 | 829,565 |
| Total | \$ 1,848,650 | \$ 1,963,005 | \$ 2,021,607 | \$ 1,596,725 | \$ 1,569,526 |



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

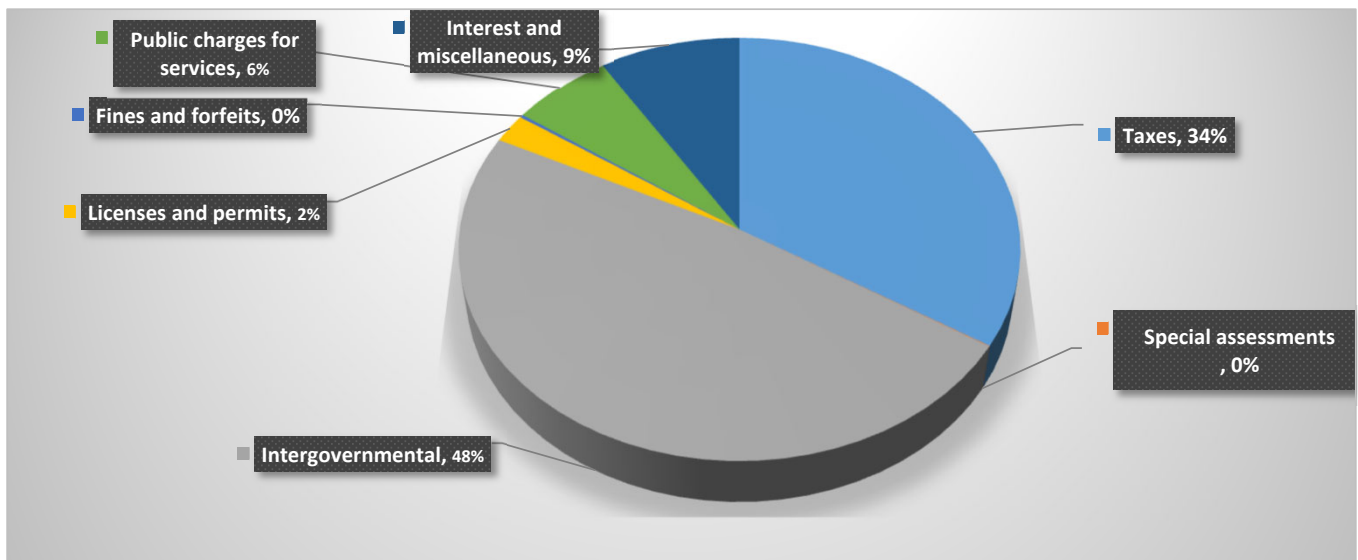
| | 2021 | 2022 | 2023 | 2024 | 2025 |
|-------------------------|------------|------------|------------|------------|------------|
| Unassigned fund balance | \$ 971,954 | \$ 819,673 | \$ 890,635 | \$ 646,809 | \$ 829,565 |
| Expenditures | 581,570 | 617,997 | 646,947 | 737,202 | 878,430 |
| Actual % | 167% | 133% | 138% | 88% | 94% |
| Policy 25% | 25% | 25% | 25% | 25% | 25% |



VILLAGE OF RIDGEWAY

GENERAL FUND REVENUES

| | 2023 | % | 2024 | % | 2025 | % |
|-----------------------------|-------------------|-------------|-------------------|-------------|-------------------|-------------|
| Taxes | \$ 261,967 | 40% | \$ 247,720 | 37% | \$ 275,876 | 34% |
| Special assessments | 741 | 0% | 1,291 | 0% | 341 | 0% |
| Intergovernmental | 260,635 | 40% | 272,830 | 41% | 394,646 | 48% |
| Licenses and permits | 6,645 | 1% | 7,474 | 1% | 17,964 | 2% |
| Fines and forfeits | 1,848 | 0% | 2,457 | 0% | 1,812 | 0% |
| Public charges for services | 50,149 | 8% | 50,671 | 8% | 51,639 | 6% |
| Interest and miscellaneous | 76,691 | 12% | 82,629 | 12% | 72,642 | 9% |
| Total revenues | \$ 658,676 | 100% | \$ 665,072 | 100% | \$ 814,920 | 100% |



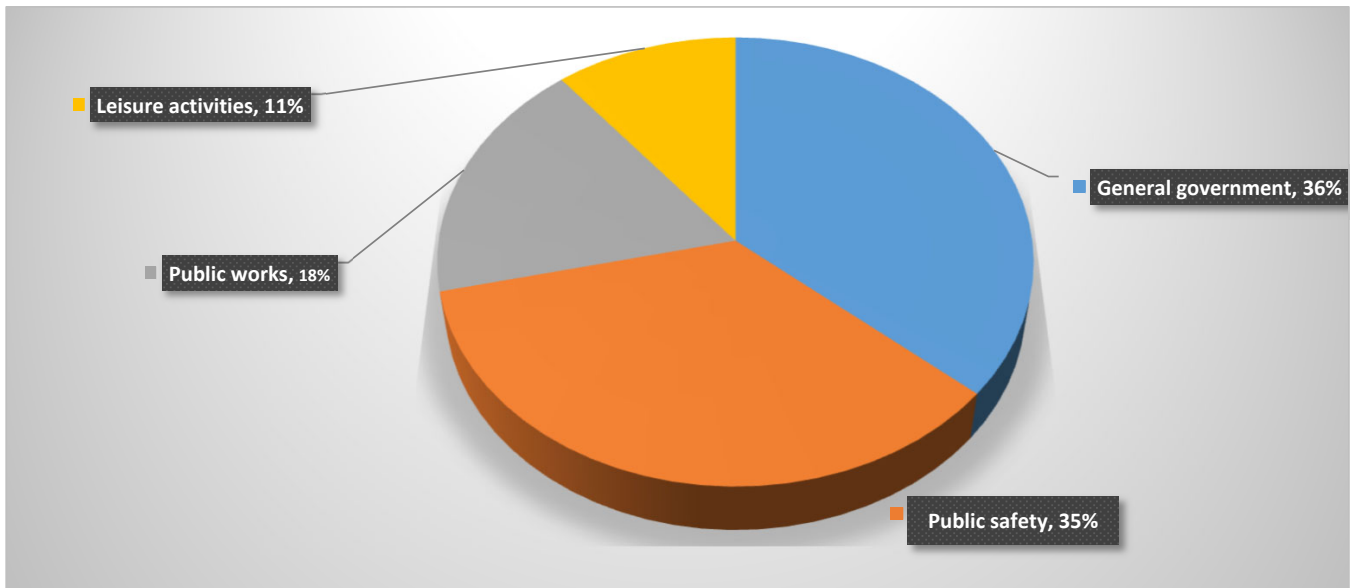
OBSERVATIONS AND COMMENTS:

- General fund tax revenues have increased 5.3% from 2023 to 2025.
- Intergovernmental revenues have increased 51.4% from 2023 to 2025.
- Shared revenues, transportation aid, and the fire district pension reimbursement increased.

VILLAGE OF RIDGEWAY

GENERAL FUND EXPENDITURES

| | 2023 | % | 2024 | % | 2025 | % |
|---------------------------|-------------------|-------------|-------------------|-------------|-------------------|-------------|
| General government | \$ 184,983 | 29% | \$ 232,641 | 32% | \$ 317,779 | 36% |
| Public safety | 277,945 | 43% | 314,690 | 43% | 309,571 | 35% |
| Public works | 145,768 | 23% | 141,116 | 19% | 155,818 | 18% |
| Leisure activities | 26,801 | 4% | 30,681 | 4% | 95,262 | 11% |
| Capital outlay | 11,450 | 2% | 18,074 | 2% | | 0% |
| Total expenditures | \$ 646,947 | 100% | \$ 737,202 | 100% | \$ 878,430 | 100% |



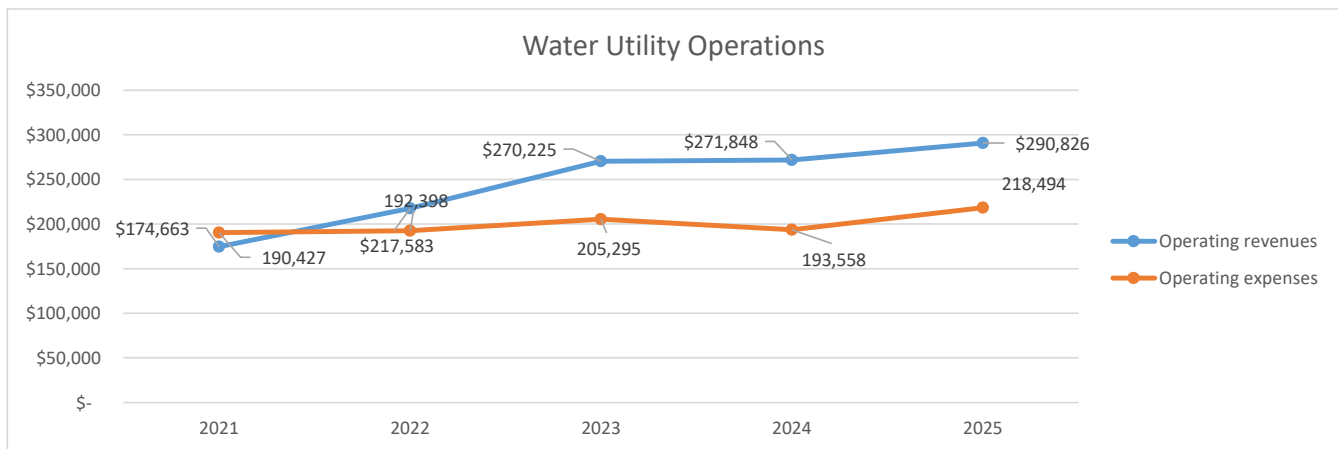
OBSERVATIONS AND COMMENTS:

-General government increased \$132,796 from 2023 to 2025.

VILLAGE OF RIDGEWAY

WATER UTILITY

| | 2021 | 2022 | 2023 | 2024 | 2025 |
|-----------------------------|--------------|-------------|-------------|-------------|-------------|
| Operating revenues | \$ 174,663 | \$ 217,583 | \$ 270,225 | \$ 271,848 | \$ 290,826 |
| Operating expenses | 190,427 | 192,398 | 205,295 | 193,558 | 218,494 |
| Net operating income (loss) | \$ (15,764) | \$ 25,185 | \$ 64,930 | \$ 78,290 | \$ 72,332 |
| Cashflow from operations | \$ (270,642) | \$ 148,750 | \$ 163,283 | \$ 186,131 | \$ 211,895 |
| PSC rate of return | -3.77% | -0.50% | 1.99% | 3.14% | 2.68% |



Days of cash on hand

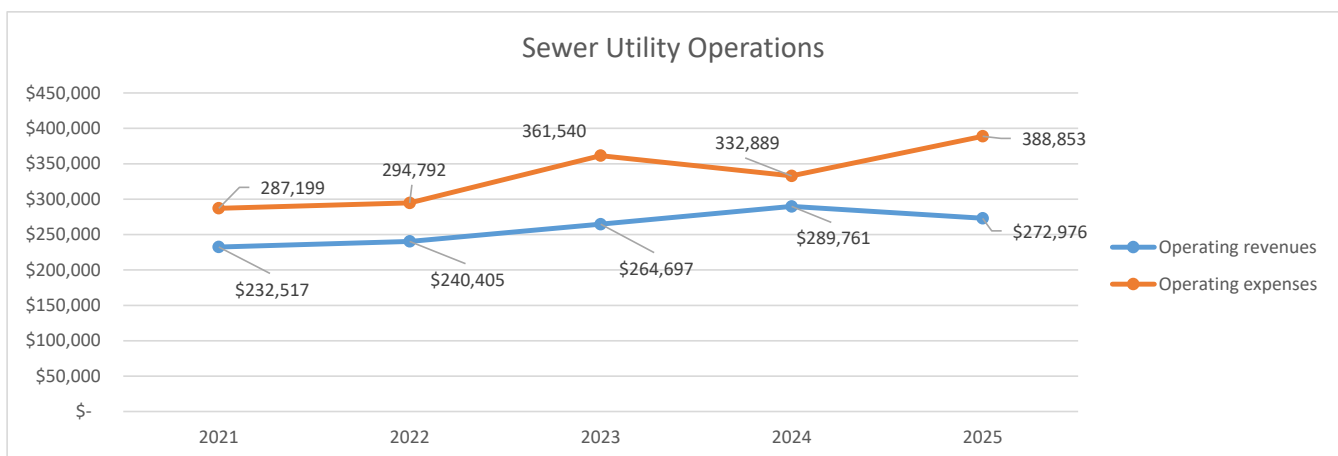
| | 2021 | 2022 | 2023 | 2024 | 2025 |
|-------------------------------|-------------|-------------|-------------|-------------|-------------|
| Unrestricted cash | \$ 33,322 | \$ 7,207 | \$ | \$ 56,849 | \$ 105,894 |
| Oper exp plus tax equivalent* | \$ 236,578 | \$ 235,946 | \$ 246,560 | \$ 229,869 | \$ 254,301 |
| Days cash on hand | 51 | 11 | | 90 | 152 |

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

VILLAGE OF RIDGEWAY

SEWER UTILITY

| | 2021 | 2022 | 2023 | 2024 | 2025 |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Operating revenues | \$ 232,517 | \$ 240,405 | \$ 264,697 | \$ 289,761 | \$ 272,976 |
| Operating expenses | 287,199 | 294,792 | 361,540 | 332,889 | 388,853 |
| Net operating income (loss) | <u>\$ (54,682)</u> | <u>\$ (54,387)</u> | <u>\$ (96,843)</u> | <u>\$ (43,128)</u> | <u>\$ (115,877)</u> |
| Cashflow from operations | \$ 116,089 | \$ 116,124 | \$ 75,444 | \$ 129,789 | \$ 60,300 |



Days of cash on hand

| | 2021 | 2022 | 2023 | 2024 | 2025 |
|---------------------|-------------|-------------|-------------|-------------|-------------|
| Unrestricted cash | \$ 212,170 | \$ 234,876 | \$ 205,674 | \$ 235,723 | \$ 191,362 |
| Operating expenses* | \$ 287,199 | \$ 294,792 | \$ 361,540 | \$ 332,889 | \$ 388,853 |
| Days cash on hand | 270 | 291 | 208 | 258 | 180 |

*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, 2025:

| | Beginning Balance | Increases | Decreases | Ending Balance | Amounts Due within One Year |
|---|----------------------|-------------------|---------------------|---------------------|-----------------------------------|
| <u>Governmental activities</u> | | | | | |
| Direct borrowings and placements: | | | | | |
| General obligation notes | \$ 628,926 | \$ 217,065 | \$ (215,058) | \$ 630,933 | \$ 223,303 |
| Revenue bonds | 411,983 | | (22,097) | 389,886 | 22,502 |
| Total governmental activities long-term liabilities | <u>\$ 1,040,909</u> | <u>\$ 217,065</u> | <u>\$ (237,155)</u> | <u>\$ 1,020,819</u> | <u>\$ 245,805</u> |
| <u>Business-type activities</u> | | | | | |
| Direct borrowings and placements: | | | | | |
| General obligation notes | \$ 343,046 | \$ | \$ (53,111) | \$ 289,935 | \$ 54,614 |
| Revenue bonds | 575,757 | | (29,775) | 545,982 | 30,342 |
| Revenue bonds - nondirect | 1,808,600 | | (35,800) | 1,772,800 | 36,600 |
| Total business-type activities long-term liabilities | <u>\$ 2,727,403</u> | <u>\$</u> | <u>\$ (118,686)</u> | <u>\$ 2,608,717</u> | <u>\$ 121,556</u> |

OBSERVATIONS AND COMMENTS:

- General obligation debt limitation totaled \$3,969,365 and debt subject to limitation totaled \$920,868. The Village had 77% of its debt capacity remaining at December 31, 2025.
- General obligation notes have interest rates between 2.60% and 3.75%.
- 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, 2025:

| | <u>TID #1</u> |
|--|-------------------|
| Project revenues | |
| Tax increment | \$ 821,156 |
| Intergovernmental | 3,823 |
| Lot sales | 739,116 |
| Other | 104,191 |
| Total revenues | <u>1,668,286</u> |
| Project costs | |
| Construction | 1,972,987 |
| Administration | 13,359 |
| Professional services and DOR fees | 22,184 |
| Interest and other fiscal charges | 241,039 |
| Total expenditures | <u>2,249,569</u> |
| Amount to be recovered through future increments | <u>\$ 581,283</u> |
| Reconciliation of recoverable costs | |
| Long-term notes payable | \$ 80,438 |
| TID #1 fund balance - deficit | 500,845 |
| Total | <u>\$ 581,283</u> |

OBSERVATIONS AND COMMENTS:

- The fund balance increased \$95,069 in 2025.
 ➤ TID 1 incremental value and tax increment

| | Incremental Value | | Tax Increment Revenue |
|-----------------------|-------------------|-----------------------|-----------------------|
| 2022 | \$ 6,682,200 | 2023 | \$ 154,916 |
| 2023 | \$ 10,037,200 | 2024 | \$ 209,959 |
| 2024 | \$ 11,211,000 | 2025 | 207,146 |
| 2025 | \$ 14,488,700 | 2026 | 257,943 |
| 2026 to be determined | | 2027 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.
 - Internal control communications
 - Other considerations

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

- We received full and complete cooperation from everyone.

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

Year Ended December 31, 2025

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, 2025

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| Concluding Remarks | 11 |
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| Appendix 1 – Adjusting Journal Entries | |
| Appendix 2 – Passed Journal Entries | |
| Appendix 3 – Management Representation Letter | |



COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

To the Village Board
Village of Ridgeway
Ridgeway, Wisconsin

We have audited the financial statements of the Village of Ridgeway (“Village”) as of and for the year ended December 31, 2025, and have issued our report thereon dated May 18, 2026. 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 September 24, 2025, our responsibility, as described by professional standards, is to form and express opinions 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 the 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 May 18, 2026.

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, and our firm, have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

We have previously communicated significant risks to you. No new significant risks have been identified.

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 change in significant accounting policies or their application during 2025. 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.

We have previously communicated significant estimates to you. No new significant estimates have been identified.

We evaluated the key factors and assumptions used to develop these amounts and determined that they are 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 May 18, 2026.

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.

Johnson Block & Company, Inc.
May 18, 2026



COMMUNICATION OF MATERIAL WEAKNESSES

To the Village Board
 Village of Ridgeway
 Ridgeway, Wisconsin

In planning and performing our audit of the basic financial statements of the Village of Ridgeway, Wisconsin (“Village”), as of and for the year ended December 31, 2025, 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 over financial reporting.

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 significant deficiencies or material weaknesses and therefore, significant deficiencies or material weaknesses may exist that have not been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control 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 or events occurring is more than remote but less than likely.
- *Probable.* A future event or events are likely to occur.

We consider the following deficiencies in internal control to be 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.

The 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.

The purpose of this communication, which is an integral part of our audit, is to describe for management and the Village Board, and others within the administration the scope of our testing of internal control and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
May 18, 2026



MANAGEMENT LETTER

To the Village Board
Village of Ridgeway
Ridgeway, Wisconsin

In planning and performing our audit of the financial statements of the Village of Ridgeway, Wisconsin for the year ended December 31, 2025, we considered the Village's internal control in order to determine our auditing procedures for the purpose of expressing opinions on the financial statements and not to provide assurance on internal control.

However, during our audit we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. The following pages that accompany this letter summarize our comments and suggestions regarding those matters. This letter does not affect our report dated May 18, 2026, 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.

Johnson Block & Company, Inc.
May 18, 2026

VILLAGE OF RIDGEWAY, WISCONSIN**Year Ended December 31, 2025**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 2025 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.

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.

OTHER COMMENTS ON OPERATIONS AND INTERNAL CONTROL

Tax Incremental District Considerations

As explained in Note 10 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 \$92,760 as of December 31, 2025. \$31,883 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, 2025.

The Utility had unrestricted cash of \$191,362 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 49 of the audit report. Four functions reflect 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.

Upcoming GASB Statement No. 103

GASB Statement No. 103, Financial Reporting Model Improvements, introduces changes to the presentation of financial results intended to improve clarity and consistency for users of governmental financial statements. While GASB Statement No. 103 does not change statutory budget requirements, the updated financial reporting model may affect how budget to actual information is viewed and reconciled to the financial statements. The budget should be reviewed throughout the year, and amendments approved as needed.

Capitalization Policy

The Village's current capitalization policy is to capitalize general fixed asset purchases in excess of \$5,000. Effective October 1, 2024, the federal single audit guidelines increased the threshold for capitalization of fixed assets from \$5,000 to \$10,000. We recommend the Village update its capitalization policy to align with federal single audit guidelines.

Journal Entry Review

Journal entries are prepared by the Clerk/Treasurer without review or approval by other Village personnel. We recommend having the Village President or a member of the finance committee review these on a monthly basis. These could be included with the monthly bank reconciliations that are currently reviewed by the Village President.

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.

