

BOARD OF TRUSTEES MEETING AGENDA

August 08, 2023 at 7:00 PM

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

CALL TO ORDER AND ROLL CALL

CONFIRMATION OF OPEN MEETING

PLEDGE OF ALLEGIANCE

PUBLIC COMMENT

CONSENT AGENDA

- [1.](#) Minutes to be Adopted: Board of Trustees July 11, 2023, Finance Committee August 4, 2023
- [2.](#) ACH Payments and General Fund Disbursements
3. Adoption of Agenda

ANNOUNCEMENTS, DEPARTMENT REPORTS, AND CORRESPONDENCE

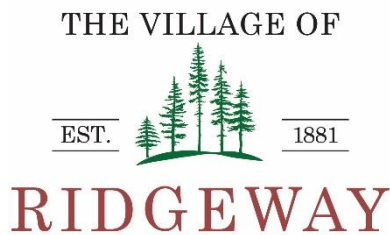
- [4.](#) Announcements
- [5.](#) Department Reports
- [6.](#) Correspondence

ITEMS FOR CONSIDERATION AND ACTION

- [7.](#) 2023 Village Park Improvements - Katie MacDonald Principal Engineer Parkitecture
8. Village Green Improvements - Julene Garner
9. Liquor License Application - CCD Holdings/Dee Hunter
- [10.](#) 705 Main Street - Phelan Properties - CDI Grant Application
- [11.](#) Village Assessor Proposals
- [12.](#) Water Meter Purchase
- [13.](#) Chemical Pump for Well 1
- [14.](#) Chapter 10 Section 8 Regulation of Fires and Review of Burn Permit Policy including applicable ordinances and fees
- [15.](#) MHTC Water Tower Lease
- [16.](#) Village Insurance Renewal
17. Hi Point Steakhouse Fire Damage and Response

18. Halloween Event Budget
19. September 16 Home Talent Alumni Baseball Game
- [20.](#) General Fund Budget Amendment
- [21.](#) Utility Clerk/Deputy Clerk Job Posting and Hiring Process
- [22.](#) 2022 Audit
23. Convene in closed session pursuant to State Statute 19.85(1) (c) considering employment promotion, compensation, or performance evaluation data of any public employee over which the government body has jurisdiction.

ADJOURNMENT



BOARD OF TRUSTEES MEETING MINUTES

July 11, 2023 at 7:00 PM

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

CALL TO ORDER AND ROLL CALL

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

PRESENT: President Michele Casper, Trustee Cindy Niehaus, Trustee Kellee Venden, Trustee Ruth Nevins, Trustee Rick Short, Trustee Julene Garner, Trustee Steve Vosberg, Dale Peterson-Director of Public Works, Marshal Michael Gorham, Braden Losby-Streets and Parks Superintendent, Hailey Roessler-Clerk/Treasurer

CONFIRMATION OF OPEN MEETING

Roessler indicated this was a properly noticed meeting posted on Friday, July 7, 2023, at the Ridgeway Community Center, and the Village website with notification sent via email/text to subscribers.

PUBLIC COMMENT

Bruce Paull was present.

PLEDGE OF ALLEGIANCE

The pledge was recited.

CONSENT AGENDA

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

1. Minutes to be Adopted: 06/13/2023 Regular Board of Trustees Meeting; 06/12/2023 and 06/13/2023 Finance Committee Meetings
2. ACH Payments and General Fund Disbursements
3. Adoption of Agenda

ANNOUNCEMENTS, DEPARTMENT REPORTS, AND CORRESPONDENCE

Roessler indicated she has not heard any reply from Verizon. The village received a \$1,362 dividend payment from the League of Wisconsin Municipalities. Shared Revenue went up 32% for 2024, an

increase of \$40,823 and an additional 3% increase for 2025. The Ridgeway Volunteer Library is halfway to its 3,000 people visited goal for 2023. Anne Connor is organizing a book drive for the library if anyone has books to donate, please let her or the office know.

Fourth of July was a success - The village and town each contributed \$800 to fireworks, along with a \$200 donation from Ayers Furniture, an additional \$946 in fundraising and \$770.46 contributed from concession stand sale proceeds. Casper indicated it was a fantastic turnout and things went really smooth and thanked all the volunteers.