Appendix 1 – Adjusting Journal Entries

**Village of Ridgeway
Adjusting Journal Entries
For the Year Ended December 31, 2025**

| Account | Description | Debit | Credit |
|---|------------------------------|----------------------------|----------------------------|
| Adjusting Journal Entries JE # 1001 | | | |
| To reclassify December 2025 tax receipts collected against taxes receivable. | | | |
| 100-00-41110-000-000 | REAL ESTATE TAXES | 481,273.25 | |
| 100-00-12100-000-000 | PROPERTY TAXES RECEIVABLE | | 481,273.25 |
| Total | | <u>481,273.25</u> | <u>481,273.25</u> |
| Adjusting Journal Entries JE # 1002 | | | |
| To record 2025 Statement of Taxes due in 2026. | | | |
| 100-00-12100-000-000 | PROPERTY TAXES RECEIVABLE | 993,538.50 | |
| 210-00-12100-000-000 | PROPERTY TAXES RECEIVABLE | 257,943.45 | |
| 340-00-12100-000-000 | PROPERTY TAXES RECEIVABLE | 159,749.00 | |
| 100-00-24310-000-000 | TAXES DUE COUNTY / STATE | | 299,475.53 |
| 100-00-24500-000-000 | DUE TO SWTC | | 51,424.15 |
| 100-00-24600-000-000 | DUE TO DODGEVILLE SCHOOLS | | 366,611.32 |
| 100-00-26100-000-000 | DEFERRED REVENUE - TAX ROLL | | 478.30 |
| 100-00-26100-000-000 | DEFERRED REVENUE - TAX ROLL | | 275,549.20 |
| 210-00-26100-000-000 | DEFERRED REVENUE - TAX ROLL | | 257,943.45 |
| 340-00-26100-000-000 | DEFERRED REVENUE - TAX ROLL | | 159,749.00 |
| Total | | <u>1,411,230.95</u> | <u>1,411,230.95</u> |
| Adjusting Journal Entries JE # 1003 | | | |
| To reverse PY AJE #1023 & #1031 for receivables booked at 12.31.24. | | | |
| 140-00-43600-000-000 | GRANT PROCEEDS | 44,703.39 | |
| 140-00-43600-000-000 | GRANT PROCEEDS | 60,202.05 | |
| 140-00-13100-000-000 | ACCOUNTS REC - CAPITAL PROJ | | 44,703.39 |
| 140-00-13100-000-000 | ACCOUNTS REC - CAPITAL PROJ | | 60,202.05 |
| Total | | <u>104,905.44</u> | <u>104,905.44</u> |
| Adjusting Journal Entries JE # 1004 | | | |
| To move PSC annual assessment to correct account for the PSC report. | | | |
| 400-00-53730-003-408 | TAXES -- PSC ASSESSMENT | 289.36 | |
| 400-00-53610-000-821 | OPERATION EXPENSES | | 289.36 |
| Total | | <u>289.36</u> | <u>289.36</u> |
| Adjusting Journal Entries JE # 1005 | | | |
| To move 2020 SDWFL principal & interest to the debt service fund. All principal & interest expense was coded to the water utility in 2025. This loan is split 34.82% - General and 65.18% - water fund. | | | |
| 340-00-58100-000-000 | PRINCIPAL ON LT DEBT GF | 8,154.76 | |
| 340-00-58290-000-000 | INTEREST & FISCAL CHARGES GF | 3,706.44 | |
| 400-00-11100-000-131 | POOLED WATER FUND | 11,861.20 | |
| 340-00-11100-000-000 | POOLED CASH DEBT SERVICE | | 11,861.20 |
| 400-00-58100-000-000 | PRINCIPAL ON LT DEBT | | 8,154.76 |
| 400-00-58200-000-427 | DEBT SERVICE INTEREST | | 3,706.44 |
| Total | | <u>23,722.40</u> | <u>23,722.40</u> |

**Village of Ridgeway
Adjusting Journal Entries
For the Year Ended December 31, 2025**

| Account | Description | Debit | Credit |
|--|--------------------------------|-------------------------|-------------------------|
| Adjusting Journal Entries JE # 1006 | | | |
| To apply sewer principal payments against the note payables. | | | |
| 300-00-29600-000-000 | NOTE PAYABLE - FARMERS CDBG 18 | 6,544.53 | |
| 300-00-29610-000-000 | NOTE PAYABLE - RD REV BOND | 35,800.00 | |
| 300-00-58100-000-000 | PRINCIPAL ON LT DEBT | | 6,544.53 |
| 300-00-58100-000-428 | PRINCIPAL ON RD LOAN | | 35,800.00 |
| Total | | <u>42,344.53</u> | <u>42,344.53</u> |
| Adjusting Journal Entries JE # 1007 | | | |
| To apply water debt principal payments against the notes payable. | | | |
| 400-00-29600-000-000 | NOTE PAYABLE - FARMERS CDBG | 7,967.25 | |
| 400-00-29600-000-224 | NOTE PAYABLE - FARMERS CDBG 18 | 52,890.60 | |
| 400-00-29620-000-000 | SDWF - REV BOND 2022 | 15,263.27 | |
| 400-00-58100-000-000 | PRINCIPAL ON LT DEBT | | 76,121.12 |
| Total | | <u>76,121.12</u> | <u>76,121.12</u> |
| Adjusting Journal Entries JE # 1008 | | | |
| To adjust accrued interest on utility debt at 12.31.25. | | | |
| 300-00-21600-000-237 | ACCRUED INTEREST | 140.00 | |
| 400-00-21600-000-237 | ACCRUED INTEREST | 206.00 | |
| 300-00-58200-000-427 | DEBT SERVICE INTEREST | | 18.00 |
| 300-00-58200-000-428 | DEBT SERVICE INTEREST | | 122.00 |
| 400-00-58200-000-427 | DEBT SERVICE INTEREST | | 206.00 |
| Total | | <u>346.00</u> | <u>346.00</u> |
| Adjusting Journal Entries JE # 1009 | | | |
| To clear out A/R & Deferred Revenues for Tallman CT special assessments. Per Lori these were all collected as of 12.31.25. | | | |
| 100-00-26200-000-000 | DEFERRED SPECIAL ASSESSMENTS | 559.04 | |
| 100-00-13200-000-000 | SPECIAL ASSESSMENTS RECEIVABLE | | 559.04 |
| Total | | <u>559.04</u> | <u>559.04</u> |
| Adjusting Journal Entries JE # 1010 | | | |
| To record fixed asset additions for the sewer utility at 12.31.25. | | | |
| 300-00-18500-000-334 | SECONDARY TREATMENT EQUIP | 14,314.00 | |
| 300-00-53611-000-833 | MAINT OF TREATMENT SYSTEM | | 14,314.00 |
| Total | | <u>14,314.00</u> | <u>14,314.00</u> |
| Adjusting Journal Entries JE # 1011 | | | |
| To record sewer fixed asset removals at 12.31.25. | | | |
| 300-00-18600-000-140 | ACCUMULATED DEPRECIATION | 9,064.36 | |
| 300-00-18500-000-334 | SECONDARY TREATMENT EQUIP | | 9,064.36 |
| Total | | <u>9,064.36</u> | <u>9,064.36</u> |

**Village of Ridgeway
Adjusting Journal Entries
For the Year Ended December 31, 2025**

| Account | Description | Debit | Credit |
|--|--------------------------------|------------------|------------------|
| Adjusting Journal Entries JE # 1012 | | | |
| To apply salvage value (insurance proceeds) received for damaged sampler against accumulated depreciation at 12.31.25. | | | |
| 300-00-46452-000-421 | MISC NON OPERATING REVENUE | 9,314.00 | |
| 300-00-18600-000-140 | ACCUMULATED DEPRECIATION | | 9,314.00 |
| Total | | 9,314.00 | 9,314.00 |
| Adjusting Journal Entries JE # 1013 | | | |
| To adjust sewer depreciation to actual at 12.31.25. | | | |
| 300-00-53615-000-403 | DEPRECIATION EXPENSE | 46.97 | |
| 300-00-18600-000-140 | ACCUMULATED DEPRECIATION | | 46.97 |
| Total | | 46.97 | 46.97 |
| Adjusting Journal Entries JE # 1014 | | | |
| To move charges for business cards out of Sewer fixed asset account at 12.31.25. | | | |
| 300-00-53612-000-851 | OFFICE SUPPLIES | 10.00 | |
| 300-00-18600-000-372 | OFFICE EQUIPMENT | | 10.00 |
| Total | | 10.00 | 10.00 |
| Adjusting Journal Entries JE # 1015 | | | |
| To record water fixed asset additions for 2025. | | | |
| 400-00-18430-000-343 | TRANSMISSION - MAINS | 13,750.00 | |
| 400-00-18430-000-346 | TRANSMISSION - METERS | 29,754.00 | |
| 400-00-53700-000-650 | REPAIRS & MAINTENANCE | | 13,750.00 |
| 400-00-57190-100-000 | GENERAL GOVERNMENT OUTLAY | | 29,754.00 |
| Total | | 43,504.00 | 43,504.00 |
| Adjusting Journal Entries JE # 1016 | | | |
| To record water removals and true up depreciation expense at 12.31.25 | | | |
| 400-00-18390-000-110 | ACCUMULATED DEPR - FINANCED | 1,260.00 | |
| 400-00-18390-100-110 | ACCUMULATED DEPR - CONTRIBUTED | 43.38 | |
| 400-00-53730-000-403 | DEPRECIATION EXP-FINANCED | 2,542.40 | |
| 400-00-18390-000-110 | ACCUMULATED DEPR - FINANCED | | 2,542.40 |
| 400-00-18430-000-346 | TRANSMISSION - METERS | | 1,260.00 |
| 400-00-53730-000-404 | DEPRECIATION EXP-CONTRIBUTED | | 43.38 |
| Total | | 3,845.78 | 3,845.78 |
| Adjusting Journal Entries JE # 1017 | | | |
| Entry to adjust 2025 tax equivalent. | | | |
| 100-00-26300-000-000 | DEFERRED REV - PROP TAX EQUIV | 505.00 | |
| 400-00-11100-000-131 | POOLED WATER FUND | 505.00 | |
| 100-00-11100-000-000 | POOLED GENERAL FUND | | 505.00 |
| 400-00-53730-004-408 | TAXES-PT EQUIVALENT | | 505.00 |
| Total | | 1,010.00 | 1,010.00 |

**Village of Ridgeway
Adjusting Journal Entries
For the Year Ended December 31, 2025**

| Account | Description | Debit | Credit |
|--|----------------------------|-------------------------|-------------------------|
| Adjusting Journal Entries JE # 1018 | | | |
| Record joint meter allocation. | | | |
| 300-00-53612-000-857 | JOINT METER ALLOCATION | 5,336.00 | |
| 400-00-11100-000-131 | POOLED WATER FUND | 5,336.00 | |
| 300-00-11100-000-000 | POOLED SEWER FUND | | 5,336.00 |
| 400-00-46452-000-474 | OTHER WATER REVENUES | | 2,319.00 |
| 400-00-53730-000-403 | DEPRECIATION EXP-FINANCED | | 2,306.00 |
| 400-00-53730-004-408 | TAXES-PT EQUIVALENT | | 711.00 |
| Total | | <u>10,672.00</u> | <u>10,672.00</u> |
| Adjusting Journal Entries JE # 1019 | | | |
| To reverse PY AJE #1034 for Weaver St LRIP funds received in early 2025. | | | |
| 100-00-43690-000-000 | STATE-OTHER STATE PAYMENTS | 20,281.15 | |
| 250-00-11100-000-000 | POOLED CDBG ACCOUNT | 20,281.15 | |
| 100-00-11100-000-000 | POOLED GENERAL FUND | | 20,281.15 |
| 250-00-14100-000-000 | DUE FROM OTHER GOVERNMENT | | 20,281.15 |
| Total | | <u>40,562.30</u> | <u>40,562.30</u> |
| Adjusting Journal Entries JE # 1020 | | | |
| To clear out PY due to/due from between the General fund and CDBG fund. | | | |
| 100-00-11100-000-000 | POOLED GENERAL FUND | 20,281.15 | |
| 250-00-25100-000-000 | DUE TO OTHER FUNDS | 20,281.15 | |
| 100-00-15200-000-000 | DUE FROM OTHER FUNDS | | 20,281.15 |
| 250-00-11100-000-000 | POOLED CDBG ACCOUNT | | 20,281.15 |
| Total | | <u>40,562.30</u> | <u>40,562.30</u> |
| Adjusting Journal Entries JE # 1021 | | | |
| Adjust accrued payroll to actual at 12/31/25. | | | |
| 100-00-21700-000-000 | ACCRUED PAYROLL | 3,057.10 | |
| 300-00-21600-000-238 | ACCRUED PAYROLL | 231.54 | |
| 400-00-21600-000-245 | ACCRUED PAYROLL | 463.15 | |
| 100-00-51420-110-000 | GENERAL ADMIN EXPENSE | | 3,057.10 |
| 300-00-53610-000-820 | WAGES - DIRECT LABOR | | 231.54 |
| 400-00-53700-000-600 | WAGES - DIRECT LABOR | | 463.15 |
| Total | | <u>3,751.79</u> | <u>3,751.79</u> |
| Adjusting Journal Entries JE # 1022 | | | |
| Adjust public fire protection charge. | | | |
| 100-00-11100-000-000 | POOLED GENERAL FUND | 9,371.92 | |
| 400-00-46450-000-463 | PUBLIC FIRE PROTECTION | 9,371.92 | |
| 100-00-52200-265-000 | FIRE PROTECTION EXPENSE | | 9,371.92 |
| 400-00-11100-000-131 | POOLED WATER FUND | | 9,371.92 |
| Total | | <u>18,743.84</u> | <u>18,743.84</u> |

**Village of Ridgeway
Adjusting Journal Entries
For the Year Ended December 31, 2025**

| Account | Description | Debit | Credit |
|--|----------------------------|-------------------------|-------------------------|
| Adjusting Journal Entries JE # 1023 | | | |
| To move Public fire revenues to correct account. | | | |
| 400-00-46451-004-461 | METERED SALES | 15,013.79 | |
| 400-00-46450-000-463 | PUBLIC FIRE PROTECTION | | 15,013.79 |
| Total | | <u>15,013.79</u> | <u>15,013.79</u> |
| Adjusting Journal Entries JE # 1024 | | | |
| To move outside accounting and audit charges to the correct account for the PSC reporting. | | | |
| 400-00-53710-000-682 | CONTRACTED SERVICES | 11,540.74 | |
| 400-00-53612-000-840 | BILLING & ACCOUNTING | | 11,540.74 |
| Total | | <u>11,540.74</u> | <u>11,540.74</u> |
| Adjusting Journal Entries JE # 1025 | | | |
| To move LWM dividend payments to correct accounts for the Form C & PSC reporting. | | | |
| 100-00-48110-000-000 | INTEREST INCOME | 598.50 | |
| 400-00-48110-000-419 | INTEREST INCOME | 299.25 | |
| 100-00-48900-000-000 | OTHER MISC REVENUES | | 598.50 |
| 400-00-46452-000-422 | MISC NON OPERATING REVENUE | | 299.25 |
| Total | | <u>897.75</u> | <u>897.75</u> |
| Adjusting Journal Entries JE # 1026 | | | |
| Reclassify lease payments received. | | | |
| 400-00-46452-000-421 | ANTENNA & GENERATOR RENT | 3,270.06 | |
| 400-00-46452-000-421 | ANTENNA & GENERATOR RENT | 30,413.88 | |
| 400-00-14800-000-000 | LEASE RECEIVABLE | | 3,173.53 |
| 400-00-14800-000-000 | LEASE RECEIVABLE | | 22,496.76 |
| 400-00-48101-000-000 | Lease Interest Income | | 96.53 |
| 400-00-48101-000-000 | Lease Interest Income | | 7,917.12 |
| Total | | <u>33,683.94</u> | <u>33,683.94</u> |
| Adjusting Journal Entries JE # 1027 | | | |
| Record reduction in deferred inflows of lease resources. | | | |
| 400-00-28800-000-000 | DEFERRED INFLOW - LEASES | 2,922.12 | |
| 400-00-28800-000-000 | DEFERRED INFLOW - LEASES | 29,945.88 | |
| 400-00-46452-000-421 | ANTENNA & GENERATOR RENT | | 2,922.12 |
| 400-00-46452-000-421 | ANTENNA & GENERATOR RENT | | 29,945.88 |
| Total | | <u>32,868.00</u> | <u>32,868.00</u> |

**Village of Ridgeway
Adjusting Journal Entries
For the Year Ended December 31, 2025**

| Account | Description | Debit | Credit |
|---|--------------------------------|-------------------------|-------------------------|
| Adjusting Journal Entries JE # 1028 | | | |
| Reverse prior year prepaid entry. | | | |
| 100-00-51500-240-000 | FINANCIAL ADMINISTRATION | 1,933.34 | |
| 100-00-51938-000-000 | GENERAL GOV'T INSURANCE | 6,797.96 | |
| 300-00-53612-000-840 | BILLING & ACCOUNTING | 1,208.33 | |
| 300-00-53612-000-853 | INSURANCE | 6,797.96 | |
| 400-00-53612-000-840 | BILLING & ACCOUNTING | 1,208.33 | |
| 400-00-53710-000-684 | INSURANCE | 6,797.96 | |
| 100-00-19000-000-000 | PREPAID EXPENSES | | 8,731.30 |
| 300-00-19000-000-000 | PREPAID EXPENSES | | 8,006.29 |
| 400-00-19000-000-000 | PREPAID EXPENSES | | 8,006.29 |
| Total | | <u>24,743.88</u> | <u>24,743.88</u> |
| Adjusting Journal Entries JE # 1029 | | | |
| Record prepaid insurance for 25/26 Baer insurance, municipal property insurance, and Health insurance. (REVERSE THIS IN 2026) | | | |
| 100-00-19000-000-000 | PREPAID EXPENSES | 15,863.52 | |
| 300-00-19000-000-000 | PREPAID EXPENSES | 6,683.22 | |
| 400-00-19000-000-000 | PREPAID EXPENSES | 6,683.22 | |
| 100-00-21530-000-000 | INSURANCE PAYABLE | | 9,180.30 |
| 100-00-51938-000-000 | GENERAL GOV'T INSURANCE | | 2,513.22 |
| 100-00-51938-000-000 | GENERAL GOV'T INSURANCE | | 4,170.00 |
| 300-00-53612-000-853 | INSURANCE | | 2,513.22 |
| 300-00-53612-000-853 | INSURANCE | | 4,170.00 |
| 400-00-53710-000-684 | INSURANCE | | 2,513.22 |
| 400-00-53710-000-684 | INSURANCE | | 4,170.00 |
| Total | | <u>29,229.96</u> | <u>29,229.96</u> |
| Adjusting Journal Entries JE # 1030 | | | |
| Adjust water & sewer inventory to listing. | | | |
| 300-00-16110-000-150 | MATERIALS & SUPPLIES INVENTORY | 9.60 | |
| 400-00-16110-000-154 | MATERIALS & SUPPLIES INVENTORY | 392.22 | |
| 300-00-53610-000-821 | OPERATION EXPENSES-WWTP | | 9.60 |
| 400-00-53700-000-640 | SUPPLIES | | 298.74 |
| 400-00-53710-000-681 | OFFICE SUPPLIES | | 93.48 |
| Total | | <u>401.82</u> | <u>401.82</u> |
| Adjusting Journal Entries JE # 1031 | | | |
| To adjust principal and interest amounts to agree to debt balances at FSB at 12.31.25. | | | |
| 340-00-58100-000-000 | PRINCIPAL ON LT DEBT GF | 112.53 | |
| 400-00-29600-000-224 | NOTE PAYABLE - FARMERS CDBG 18 | 220.53 | |
| 340-00-58290-000-000 | INTEREST & FISCAL CHARGES GF | | 112.53 |
| 400-00-58200-000-427 | DEBT SERVICE INTEREST | | 220.53 |
| Total | | <u>333.06</u> | <u>333.06</u> |

**Village of Ridgeway
Adjusting Journal Entries
For the Year Ended December 31, 2025**

| Account | Description | Debit | Credit |
|---|-----------------------------|-------------------------|-------------------------|
| Adjusting Journal Entries JE # 1032 | | | |
| To move sewer & water cash for debt service fund reserve requirements. (Lori please make physical transfer/cut checks between these accounts to keep your reconciliations in balance!!) | | | |
| 300-00-11120-000-135 | RD SEWER REPLACEMENT FUND | 7,200.00 | |
| 400-00-11120-000-135 | SDWFL DEBT SERVICE CASH | 485.91 | |
| 300-00-11100-000-000 | POOLED SEWER FUND | | 7,200.00 |
| 400-00-11100-000-131 | POOLED WATER FUND | | 485.91 |
| Total | | <u>7,685.91</u> | <u>7,685.91</u> |
| Adjusting Journal Entries JE # 1033 | | | |
| Reclassify negative cash in the TIF fund at 12.31.25 for report purposes. | | | |
| 100-00-15200-000-000 | DUE FROM OTHER FUNDS | 17,042.07 | |
| 210-00-11100-000-000 | POOLED TIF FUND | 17,042.07 | |
| 100-00-11100-000-000 | POOLED GENERAL FUND | | 17,042.07 |
| 210-00-25100-000-000 | DUE TO OTHER FUNDS | | 17,042.07 |
| Total | | <u>34,084.14</u> | <u>34,084.14</u> |
| Adjusting Journal Entries JE # 1034 | | | |
| To record 2025 delinquents as taxes receivable and deferred revenue at 12.31.25 and true up Debt service taxes receivable and deferred revenue. | | | |
| 100-00-12100-000-000 | PROPERTY TAXES RECEIVABLE | 2,704.80 | |
| 100-00-26100-000-000 | DEFERRED REVENUE - TAX ROLL | | 2,704.80 |
| Total | | <u>2,704.80</u> | <u>2,704.80</u> |

Appendix 2 – Passed Journal Entries

**Village of Ridgeway
Passed Journal Entries
For the Year Ended December 31, 2025**

| <u>Account</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|--|------------------------------------|------------------------|------------------------|
| Proposed Journal Entries JE # 6001 | | | |
| GOVERNMENT-WIDE STATEMENTS ONLY - Record estimate of compensated absences liability at 12/31/2025. | | | |
| 8-00-52000-000-000 | Public Safety Depreciation Expense | 6,734.00 | |
| 8-00-21000-000-000 | Bonda and Notes Payable | | 6,734.00 |
| Total | | <u>6,734.00</u> | <u>6,734.00</u> |
| Proposed Journal Entries JE # 6002 | | | |
| Record unbilled revenue at 12/31/25. | | | |
| 300-00-13100-000-000 | ACCOUNTS RECEIVABLE | 1,537.00 | |
| 300-00-46411-001-622 | MEASURED SEWER | 1,763.00 | |
| 400-00-13100-000-142 | ACCOUNTS RECEIVABLE | 948.00 | |
| 400-00-46451-001-461 | METERED SALES | 889.00 | |
| 300-00-33900-000-216 | UNAPPROPRIATED EARNED SURPLUS | | 3,300.00 |
| 400-00-33900-000-216 | UNAPPROPRIATED EARNED SURPLUS | | 1,837.00 |
| Total | | <u>5,137.00</u> | <u>5,137.00</u> |
| Proposed Journal Entries JE # 6003 | | | |
| Remove park expenditure from the accounts payable list. It relates to goods received in 2026. | | | |
| 150-00-21100-000-000 | ACCOUNTS PAYABLE | 7,385.00 | |
| 150-00-55200-000-100 | PARK - OUTSIDE SERVICE | | 7,385.00 |
| Total | | <u>7,385.00</u> | <u>7,385.00</u> |

Appendix 3 – Management Representation Letter

THE VILLAGE OF



RIDGEWAY

208 Jarvis Street | Suite A | Ridgeway, WI 53582

Iowa County, Wisconsin

May 18, 2026

Johnson Block & Company, Inc.
2500 Business Park Road
Mineral Point, Wisconsin 53565

This representation letter is provided in connection with your audit of the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Village of Ridgeway, Wisconsin, which comprise the respective financial position as of December 31, 2025, and the related changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the financial statements of the various opinion units are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in 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 May 18, 2026:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated September 24, 2025, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2. The financial statements referred to above have been fairly presented in accordance with U.S. GAAP and include all properly classified funds, required supplementary information, and notes to the basic financial statements.
3. 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.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. 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 U.S. GAAP.
6. All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

7. 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.
8. 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.

| Proposed Journal Entries | | | |
|--|------------------------------------|-----------------|-----------------|
| Proposed Journal Entries JE # 6001 | | | |
| 5200.20 | | | |
| GOVERNMENT-WIDE STATEMENTS ONLY - Record estimate of compensated absences liability at 12/31/2025. | | | |
| 8-00-52000-000-000 | Public Safety Depreciation Expense | 6,734.00 | |
| 8-00-21000-000-000 | Bonds and Notes Payable | | 6,734.00 |
| Total | | <u>6,734.00</u> | <u>6,734.00</u> |
| Proposed Journal Entries JE # 6002 | | | |
| 4210.20 | | | |
| Record unbilled revenue at 12/31/25. | | | |
| 300-00-13100-000-000 | ACCOUNTS RECEIVABLE | 1,537.00 | |
| 300-00-46411-001-622 | MEASURED SEWER | 1,763.00 | |
| 400-00-13100-000-142 | ACCOUNTS RECEIVABLE | 948.00 | |
| 400-00-46451-001-461 | METERED SALES | 889.00 | |
| 300-00-33900-000-216 | UNAPPROPRIATED EARNED SURPLUS | | 3,300.00 |
| 400-00-33900-000-216 | UNAPPROPRIATED EARNED SURPLUS | | 1,837.00 |
| Total | | <u>5,137.00</u> | <u>5,137.00</u> |
| Proposed Journal Entries JE # 6003 | | | |
| 4600.15 | | | |
| Remove park expenditure from the accounts payable list. It relates to goods received in 2026. | | | |
| 150-00-21100-000-000 | ACCOUNTS PAYABLE | 7,385.00 | |
| 150-00-55200-000-100 | PARK - OUTSIDE SERVICE | | 7,385.00 |
| Total | | <u>7,385.00</u> | <u>7,385.00</u> |

9. 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.
10. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
11. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
12. All funds and activities are properly classified.
13. All funds that meet the quantitative criteria in Government Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments*, and GASB Statement No. 37, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments: Omnibus*, 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.
14. All net position components and fund balance classifications have been properly reported and if applicable, approved.
15. 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.
16. 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.
17. All interfund and intra-entity transactions and balances have been properly classified and reported.
18. Special items and extraordinary items have been properly classified and reported.
19. Deposit and investment risks have been properly and fully disclosed.
20. Capital assets, including infrastructure assets and right-to-use assets, are properly capitalized, reported, and if applicable, depreciated or amortized.
21. All required supplementary information is measured and presented within the prescribed guidelines.
22. Nonexchange and exchange financial guarantees, either written or oral, under which it is more likely than not that a liability exists, have been properly recorded, or if we are obligated in any manner, are disclosed.
23. We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.

24. We have reviewed, approved, and taken responsibility for the financial statements and related notes.
25. We have a process to track the status of audit findings and recommendations.
26. 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.
27. With regard to items reported at fair value:
 - a. The underlying assumptions are reasonable, and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - c. The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
 - d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
28. With respect to preparation of financial statements, maintenance of fixed asset schedules, and maintenance of lease schedules, we have performed the following:
 - a. Made all management decisions and performed all management functions;
 - b. Assigned a competent individual to oversee the services;
 - c. Evaluated the adequacy of the services performed;
 - d. Evaluated and accepted responsibility for the result of the service performed; and
 - e. Established and maintained controls, including a process to monitor the system of internal control.
29. With regard to pensions:
 - a. We believe that the actuarial assumptions and methods used to measure pension liabilities and costs for financial accounting purposes are appropriate in the circumstances.
 - b. Increases in benefits, elimination of benefits and all similar amendments have been disclosed in accordance with U.S. GAAP and are included in the most recent actuarial valuation, or disclosed as a subsequent event.
30. We have conducted a comprehensive risk assessment and disclosed all material concentrations and constraints in accordance with GASB Statement No. 102, *Certain Risk Disclosures*. These disclosures provide sufficient detail to enable users of financial statements to understand that nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact associated with the concentration or constraint, if applicable.
31. We have evaluated the concentrations and constraints, including those that occur subsequent to the statement of net position date but before the financial statements are issued and have been properly disclosed in the financial statements as subsequent events.
32. We have reviewed, approved, and taken responsibility for the financial statements and related notes and acknowledge the auditor's role in the preparation of this information.

Information Provided

33. We have provided you with:
 - a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, summaries of actions of recent meetings for which minutes have not yet been prepared, and other matters;
 - b. Additional information that you have requested from us for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity and others from whom you determined it necessary to obtain audit evidence.
34. All transactions have been recorded in the accounting records and are reflected in the financial statements.
35. 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.

36. 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.
37. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management;
 - b. Employees who have significant roles in internal control; or
 - c. Others where the fraud could have a material effect on the financial statements.
38. We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors (contractors), regulators, or others.
39. We have no knowledge of any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
40. We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
41. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, abuse or waste that you have reported to us.
42. We have provided views on your reported audit findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
43. We are not aware of any pending or threatened litigation, claims, or assessments, or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements* which codifies FASB Accounting Standards Codification™ (ASC) 450, *Contingencies*, and we have not consulted a lawyer concerning litigation, claims, or assessments.
44. 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.
45. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
46. The Village of Ridgeway has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, and deferred inflows of resources.
47. We have disclosed to you all guarantees, whether written or oral, under which the Village of Ridgeway is contingently liable.
48. 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.
49. 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.
50. There are no:
 - a. 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.

- b. Unasserted claims or assessments that are probable of assertion and must be disclosed in accordance with GASB-62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.
 - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.
51. The Village of Ridgeway 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.
 52. 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.
 53. The Village of Ridgeway 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.
 54. 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.
 55. The significant judgements made in making the accounting estimates have taken into account all relevant information of which we are aware.
 56. We have consistently and appropriately selected and applied methods, assumptions, and data when making accounting estimates.
 57. There have been no cybersecurity 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.
 58. With respect to the combining nonmajor fund statements accompanying the financial statements:
 - a. We acknowledge our responsibility for the presentation of the combining nonmajor fund statements in accordance with U.S. GAAP
 59. With respect to the budgetary comparison information and the Wisconsin Retirement System schedules accompanying the financial statements:
 - a. We acknowledge our responsibility for the presentation of the budgetary comparison information and the Wisconsin Retirement System schedules in accordance with U.S. GAAP.
 - b. We believe the budgetary comparison information and the Wisconsin Retirement System schedules, including its form and content, is measured and fairly presented in accordance with U.S. GAAP.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.



 Village Clerk-Treasurer



 Village President



JOHNSON BLOCK
CPAs

VILLAGE OF RIDGEWAY, WISCONSIN

FINANCIAL STATEMENTS

Including Independent Auditor's Report

As of and for the year ended December 31, 2025

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

VILLAGE OF RIDGEWAY, WISCONSIN
DECEMBER 31, 2025
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INDEPENDENT AUDITOR'S REPORT

To the Village Board
Village of Ridgeway
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, 2025, 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, 2025, 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 for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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 GAAS 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 GAAS, 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 and the Wisconsin Retirement System schedules be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 nonmajor fund financial statements are presented for the purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor fund financial statements are the responsibility of management and were derived from and relate 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 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.

Johnson Block & Company, Inc.
May 18, 2026

Basic Financial Statements

Exhibit A-1
Village of Ridgeway, Wisconsin
Statement of Net Position
December 31, 2025

| | Governmental Activities | Business-Type Activities | Total |
|---|----------------------------|-----------------------------|----------------------|
| ASSETS | | | |
| Current assets: | | | |
| Cash and investments | \$ 1,429,157 | \$ 297,256 | \$ 1,726,413 |
| Cash and investments - restricted | | 186,084 | 186,084 |
| Receivables: | | | |
| Taxes | 465,196 | | 465,196 |
| Customer | 5,060 | 44,963 | 50,023 |
| Lease | | 23,337 | 23,337 |
| Internal balances | 111,564 | (111,564) | |
| Materials and supplies | | 2,765 | 2,765 |
| Prepaid expenses | 15,864 | 13,366 | 29,230 |
| | | | |
| Total current assets | <u>2,026,841</u> | <u>456,207</u> | <u>2,483,048</u> |
| | | | |
| Noncurrent assets: | | | |
| Lease receivable | | 253,624 | 253,624 |
| Capital assets, net of depreciation | 3,285,427 | 7,121,600 | 10,407,027 |
| | | | |
| Total noncurrent assets | <u>3,285,427</u> | <u>7,375,224</u> | <u>10,660,651</u> |
| | | | |
| Total assets | <u>5,312,268</u> | <u>7,831,431</u> | <u>13,143,699</u> |
| | | | |
| DEFERRED OUTFLOWS OF RESOURCES | | | |
| Deferred interest on advance | 195,495 | | 195,495 |
| Unamortized major repairs | | 98,289 | 98,289 |
| Pension outflows | 123,701 | 34,687 | 158,388 |
| | | | |
| Total deferred outflows of resources | <u>319,196</u> | <u>132,976</u> | <u>452,172</u> |
| | | | |
| Total assets and deferred outflows of resources | <u>\$ 5,631,464</u> | <u>\$ 7,964,407</u> | <u>\$ 13,595,871</u> |

Exhibit A-1 (Continued)
Village of Ridgeway, Wisconsin
Statement of Net Position
December 31, 2025

| | Governmental Activities | Business-Type Activities | Total |
|---|----------------------------|-----------------------------|----------------------|
| LIABILITIES | | | |
| Current liabilities: | | | |
| Accounts payable | \$ 52,399 | \$ 56,300 | \$ 108,699 |
| Accrued interest | 1,479 | 839 | 2,318 |
| Current portion of long-term debt | 245,805 | 54,614 | 300,419 |
| Total current liabilities | 299,683 | 111,753 | 411,436 |
| Current liabilities payable from restricted assets: | | | |
| Accrued interest | | 7,646 | 7,646 |
| Current portion of revenue bonds | | 66,942 | 66,942 |
| Total liabilities payable from restricted assets | | 74,588 | 74,588 |
| Noncurrent liabilities: | | | |
| Revenue bonds payable | 389,886 | 2,318,782 | 2,708,668 |
| Notes payable | 630,933 | 289,935 | 920,868 |
| Net pension liability | 21,163 | 5,934 | 27,097 |
| Less: current portion | (245,805) | (121,556) | (367,361) |
| Total noncurrent liabilities | 796,177 | 2,493,095 | 3,289,272 |
| Total liabilities | 1,095,860 | 2,679,436 | 3,775,296 |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Deferred property tax revenues | 696,424 | | 696,424 |
| Deferred interest on advance | 195,495 | | 195,495 |
| Pension inflows | 87,117 | 24,429 | 111,546 |
| Lease | | 270,243 | 270,243 |
| Total deferred inflows of resources | 979,036 | 294,672 | 1,273,708 |
| NET POSITION | | | |
| Net investment in capital assets | 2,264,608 | 4,600,491 | 6,865,099 |
| Restricted for: | | | |
| Debt service - revenue bonds | | 83,106 | 83,106 |
| Environmental projects | 100,314 | | 100,314 |
| Equipment replacement | | 95,332 | 95,332 |
| Unrestricted | 1,191,646 | 211,370 | 1,403,016 |
| Total net position | 3,556,568 | 4,990,299 | 8,546,867 |
| Total liabilities, deferred inflows of resources, and net position | \$ 5,631,464 | \$ 7,964,407 | \$ 13,595,871 |

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

Exhibit A-2
Village of Ridgeway, Wisconsin
Statement of Activities

Item 10.

For the Year Ended December 31, 2025

| <u>Functions/Programs</u> | <u>Expenses</u> | Program Revenues | | | Net (Expenses) Revenue and Changes in Net Position | | |
|--|-----------------|---------------------------------|---|---|---|---|--------------|
| | | <u>Charges for Services</u> | <u>Operating Grants and Contributions</u> | <u>Capital Grants and Contributions</u> | <u>Total Governmental Activities</u> | <u>Business Type Activities</u> | <u>Total</u> |
| Primary government: | | | | | | | |
| Governmental activities: | | | | | | | |
| General government | \$ 393,823 | \$ 6,146 | \$ 120,213 | \$ | \$ (267,464) | \$ | \$ (267,464) |
| Public safety | 532,130 | 1,592 | 6,094 | \$ | (524,444) | \$ | (524,444) |
| Public works | 287,397 | | 77,552 | \$ | (209,845) | \$ | (209,845) |
| Sanitation | 52,311 | 51,639 | 2,639 | \$ | 1,967 | \$ | 1,967 |
| Leisure activities | 154,798 | 52,481 | | 67,644 | (34,673) | \$ | (34,673) |
| Interest and fiscal charges | 41,211 | | | \$ | (41,211) | \$ | (41,211) |
| Total governmental activities | 1,461,670 | 111,858 | 206,498 | 67,644 | (1,075,670) | \$ | (1,075,670) |
| Business-type activities: | | | | | | | |
| Water | 237,146 | 290,826 | | \$ | \$ | 53,680 | 53,680 |
| Sewer | 426,930 | 272,976 | | \$ | \$ | (153,954) | (153,954) |
| Total business-type activities | 664,076 | 563,802 | | \$ | \$ | (100,274) | (100,274) |
| Total primary government | \$ 2,125,746 | \$ 675,660 | \$ 206,498 | \$ 67,644 | (1,075,670) | (100,274) | (1,175,944) |
| General Revenues and Transfers: | | | | | | | |
| Property taxes | | | | | | | |
| General purposes | | | | | 414,428 | | 414,428 |
| Tax increments | | | | | 207,146 | | 207,146 |
| Other taxes | | | | | 68 | | 68 |
| Federal and State aid not restricted for specific purposes | | | | | | | |
| General | | | | | 185,595 | | 185,595 |
| Interest and investment earnings | | | | | 68,557 | 13,910 | 82,467 |
| Miscellaneous | | | | | 16,318 | | 16,318 |
| Transfers | | | | | 35,807 | (35,807) | |
| Total general revenues and transfers | | | | | 927,919 | (21,897) | 906,022 |
| Changes in net position | | | | | (147,751) | (122,171) | (269,922) |
| Net position - beginning of year | | | | | 3,704,319 | 5,112,470 | 8,816,789 |
| Net position - end of year | | | | | \$ 3,556,568 | \$ 4,990,299 | \$ 8,546,867 |

Exhibit A-3
Village of Ridgeway, Wisconsin
Balance Sheet
Governmental Funds
December 31, 2025

| | General | TIF District #1 | Capital Projects | Debt Service | Other Governmental Funds | Total |
|--|---------------------|--------------------|---------------------|-------------------|--------------------------------|---------------------|
| ASSETS | | | | | | |
| Cash and investments | \$ 1,047,755 | \$ | \$ 165,986 | \$ 73,714 | \$ 141,702 | \$ 1,429,157 |
| Receivables: | | | | | | |
| Taxes | 189,029 | 170,545 | | 105,622 | | 465,196 |
| Customer receivables | 5,060 | | | | | 5,060 |
| Due from other funds | 228,970 | | | | | 228,970 |
| Advances to other funds | 623,783 | | | | | 623,783 |
| Prepaid expenses | 15,864 | | | | | 15,864 |
| Total assets | 2,110,461 | 170,545 | 165,986 | 179,336 | 141,702 | 2,768,030 |
| DEFERRED OUTFLOWS OF RESOURCES | | | | | | |
| Deferred interest on advance | | 195,495 | | | | 195,495 |
| Total assets, and deferred outflows of resources | \$ 2,110,461 | \$ 366,040 | \$ 165,986 | \$ 179,336 | \$ 141,702 | \$ 2,963,525 |
| LIABILITIES | | | | | | |
| Accounts payable | \$ 30,901 | \$ | \$ 8,519 | \$ | \$ 12,979 | \$ 52,399 |
| Due to other funds | | 17,042 | | | 132,247 | 149,289 |
| Advances from other funds | | 591,900 | | | | 591,900 |
| Total liabilities | 30,901 | 608,942 | 8,519 | | 145,226 | 793,588 |
| DEFERRED INFLOWS OF RESOURCES | | | | | | |
| Deferred revenues | 314,539 | 257,943 | | 159,749 | | 732,231 |
| Deferred interest on advance | 195,495 | | | | | 195,495 |
| Total deferred inflows of resources | 510,034 | 257,943 | | 159,749 | | 927,726 |
| FUND BALANCES | | | | | | |
| Nonspendable | 639,647 | | | | | 639,647 |
| Restricted | 100,314 | | | 19,587 | | 119,901 |
| Assigned | | | 157,467 | | | 157,467 |
| Unassigned (deficit) | 829,565 | (500,845) | | | (3,524) | 325,196 |
| Total fund balances | 1,569,526 | (500,845) | 157,467 | 19,587 | (3,524) | 1,242,211 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 2,110,461 | \$ 366,040 | \$ 165,986 | \$ 179,336 | \$ 141,702 | \$ 2,963,525 |

Exhibit A-4
 Village of Ridgeway, Wisconsin
 Reconciliation of the Governmental Funds Balance Sheet
 with the Statement of Net Position
 December 31, 2025

| | | |
|--|--------------------|----------------------------|
| Total fund balances - governmental funds: | | \$ 1,242,211 |
| 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 | 4,974,974 | |
| Governmental accumulated depreciation | <u>(1,689,547)</u> | 3,285,427 |
| Pension deferred outflows and inflows of resources are actuarially determined by the defined benefit pension plan. These items are reflected in the statement of net position and are being amortized with pension expense in the statement of activities. The deferred outflows of resources and deferred inflows of resources are not financial resources or uses and therefore not reported in the fund statements. | | |
| Deferred outflows of resources | | 123,701 |
| Deferred inflows of resources | | (87,117) |
| Other long-term assets that are not available to pay for current-period expenditures and therefore are deferred in the fund statements. | | |
| 2025 tax equivalent from utility | | 35,807 |
| Long-term liabilities, including notes and 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 | | (389,886) |
| Notes payable | | (630,933) |
| Net pension liability | | (21,163) |
| Accrued interest on general obligation debt | | <u>(1,479)</u> |
| Total net position - governmental activities | | <u><u>\$ 3,556,568</u></u> |

Exhibit A-5
Village of Ridgeway, Wisconsin
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2025

| | General | TIF District #1 | Capital Projects | Formerly Nonmajor Fund Debt Service | Other Governmental Funds | Total |
|---|---------------------|---------------------|---------------------|---|--------------------------------|---------------------|
| REVENUES | | | | | | |
| Property taxes | \$ 275,876 | \$ 207,146 | \$ | \$ 138,552 | \$ | \$ 621,574 |
| Special assessments | 341 | | | | | 341 |
| Intergovernmental | 394,646 | 1,231 | 3,050 | | | 398,927 |
| Licenses and permits | 17,964 | | | | | 17,964 |
| Fines and forfeits | 1,812 | | | | | 1,812 |
| Public charges for services | 51,639 | | | | 14,298 | 65,937 |
| Interest | 68,775 | | | | | 68,775 |
| Miscellaneous | 3,867 | | | | 99,474 | 103,341 |
| Total revenues | <u>814,920</u> | <u>208,377</u> | <u>3,050</u> | <u>138,552</u> | <u>113,772</u> | <u>1,278,671</u> |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| General government | 317,779 | 1,211 | | | | 318,990 |
| Public safety | 309,571 | | | | | 309,571 |
| Public works | 155,818 | | | | | 155,818 |
| Leisure activities | 95,262 | | | | 53,691 | 148,953 |
| Capital outlay: | | | | | | |
| Public safety | | | 220,000 | | | 220,000 |
| Public works | | | 18,543 | | | 18,543 |
| Leisure activities | | | 10,018 | | 13,993 | 24,011 |
| Debt service: | | | | | | |
| Principal retirement | | 90,929 | | 146,227 | | 237,156 |
| Interest and debt issuance costs | | 21,168 | | 20,703 | | 41,871 |
| Total expenditures | <u>878,430</u> | <u>113,308</u> | <u>248,561</u> | <u>166,930</u> | <u>67,684</u> | <u>1,474,913</u> |
| Excess (deficiency) of revenues over expenditures | <u>(63,510)</u> | <u>95,069</u> | <u>(245,511)</u> | <u>(28,378)</u> | <u>46,088</u> | <u>(196,242)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Loan proceeds | | | 187,500 | 29,565 | | 217,065 |
| Transfers in | 36,311 | | | | | 36,311 |
| Total other financing sources (uses) | <u>36,311</u> | | <u>187,500</u> | <u>29,565</u> | | <u>253,376</u> |
| Net change in fund balances | <u>(27,199)</u> | <u>95,069</u> | <u>(58,011)</u> | <u>1,187</u> | <u>46,088</u> | <u>57,134</u> |
| Fund balance - beginning of year, as previously reported | 1,596,725 | (595,914) | 215,478 | | (31,212) | 1,185,077 |
| Change within financial reporting entity (nonmajor to major fund) | | | | 18,400 | (18,400) | |
| Fund balance - beginning of year, as restated | <u>1,596,725</u> | <u>(595,914)</u> | <u>215,478</u> | <u>18,400</u> | <u>(49,612)</u> | <u>1,185,077</u> |
| Fund balance - end of year | <u>\$ 1,569,526</u> | <u>\$ (500,845)</u> | <u>\$ 157,467</u> | <u>\$ 19,587</u> | <u>\$ (3,524)</u> | <u>\$ 1,242,211</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, 2025

| | | |
|---|----|-------------------------|
| Net change in fund balances - total governmental funds | \$ | 57,134 |
| <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 | | 27,907 |
| Depreciation expenses reported in the statement of activities | | <u>(246,087)</u> |
| Amount by which capital outlays are greater (less) than depreciation in the current period. | | (218,180) |
| <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: | | 237,155 |
| <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> | | |
| | | (217,065) |
| <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 collected | | <u>(559)</u> |
| | | (559) |
| <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> | | |
| 2024 utility tax equivalent recognized as revenue in 2025 in the governmental funds | | (36,311) |
| 2025 utility tax equivalent recognized as a transfer in for the statement of activities | | <u>35,807</u> |
| | | (504) |
| <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 | | 17,698 |
| The amount of interest accrued during the current period | | <u>(17,038)</u> |
| Interest paid is greater (less) than interest expensed by | | 660 |
| <p>Pension expense reported in the governmental funds represents current year required contributions into the defined benefit pension plan. Pension expense in the statement of activities is actuarially determined by the defined benefit pension plan as the difference between the net pension asset/liability from the prior year to the current year, with some adjustments.</p> | | |
| Difference between the required contributions into the defined benefit plan and the actuarially determined change in net pension asset/liability between years, with adjustments. | | <u>(6,392)</u> |
| Change in net position - governmental activities | \$ | <u><u>(147,751)</u></u> |