4. Announcements
5. Correspondence
6. Department Reports

ITEMS FOR CONSIDERATION AND ACTION

7. 2023-2024 Liquor License Applications - Neighbors and Doodle's

Motion by Vosburg, Seconded by Garner, to approve the liquor license application for Neighbors. Motion carried.

Motion by Vosburg, Seconded by Short, to approve the liquor license application for Doodle's. Nevins abstained. Motion carried.

8. LTE Police Clerk

Marshal Gorham indicated that the chosen candidate was Elizabeth Charlson.

Motion by Niehaus, Seconded by Venden, to offer Elizabeth Charlson the Limited Term Police Clerk position. Motion carried.

9. MHTC - <https://mhtc.net/fiber-process/>

Trustees discussed MHTC's proposal for running fiber optic to every home in Ridgeway.

10. Utility Locator/GPS Map of Utilities

Peterson discussed the possibility of obtaining a utility locator and gps mapping of the utilities at the same time, it would be useful to obtain it and start mapping now due to the fiber optic construction by MHTC but felt that the timeline was too tight for this construction project. Casper asked him to bring more information to the board next month as it would be useful for future projects.

11. Barneveld Brigham Fire Rescue Protection District Agreement

Motion by Garner, Seconded by Niehaus, to approve the Barneveld Brigham Fire-Rescue Protection District Agreement and Agreement for Provision of Emergency Medical Services. Motion carried.

12. Level 2 Service for the WWTP Generator

Motion by Nevins, Seconded by Short, to authorize up to \$1,167.01 for WWTP Generator service. Motion carried.

13. RTU Maintenance Agreement

Peterson indicated that Public Works could handle maintenance for the first few years. Maintenance agreement from Trane was received and filed.

14. Sale of Portable Building

Roessler indicated that a contract was drawn up for sale of the portable. The portable has been listed on Facebook marketplace for \$100. There are two very interested buyers but no arrangements have been made. Portable will be placed on Wisconsin Surplus Auction if it is not sold through Marketplace.

Motion by Garner, Seconded by Niehaus, to approve purchase agreement and removal of the portable building for \$100 as presented. Motion carried.

15. Legacy Solar Coop Proposal

Trustees are interested in solar but don't feel like it is the right time, will be revisited in the future.

16. 2023 Park Improvements Project

Roessler presented the project plans received from Parkitecture. The WEDC contract is signed and can be started immediately. The DNR contract has not been received and expenses cannot be incurred outside of design and engineering until the contract is signed.

Motion by Vosburg, Seconded by Nevins, to approve payment of the Parkitecture invoice in the amount of \$5,894.40. Motion carried.

Motion by Short, Seconded by Vosburg, to remove the green space area only from the Parkitecture Construction Documents. Motion carried.

Motion by Niehaus, Seconded by Nevins, to have Julene Garner get ideas from local landscapers to work with the budget for village green landscape improvements. Motion carried.

Motion by Vosburg, Seconded by Garner, to have Charlie Aschilman excavate and install washstone around the water tower per quote supplied January 2023, for \$1,527. Motion carried. Motion carried.

17. Dog Park Lighting Options

Motion by Nevins, Seconded by Niehaus, to have Alliant Energy hang two lights on existing power poles on Stonier Lane. Motion carried. Venden abstained.

18. Wisconsin Department of Employee Trust Funds/Retirement System

<https://etf.wi.gov/employers/joining-etf-administered-benefit-programs>

Discussions will take place as a part of the budget process.

19. Office Computer/Server Replacement

Motion by Nevins, Seconded by Short, to authorize \$1,119.95 from cash for the office computer server replacement. Motion carried.

ADJOURNMENT

Motion by Venden, Seconded by Niehaus, to adjourn at 9:40 pm. Motion carried.



RIDGWAY

FINANCE COMMITTEE MEETING MINUTES

August 04, 2023 at 1:00 PM

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

CALL TO ORDER AND ROLL CALL

Meeting called to order by Chair Casper at 2:05 pm.