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

Exhibit A-7
Village of Ridgeway, Wisconsin
Statement of Net Position
Proprietary Funds
December 31, 2025

| | Water Utility | Sewer Utility | Total |
|--|---------------------|---------------------|---------------------|
| ASSETS | | | |
| Current assets: | | | |
| Cash | \$ 105,894 | \$ 191,362 | \$ 297,256 |
| Restricted cash: | | | |
| Debt service | 38,203 | 52,549 | 90,752 |
| Replacement | | 95,332 | 95,332 |
| Receivables: | | | |
| Customer | 17,324 | 27,639 | 44,963 |
| Lease | 23,337 | | 23,337 |
| Prepaid expenses | 6,683 | 6,683 | 13,366 |
| Materials and supplies | 2,722 | 43 | 2,765 |
| Total current assets | <u>194,163</u> | <u>373,608</u> | <u>567,771</u> |
| Noncurrent assets: | | | |
| Lease receivable | 253,624 | | 253,624 |
| Capital assets: | | | |
| Property, plant and equipment, net of depreciation | <u>2,273,955</u> | <u>4,847,645</u> | <u>7,121,600</u> |
| Total noncurrent assets | <u>2,527,579</u> | <u>4,847,645</u> | <u>7,375,224</u> |
| Total assets | <u>2,721,742</u> | <u>5,221,253</u> | <u>7,942,995</u> |
| DEFERRED OUTFLOWS OF RESOURCES | | | |
| Pension outflows | 13,780 | 20,907 | 34,687 |
| Unamortized major repairs | <u>98,289</u> | | <u>98,289</u> |
| Total deferred outflows of resources | <u>112,069</u> | <u>20,907</u> | <u>132,976</u> |
| Total assets and deferred outflows of resources | <u>\$ 2,833,811</u> | <u>\$ 5,242,160</u> | <u>\$ 8,075,971</u> |

Exhibit A-7 (Continued)
Village of Ridgeway, Wisconsin
Statement of Net Position
Proprietary Funds
December 31, 2025

| | Water Utility | Sewer Utility | Total |
|---|---------------------|---------------------|---------------------|
| LIABILITIES | | | |
| Current liabilities: | | | |
| Accounts payable | \$ 47,529 | \$ 8,771 | \$ 56,300 |
| Due to other funds | 18,804 | 60,877 | 79,681 |
| Accrued interest | 839 | | 839 |
| Current portion of advances from other funds | | 12,200 | 12,200 |
| Current portion of notes payable | 54,614 | | 54,614 |
| Total current liabilities | <u>121,786</u> | <u>81,848</u> | <u>203,634</u> |
| Current liabilities (payable from restricted assets): | | | |
| Accrued interest | 1,347 | 6,299 | 7,646 |
| Current portion of revenue bonds | 23,689 | 43,253 | 66,942 |
| Total current liabilities (payable from restricted assets) | <u>25,036</u> | <u>49,552</u> | <u>74,588</u> |
| Long-term liabilities: | | | |
| Advances from other funds | | 31,883 | 31,883 |
| Net pension liability | 2,357 | 3,577 | 5,934 |
| Revenue bonds | 442,169 | 1,876,613 | 2,318,782 |
| Notes payable | 289,935 | | 289,935 |
| Less: current portion | (78,303) | (55,453) | (133,756) |
| Total long-term liabilities | <u>656,158</u> | <u>1,856,620</u> | <u>2,512,778</u> |
| Total liabilities | <u>802,980</u> | <u>1,988,020</u> | <u>2,791,000</u> |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Pension inflows | 9,705 | 14,724 | 24,429 |
| Lease | 270,243 | | 270,243 |
| Total deferred inflows of resources | <u>279,948</u> | <u>14,724</u> | <u>294,672</u> |
| NET POSITION | | | |
| Net investment in capital assets | 1,629,459 | 2,971,032 | 4,600,491 |
| Restricted for: | | | |
| Debt service - revenue bonds | 36,856 | 46,250 | 83,106 |
| Equipment replacement | | 95,332 | 95,332 |
| Unrestricted (deficit) | 84,568 | 126,802 | 211,370 |
| Total net position | <u>1,750,883</u> | <u>3,239,416</u> | <u>4,990,299</u> |
| Total liabilities, deferred inflows of resources, and net position | <u>\$ 2,833,811</u> | <u>\$ 5,242,160</u> | <u>\$ 8,075,971</u> |

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

Exhibit A-8
Village of Ridgeway, Wisconsin
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2025

| | Water Utility | Sewer Utility | Total |
|---|---------------------|---------------------|---------------------|
| OPERATING REVENUES | | | |
| Sales of water | \$ 252,628 | \$ | \$ 252,628 |
| Measured sewer service | | 258,253 | 258,253 |
| Penalties | 532 | 933 | 1,465 |
| Other | 37,666 | 13,790 | 51,456 |
| Total operating revenues | <u>290,826</u> | <u>272,976</u> | <u>563,802</u> |
| OPERATING EXPENSES | | | |
| Operation | 160,041 | 209,047 | 369,088 |
| Depreciation | 56,989 | 175,847 | 232,836 |
| Taxes | 1,464 | 3,959 | 5,423 |
| Total operating expenses | <u>218,494</u> | <u>388,853</u> | <u>607,347</u> |
| Operating income (loss) | <u>72,332</u> | <u>(115,877)</u> | <u>(43,545)</u> |
| NONOPERATING REVENUES (EXPENSES) | | | |
| Interest on investments | 9,627 | 4,283 | 13,910 |
| Interest expense | (18,652) | (38,077) | (56,729) |
| Net nonoperating revenues (expenses) | <u>(9,025)</u> | <u>(33,794)</u> | <u>(42,819)</u> |
| Income before contributions and transfers | 63,307 | (149,671) | (86,364) |
| Transfer of tax equivalent | <u>(35,807)</u> | <u></u> | <u>(35,807)</u> |
| Change in net position | 27,500 | (149,671) | (122,171) |
| Net position - beginning of year | <u>1,723,383</u> | <u>3,389,087</u> | <u>5,112,470</u> |
| Net position - end of year | <u>\$ 1,750,883</u> | <u>\$ 3,239,416</u> | <u>\$ 4,990,299</u> |

Exhibit A-9
Village of Ridgeway Wisconsin
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2025

| | Water Utility | Sewer Utility | Total |
|--|-------------------|-------------------|-------------------|
| CASH FLOWS FROM (USED BY) OPERATING ACTIVITIES | | | |
| Received from customers | \$ 280,169 | \$ 271,117 | \$ 551,286 |
| Payments to employees | (31,248) | (62,485) | (93,733) |
| Payments for employee benefits | (14,389) | (8,167) | (22,556) |
| Payments to suppliers | (20,119) | (140,165) | (160,284) |
| Net cash provided by operating activities | <u>214,413</u> | <u>60,300</u> | <u>274,713</u> |
| CASH FLOWS (USED BY) NONCAPITAL FINANCING ACTIVITIES | | | |
| Paid to municipality for tax equivalent | (35,807) | | (35,807) |
| Payment of advance from the general fund | | (12,200) | (12,200) |
| Net cash (used by) operating activities | <u>(35,807)</u> | <u>(12,200)</u> | <u>(48,007)</u> |
| CASH FLOWS FROM (USED BY) CAPITAL AND RELATED FINANCING ACTIVITIES | | | |
| Acquisition and construction of capital assets | (43,503) | (14,314) | (57,817) |
| Insurance proceeds related to capital assets | | 9,316 | 9,316 |
| Principal payments | (76,342) | (42,344) | (118,686) |
| Interest payments | (18,857) | (38,218) | (57,075) |
| Net cash (used by) capital and related financing activities | <u>(138,702)</u> | <u>(85,560)</u> | <u>(224,262)</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Investment income | 9,627 | 4,283 | 13,910 |
| Net change in cash and cash equivalents | 49,531 | (33,177) | 16,354 |
| Cash and cash equivalents - beginning of year | 94,566 | 372,420 | 466,986 |
| Cash and cash equivalents - end of year | <u>\$ 144,097</u> | <u>\$ 339,243</u> | <u>\$ 483,340</u> |
| Reconciliation of cash and cash equivalents to statement of net position accounts | | | |
| Cash and investments | \$ 105,894 | \$ 191,362 | \$ 297,256 |
| Restricted cash | 38,203 | 147,881 | 186,084 |
| Cash and cash equivalents | <u>\$ 144,097</u> | <u>\$ 339,243</u> | <u>\$ 483,340</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, 2025

| | Water Utility | Sewer Utility | Total |
|--|-------------------|-------------------|-------------------|
| Reconciliation of operating income to net cash provided | | | |
| by operating activities: | | | |
| Operating income | \$ 72,332 | \$ (115,877) | \$ (43,545) |
| Noncash items in operating income: | | | |
| Pension expense | (1,718) | (2,606) | (4,324) |
| Depreciation expense | 59,293 | 175,847 | 235,140 |
| Deferred lease inflows | (32,868) | | (32,868) |
| Changes in assets and liabilities: | | | |
| Customer accounts receivable | (3,460) | (1,859) | (5,319) |
| Lease receivable | 25,671 | | 25,671 |
| Inventories | (393) | (10) | (403) |
| Prepaid expenses | 1,323 | 1,323 | 2,646 |
| Unamortized well repairs | 49,146 | | 49,146 |
| Accounts payable | 45,086 | 3,482 | 48,568 |
| Due to other funds | 1 | | 1 |
| | <u>1</u> | <u> </u> | <u>1</u> |
| Net cash provided (used) by operating activities | <u>\$ 214,413</u> | <u>\$ 60,300</u> | <u>\$ 274,713</u> |

Exhibit A-10
 Village of Ridgeway, Wisconsin
 Statement of Fiduciary Net Position
 Fiduciary Funds
 December 31, 2025

| | Custodial Fund |
|--|-----------------|
| | Tax |
| | Collection Fund |
| ASSETS | |
| Cash and investments | \$ 243,072 |
| Taxes receivable | 474,439 |
| Total assets | \$ 717,511 |
| LIABILITIES | |
| Due to other taxing units | \$ 717,511 |
| NET POSITION | |
| Restricted | |
| Total liabilities and net position | \$ 717,511 |

Exhibit A-11
 Village of Ridgeway, Wisconsin
 Statement of Changes in Fiduciary Net Position
 Fiduciary Funds
 For the Year Ended December 31, 2025

| | <u>Custodial Fund</u> Tax <u>Collection Fund</u> |
|---|--|
| ADDITIONS | |
| Property tax collections for other governments | \$ 538,391 |
| DEDUCTIONS | |
| Payments of taxes to other governments | 538,391 |
| Net increase (decrease) in fiduciary net position | |
| Net position - beginning of year | _____ |
| Net position - end of year | \$ _____ |

Notes to the Basic Financial Statements

Village of Ridgeway, Wisconsin
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 December 31, 2025

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Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2025

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, 2025

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)B. Government-Wide and Fund Financial Statements (Continued)

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

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

Major Governmental Funds:

The Village reports the following major governmental funds:

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

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

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

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

For the year ended December 31, 2025, the debt service fund was moved from a nonmajor fund to a major fund.

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.

- Public Property and Events Fund – Accounts for the activity of the Village’s Community Center.

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2025

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, 2025

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 aid and grants are recognized as revenues in the period the Village is entitled to 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 of 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 are 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, 2025

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 the 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 non-money 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 - 2025 tax roll:

| | |
|---|------------------|
| Lien date and levy date | December 2025 |
| Tax bills mailed | December 2025 |
| First installment due, or payment in full | January 31, 2026 |
| Second installment due | July 31, 2026 |

Delinquent special charges and assessments are not paid in full by the county. Accounts receivables 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, 2025

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 – fund balance 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, 2025

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. 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, 2025

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)J. 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.

K. 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.

L. 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 is 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, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. 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 an 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, 2025 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 is 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.

M. Interfund Transactions

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

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

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2025

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. 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.

O. Pensions

The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for the purposes for measuring the following:

- Net Pension Liability (Asset)
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions
- Pension Expense

Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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. The Village also reports deferred outflows for the WRS pension system.

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 the WRS pension system, deferred property tax revenue, and leases.

The net position of the Village is significantly impacted by the effect of deferred outflows and inflows of resources from the pension plan.

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2025

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 government 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, 2025

NOTE 3

CASH AND INVESTMENTS

At December 31, 2025, cash and investments included the following:

| | |
|--------------------------------------|--------------|
| Deposits with financial institutions | \$ 2,155,507 |
| Cash on hand | 62 |
| | \$ 2,155,569 |

Cash and investments as of December 31, 2025, are classified in the accompanying financial statements as follows:

| | |
|-----------------------------------|--------------|
| Exhibit A-1: | |
| Cash and investments | \$ 1,726,413 |
| Cash and investments - restricted | 186,084 |
| Exhibit A-10: | |
| Cash and investments | 243,072 |
| Total Cash and Investments | \$ 2,155,569 |

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.
- Bonds issued by local exposition district, professional baseball park district, football stadium district, or arts district.
- Bonds issued by the University of Wisconsin Hospitals and Clinics Authority
- Bonds issued by the Wisconsin Aerospace Authority

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, 2025

NOTE 3

CASH AND INVESTMENTS (CONTINUED)Credit Risk

Generally, credit risk is the risk that the 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, 2025

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 \$1,000,000. 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 not be significant to individual organizations.

As of December 31, 2025, \$500,000 of Village deposits were insured by FDIC and \$1,668,870 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 aid, 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

The 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, 2025

NOTE 4

CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2025, was as follows:

| | <u>Beginning Balance</u> | <u>Additions</u> | <u>Deletions</u> | <u>Ending Balance</u> |
|--|------------------------------|---------------------|--------------------|---------------------------|
| <u>Governmental Activities:</u> | | | | |
| Capital assets not being depreciated: | | | | |
| Land | \$ 212,679 | \$ | \$ | \$ 212,679 |
| Construction work in progress | | 21,807 | | 21,807 |
| Total capital assets not being depreciated | <u>212,679</u> | <u>21,807</u> | | <u>234,486</u> |
| Other capital assets | | | | |
| Buildings and improvements | 1,383,482 | | | 1,383,482 |
| Equipment and vehicles | 386,766 | 6,100 | (27,126) | 365,740 |
| Infrastructure | 2,991,266 | | | 2,991,266 |
| Total other capital assets at historical costs | <u>4,761,514</u> | <u>6,100</u> | <u>(27,126)</u> | <u>4,740,488</u> |
| Less accumulated depreciation for: | | | | |
| Buildings and improvements | (230,202) | (68,615) | | (298,817) |
| Equipment and vehicles | (246,424) | (34,903) | 27,126 | (254,201) |
| Infrastructure | (993,960) | (142,569) | | (1,136,529) |
| Total accumulated depreciation | <u>(1,470,586)</u> | <u>(246,087)</u> | <u>27,126</u> | <u>(1,689,547)</u> |
| Net other capital assets | <u>3,290,928</u> | <u>(239,987)</u> | <u>(54,252)</u> | <u>3,050,941</u> |
| Total net capital assets | <u>\$ 3,503,607</u> | <u>\$ (218,180)</u> | <u>\$ (54,252)</u> | <u>\$ 3,285,427</u> |

Depreciation expense was charged to functions as follows:

Governmental Activities

| | |
|---|-------------------|
| General government | \$ 36,097 |
| Public works, which includes the depreciation of infrastructure | 179,369 |
| Leisure activities | 30,621 |
| Total Governmental Activities Depreciation Expense | <u>\$ 246,087</u> |

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2025

NOTE 4

CAPITAL ASSETS (CONTINUED)

| | Beginning Balance | Additions | Salvage | Removals | Ending Balance |
|--|----------------------|--------------|------------|----------|-------------------|
| <u>Business-Type Activities:</u> | | | | | |
| Capital assets not being depreciated: | | | | | |
| Land and land rights | \$ 26,307 | \$ | \$ | \$ | \$ 26,307 |
| Total capital assets not being depreciated | 26,307 | | | | 26,307 |
| Capital assets being depreciated: | | | | | |
| Water: | | | | | |
| Source of supply | 154,455 | | | | 154,455 |
| Pumping | 124,868 | | | | 124,868 |
| Water treatment | 2,980 | | | | 2,980 |
| Transmission and distribution | 2,436,614 | 43,503 | | (1,260) | 2,478,857 |
| General plant | 154,380 | | | | 154,380 |
| Sewer: | | | | | |
| Collecting system | 1,372,343 | | | | 1,372,343 |
| Pumping system | 155,312 | | | | 155,312 |
| Treatment and disposal | 5,074,185 | 14,314 | | (9,064) | 5,079,435 |
| General plant | 143,050 | | | | 143,050 |
| Total capital assets being depreciated | 9,618,187 | 57,817 | | (10,324) | 9,665,680 |
| Less: accumulated depreciation for: | | | | | |
| Water | (591,768) | (59,293) | | 1,260 | (649,801) |
| Sewer | (1,744,487) | (175,847) | (9,316) | 9,064 | (1,920,586) |
| Total accumulated depreciation | (2,336,255) | (235,140) | (9,316) | 10,324 | (2,570,387) |
| Net capital assets being depreciated | 7,281,932 | (177,323) | (9,316) | | 7,095,293 |
| Total net capital assets | \$ 7,308,239 | \$ (177,323) | \$ (9,316) | \$ | \$ 7,121,600 |

Depreciation expense was charged to functions as follows:

Business-Type Activities:

| | |
|---|------------|
| Sewer utility | \$ 175,847 |
| Water utility | 59,293 |
| Total depreciation expense | 235,140 |
| Less: water depreciation expense allocated to sewer | (2,304) |
| Total depreciation expense per Exhibit A-8 | \$ 232,836 |

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2025

NOTE 5

LONG-TERM AND SHORT-TERM OBLIGATIONS

Long-term obligations activity for the year ended December 31, 2025, 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 | \$ 628,926 | \$ 217,065 | \$ (215,058) | \$ 630,933 | \$ 223,303 |
| Revenue bonds | 411,983 | | (22,097) | 389,886 | 22,502 |
| Total governmental activities long-term liabilities | <u>\$ 1,040,909</u> | <u>\$ 217,065</u> | <u>\$ (237,155)</u> | <u>\$ 1,020,819</u> | <u>\$ 245,805</u> |
| <u>Business-type activities</u> | | | | | |
| Direct borrowings and placements: | | | | | |
| General obligation notes | \$ 343,046 | | \$ (53,111) | \$ 289,935 | \$ 54,614 |
| Revenue bonds | 575,757 | | (29,775) | 545,982 | 30,342 |
| Revenue bonds - nondirect | 1,808,600 | | (35,800) | 1,772,800 | 36,600 |
| Total business-type activities long-term liabilities | <u>\$ 2,727,403</u> | | <u>\$ (118,686)</u> | <u>\$ 2,608,717</u> | <u>\$ 121,556</u> |

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 12/31/2025 |
|---|------------------|-------------------|-------------------|--------------------|-----------------------|
| <u>Governmental activities</u> | | | | | |
| General obligation notes | 10/13/2020 | 10/12/2027 | 2.95% | \$ 624,921 | \$ 80,438 |
| General obligation notes | 12/10/2020 | 12/9/2027 | 2.60% | 450,000 | 137,033 |
| General obligation notes | 12/5/2024 | 12/5/2031 | 3.75% | 225,000 | 196,397 |
| General obligation notes | 11/12/2024 | 11/13/2025 | 3.60% | 29,565 | 29,565 |
| General obligation notes | 12/4/2025 | 12/4/2035 | 3.59% | 187,500 | 187,500 |
| Total governmental activities - general obligation debt | | | | | <u>\$ 630,933</u> |
| <u>Business-type activities</u> | | | | | |
| General obligation notes | 12/10/2020 | 12/9/2030 | 2.95% | \$ 540,000 | <u>\$ 289,935</u> |

General obligation notes dated October 13, 2020, have a credit limit of \$750,000. As of December 31, 2025, the Village has a credit line available of \$669,562.

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2025

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 |
| 2026 | \$ 223,303 | \$ 13,404 | \$ 236,707 | \$ 54,614 | \$ 8,268 | \$ 62,882 |
| 2027 | 116,750 | 7,089 | 123,839 | 56,259 | 6,622 | 62,881 |
| 2028 | 49,143 | 4,534 | 53,677 | 57,939 | 4,941 | 62,880 |
| 2029 | 51,014 | 3,308 | 54,322 | 59,700 | 3,181 | 62,881 |
| 2030 | 52,940 | 2,036 | 54,976 | 61,423 | 1,382 | 62,805 |
| 2031-2035 | 137,783 | 715 | 138,498 | | | |
| Totals | \$ 630,933 | \$ 31,086 | \$ 662,019 | \$ 289,935 | \$ 24,394 | \$ 314,329 |

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, 2025 was \$3,969,365. Total general obligation debt outstanding at year-end was \$920,868.

Revenue Debt

Revenue bonds are payable only from revenues derived from operations. Revenue debt payable at December 31, 2025 consists of the following:

| | Date of Issue | Final Maturity | Interest Rates | Original Amount | Balance 12/31/2025 |
|---|------------------|-------------------|-------------------|--------------------|-----------------------|
| <u>Governmental activities</u> | | | | | |
| Water system revenue bonds | 1/22/2020 | 5/1/2039 | 1.65% | \$ 300,149 | \$ 221,169 |
| Water system revenue bonds | 9/28/2022 | 5/1/2042 | 2.15% | 192,671 | 168,717 |
| | | | | | <u>\$ 389,886</u> |
| <u>Business-type activities</u> | | | | | |
| Sewer system revenue bonds | 5/16/2019 | 5/1/2059 | 2.00% | \$ 1,791,000 | \$ 1,604,800 |
| Sewer system revenue bonds | 5/16/2019 | 5/1/2059 | 2.38% | 186,000 | 168,000 |
| Water system revenue bonds | 1/22/2020 | 5/1/2039 | 1.65% | 312,400 | 230,196 |
| Water system revenue bonds | 9/28/2022 | 5/1/2042 | 2.15% | 360,622 | 315,786 |
| Total business-type activities - revenue debt | | | | | <u>\$ 2,318,782</u> |

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2025

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, 2025, the utility had a balance of \$52,549 in the reserve account. This requirement was met for 2025.
- 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, 2025, 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 2025 were \$59,971 and the requirement was \$79,545. This requirement was not met for 2025.

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 2025 were \$129,321 and the requirement was \$67,941. The Utility met this requirement for 2025.

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 for 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, 2025 was \$38,203 and the requirement was \$38,203. This requirement was met for 2025.

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 |
| 2026 | \$ 22,502 | \$ 7,062 | \$ 29,564 |
| 2027 | 22,915 | 6,646 | 29,561 |
| 2028 | 23,335 | 6,222 | 29,557 |
| 2029 | 23,763 | 5,789 | 29,552 |
| 2030 | 24,199 | 5,349 | 29,548 |
| 2031-2035 | 127,827 | 19,852 | 147,679 |
| 2036-2040 | 122,194 | 7,696 | 129,890 |
| 2041-2042 | 23,151 | 499 | 23,650 |
| Totals | \$ 389,886 | \$ 59,115 | \$ 449,001 |

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2025

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 Borrowings and Direct Placements | | | Revenue Bonds - Nondirect | | |
| | Principal | Interest | Total | Principal | Interest | Total |
| 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 | 32,109 | 8,499 | 40,608 | 38,800 | 33,416 | 72,216 |
| 2030 | 32,721 | 7,881 | 40,602 | 39,700 | 32,618 | 72,318 |
| 2031-2035 | 173,210 | 29,706 | 202,916 | 210,700 | 150,523 | 361,223 |
| 2036-2040 | 171,844 | 12,509 | 184,353 | 233,200 | 127,968 | 361,168 |
| 2041-2045 | 43,327 | 932 | 44,259 | 258,300 | 102,991 | 361,291 |
| 2046-2050 | | | | 286,000 | 75,304 | 361,304 |
| 2051-2055 | | | | 316,600 | 44,657 | 361,257 |
| 2056-2060 | | | | 277,600 | 11,453 | 289,053 |
| Totals | \$ 545,982 | \$ 88,615 | \$ 634,597 | \$ 1,772,800 | \$ 683,803 | \$ 2,456,603 |

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, 2025, was as follows:

| | Year ending December 31, 2025 |
|-----------------------|----------------------------------|
| Lease-related revenue | |
| Lease Revenue | |
| Land | \$ 25,671 |
| Interest Revenue | 8,014 |
| Total | \$ 33,685 |

Aggregate cash flows for the revenue generated by the lease receivable and interest at December 31, 2025 are as follows:

| Year Ended December 31, | Principal | Interest | Total |
|----------------------------|------------|-----------|------------|
| 2026 | \$ 23,337 | \$ 7,990 | \$ 31,327 |
| 2027 | 24,999 | 7,267 | 32,266 |
| 2028 | 26,742 | 6,493 | 33,235 |
| 2029 | 28,566 | 5,666 | 34,232 |
| 2030 | 30,475 | 4,783 | 35,258 |
| 2031-2034 | 142,842 | 9,088 | 151,930 |
| | \$ 276,961 | \$ 41,287 | \$ 318,248 |

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2025

NOTE 7

DEFINED BENEFIT PENSION PLAN

Plan description. The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

Vesting. For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Benefits provided. Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2025

NOTE 7

DEFINED BENEFIT PENSION PLAN (CONTINUED)

Post-Retirement Adjustments. The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

| Year | Core Fund Adjustment (%) | Variable Fund Adjustment (%) |
|------|--------------------------|------------------------------|
| 2015 | 2.9 | 2.0 |
| 2016 | 0.5 | (5.0) |
| 2017 | 2.0 | 4.0 |
| 2018 | 2.4 | 17.0 |
| 2019 | 0.0 | (10.0) |
| 2020 | 1.7 | 21.0 |
| 2021 | 5.1 | 13.0 |
| 2022 | 7.4 | 15.0 |
| 2023 | 1.6 | (21.0) |
| 2024 | 3.6 | 15.0 |

Contributions. Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, and executives and elected officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee Category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$21,799 in contributions from the employer.

Contribution rates as of December 31, 2025 are:

| Employee Category | Employee | Employer |
|--|----------|----------|
| General (including teachers, executives and elected officials) | 6.95% | 6.95% |
| Protective with Social Security | 6.95% | 14.95% |
| Protective without Social Security | 6.95% | 18.95% |

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2025

NOTE 7

DEFINED BENEFIT PENSION PLAN (CONTINUED)***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

At December 31, 2025, the Village reported a liability (asset) of \$27,097 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2024, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2023 rolled forward to December 31, 2024. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Village's proportion of the net pension liability (asset) was based on the Village's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2024, the Village's proportion was 0.00164910%, which was an increase of 0.00164910% from its proportion measured as of December 31, 2023.

For the year ended December 31, 2025, the Village recognized pension expense of \$27,108.

At December 31, 2025, the Village reported deferred outflows of resources related to pensions from the following source:

| | <u>Deferred Outflows of Resources</u> | <u>Deferred Inflows of Resources</u> |
|---|---|--|
| Differences between expected and actual experience | \$ 84,152 | \$ (79,076) |
| Net differences between projected and actual earnings on pension plan investments | 41,176 | |
| Changes in assumptions | 8,040 | |
| Changes in proportion and differences between employer contributions and proportionate share of contributions | | (32,470) |
| Employer contributions subsequent to the measurement date | <u>25,020</u> | |
| Total | <u>\$ 158,388</u> | <u>\$ (111,546)</u> |

\$25,020 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

| Year Ended December 31: | Net Deferred Outflows (Inflows) of Resources |
|----------------------------|--|
| 2026 | \$ 6,989 |
| 2027 | 46,846 |
| 2028 | (23,234) |
| 2029 | (8,779) |
| Total | <u>\$ 21,822</u> |

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2025

NOTE 7

DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial assumptions. The total pension liability in the December 31, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|--|--|
| Actuarial Valuation Date: | December 31, 2023 |
| Measurement Date of Net Pension Liability (Asset): | December 31, 2024 |
| Experience Study: | January 1, 2021 - December 31, 2023 Published November 19, 2024 |
| Actuarial Cost Method: | Entry Age Normal |
| Asset Valuation Method: | Fair Value |
| Long-Term Expected Rate of Return: | 6.8% |
| Discount Rate: | 6.8% |
| Salary Increases: | |
| Wage Inflation | 3.0% |
| Seniority/Merit | 0.1% - 5.7% |
| Mortality: | 2020 WRS Experience Mortality Table |
| Post-Retirement Adjustments* | 1.7% |

* No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate. Includes the impact of known Market Recognition Account deferred gains/losses on the liability for dividend payments.

Actuarial assumptions are based upon an experience study conducted in 2024 that covered a three-year period from January 1, 2021 to December 31, 2023. Based on this experience study, actuarial assumptions used to measure the total pension liability changed from the prior year, including seniority (merit) and separation rates. The total pension liability for December 31, 2024 is based upon a roll-forward of the liability calculated from the December 31, 2023 actuarial valuation.

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2025

NOTE 7

DEFINED BENEFIT PENSION PLAN (CONTINUED)

Long-term expected Return on Plan Assets. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

| Asset Allocation Targets and Expected Returns ¹ As of December 31, 2024 | | | |
|--|--------------------|---|---|
| Core Fund Asset Class | Asset Allocation % | Long-Term Expected Nominal Rate of Return % | Long-Term Expected Real Rate of Return % ² |
| Public Equity | 38% | 7.0% | 4.3% |
| Public Fixed Income | 27 | 6.1 | 3.4 |
| Private Equity/Debt | 20 | 9.5 | 6.7 |
| Inflation Sensitive | 19 | 4.8 | 2.1 |
| Real Estate | 8 | 6.5 | 3.8 |
| Leverage ³ | (12) | 3.7 | 1.1 |
| Total Core Fund | 100% | 7.5% | 4.8% |
| <u>Variable Fund Asset Class</u> | | | |
| U.S. Equities | 70% | 6.5% | 3.8% |
| International Equities | 30 | 7.4 | 4.7 |
| Total Variable Fund | 100% | 6.9% | 4.2% |
| ¹ Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations ² New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.6% ³ The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower volatility assets, such as fixed income securities. Currently, an asset allocation target of 12% policy leverage is used, subject to an allowable range of up to 20%. | | | |

Village of Ridgeway, Wisconsin
 Notes to Financial Statements
 December 31, 2025

NOTE 7

DEFINED BENEFIT PENSION PLAN (CONTINUED)

Single Discount rate. A single discount rate of 6.8% was used to measure the total pension liability for the current and prior year. The discount rate is based on the expected rate of return on pension plan investments of 6.80% and a municipal bond rate of 4.08% (Source: “20-Bond GO Index” is the Bond Buyer Index, general obligation, 20 years to maturity, mixed quality as of December 31, 2024. In describing this index, the Bond Buyer notes that the bonds’ average quality is roughly equivalent to Moody’s Investors Service’s Aa2 rating and Standard and Poor’s Corp.’s AA.). Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Village’s Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the Village’s proportionate share of the net pension liability (asset) calculated using the discount rate of 6.80%, as well as what the Village’s proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80%) or 1-percentage-point higher (7.80%) than the current rate:

| | 1% Decrease to Discount Rate (5.80%) | Current Discount Rate (6.80%) | 1% Increase to Discount Rate (7.80%) |
|--|--|-------------------------------------|--|
| Village's proportionate share of the net pension liability (asset) | \$ 254,209 | \$ 27,097 | \$ (134,259) |

Pension plan fiduciary net position. Detailed information about the pension plan’s fiduciary net position is available in separately issued financial statements available at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

NOTE 8

INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS

The following is a schedule of interfund receivables and payables at December 31, 2025:

| Receivable Fund | Payable Fund | Amount |
|---------------------|----------------------------|-------------------|
| Governmental Funds: | | |
| General | Public Property and Events | \$ 132,247 |
| General | TIF District | 17,042 |
| General | Water | 18,804 |
| General | Sewer | 60,877 |
| | | <u>\$ 228,970</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 \$15,804 for 2025.

Village of Ridgeway, Wisconsin
 Notes to Financial Statements
 December 31, 2025

NOTE 8 INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS (CONTINUED)

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, 2025:

| <u>Receivable Fund</u> | <u>Payable Fund</u> | <u>Amount</u> |
|------------------------|---------------------|-------------------|
| Governmental Funds: | | |
| General | TIF District #1 | \$ 591,900 |
| General | Sewer utility | 31,883 |
| Total | | <u>\$ 623,783</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>\$ 36,311</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.

NOTE 9 JOINT VENTURES

Ridgeway Volunteer Fire Department and Barneveld Area Rescue Squad

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

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

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

Village of Ridgeway, Wisconsin
 Notes to Financial Statements
 December 31, 2025

NOTE 9

JOINT VENTURES (CONTINUED)

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 2025 were as follows:

| | |
|----------------------|---------------|
| Village of Barneveld | 39.51% |
| Town of Brigham | 31.40% |
| Village of Ridgeway | 19.02% |
| Town of Ridgeway | <u>10.07%</u> |
| | <u>100 %</u> |

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

NOTE 10

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.

| | <u>Creation Date</u> | <u>Last Date to Incur Project Costs</u> | <u>Final Dissolution Date</u> |
|-------------|----------------------|---|---------------------------------------|
| District #1 | 8/7/2007 | 8/7/2022 | 8/7/2030 |

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2025

NOTE 10

TAX INCREMENTAL DISTRICT (CONTINUED)

Following is the cumulative status of the TIF District as of December 31, 2025:

| | TID #1 |
|--|------------|
| Project revenues | |
| Tax increment | \$ 821,156 |
| Intergovernmental | 3,823 |
| Lot sales | 739,116 |
| Other | 104,191 |
| Total revenues | 1,668,286 |
| Project costs | |
| Construction | 1,972,987 |
| Administration | 13,359 |
| Professional services and DOR fees | 22,184 |
| Interest and other fiscal charges | 241,039 |
| Total expenditures | 2,249,569 |
| Amount to be recovered through future increments | \$ 581,283 |
| Reconciliation of recoverable costs | |
| Long-term notes payable | \$ 80,438 |
| TID #1 fund balance - deficit | 500,845 |
| Total | \$ 581,283 |

As shown in Note 8, the general fund advanced cash to TID #1 to pay project costs. The balance of the advance as of December 31, 2025, is \$591,900. 2.67% interest rate is being charged in advance. The amounts to be recovered will be increased by interest charged in advance.

NOTE 11

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, 2025, the various components of deferred inflows of resources reported in the governmental funds were as follows:

| | |
|---|------------|
| Property tax receivable | \$ 438,004 |
| Tax increment receivable | 257,942 |
| 2025 Water utility tax equivalent | 35,807 |
| Village share of closed managed forest land | 478 |
| Interest on advance to TID #1 | 195,495 |
| Total | \$ 927,726 |

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2025

NOTE 12

GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at December 31, 2025 includes the following:

| | General Fund | TIF District #1 | Capital Projects | Debt Service | Other Governmental Funds |
|-------------------------|---------------------|---------------------|---------------------|------------------|--------------------------------|
| Nonspendable: | | | | | |
| Advances to other funds | \$ 623,783 | \$ | \$ | \$ | \$ |
| Prepaid expenses | 15,864 | | | | |
| Restricted for: | | | | | |
| Environmental projects | 100,314 | | | | |
| Debt service | | | | 19,587 | |
| Assigned for: | | | | | |
| Capital projects | | | 157,467 | | |
| Unassigned (deficit) | <u>829,565</u> | <u>(500,845)</u> | | | <u>(3,524)</u> |
| Total fund balances | <u>\$ 1,569,526</u> | <u>\$ (500,845)</u> | <u>\$ 157,467</u> | <u>\$ 19,587</u> | <u>\$ (3,524)</u> |

The following nonmajor fund had a (deficit) unassigned fund balance at December 31, 2025:

Public Property and Events Fund \$ (3,524)

NOTE 13

BUSINESS-TYPE ACTIVITIES RESTRICTED NET POSITION

Restricted net position in the business-type activities and the proprietary funds consist of the following at December 31, 2025:

| | |
|---------------------------------------|-------------------|
| Sewer utility restricted net position | |
| Debt service - revenue bonds | \$ 46,250 |
| Equipment replacement | 95,332 |
| Total sewer restricted net position | <u>141,582</u> |
| Water utility restricted net position | |
| Debt service - revenue bonds | 36,856 |
| Total utility restricted net position | <u>\$ 178,438</u> |

As described in Note 5, May 16, 2019, sewer system revenue bonds require the utility to establish and maintain debt service and depreciation accounts. January 22, 2020, 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, 2025

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

EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT FINANCIAL STATEMENTS

The Governmental Accounting Standards Board (GASB) has adopted GASB Statement No. 103, *Financial Reporting Model Improvements*, effective for periods beginning after June 15, 2025, GASB Statement No. 104, *Disclosure of Certain Capital Assets*, effective for periods beginning after June 15, 2025 and GASB Statement No. 105, *Subsequent Events*, effective for periods beginning after June 15, 2026. When these become effective, application of these standards may restate portions of these financial statements.

NOTE 16

CHANGE IN REPORTING ENTITY

Effective December 31, 2024, changes within the financial reporting entity resulted in restatements of beginning fund balance as follows:

Reporting Units Affected by Restatements of Beginning Balances

| | Debt Service | Other Governmental Funds |
|--|-------------------|--------------------------------|
| | <u> </u> | <u> </u> |
| 12/31/2024, as previously reported | \$ | \$ (31,212) |
| Change within financial reporting entity (nonmajor to major fund) | 18,400 | (18,400) |
| 1/1/2025, as restated | <u>\$ 18,400</u> | <u>\$ (49,612)</u> |

Required Supplementary Information

Exhibit B-1
Required Supplementary Information
Village of Ridgeway, Wisconsin
Budgetary Comparison Schedule for the General Fund
For the Year Ended December 31, 2025

| | Budgeted Amounts | | Actual | Variances- Positive (Negative) | |
|--|---------------------|---------------------|---------------------|-----------------------------------|--------------------|
| | Original | Final | | Original to Actual | Final to Actual |
| | | | | | |
| REVENUES | | | | | |
| Taxes | \$ 275,398 | \$ 275,398 | \$ 275,876 | \$ 478 | \$ 478 |
| Special assessments | 332 | 332 | 341 | 9 | 9 |
| Intergovernmental | 267,426 | 267,426 | 394,646 | 127,220 | 127,220 |
| Licenses and permits | 5,020 | 5,020 | 17,964 | 12,944 | 12,944 |
| Fines and forfeitures | 1,350 | 1,350 | 1,812 | 462 | 462 |
| Public charges for services | 52,292 | 52,292 | 51,639 | (653) | (653) |
| Interest income | 60,000 | 60,000 | 68,775 | 8,775 | 8,775 |
| Miscellaneous | 12,538 | 12,538 | 3,867 | (8,671) | (8,671) |
| Total revenues | <u>674,356</u> | <u>674,356</u> | <u>814,920</u> | <u>140,564</u> | <u>140,564</u> |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General government | 176,480 | 176,480 | 317,779 | (141,299) | (141,299) |
| Public safety | 283,814 | 283,814 | 309,571 | (25,757) | (25,757) |
| Public works | 174,394 | 174,394 | 155,818 | 18,576 | 18,576 |
| Leisure activities | 102,398 | 102,398 | 95,262 | 7,136 | 7,136 |
| Total expenditures | <u>737,086</u> | <u>737,086</u> | <u>878,430</u> | <u>(141,344)</u> | <u>(141,344)</u> |
| Excess (deficiency) of revenues over expenditures | <u>(62,730)</u> | <u>(62,730)</u> | <u>(63,510)</u> | <u>(780)</u> | <u>(780)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | 59,000 | 59,000 | 36,311 | (22,689) | (22,689) |
| Total other financing sources | <u>59,000</u> | <u>59,000</u> | <u>36,311</u> | <u>(22,689)</u> | <u>(22,689)</u> |
| Net changes in fund balance | (3,730) | (3,730) | (27,199) | (23,469) | (23,469) |
| Fund balance - beginning of year | 1,596,725 | 1,596,725 | 1,596,725 | | |
| Fund balance - end of year | <u>\$ 1,592,995</u> | <u>\$ 1,592,995</u> | <u>\$ 1,569,526</u> | <u>\$ (23,469)</u> | <u>\$ (23,469)</u> |

Exhibit B-2
Village of Ridgeway, Wisconsin
Wisconsin Retirement System Schedules
December 31, 2025

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
Last 10 Calendar Year*

| Year ended December 31, | Proportion of the net pension liability (asset) | Proportionate share of the net pension liability (asset) | Covered- employee payroll | Collective net pension liability (asset) as a percentage of the Village's covered- employee payroll | Plan fiduciary net position as a percentage of the total pension liability (asset) |
|----------------------------|---|---|------------------------------|--|--|
| 2024 | 0.00164910% | \$ 27,097 | \$ 244,914 | 11.06% | 98.79% |

* The proportionate share of the net pension liability (asset) and other amounts presented above for each year were determined as of the calendar year-end that occurred 12 months prior to the financial reporting period.

SCHEDULE OF CONTRIBUTIONS
Last 10 Calendar Year**

| Year ended December 31, | Contractually required contributions | Contributions in relation to the contractually required contributions | Contribution deficiency (excess) | Covered-employee payroll | Contributions as a percentage of covered- employee payroll |
|----------------------------|--|---|--|-----------------------------|---|
| 2025 | \$ 25,020 | \$ (25,020) | \$ | 282,382 | 8.86% |
| 2024 | 21,813 | (21,813) | | 244,914 | 8.91% |

** The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

Village of Ridgeway, Wisconsin
 Notes to Required Supplementary Information
 December 31, 2025

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, 2025:

| Expenditure | Excess Expenditures |
|--------------------|------------------------|
| General fund | |
| Current: | |
| General government | \$ 141,299 |
| Public safety | 25,757 |

Village of Ridgeway, Wisconsin
Notes to Required Supplementary Information
December 31, 2025

NOTE 3

WISCONSIN RETIREMENT SYSTEM SCHEDULES

Changes in Benefit Terms and Assumptions related to Pension Liabilities (Assets)

Changes of benefit terms: There were no changes of benefit terms for any participating employer in WRS.

Changes of assumptions:

Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the post-retirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-ended December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the post-retirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

Village of Ridgeway, Wisconsin
Notes to Required Supplementary Information
December 31, 2025

NOTE 3

WISCONSIN RETIREMENT SYSTEM SCHEDULES (CONTINUED)

| Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions: | | | | | |
|--|--|--|---|---|---|
| | 2024 | 2023 | 2022 | 2021 | 2020 |
| Valuation Date: | December 31, 2022 | December 31, 2021 | December 31, 2020 | December 31, 2019 | December 31, 2018 |
| Actuarial Cost Method: | Frozen Entry Age | Frozen Entry Age | Frozen Entry Age | Frozen Entry Age | Frozen Entry Age |
| Amortization Method: | Level Percent of Payroll-Closed Amortization Period | Level Percent of Payroll-Closed Amortization Period | Level Percent of Payroll-Closed Amortization Period | Level Percent of Payroll-Closed Amortization Period | Level Percent of Payroll-Closed Amortization Period |
| Amortization Period: | 30 Year closed from date of participation in WRS | 30 Year closed from date of participation in WRS | 30 Year closed from date of participation in WRS | 30 Year closed from date of participation in WRS | 30 Year closed from date of participation in WRS |
| Asset Valuation Method: | Five Year Smoothed Market (Closed) | Five Year Smoothed Market (Closed) | Five Year Smoothed Market (Closed) | Five Year Smoothed Market (Closed) | Five Year Smoothed Market (Closed) |
| Actuarial Assumptions | | | | | |
| Net Investment Rate of Return: | 5.4% | 5.4% | 5.4% | 5.4% | 5.4% |
| Weighted based on assumed rate for: | | | | | |
| Pre-retirement: | 6.8% | 6.8% | 7.0% | 7.0% | 7.0% |
| Post-retirement: | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% |
| Salary Increases: | | | | | |
| Wage Inflation: | 3.0% | 3.0% | 3.0% | 3.0% | 3.0% |
| Seniority/Merit: | 0.1%-5.7% | 0.1%-5.6% | 0.1%-5.6% | 0.1%-5.6% | 0.1%-5.6% |
| Post-retirement Benefit Adjustments*: | 1.7% | 1.7% | 1.9% | 1.9% | 1.9% |
| Retirement Age: | Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2021 valuation pursuant to an experience study of the period 2018-2020. | Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2021 valuation pursuant to an experience study of the period 2018-2020. | Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017. | Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017. | Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015 - 2017. |
| Mortality: | 2020 WRS Experience Tables. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2021 fully generational improvement scale from a base year of 2010. | 2020 WRS Experience Tables. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2021 fully generational improvement scale from a base year of 2010. | Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%). | Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%). | Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%). |
| *No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. Value is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate. | | | | | |

Village of Ridgeway, Wisconsin
Notes to Required Supplementary Information
December 31, 2025

NOTE 3

WISCONSIN RETIREMENT SYSTEM SCHEDULES (CONTINUED)

| Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions: | | | | | |
|--|---|---|---|--|--|
| | 2019 | 2018 | 2017 | 2016 | 2015 |
| Valuation Date: | December 31, 2017 | December 31, 2016 | December 31, 2015 | December 31, 2014 | December 31, 2013 |
| Actuarial Cost Method: | Frozen Entry Age | Frozen Entry Age | Frozen Entry Age | Frozen Entry Age | Frozen Entry Age |
| Amortization Method: | Level Percent of Payroll-Closed Amortization Period | Level Percent of Payroll-Closed Amortization Period | Level Percent of Payroll-Closed Amortization Period | Level Percent of Payroll-Closed Amortization Period | Level Percent of Payroll-Closed Amortization Period |
| Amortization Period: | 30 Year closed from date of participation in WRS | 30 Year closed from date of participation in WRS | 30 Year closed from date of participation in WRS | 30 Year closed from date of participation in WRS | 30 Year closed from date of participation in WRS |
| Asset Valuation Method: | Five Year Smoothed Market (Closed) | Five Year Smoothed Market (Closed) | Five Year Smoothed Market (Closed) | Five Year Smoothed Market (Closed) | Five Year Smoothed Market (Closed) |
| Actuarial Assumptions | | | | | |
| Net Investment Rate of Return: | 5.5% | 5.5% | 5.5% | 5.5% | 5.5% |
| Weighted based on assumed rate for: | | | | | |
| Pre-retirement: | 7.2% | 7.2% | 7.2% | 7.2% | 7.2% |
| Post-retirement: | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% |
| Salary Increases: | | | | | |
| Wage Inflation: | 3.2% | 3.2% | 3.2% | 3.2% | 3.2% |
| Seniority/Merit: | 0.1%-5.6% | 0.1%-5.6% | 0.1%-5.6% | 0.1%-5.6% | 0.1%-5.6% |
| Post-retirement Benefit Adjustments*: | 2.1% | 2.1% | 2.1% | 2.1% | 2.1% |
| Retirement Age: | Experience -based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014. | Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014. | Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014. | Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011. | Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011. |
| Mortality: | Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%). | Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%). | Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%). | Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality | Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality |
| *No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. Value is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate. | | | | | |

Supplementary Information

Exhibit C-1
 Village of Ridgeway, Wisconsin
 Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2025

| | Special Revenue Public Property and Events | Totals |
|--|--|------------|
| ASSETS | | |
| Cash and investments | \$ 141,702 | \$ 141,702 |
| Total assets | \$ 141,702 | \$ 141,702 |
| LIABILITIES | | |
| Accounts payable | \$ 12,979 | \$ 12,979 |
| Due to other funds | 132,247 | 132,247 |
| Total liabilities | 145,226 | 145,226 |
| FUND BALANCES | | |
| Unassigned (deficit) | (3,524) | (3,524) |
| Total fund balances | (3,524) | (3,524) |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 141,702 | \$ 141,702 |

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, 2025

| | Formerly Nonmajor Fund Debt Service | Special Revenue Public Property and Events | Totals |
|---|--|--|------------|
| REVENUES | | | |
| Public charges for services | \$ | \$ 14,298 | \$ 14,298 |
| Miscellaneous | | 99,474 | 99,474 |
| Total revenues | | 113,772 | 113,772 |
| EXPENDITURES | | | |
| Leisure activities | | 53,691 | 53,691 |
| Capital outlay: | | | |
| Leisure activities | | 13,993 | 13,993 |
| Total expenditures | | 67,684 | 67,684 |
| Excess (deficiency) of revenues over expenditures | | 46,088 | 46,088 |
| Fund balance - beginning of year, as previously reported | 18,400 | (49,612) | (31,212) |
| Change within financial reporting entity (nonmajor to major fund) | (18,400) | | (18,400) |
| Fund balance - beginning of year, as restated | | (49,612) | (49,612) |
| Fund balance - end of year | \$ | \$ (3,524) | \$ (3,524) |

Proposed 2026 Street Reconstruction - Kirby Street
Village of Ridgeway
Solicitor: Delta 3 Engineering, Inc.
03/27/2026 10:00 a.m.

| Item No. | Item Description | Unit | Quantity | G-Pro Excavating LLC | | Rule Construction, Ltd | | R & T Voegeli Excavating, LLC | | JI Construction LLC | |
|--|---|------|----------|----------------------|----------------|------------------------|----------------|-------------------------------|----------------|----------------------|----------------|
| | | | | Unit Price | Subtotal Price | Unit Price | Subtotal Price | Unit Price | Subtotal Price | Unit Price | Subtotal Price |
| Contract #1 Storm Sewer and Street Construction | | | | | | | | | | | |
| 1 | Mobilization, Bonds, and Insurance as specified and indicated. | L.S. | 1 | \$ 14,000.00 | \$ 14,000.00 | \$ 8,000.00 | \$ 8,000.00 | \$ 9,500.00 | \$ 9,500.00 | \$ 12,500.00 | \$ 12,500.00 |
| 2 | Implementation of Traffic Control installed as specified and indicated. | L.S. | 1 | \$ 1,000.00 | \$ 1,000.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,200.00 | \$ 1,200.00 | \$ 2,500.00 | \$ 2,500.00 |
| 3 | Implementation of Erosion Control installed as specified and indicated. | L.S. | 1 | \$ 1,300.00 | \$ 1,300.00 | \$ 500.00 | \$ 500.00 | \$ 1,800.00 | \$ 1,800.00 | \$ 1,500.00 | \$ 1,500.00 |
| 4 | Tree Removal (greater than 12" Diameter) as specified and indicated. | Each | 1 | \$ 1,200.00 | \$ 1,200.00 | \$ 1,200.00 | \$ 1,200.00 | \$ 1,800.00 | \$ 1,800.00 | \$ 2,100.00 | \$ 2,100.00 |
| 5 | 4" SCH 40 Storm Sewer installed as specified and indicated. | L.F. | 57 | \$ 27.00 | \$ 1,539.00 | \$ 59.00 | \$ 3,363.00 | \$ 36.00 | \$ 2,052.00 | \$ 105.00 | \$ 5,985.00 |
| 6 | Connect Existing Roof Drain Piping to Concrete Curb with 3" SCH 40 PVC Pipe as specified and indicated. | Each | 1 | \$ 650.00 | \$ 650.00 | \$ 700.00 | \$ 700.00 | \$ 900.00 | \$ 900.00 | \$ 500.00 | \$ 500.00 |
| 7 | 8" SDR 35 PVC Storm Sewer installed as specified and indicated. | L.F. | 125 | \$ 55.00 | \$ 6,875.00 | \$ 70.00 | \$ 8,750.00 | \$ 60.00 | \$ 7,500.00 | \$ 80.00 | \$ 10,000.00 |
| 8 | 15" HDPE Storm Sewer installed as specified and indicated. | L.F. | 22 | \$ 68.00 | \$ 1,496.00 | \$ 74.00 | \$ 1,628.00 | \$ 60.00 | \$ 1,320.00 | \$ 130.00 | \$ 2,860.00 |
| 9 | 2' x 3' Precast Concrete Storm Sewer Catch Basin installed as specified and indicated. | Each | 3 | \$ 3,375.00 | \$ 10,125.00 | \$ 2,700.00 | \$ 8,100.00 | \$ 3,200.00 | \$ 9,600.00 | \$ 4,200.00 | \$ 12,600.00 |
| 10 | Connection to Existing Storm Sewer as specified and indicated. | Each | 1 | \$ 1,200.00 | \$ 1,200.00 | \$ 750.00 | \$ 750.00 | \$ 1,350.00 | \$ 1,350.00 | \$ 3,500.00 | \$ 3,500.00 |
| 11 | Excavation/Fill (900 C.Y.) as specified and indicated. | L.S. | 1 | \$ 14,000.00 | \$ 14,000.00 | \$ 21,000.00 | \$ 21,000.00 | \$ 36,500.00 | \$ 36,500.00 | \$ 16,200.00 | \$ 16,200.00 |
| 12 | Geogrid installed as specified and indicated. | S.Y. | 1200 | \$ 2.50 | \$ 3,000.00 | \$ 3.10 | \$ 3,720.00 | \$ 2.25 | \$ 2,700.00 | \$ 3.00 | \$ 3,600.00 |
| 13 | Breaker Run installed as specified and indicated. | TON | 500 | \$ 17.00 | \$ 8,500.00 | \$ 17.45 | \$ 8,725.00 | \$ 15.00 | \$ 7,500.00 | \$ 18.00 | \$ 9,000.00 |
| 14 | Crushed Aggregate Base Course (1-1/4" dia.) installed as specified and indicated. | TON | 800 | \$ 17.00 | \$ 13,600.00 | \$ 17.45 | \$ 13,960.00 | \$ 16.50 | \$ 13,200.00 | \$ 19.00 | \$ 15,200.00 |
| 15 | Concrete Curb and Gutter (24") installed as specified and indicated. | L.F. | 725 | \$ 21.00 | \$ 15,225.00 | \$ 21.00 | \$ 15,225.00 | \$ 21.00 | \$ 15,225.00 | \$ 23.00 | \$ 16,675.00 |
| 16 | Concrete Sidewalk (4") replaced as specified and indicated. | S.F. | 1400 | \$ 6.00 | \$ 8,400.00 | \$ 7.50 | \$ 10,500.00 | \$ 6.00 | \$ 8,400.00 | \$ 7.00 | \$ 9,800.00 |
| 17 | Concrete Driveway (6") as specified and indicated. | S.F. | 1025 | \$ 6.50 | \$ 6,662.50 | \$ 8.00 | \$ 8,200.00 | \$ 6.50 | \$ 6,662.50 | \$ 9.00 | \$ 9,225.00 |
| 18 | Handicap Ramp Detectable Warning Field (2'x4') installed as specified and indicated. | Each | 2 | \$ 300.00 | \$ 600.00 | \$ 300.00 | \$ 600.00 | \$ 300.00 | \$ 600.00 | \$ 300.00 | \$ 600.00 |
| 19 | 4LT Hot Mix Asphalt Pavement installed as specified and indicated. | TON | 250 | \$ 117.00 | \$ 29,250.00 | \$ 117.00 | \$ 29,250.00 | \$ 102.75 | \$ 25,687.50 | \$ 117.00 | \$ 29,250.00 |
| 20 | Landscaping installed as specified and indicated. | S.Y. | 600 | \$ 7.00 | \$ 4,200.00 | \$ 8.00 | \$ 4,800.00 | \$ 6.50 | \$ 3,900.00 | \$ 11.00 | \$ 6,600.00 |
| Base Bid Total: | | | | \$ 142,822.50 | | \$ 150,471.00 | | \$ 157,397.00 | | \$ 170,195.00 | |

Proposed 2026 Street Reconstruction – Kirby Street

Owner: Village of Ridgeway

Iowa County, Wisconsin

Bid Opening: Friday, March 27, 2026

Time: 10:00 a.m.

Ridgeway Village Hall, 208 Jarvis St., Suite A, Ridgeway, WI 53582

Item 11.

| BIDDER | CONTRACT #1 – STORM SEWER AND STREET CONSTRUCTION |
|--|---|
| 1. G-Pro Excavating, LLC Montfort, Wisconsin (Bid Bond) (Cert. Check) | \$142,822.50 |
| 2. Rule Construction, Ltd. Dodgeville, Wisconsin (Bid Bond) (Cert. Check) | \$150,471.00 |
| 3. R&T Voegeli Excavating, LLC Monroe, Wisconsin (Bid Bond) (Cert. Check) | \$157,397.00 |
| 4. JI Construction, LLC Livingston, Wisconsin (Bid Bond) (Cert. Check) | \$170,195.00 |
| 5. (Bid Bond) (Cert. Check) | |
| 6. (Bid Bond) (Cert. Check) | |
| 7. (Bid Bond) (Cert. Check) | |
| 8. (Bid Bond) (Cert. Check) | |
| 9. (Bid Bond) (Cert. Check) | |
| 10. (Bid Bond) (Cert. Check) | |

March 27, 2026

Village Board Members
Village of Ridgeway
208 Jarvis St.; Suite A
Ridgeway, WI 53582

RE: Recommendation of Award
Proposed 2026 Street Reconstruction – Kirby Street

Dear Village Board Members:

Construction bids were received and opened on Friday, March 27, 2026, at 10:00 a.m. at Ridgeway Village Hall located in Ridgway, WI for the Proposed 2026 Street Reconstruction – Kirby Street Project. Four (4) bids were received for Contract #1 – Storm Sewer and Street Construction. All bids received were competitive. The Bid Tabulation and Itemized Bid Summary are enclosed for your review.

Contract #1 – Storm Sewer and Street Construction

G-Pro Excavating, LLC from Montfort, WI submitted the lowest bid for Contract #1 – Storm Sewer and Street Construction = **\$142,822.50**. Rule Construction, Ltd. from Dodgeville, WI submitted the second lowest bid for Contract #1 = \$150,471.00.

The resultant bid from G-Pro Excavating, LLC for Contract #1 – Storm Sewer and Street Construction is approximately **5.5% below** the estimated construction budget amount for the Project= \$151,270.00. Therefore, it is recommended to award Contract #1 – Storm Sewer and Street Construction for the Proposed 2026 Street Reconstruction – Kirby Street Project to G-Pro Excavating, LLC in the amount of **\$142,822.50**.

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

Sincerely,
Delta 3 Engineering, Inc.



Mark Doyle
Project Manager

Enclosures
MAD/cp

Village of Ridgeway ORDINANCE NO. 2026-03

AN ORDINANCE REPEALING AND RECREATING SECTION AND CREATING SECTION OF THE CODE OF ORDINANCES FOR THE Village of Ridgeway, Iowa COUNTY, WISCONSIN

The Village Board of the Village of Ridgeway, Iowa County, Wisconsin, do ordain as follows:

SECTION 1. Section 6.04(19)(h) of the Code of Ordinances of the Village of Ridgeway is repealed and recreated as follows:

SAND AND GREASE TRAP INSTALLATIONS. Grease, fats, oil, hair and sand interceptors shall be ~~provided~~ installed at all commercial and industrial establishments, including, but not limited to, repair garages, gasoline stations, car washes, bars, laundry mats and restaurants for the proper handling of liquid wastes containing grease, fats, oil, flammable wastes, hair, sand and other harmful ingredients. All interceptors shall be constructed in accordance with the Wisconsin Plumbing Code and shall be located as to be readily and easily accessible for cleaning and inspection. All grease, fats, oil, hair and sand interceptors shall be regularly maintained by the owner, at their expense, in continuous efficient operation at all times. Commencing [DATE]— 2026, the owner shall record, on forms approved by the Village, all hair, sand and grease trap inspections and cleaning services performed. Each entry recorded shall include the date, type of service, quantities of material removed and disposition of material removed. Each recorded service shall also include the signature of the servicing employee or servicing agency representative. The servicing agency will be required to provide records and documentation to the Village clerk office within twenty-four hours of the time the grease trap is serviced. The agency's documentation must include the total and available capacity of the interceptor at the time of servicing and the servicing agency's recommendation for the frequency of future servicing of the interceptor. All such records shall be available for inspection by the Commission upon request at any time. In addition to the above-listed requirements, all commercial and industrial establishments shall be required to submit to the Village an annual report summarizing all interceptor inspections and cleaning services performed in the calendar year. Said report shall be due no later than January 10th of each year summarizing all such activity in the prior calendar year and shall be provided on the form authorized by the Village.

SECTION 2. Section 6.04 (21)(h) of the Code of Ordinances of the Village of Ridgeway is created as follows:

Penalties.

1. Any person who shall violate any of the provision of this ordinance or rules or regulations of the Village of Ridgeway or who shall connect a service pipe or discharge without first having obtained a permit therefore; or who shall violate any provisions of at the Wisconsin Statutes, Wisconsin Administrative Code, or any other materials which are incorporated by reference, shall upon conviction thereof forfeit not less than \$20.00 nor more than \$200.00 and the costs of prosecution. This, however, shall not bar the Village of Ridgeway from enforcing the connection duties for mandatory hookup.

2. Appeal Procedures. Any user, affected by any decision, action, or determination, including cease and

Village of Ridgeway ORDINANCE NO. 2026-03

AN ORDINANCE REPEALING AND RECREATING ORDINANCE 6.04(19)(h) CREATING SECTION 1. AND SECTION 2 OF THE CODE OF ORDINANCES FOR THE Village of Ridgeway, Iowa COUNTY, WISCONSIN

The Village Board of the Village of Ridgeway, Iowa County, Wisconsin, do ordain as follows:

SECTION 1. Section 6.04(19)(h) of the Code of Ordinances of the Village of Ridgeway is repealed and recreated as follows:

SAND AND GREASE TRAP INSTALLATIONS. Grease, fats, oil, hair and sand interceptors shall be installed at all commercial and industrial establishments, including, but not limited to, repair garages, gasoline stations, car washes, bars, laundry mats and restaurants for the proper handling of liquid wastes containing grease, fats, oil, flammable wastes, hair, sand and other harmful ingredients. All interceptors shall be constructed in accordance with the Wisconsin Plumbing Code and shall be located as to be readily and easily accessible for cleaning and inspection. All grease, fats, oil, hair and sand interceptors shall be regularly maintained by the owner, at their expense, in continuous efficient operation at all times. Commencing July 1, 2026, the owner shall record, on forms approved by the Village, all hair, sand and grease trap inspections and cleaning services performed. Each entry recorded shall include the date, type of service, quantities of material removed and disposition of material removed. Each recorded service shall also include the signature of the servicing employee or servicing agency representative. The servicing agency will be required to provide records and documentation to the Village clerk office within twenty-four hours of the time the grease trap is serviced. The agency's documentation must include the total and available capacity of the interceptor at the time of servicing and the servicing agency's recommendation for the frequency of future servicing of the interceptor. All such records shall be available for inspection by the Village Board upon request at any time. In addition to the above-listed requirements, all commercial and industrial establishments shall be required to submit to the Village an annual report summarizing all interceptor inspections and cleaning services performed in the calendar year. Said report shall be due no later than January 10th of each year summarizing all such activity in the prior calendar year and shall be provided on the form authorized by the Village.

SECTION 2. Section 6.04 (21)(h) of the Code of Ordinances of the Village of Ridgeway is created as follows:

Penalties.

1. Any person who shall violate any of the provision of this ordinance or rules or regulations of the Village of Ridgeway or who shall connect a service pipe or discharge without first having obtained a permit therefore; or who shall violate any provisions of at the Wisconsin Statutes, Wisconsin Administrative Code, or any other materials which are incorporated by reference, shall upon conviction thereof forfeit not less than \$20.00 nor more than \$200.00 and the costs of prosecution. This, however, shall not bar the Village of Ridgeway from enforcing the connection duties for mandatory hookup.

2. Appeal Procedures. Any user, affected by any decision, action, or determination, including cease and

6.04 - Ridgeway sewer utility.

SECTION 1. Section 6.04(19)(h) of the Code of Ordinances of the Village of Ridgeway is repealed and recreated as follows:

(h) **SAND AND GREASE TRAP INSTALLATIONS.** Grease, fats, oil, hair and sand interceptors shall be installed at all commercial and industrial establishments, including, but not limited to, repair garages, gasoline stations, car washes, bars, laundry mats and restaurants for the proper handling of liquid wastes containing grease, fats, oil, flammable wastes, hair, sand and other harmful ingredients. All interceptors shall be constructed in accordance with the Wisconsin Plumbing Code and shall be located as to be readily and easily accessible for cleaning and inspection. All grease, fats, oil, hair and sand interceptors shall be regularly maintained by the owner, at their expense, in continuous efficient operation at all times. Commencing July 1, 2026, the owner shall record, on forms approved by the Village, all hair, sand and grease trap inspections and cleaning services performed. Each entry recorded shall include the date, type of service, quantities of material removed and disposition of material removed. Each recorded service shall also include the signature of the servicing employee or servicing agency representative. The servicing agency will be required to provide records and documentation to the Village clerk office within twenty-four hours of the time the grease trap is serviced. The agency's documentation must include the total and available capacity of the interceptor at the time of servicing and the servicing agency's recommendation for the frequency of future servicing of the interceptor. All such records shall be available for inspection by the Village Board upon request at any time. In addition to the above-listed requirements, all commercial and industrial establishments shall be required to submit to the Village an annual report summarizing all interceptor inspections and cleaning services performed in the calendar year. Said report shall be due no later than January 10th of each year summarizing all such activity in the prior calendar year and shall be provided on the form authorized by the Village.

SECTION 2. Section 6.04 (21)(h) of the Code of Ordinances of the Village of Ridgeway is created as follows:

Penalties.

1. Any person who shall violate any of the provision of this ordinance or rules or regulations of the Village of Ridgeway or who shall connect a service pipe or discharge without first having obtained a permit therefore; or who shall violate any provisions of at the Wisconsin Statutes, Wisconsin Administrative Code, or any other materials which are incorporated by reference, shall upon conviction thereof forfeit not less than \$20.00 nor more than \$200.00 and the costs of prosecution. This, however, shall not bar the Village of Ridgeway from enforcing the connection duties for mandatory hookup.

2. Appeal Procedures. Any user, affected by any decision, action, or determination, including cease and desist orders, made by this ordinance may file with the Village of Ridgeway a written request for reconsideration within ten days of the date of such decision, action, or determination, setting forth in detail the facts supporting the User's

request for reconsideration. The Village upon receiving the request for reconsideration shall publish the request in the official newspaper. The Village Board shall render a decision on the request for reconsideration to the user in writing within 15 days of receipt of request. If the ruling on the request for reconsideration made by the Village Board is unsatisfactory, the person requesting reconsideration may, within ten days after notification of the action, file a written appeal.

SECTION 3. CONFLICTING ORDINANCES. Ordinances or parts of ordinances in conflict with the above recreated section of Ordinance are hereby repealed.

SECTION 4. EFFECTIVE DATE. Upon passage and publication, this recreated section of Ordinance shall take effect and be in force as provided by law.

DRAFT

LOSS REPORTING FORM

Item 13.

MUNICIPAL PROPERTY INSURANCE COMPANY

9701 BRADER WAY, SUITE 301

MIDDLETON, WI 53562

CONTACT: LEE INGRASSIA

PHONE: (612) 766-3809

FAX: (612) 766-3099

EMAIL: CLAIMS@MPICWI.COM

Instructions: Complete this form online or email or mail to MPIC. If available, attach a copy of the police report. This form may be reproduced.

Major losses should be reported by phone. Call MPIC at:

Phone: (612) 766-3809

Complete this section:

| | | | | | |
|---|--|--|--|--|---------------------------|
| Policy Number: 48-10033-25-001 | | Name as it Appears on Policy: Village of Ridgeway | | | |
| Contact Person (for this claim): Lori Phelan | | | Phone Number: 608-924-5881 | | |
| Fax Number: N/A | | | Email Address: clerk@ridgewaywi.gov | | |
| Address: 208 Jarvis Street | | City: Ridgeway | | State: WI | Zip Code: 53582 |
| Date of Loss (if unsure, use date discovered): 03/09/2026 | | Time of Loss: | Estimated Amount of Loss (attach copy of estimate if available): \$22,823.00 | | |
| Kind of Loss (check one): <input type="checkbox"/> Fire <input type="checkbox"/> Lightning <input type="checkbox"/> Wind <input type="checkbox"/> Hail <input type="checkbox"/> Glass Breakage <input checked="" type="checkbox"/> Vandalism (Other than Glass) | | | | Type of Property: <input type="checkbox"/> Building <input type="checkbox"/> Contents <input type="checkbox"/> Contractors Equipment <input type="checkbox"/> Other – Describe | |
| | | <input type="checkbox"/> Water Damage <input type="checkbox"/> Damage by Vehicle <input type="checkbox"/> Collision – Vehicle <input type="checkbox"/> Comprehensive – Vehicle <input type="checkbox"/> Other – Describe | | <input type="checkbox"/> Property in the Open <input type="checkbox"/> Money <input type="checkbox"/> Vehicle | |
| Location of Loss: Ridgeway Ball Park, 299 Hughitt Street, Ridgeway, WI 53582 | | | | | |
| Description of Loss and Damage: Our parks superintendent was at the playground and saw there had been vandalism on some of the equipment. The vandalism consisted of permanent marker scribbles and carvings into the metal panels. | | | | | |
| Remarks: Our Marshal was contacted after the vandalism was discovered. The Park Superintendent reached out to a local playground company to get quotes for replacement of the equipment. We have received a quote to replace the equipment. I will include the quote with this submission. | | | | | |
| Print Name: Lori L. Phelan | | | | Title: Clerk/Treasurer | |
| Signature: <i>Lori L. Phelan</i> | | | | Date: 05/06/2026 | |



QUOTE

| | |
|---------------------|----------------------------|
| DATE: | 4/23/2026 |
| QUOTE Name: | Wiggle Worm & Dino Climber |
| Valid Until: | 30 days |

| Customer |
|---|
| Village of Ridgeway Attn: Kevin Meckley 208 Jarvis Street Ridgeway, WI 53582 |

Gerber Leisure Products, Inc.
PO Box 42
Mount Horeb, WI 53572
Phone: 608-437-7037

Prepared by: Peyton Rasmussen / peyton@gerberleisure.com

| DESCRIPTION | QTY | PRICE | AMOUNT |
|---|-----|----------|-----------|
| New Landscape Structures Replacement Parts per attached list - Colors per color summary | 1 | 21625.97 | 21,625.97 |
| Freight | 1 | 1197.03 | 1,197.03 |
| | | | 0.00 |

Estimated shipping method: Common Carrier

TERMS AND CONDITIONS

- All invoices will be sent via QuickBooks. A 3.5% CC fee will be applied to any CC payments.
- Full payment of materials is due to place the order **\$22,823.00**
- Customer will be billed for applicable installation services and surfacing materials/services at start of work
- Additional agreed upon services will be billed upon completion of the project
- Final payment will be due within 30 days of invoice date, a late fee of 3% per month will be added to any late payments
- Please mail or email signed price quote to the address above
Customer Acceptance (sign below):

| | |
|------------------|--------------------|
| Subtotal | \$22,823.00 |
| Taxable | \$0.00 |
| Tax rate | 0.000% |
| Tax due | \$0.00 |
| Other | \$0.00 |
| TOTAL Due | \$22,823.00 |

x _____
Print Name:

If you have any questions about this price quote, please contact: Peyton Rasmussen at 608-437-7037 / peyton@gerberleisure.com

Thank You For Your Business!

Date: 23/4/2026

Rep Org Id: 105





Project Name: Ridgeway, Village Park




Quote Number: 1207080-01-01





Location: Ridgeway, WI

| Qty. | Product Number | Product Name | Wt. | Unit Price | Total Wt. | Total Price |
|------|----------------|--------------------------|------|-------------|-----------|-------------|
| 1 | IP100122A-001 | Dino Climber DB | 783 | \$16,405.00 | 783 | \$16,405.00 |
| 1 | IP120418A-001 | Wiggle Worm w/Head DB | 197 | \$5,215.00 | 197 | \$5,215.00 |
| 1 | 100685 | KEY HEX TPP 5/16i | 0.13 | \$3.87 | 0.13 | \$3.87 |
| 1 | 100686 | BIT HEX SOCKET TPP 5/16i | 0.04 | \$2.10 | 0.04 | \$2.10 |
| | | | | | 980.17 | \$21,625.97 |

Additional Items * Palette Overridden *
!! Palette NOT Selected !! 

| | |
|--------------------------|--|
| ProShield® Finish | Posts/Arches:  !! Color NOT Selected !! » Component Colors Below « |
| Polyethylene | Slides/Tunnels/Gliders/E-Pods®:  !! Color NOT Selected !! » Component Colors Below « |
| Permalene® | Primary Permalene:  !! Color NOT Selected !! » Component Colors Below « |
| TenderTuff | Decks/Step Ladders:  !! Color NOT Selected !! » Component Colors Below « |

| QTY | NO. | DESCRIPTION | WEIGHT (lb.) |
|--------------------------|---------|---|--------------|
| Freestanding Play | | | |
| 1 | 100685 | KEY HEX TPP 5/16i | 0.1 |
| 1 | 100686 | BIT HEX SOCKET TPP 5/16i | 0.0 |
| Sensory Play | | | |
| 1 | 120418A | Wiggle Worm w/Head DB | 197.0 |
| | | Posts/Arches:  Blue=001 « | |
| | | Slides/Tunnels/Gliders/E-Pods®:  Blue=001 « | |
| | | Primary Permalene:  Recycled Blue w/Black=801 « | |

| Structures | | | |
|-------------------|---------|---|-------|
| 1 | 100122A | Dino Climber DB | 783.0 |
| | | Posts/Arches:  Blue=001 « | |
| | | Slides/Tunnels/Gliders/E-Pods®:  Blue=001 « | |
| | | Primary Permalene:  Recycled Blue w/Black=801 « | |
| | | Decks/Step Ladders:  Brown=002 « | |

| SUMMARY | | CONCRETE (cu-ft) | FOOTINGS (count) | LABOR (hours) | WEIGHT (lb.) |
|-------------------|-------------------|------------------|------------------|---------------|--------------|
| Additional Items | | 26.5 | 17 | 13.0 | 980.2 |
| ALL PHASES | Freestanding Play | 26.5 | 17 | 13.0 | 980.2 |
| | Total | 26.5 | 17 | 13.0 | 980.2 |

- Estimated labor-hours do not include hours for custom product installation and/or site or subsurface preparation – or errors in square footage calculations prepared by third parties..
- The quoted price is protected for thirty (30) days if a Complete Order is placed prior to a price change effective date. A product order is a “Complete Order” if entered in the applicable LSI software portal and includes final product, colors, artwork and specifications identified, which is fully ready for LSI manufacturing within normal lead times.
- [View additional quote terms here.](#)

**RIDGEWAY**

208 Jarvis Street | Suite A | Ridgeway, WI 53582

Iowa County, Wisconsin

Welcome to the official Facebook page of the Village of Ridgeway

The Village uses this page to provide information regarding Village services, notices, meetings, events, projects, and emergency communications. The Village is not responsible for and cannot prevent any comments or content posted by others on this page.

This page serves as a limited public forum, and the Village reserves the right to remove or hide comments or content made by others only when such comments or content include any of the following:

- Language or content containing actual direct threats, as defined by law.
- Language or content that incites or promotes violence or illegal activity.
- Harassing, defamatory, or discriminatory language or content, as defined by law.
- Commercial or political solicitations, spam, or advertisements.
- Malware, viruses, or security threats.
- Materials that violate any existing copyrights, trademarks, trade secrets, or other intellectual property rights.
- Vulgar, obscene, or otherwise unlawful content.

The Village may or may not respond to comments, questions, or requests for information or services made on this page, depending on the circumstances. Questions, concerns, requests for information or services, or other matters requiring Village response should be directed to Village staff by phone, email, or in person at Village Hall.

All content on this page may be a public record subject to public disclosure and records retention requirements under the Wisconsin Public Records Law.

8.04 Intoxicating liquor and fermented malt beverages.

(4) License Application.

- (a) See Wis. Stat. § 125.04.
- (b) Form. Application for a license to sell or deal in intoxicating liquor or fermented malt beverages shall be made in writing on forms prescribed by Wisconsin Department of Revenue, or governing body for operators' licenses, and filed with the Village Clerk. The premises shall be physically described, including every room and storage space to be covered by the license and including all rooms joined by connecting entrances or not separated by a solid wall.
- (c) Application shall be filed with the Village Clerk not less than 15 days prior to the granting of such license.
- ~~(d) Application to Be Notarized. The application shall be signed and sworn to by the applicant as provided by Wis. Stat. § 887.01.~~
- ~~(e)~~ The Village Board shall meet and act upon applications as provided by Wis. Stat. § 125.51 (1)(c).
- ~~(f)~~ Duplicate. Upon approval, a duplicate copy of each application shall be forwarded by the Village Clerk to the State Department of Revenue.

RESOLUTION NO. 2026-12

RESOLUTION AMENDING ORDINANCE 8.04(4) LICENSE APPLICATION

WHEREAS, The Village of Ridgeway, Iowa County, Wisconsin (the "Municipality") follows Wis. Stat. §125.04

WHEREAS, the state no longer requires applications be signed; and

WHEREAS, the state no longer requires that applications be notarized; and

WHEREAS, in accordance with Wis. Stat. Sec. 125.04(3)(bm) states; *Signature on, and notarization of, forms.* The application forms prepared by the division for a license or permit under this chapter may not require any of the following:

1. The signature of more than one person signing on behalf of the applicant.
2. That an applicant's signature be notarized.

WHEREAS, the amended ordinance will now read:

8.04 Intoxicating liquor and fermented malt beverages.

(4) License Application.

- (a) See Wis. Stat. § 125.04.
- (b) Form. Application for a license to sell or deal in intoxicating liquor or fermented malt beverages shall be made in writing on forms prescribed by Wisconsin Department of Revenue, or governing body for operators' licenses, and filed with the Village Clerk. The premises shall be physically described, including every room and storage space to be covered by the license and including all rooms joined by connecting entrances or not separated by a solid wall.
- (c) Application shall be filed with the Village Clerk not less than 15 days prior to the granting of such license.
- (d) The Village Board shall meet and act upon applications as provided by Wis. Stat. § 125.51 (1)(c).
- (e) Duplicate. Upon approval, a duplicate copy of each application shall be forwarded by the Village Clerk to the State Department of Revenue.

NOW, THEREFORE, BE IT RESOLVED the Village Board removes this requirement per state statute.

BE IT ALSO RESOLVED, that this charge shall be effective one day after publication and posting.

Effective Date. This Resolution shall take on June 11, 2026.

Dated this 9th day of June, 2026.



By: _____
Bradley Butler, President

Attest: _____
Lori Phelan, Clerk/Treasurer



RIDGEWAY

208 Jarvis Street | Suite A | Ridgeway, WI 53582

2026-2027 Liquor/Tobacco License Applications

1. Beckett-Kurth Legion
 - Class "B" Liquor
 - Class "B" Beer

2. Kub's Den Bar & Grill, LLC
 - Class "B" Liquor
 - Class "B" Beer
 - Tobacco-over the counter

3. Badger Market Ridgeway, INC
 - Class "A" Liquor
 - Class "A" Beer
 - Tobacco-over the counter

4. Neighbors Ridgeway, LLC
 - Class "B" Liquor
 - Class "B" Beer
 - Tobacco-over the counter

5. Corey Phelan dba The Winking Pig
 - Class "B" Liquor
 - Class "B" Beer
 - Tobacco-over the counter

THE VILLAGE OF



RIDGEWAY

208 Jarvis Street | Suite A | Ridgeway, WI 53582

EMERGENCY OPERATIONS AND RESPONSE PLAN

Adopted July 14, 2020

**Contact Info Revised April 7, 2021, September 12, 2022,
December 29, 2022, May 18, 2023, September 28, 2023,
June 9, 2026**

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 - I. PUBLIC INFORMATION
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 - L. Exhibit A. (Addendum L) organizational chart for municipality
 - M. Exhibit B. (Addendum M) County Emergency Operations Center/ Local Emergency Operation Center

LEAD COORDINATING AGENCY: Village of Ridgeway Staff/Emergency Management Team

SUPPORT AGENCIES:

**American Red Cross
Hospitals (Upland Hills Health)
Iowa County Emergency Management
Iowa County Sherriff's Department
MG&E, Alliant Energy, Frontier Communications, MHTC
Ridgeway First Responders
Ridgeway Public Works Department
Ridgeway Volunteer Fire Department
Salvation Army**

I. INTRODUCTION

A. Mission

Iowa County Emergency Management coordinates disaster response and recovery efforts in support of the Village. Through planning, training and exercising they prepare response agencies, volunteer organizations, the private sector and citizens to respond to and recover from disasters.

B. Purpose

This document is a comprehensive plan for village wide mitigation, preparedness, response, and recovery activities.

Purpose of the Ridgeway Emergency Operations Plan (EOP) is to:

1. Facilitate the protection of lives, property and the environment in major disasters of any nature.
2. Coordinate response to disasters, assess damages, identify mitigation opportunities and implement recovery efforts.
3. Describe the village's relationship in support of village departments and other local units of governments during response and recovery.
4. Update plans to reflect information collected, decisions made, and procedures developed in the planning process and during response and recovery operations.
5. Provide a link between the county and municipal plans.

6. Provide policy for government officials, agency managers and emergency managers during a disaster situation.
7. Conform to the provisions of the National Incident Management System (NIMS) and the National Response Plan (NRP) to ensure a coordinated and effective response when county or federal agencies and assets are involved.
8. This municipal plan has been developed to provide procedures for the Village of Ridgeway government agencies to respond to various types of emergencies or disasters that affect the community. It provides a link to procedures that will be used by county government since the Village of Ridgeway is part of the county emergency management program, this municipal plan is to be used in conjunction with the Iowa County Emergency Operations Plan (EOP), The municipal plan will be maintained in accordance with current standards of the Iowa County EOP and in accordance with the local/municipal government. Review of this municipal plan shall be accomplished concurrently with the county plan.

C. Actions to Consider for Implementation:

1. Municipal agent assesses the nature and scope of the emergency or disaster.
2. If the situation can be handled locally, do so using the procedures in this plan if appropriate.
3. The Emergency Management Coordinator advises the Village President and coordinates all emergency responses.
4. The Village President or next available trustee declares a local state of emergency and notifies the county Emergency Director of this action
5. The local state of emergency declaration is forwarded to the County emergency management office.
6. The emergency management coordinator activates the Village Emergency Operations Center and determines the most suitable location
7. The emergency management coordinator directs departments to respond to the situation as appropriate
8. The emergency management coordinator issues directives as to travel restrictions on town roads and recommends protective actions if necessary
9. Notify the public of the situation and take appropriate actions
10. Keep county officials informed of the situation and actions taken

II. LEGAL BASIS

The legal basis for the development of this municipal plan is stated in the following documents.

PUBLIC LAW 103-337

WISCONSIN STATUTES

| | |
|----------|---|
| 21.11 | CALL TO ACTIVE SERVICE |
| 26.97 | LAW ENFORCEMENT AND POLICE POWER (TOWN CHAIRS) |
| 59.03 | ADMINISTRATIVE HOME RULE |
| 59.04 | CONSTRUCTION OF POWERS |
| 59.17(2) | COUNTY EXECUTIVE DUTIES AND POWERS |
| 59,18(2) | COUNTY ADMINISTRATOR DUTIES AND POWERS |
| 59.12 | CHAIRPERSON; VICE CHAIRPERSON; POWERS AND DUTIES |
| 59.02 | GENERAL POWERS OF COUNTY BOARD. |
| 59.54(8) | LOCAL EMERGENCY PLANNING COMMITTEES |
| 59.08 | PUBLIC WORK, HOW DONE; PUBLIC EMERGENCIES |
| 59.03(2) | CONSOLIDATION OF MUNICIPAL SERVICES, HOME RULE, METROPOLITAN DISTRICT |
| 59.28 | PEACE MAINTENANCE |
| 61.34 | POWERS OF VILLAGE BOARD |
| 83.09 | EMERGENCY REPAIRS OF COUNTY TRUNK HIGHWAYS |

| | |
|---------|--|
| 166.03 | (1)POWERS AND DUTIES OF THE GOVERNOR |
| | (4)POWERS AND DUTIES OF COUNTIES AND MUNICIPALITIES |
| | (5)POWERS AND DUTIES OF READS OF EMERGENCY GOVERNMENT SERVICES |
| 213.095 | POLICE POWER OF FIRE CHIEF, RESCUE SQUADS |
| 895.483 | (2)CIVIL LIABILITY EXEMPTION; COUNTY EMERGENCY RESPONSE TEAM |

COUNTY ORDINANCES
MUTUAL AID AGREEMENTS

DRAFT

III. ACRONYMS AND DEFINITIONS

CP - COMMAND POST

DNR - DEPARTMENT OF NATURAL RESOURCES

DEG - DIVISION OF EMERGENCY GOVERNMENT

EMS - EMERGENCY MEDICAL SERVICES

EOC - EMERGENCY OPERATIONS CENTER

EOP - EMERGENCY OPERATIONS PLAN

PIO - PUBLIC INFORMATION OFFICER

UDSR - UNIFORM DISASTER SITUATION REPORT

Mitigation Activities - Mitigation is those activities, which reduce or eliminate long-term risk to people, property, environment and the economy from natural and technological hazards.

Preparedness Activities - Preparedness activities serve to develop the response capabilities that may be needed if an emergency does occur. Planning and training are among the activities conducted in preparation of such events. Other examples include the development of warning and communication systems and mutual-aid agreements, as well as conducting exercises. Exercises are conducted to identify deficiencies in plans and determine appropriate corrective action recommendations.

Response Activities - Response is the process of providing coordinated emergency services during a crisis. These activities help reduce casualties and damage, and speed recovery. Response activities include activation of warning systems, implementing plans, firefighting activities, rescue operations, evacuation and sheltering, etc.

Recovery Activities - Recovery is both a short-term and long-term process. Short-term operations seek to restore vital and essential services to a community and provide for the individual needs of the public. Long-term recovery, on the other hand, focuses on restoring the community as a whole to a normal or near-normal state. The recovery period is a perfect opportunity to institute mitigation measures in an attempt to alleviate the effects of disasters that may occur in the future. Examples of recovery activities include the provision of shelter and food, restoration of utilities, restoration of government services, crisis counseling programs, and damage/disaster insurance, loans, and grants.

IV. EMERGENCY OPERATIONS CENTER ALERTING LIST

Flow of Communication/How Disaster Situations Get Communicated:

- A civilian calls 911 and notifies dispatch of the incident
- Dispatch pages Fire/EMS and sends Law Enforcement
- Fire/EMS/Law assess and if warranted notify ICEM
- ICEM responds and assesses need for a local Declaration of Emergency
- ICEM contacts Village President to make declaration or next available trustee
- Village President assures other Board Members are contacted

Emergency Number List (attachment 911/addendum a)

V. EMERGENCY TELEPHONE LISTINGS

Emergency Number List (attachment 911/addendum a)

DRAFT

VI. MUNICIPAL EMERGENCY OPERATIONS PLAN

a. SITUATION AND ASSUMPTIONS:

- i. Several types of hazards pose a threat to the lives, property or environment in Iowa County. These hazards are outlined in the Iowa County Hazard Analysis. A copy of this is located in the County Emergency Operations Center (EOC).
- ii. The identified hazards pose a threat, significant in frequency, magnitude or both, to the lives, property and/or environment in the Village of Ridgeway.

b. CONCEPT OF OPERATIONS:

- i. Municipal officials have primary responsibility for disasters which take place in the municipality. They will activate or arrange for activation of the appropriate municipal agencies to deal with the disaster. The chief elected municipal official or the municipal emergency coordinator is responsible for assuring municipal agencies have procedures in place for coordinating with mutual aid resources and County Officials.
- ii. Actions that the municipality and county should consider if this municipal plan is activated:
 1. Municipal agencies assess the nature and scope of the emergency or disaster.
 2. If the situation can be handled locally, do so using procedures in this plan, as appropriate.
 - a. The County Emergency Management Coordinator advises the Village President and coordinates all emergency response actions.
 - b. The Village President declares a local state of emergency and notifies the county Emergency Management Director of this action.
 - c. Forward the local state of emergency declaration to the county Emergency Management office.
 - d. The Emergency Management Coordinator activates the municipal EOC. This facility is located at the Village of Ridgeway Fire Station/Village Hall or if not possible to convene there, the next available area. *Exhibit B Page 26*
 - e. Municipal emergency response officials/agencies respond according to the checklists outlined in the Attachments A-K.
 - f. The Emergency Management Coordinator directs departments/agencies to respond to the situation.
 - g. The Emergency Management Coordinator issues directives as to travel restrictions on local roads and

recommends protective actions if necessary,

- h. Notify the public of the situation and appropriate actions to take.
 - i. Keep county officials informed of the situation and actions taken.
3. If municipal resources become exhausted or if special resources are required, request assistance through the County Emergency Management Director.
 4. If assistance is requested, the county Emergency Management Director assesses the situation and makes recommendations.
 5. The county will do the following (to the extent appropriate):
 - a. Activate the County EOC.
 - b. Implement the County ERP.
 - c. Respond with county resources as requested.
 - d. Activate mutual aid agreements.
 - e. Coordinate county resources with municipal resources.
 - f. Notify Wisconsin Emergency Management (WEM) Regional Director.
 - g. Forward Uniform Damage Situation Report (UDSR) form.
 - h. Assist municipality with prioritizing and allocating resources.
 6. If municipal and county resources are exhausted, the County Emergency Management Director can request state assistance through the WEM.
 7. If state assistance is requested, the DEC Administrator in conjunction with the Regional Director, county emergency management director and municipal emergency management coordinator assess the disaster or emergency situation and recommend that personnel, services and equipment be made available for response, mitigation or recovery.
 - a. After completing the assessment, the DEG Regional

Director immediately notifies the State DEG Administrator.

- b. The State Administrator of Emergency Government notifies the Governor and makes recommendations,
- c. If state assistance is granted, procedures will be followed as stated in the Wisconsin EOP and County EOP.
- c. ORGANIZATION
 - i. Exhibit A. (Addendum L) organizational chart for municipality.
- d. RESPONSIBILITIES AND TASKS
 - i. See Attachments A-K for emergency responsibilities of key officials in your jurisdiction.
- e. RESOURCE MANAGEMENT
 - i. Additional support from Iowa County Departments:
 - ii. See:
 1. County Emergency Operations Plan (EOP) – Iowa County Emergency Management
 2. County Hazard Analysis – Iowa County Emergency Management
 3. County Disaster Plan – Iowa County Emergency Management
 4. Hazardous Materials Strategic Plan – Iowa County Emergency Management
- f. Mutual Aid Reciprocal Agreements
 - i. Mutual aid agreements are by common understanding, not written.
- g. Support from Private Agencies
- h. Support from State and Federal Agencies
 - i. Information and assistance in securing state or federal support may be obtained by contacting the County Emergency Management Director, Requests for National Guard assistance should be channeled through the County Emergency Management Director to the DEG Regional Director to the DEG Administrator.
 - ii. State Emergency Response Plan – WI Emergency Management
 - iii. The National Response Plan – Federal Emergency Management Agency

VII. PLAN DEVELOPMENT AND MAINTENANCE:

- a. The Village of Ridgeway EOP Development Team is composed of representatives for the Village of Ridgeway Board (Public Safety & Health Committee), Village Employees, Ridgeway First Responders/EMS, Ridgeway Fire Department, and Keith Hurlbert, Iowa, Co Emergency Management Director.
- b. These agencies are responsible for developing and maintaining this plan.
- c. This Team meets on an as needed basis or as determined by the Village President. The Team reviews incidents, changes and new information and makes revisions in this plan.
- d. This Team also conducts after-action reviews of all exercised and major incidents.

ADDENDUM A
VILLAGE PRESIDENT
KEY ACTION CHECKLISTS

THIS ATTACHMENT IS DESIGNED TO IDENTIFY THE RESPONSIBILITIES AND TASKS OF THE VILLAGE PRESIDENT AND PROVIDE A CHECKLIST OF ACTIONS TO CONSIDER WHEN THIS MUNICIPAL PLAN IS ACTIVATED.

VILLAGE PRESIDENT SHOULD:

1. Ensure that the Village Emergency Management Coordinator/Director or designated person has activated/is activating the Emergency Operations Center (EOC) or command Post (CP).
2. Report to the CP.
3. Ensure that the Village Emergency Management Coordinator/Director or designated person provide an initial damage assessment and casualty report.
4. Ensure that the Village Emergency Management Coordinator/Director and village officials brief the EOC staff as to the status of the disaster.
5. Be ready to issue a declaration of emergency
6. Ensure that the Village Public Information Officer (PIO)/Emergency Management Director/Coordinator and/or designated person is notified and reports to the EOC.
7. In consultation with the Village Emergency Management Director/Coordinator, determine whether or not county, state or federal assistance should be requested. (Village/County resources must be fully committed before state or federal assistance will be available. If assistance is requested, specify the amount and type of assistance needed. Make state & federal resource requests through County EM Director.

ADDENDUM B

VILLAGE EMERGENCY MANAGEMENT DIRECTOR/COORDINATOR

KEY ACTION CHECKLISTS

The Village Emergency Management Director/Coordinator coordinates all components of the emergency management program in the Village of Ridgeway. This includes hazard analysis, preparedness, mitigation, response and recovery activities for all natural and technological disaster/emergencies. The following tasks represent a checklist of actions this department should consider.

VILLAGE EMERGENCY MANAGEMENT DIRECTOR/COORDINATOR SHOULD Report to the Village EOC/CP.

1. Ensure that village officials and county emergency management director has been notified, key facilities warned, sirens activated; etc.
2. Activate the Village EOC (see EOC Alerting List). Make sure that it is fully operational and that EOC staff have reported/are reporting to it.
3. Obtain initial Uniform Disaster Situation Report (UDSR) and other relevant information. Relay this information to the Village President and to the County Emergency Management Director.
4. Conduct regular briefings of EOC staff as to the status of the situation.
5. Evaluate available resources, including personnel, by checking with Emergency Operations Center staff, if deficiencies exist, act to obtain the needed resources.
6. Ensure that all department/agency heads have begun to keep separate and accurate records of disaster-related expenditures including photos and addresses/coordinates of the affected areas.
7. Request assistance from County Emergency Management as needed. The County Emergency Management Office is ready to assist municipalities in all facets of response and recovery efforts.

ADDENDUM C
VILLAGE CLERK/ASSESSOR/TREASURER
KEY ACTION CHECKLISTS

The Village Clerk/Assessor/Treasurer is responsible for their assigned activities in the Village of Ridgeway. The following tasks represent a checklist of actions these departments should consider in an emergency or disaster situation.

VILLAGE CLERK/ASSESSOR/TREASURER SHOULD:

1. Report to the Village EOC/CP.
2. Maintain records indicating city expenses incurred due to the disaster.
3. Assist in the damage assessment process by:
 - Provide information regarding the dollar value of property damaged as a result of the disaster.
 - Provide information (name, telephone number, etc.) regarding the owners of property which has been damaged/destroyed as a result of the disaster.
4. Delegate authority to department directors to permit acquisition of equipment and supplies needed following a disaster.
5. Assign department directors account numbers to which emergency expenditures may be charged.

ADDENDUM D
WARNING/COMMUNICATIONS
KEY ACTION CHECKLISTS

The Warning and Communications function is responsible for warning and communication in the Village of Ridgeway. The following tasks represent a checklist of actions this function should consider in an emergency or disaster situation.

The Iowa County Sheriff's Dept., located at Dodgeville, is responsible for warning and communications activities in the Village of Ridgeway, the following tasks represent a checklist of actions this department should consider in an emergency or disaster situation.

Primary responsibility will be to alert Fire and EMS who in turn will:

- I. Warn the following:
 - a. Village Elected Official-Village President or next available Trustee by number
 - b. Village Emergency Management Coordinator/Director
 - c. County Emergency Management Director/Coordinator
 - d. Village Emergency Operations Center representatives (see *Alerting List, page 7*)
 - e. Special facilities (see Exhibit D)
2. Ensure all agencies represented in the village EOC have communications both to their staff at their department offices and their staff at the incident site.
3. Activate public warning system. This may consist of (warning system i.e., sirens, door-to-door, telephone fan out). County Mass Notification System.
4. Establish communications with the county EOC if activated or the county emergency government office. The communications equipment available is cache of portable radios, Mass Notification System, social media, E.M. Command Trailer.
5. Establish communications with the Command Post if established.

ADDENDUM E

LAW ENFORCEMENT
KEY ACTION CHECKLISTS

The Village of Ridgeway Marshal's Office is responsible for law enforcement activities in the Village of Ridgeway. The following tasks represent a checklist of actions this department should consider in an emergency or disaster situation.

1. Ensure that all Police Department staff have been notified and that they report as situation directs. Direct the designated law enforcement representative to report to the Village EOC/CP.
2. Secure the affected area and perform traffic and crowd control.
3. Participate in warning the public as situation warrants.
4. Determine scope of incident as to immediate casualties/destruction and whether the incident has the potential to expand and escalate.
5. Direct officer(s) to close off the damage site area and to stop all in-bound traffic. Set up an emergency pass system.
6. Report above information to appropriate law enforcement agencies.
7. Establish a staging area in the municipality; designate a CP; and establish initial command until relieved,
8. If appropriate and if available, dispatch a communications vehicle to the scene of the disaster.
9. Other responsibilities may include:
 - Enforce curfew restrictions in the affected area.
 - Coordinate the removal of vehicles blocking evacuation or other response activities.
 - Assist the medical examiner with mortuary services.
 - Assist with search and rescue activities.
 - If the County EOC is activated, establish and maintain contact with the person representing law enforcement.

Try to anticipate your department's needs for manpower and equipment 24-hours in advance. If additional assistance is needed, utilize mutual aid agreements with other police departments.

ADDENDUM F
HUMAN SERVICES
KEY ACTION CHECKLIST

The Village of Ridgeway Health Liaison will serve as the Human Services Coordinator in the Village of Ridgeway. The Coordinator will organize human service activities with a representative from the Iowa County Department of Social Services. This person will keep the County Human Services Officer and County Public Health Officer informed of all human service activities performed, underway, or planned within the municipality. The following tasks represent a checklist of actions this person must consider in an emergency or disaster situation.

1. Coordinate activities of municipal agencies/departments which provide human service type services. (Identified in County Resource Manual).
2. Report to the emergency operations center.
3. Coordinate with Red Cross in opening and managing shelters in the municipality.
4. Ensure canteen is set up to feed emergency workers in the municipality.
5. Work with Red Cross/Salvation Army in providing food and clothing to disaster victims. Provide emergency assistance to persons with special needs.
6. Provide necessary outreach services to citizens affected by emergency or disaster.
7. Distribute emergency literature to disaster victims given instructions and assistance pertaining to their immediate needs.
8. Provide psychological counseling and crisis intervention to disaster victims.
9. If county EOC is activated, establish and maintain contact with the person representing Human Services. If the County EOC is not activated, establish and maintain contact with the County Human Services Officer directly at the county Department of Social Services.

ADDENDUM G

PUBLIC WORKS

KEY ACTION CHECKLISTS

- The Public Safety & Health Committee is responsible for fire and police marshal activities in the Village of Ridgeway.
- The Streets, Sidewalks, and Parks Committee is responsible for public works activities in the Village of Ridgeway.
- The Public Works Director is responsible for responding to their directives and ensuring the below tasks are completed.

The following tasks represent a checklist of action these committees should consider in an emergency or disaster situation.

1. Manage public works resources and direct public works operations (e.g., water supply/treatment, road maintenance, trash/debris removal).
2. Ensure that all department personnel have been alerted and that they report as the situation directs.
3. Report to the Village EOC/Command post.
4. Review the disaster situation with field personnel and report situation to the Village Emergency Management Director.
5. Maintain transportation routes.
6. If necessary, coordinate flood fighting activities including sand bagging, emergency diking, and pumping operations.
7. Coordinate with Law Enforcement travel restrictions/road closures within the municipality.
8. Coordinate with private sector utilities and contractors for use of private sector resources in public works related operations (e.g. Emergency Generators, Lighting, and Equipment Resources.)
9. Assist with traffic control and access to the affected area.
10. Urban search and rescue activities as time allows.
11. Assist private utilities with the shutdown of gas and electric services.
12. As necessary, establish a staging area for public works.
13. Report public facility damage information to the Damage Assessment Team.
14. If County EOC is activated, establish and maintain contact with the County Highway Commissioner.

ADDENDUM H

PUBLIC HEALTH SERVICES/EMERGENCY MEDICAL SERVICES

KEY ACTION CHECKLISTS

The Ridgeway First Responders Chief will work with the Emergency Medical Services, Ridgeway Fire Department, and the Human Services Coordinator/Public Health Liaison in the Village of Ridgeway and is responsible for public health and emergency medical service activities with a representative from the Iowa County Public Health Department and the county Emergency Medical Services Officer. The following tasks represent a checklist of actions this person should consider in an emergency or disaster situation.

1. Assist in evacuating assisted living facilities, nursing homes, hospitals, and other medical facilities as needed.
2. Coordinate emergency medical care to victims (hospitals and ambulances).
3. Assure that public health needs of disaster victims are met.
4. Assume primary operational control for health-related emergencies such as pollution, contaminations, diseases and epidemics.
5. Establish a triage area for victims.
6. Coordinate medical transportation for victims.
7. Establish a staging area in the municipality for medical equipment and service needs.

ADDENDUM I
PUBLIC INFORMATION
KEY ACTION CHECKLISTS

The Public Safety and Health Committee is responsible for public information activities and assisting the Emergency Management Director/Coordinator in the coordination of response activities in the Village of Ridgeway. The following tasks represent a checklist of actions this department/agency should consider in an emergency or disaster situation.

1. The Public Information Officer (PIO) will function as the sole point of contact for the news media and public officials.
2. Maintain liaison with the EOC and CP in order to stay abreast of the situation.
3. Establish news media briefing room and brief the media at periodic intervals.
4. If the situation escalates and the county EOC is activated, coordinate with the County News Officer to prepare news releases.
5. Conduct press tours of disaster areas within the municipality as the situation stabilizes.
6. Assist the county in establishing a Joint Public Information Center.
7. Assist the county with establishing a Rumor Control Center.
8. Issue protective action recommendations or public service advisories as directed by the chief elected official and/or Emergency Management Coordinator.

ADDENDUM J

FIRE SERVICES

KEY ACTION CHECKLISTS

The Ridgeway Volunteer Fire Department is responsible for fire services and activities in the Village of Ridgeway. The following tasks represent a checklist of actions this department should consider in an emergency or disaster situation.

1. Establish and/or respond to designated staging area, CP or Village EOC as directed by on-scene personnel.
2. Assist Law Enforcement in warning the affected population.
3. Assist injured/trapped persons.
4. Protect critical facilities and resources.
5. Designate a person to record the arrival and deployment of emergency personnel and equipment.
6. Assist Law Enforcement with evacuation, if needed.
7. Assist the municipal public works department and utilities with shutting down gas and electric services, if necessary.

Other responsibilities may include:

- Assist with traffic control.
- Assist with debris clearance.
- If the County EOC is activated, establish and maintain contact with the person representing fire services.
- If the Regional Hazardous Materials Team is needed, obtain assistance, through the county E.M. Director.
- If additional assistance is necessary, utilize mutual aid agreements and/or understandings with other fire departments.

ADDENDUM K

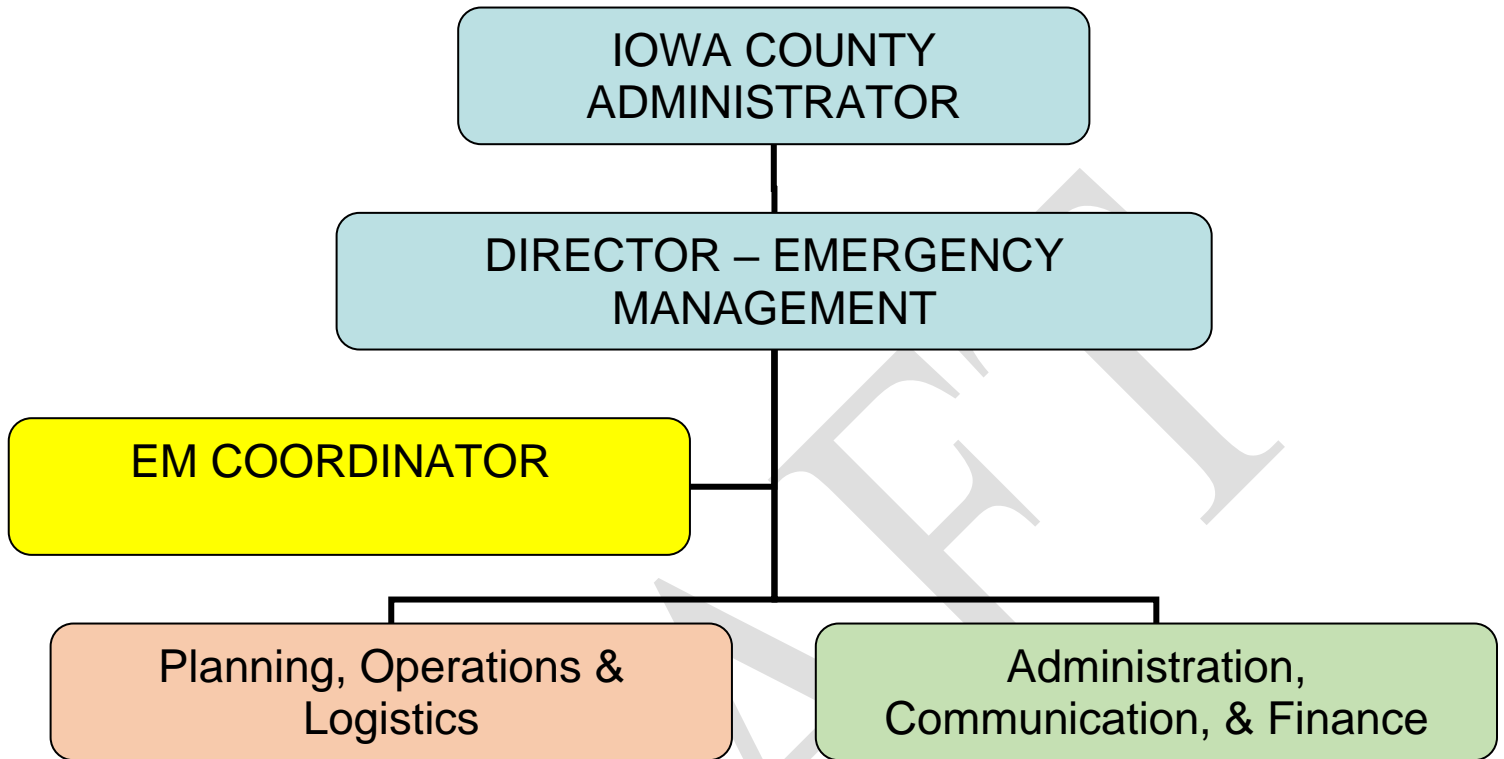
DAMAGE ASSESSMENT

KEY ACTION CHECKLISTS

The Village Assessor is responsible for damage assessment activities in the Village of Ridgeway. The following tasks represent a checklist of actions this department should consider in an emergency or disaster situation.

1. Report to the Village EOC or Command Post.
2. Record initial information from first responders such as law enforcement, public works or fire services.
3. Activate the damage assessment team which consists of the following municipal department/agencies: The Assessor, and Clerk/Treasurer are responsible for public damage assessment and for individual damage assessment.
 - a. Within the first 2-3 hours: Complete preliminary UDSR:
 - i. Number of fatalities.
 - ii. Number of critical/minor injuries.
 - iii. Number of home/businesses damaged/destroyed.
 - iv. Number of power/telephone lines, poles damaged.
 - v. Number of public facilities such as highways, roads, and bridges damaged.
 - vi. Number of people who are homeless or in shelters.
 - b. Within 8 hours:
 - i. Recount items 1-6 above.
 - ii. Complete another UDSR, estimating public and private damage.
 - iii. Video tape and/or take photos of major damage.
 - c. Within 24 hours:
 - i. Update items 1-6 above.
 - ii. Complete updated UDSR.
 - iii. Provide damage assessment information to the appropriate officials and County
4. Emergency Management Director to assist in the preparation of the UDSR.
5. If the situation warrants, assist the Village President with the preparation of a local state or emergency declaration and forward to the county Emergency Management Director.
6. Plot damage assessment information on status boards in the municipal EOC and locate damage sites on a map.
7. Record all expenditures for municipal personnel, equipment, supplies, services, etc., and track resources being used.
8. Prepare reports for the municipal Public Information Officer

Exhibit A. (Addendum L) Organizational chart for municipality



**Village of Ridgeway
EOC Organization
Chart**

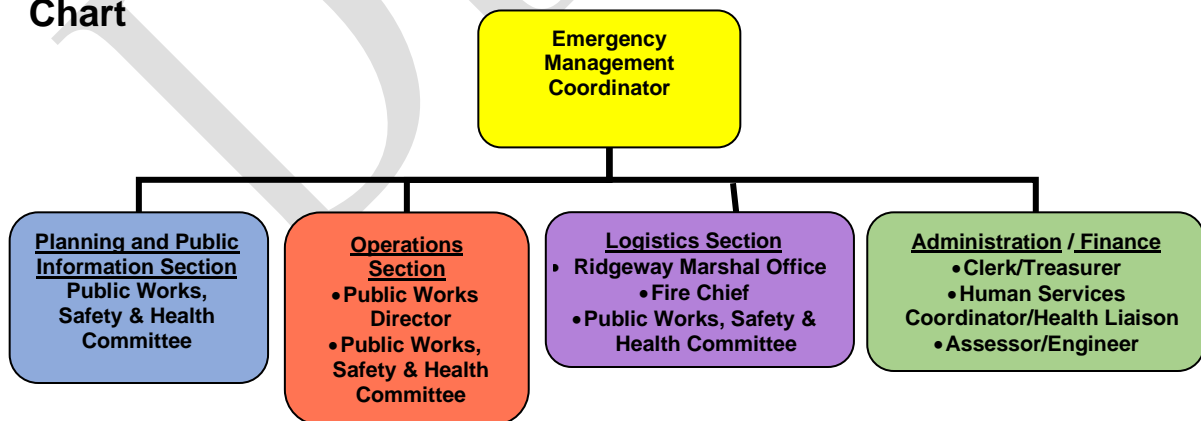


Exhibit B. (Addendum M) County Emergency Operations Center/ Local Emergency Operation Center

Village of Ridgeway Emergency Operations Center:

Ridgeway Community Center
208 Jarvis Street
Ridgeway, WI 53582
Village Cell Phone: 608-574-1797
Email: info@ridgewaywi.gov

Iowa County Emergency Management

222 N. Iowa St.
Dodgeville, WI 53533
Phone: (608) 935-0329
Fax: (608) 935-0321
Email: icem@iowacounty.org