PRESENT: Michele Casper, Kellee Venden, Steve Vosberg, Braden Losby -Streets and Parks Superintendent, Dale Peterson-Director of Public Works, Hailey Roessler-Clerk/Treasurer

CONFIRMATION OF OPEN MEETING

Roessler indicated this was a properly noticed meeting and the amended agenda was posted on July 26, 2023, at the Ridgeway Community Center, and the Village website with notification sent via email/text to subscribers.

ADOPTION OF MEETING AGENDA

Motion by Venden, Seconded by Vosberg, to adopt this meeting's agenda. Motion carried.

2024 BUDGET PLANNING

OPERATIONS AND MAINTENANCE FOR THE GENERAL FUND, WATER FUND, SEWER FUND, PUBLIC PROPERTY AND EVENTS FUND

Dale Peterson and Braden Losby discussed capital improvement planning for public works. Trustees advised staff members what estimates they would like to see. Marshal Gorham made edits to the proposed budget, made requests for 2024, and suggestions for capital improvement planning. Roessler mentioned that the employee cell phone policy should be reviewed as the Deputy Clerk and Streets and Parks position are both utilizing personal cell phones for work frequently. Costs of current cell phone plans were discussed.

ITEMS FOR CONSIDERATION AND POSSIBLE ACTION

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

Motion by Venden, Seconded by Vosberg, to convene in closed session pursuant to State Statute 19.85(1) (c) considering employment promotion, compensation, or performance

**evaluation data of any public employee over which the government body has jurisdiction.
Motion carried at 4:15 pm.**

ADJOURNMENT

Motion by Venden, Seconded by Vosberg, to adjourn at 5:35 pm. Motion carried.

8/03/2023

3:42 PM

Reprint Check Register - Full Report - Manual

Page: 1
ACCT

1-POOLED CHECKING ACCOUNT **0307

Accounting Checks

Posted From: 7/01/2023 From Account:
Thru: 7/31/2023 Thru Account:

Check Nbr	Check Date	Payee	Amount
184310	6/13/2023	MERL & MARYANNE HALVERSON	
	July 30 2023	Music Entertainment	
		Manual Check	
150-00-59000-000-000		FARMER'S MARKET EXPENSE	-200.00
	July 30 2023	Music Entertainment	
		Total	-200.00
184392	7/31/2023	FARMERS SAVINGS BANK	
	July	ACH Fees	
		Manual Check	
100-00-51500-220-000		BANK & PAYROLL PROCESSING FEES	-30.00
	July	ACH Fees	
		Total	-30.00
7.19 W6	7/19/2023	WISCONSIN DEPT. OF REVENUE	
	July 2023	Payroll Tax	
		Manual Check	
100-00-21513-000-000		STATE W/H TAXES PAYABLE	864.40
	July 2023	Payroll Tax	
		Total	864.40
June MO	7/03/2023	FIRSTNET - AT&T MOBILITY	
	SmartPhone &	Hotspot Service	
		Manual Check	
100-00-52100-325-000		POLICE - TELEPHONE	88.77
	SmartPhone &	Hotspot Service	
		Total	88.77
7.19 941	7/19/2023	INTERNAL REVENUE SERVICE	
	07.19.2023	SS Tax	
		Manual Check	
100-00-21511-000-000		941 TAXES PAYABLE	1,296.50
	07.19.2023	SS Tax	
100-00-21511-000-000		941 TAXES PAYABLE	303.22
	07.19.2023	Medicare	
100-00-21511-000-000		941 TAXES PAYABLE	827.58
	07.19.2023	Fed Tax Withholding	
		Total	2,427.30
July ACH	7/03/2023	PRINCIPAL LIFE INSURANCE COMPANY	
	Dale P 50%		
		Manual Check	
300-00-53612-000-854		EMPLOYEE BENEFITS	44.04
	Dale P 50%		
400-00-53710-000-686		EMPLOYEE BENEFITS	44.03
	Dale P 50%		

8/03/2023

3:42 PM

Reprint Check Register - Full Report - Manual

Page: 2
ACCT

1-POOLED CHECKING ACCOUNT **0307

Accounting Checks

Posted From: 7/01/2023 From Account:
Thru: 7/31/2023 Thru Account:

Check Nbr	Check Date	Payee	Amount
100-00-52100-125-000		POLICE - EMPLOYEE BENEFITS	49.33
		Michael G	
100-00-51420-125-000		CLERK EMPLOYEE BENEFITS	76.06
		Hailey, Maggie 75%	
300-00-53612-000-854		EMPLOYEE BENEFITS	12.68
		Hailey, Maggie 12.5%	
400-00-53710-000-686		EMPLOYEE BENEFITS	12.68
		Hailey, Maggie 12.5%	
100-00-53311-125-000		STREETS - EMPLOYEE BENEFITS	27.26
		Braden L	
Total			266.08

July ACH 7/14/2023 SPECTRUM BUSINESS
Charter ACH 50%

Manual Check

100-00-51980-760-000		FACILITIES UTILIITIES	57.50
		Charter ACH 50%	
100-00-51600-100-000		VILLAGE HALL UTILITIES	57.49
		Charter ACH 50%	
Total			114.99

July ACH 7/26/2023 ALLIANT ENERGY
9583420000

Manual Check

100-00-55200-765-000		PARK - LIGHTS	221.22
		9583420000	
300-00-53610-000-821		OPERATION EXPENSES-WWTP	1,460.13
		4394940000, 7724650000	
300-00-53610-000-823		UTILITIES-LIFT STATIONS&SHOP	75.03
		4426910000, 8598850000	
400-00-53700-000-620		ELECTRIC FOR WELL PUMPING	773.50
		6728200000, 8812110000	
400-00-53610-000-823		UTILITIES-TOWER&SHOP	60.73
		3807720000	
100-00-53311-760-000		STREETS - UTILITIES	93.10
		0487210000, 0399650000	
100-00-53420-000-000		STREET (HWY) LIGHTING	998.47
		685030000	
100-00-51980-760-000		FACILITIES UTILIITIES	460.97
		1972296511	

8/03/2023

3:42 PM

Reprint Check Register - Full Report - Manual

Page: 3
ACCT

1-POOLED CHECKING ACCOUNT **0307

Accounting Checks

Posted From: 7/01/2023 From Account:
Thru: 7/31/2023 Thru Account:

Check Nbr	Check Date	Payee	Amount
100-00-51600-100-000 1972296511		VILLAGE HALL UTILITIES	33.32
100-00-52100-760-000 1972296511		POLICE - UTILITIES	61.09
Total			4,237.56

JULY ACH 7/31/2023 FARMERS SAVINGS BANK
July ACH Fees

Manual Check

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

July ACH 7/26/2023 ALLIANT ENERGY
9583420000

Manual Check

100-00-55200-765-000 9583420000		PARK - LIGHTS	-221.22
300-00-53610-000-821 4394940000, 7724650000		OPERATION EXPENSES-WWTP	-1,460.13
300-00-53610-000-823 4426910000, 8598850000		UTILITIES-LIFT STATIONS&SHOP	-75.03
400-00-53700-000-620 6728200000, 8812110000		ELECTRIC FOR WELL PUMPING	-773.50
400-00-53610-000-823 3807720000		UTILITIES-TOWER&SHOP	-60.73
100-00-53311-760-000 0487210000, 0399650000		STREETS - UTILITIES	-93.10
100-00-53420-000-000 685030000		STREET (HWY) LIGHTING	-998.47
100-00-51980-760-000 1972296511		FACILITIES UTILIITIES	-460.97
100-00-51600-100-000 1972296511		VILLAGE HALL UTILITIES	-33.32
100-00-52100-760-000 1972296511		POLICE - UTILITIES	-61.09
Total			-4,237.56

July ACH 7/26/2023 ALLIANT ENERGY
9583420000

Manual Check

8/03/2023

3:42 PM

Reprint Check Register - Full Report - Manual

Page: 4
ACCT

1-POOLED CHECKING ACCOUNT **0307

Accounting Checks

Posted From: 7/01/2023 From Account:
Thru: 7/31/2023 Thru Account:

Check Nbr	Check Date	Payee	Amount
100-00-55200-765-000 9583420000		PARK - LIGHTS	221.22
300-00-53610-000-821 4394940000, 7724650000		OPERATION EXPENSES-WWTP	1,460.13
300-00-53610-000-823 4426910000, 8598850000		UTILITIES-LIFT STATIONS&SHOP	75.03
400-00-53700-000-620 6728200000, 8812110000		ELECTRIC FOR WELL PUMPING	773.50
400-00-53610-000-823 3807720000		UTILITIES-TOWER&SHOP	60.73
100-00-53311-760-000 0487210000, 0399650000		STREETS - UTILITIES	93.10
100-00-53420-000-000 685030000		STREET (HWY) LIGHTING	998.47
100-00-51980-760-000 1972296511		FACILITIES UTILIITIES	460.97
100-00-51600-100-000 1972296511		VILLAGE HALL UTILITIES	33.32
100-00-52100-760-000 1972296511		POLICE - UTILITIES	61.10
Total			4,237.57

JulyTxfr 7/13/2023 FARMERS SAVINGS BANK
Cardinal Way Phase 2 - TID loan x5570

Manual Check

210-00-58290-000-000 Cardinal Way Phase 2 - TID loan x5570		TIF INTEREST & FISCAL CHARGES	650.98
Total			650.98

June ACH 7/07/2023 MADISON GAS & ELECTRIC CO.
June ACH

Manual Check

300-00-53610-000-823 206 Kirby St.		UTILITIES-LIFT STATIONS&SHOP	6.68
400-00-53610-000-823 206 Kirby St.		UTILITIES-TOWER&SHOP	6.68
100-00-53311-760-000 206 Kirby St.		STREETS - UTILITIES	13.36
100-00-51600-100-000 208 Jarvis St		VILLAGE HALL UTILITIES	2.97

8/03/2023

3:42 PM

Reprint Check Register - Full Report - Manual

Page: 5
ACCT

1-POOLED CHECKING ACCOUNT **0307

Accounting Checks

Posted From: 7/01/2023 From Account:
Thru: 7/31/2023 Thru Account:

Check Nbr	Check Date	Payee	Amount
100-00-51980-760-000 208 Jarvis St		FACILITIES UTILIITIES	41.13
100-00-52100-760-000 208 Jarvis St		POLICE - UTILITIES	5.45
		Total	76.27
JUNE ACH JUNE ACH	7/21/2023	ASCENTIS CORPORATION	Manual Check
100-00-51500-240-000 JUNE ACH		SOFTWARE SUBSCRIPTIONS & FEES	33.70
		Total	33.70
WWTP ACH WWTP phone line	7/11/2023	FRONTIER COMMUNICATIONS	Manual Check
300-00-53610-000-821 WWTP phone line		OPERATION EXPENSES-WWTP	95.03
		Total	95.03
941 07.05 941	7/05/2023	INTERNAL REVENUE SERVICE	Manual Check
100-00-21511-000-000 07.05.2023 SS Tax		941 TAXES PAYABLE	1,326.32
100-00-21511-000-000 07.05.2023 Medicare		941 TAXES PAYABLE	310.16
100-00-21511-000-000 07.05.2023 Fed Tax Withholding		941 TAXES PAYABLE	847.08
		Total	2,483.56
June WWTP Mobile Internet Service	7/03/2023	FIRSTNET - AT&T MOBILITY	Manual Check
300-00-53612-000-852 Mobile Internet Service		CONTRACTED SERVICES	16.75
400-00-53710-000-682 Mobile Internet Service		CONTRACTED SERVICES	16.74
		Total	33.49
OFFICE ACH Office Two Phone lines	7/11/2023	FRONTIER COMMUNICATIONS	Manual Check
100-00-51420-325-000 Office Two Phone lines		CLERK TELEPHONE	164.21

8/03/2023

3:42 PM

Reprint Check Register - Full Report - Manual

Page: 6
ACCT

1-POOLED CHECKING ACCOUNT **0307

Accounting Checks

Posted From: 7/01/2023 From Account:
Thru: 7/31/2023 Thru Account:

Check Nbr	Check Date	Payee	Amount
			<hr/>
			Total
			164.21
			<hr/>
			Grand Total
			11,336.35

8/03/2023

3:42 PM

Reprint Check Register - Full Report - Manual

Page: 7
ACCT

1-POOLED CHECKING ACCOUNT **0307

Accounting Checks

Posted From: 7/01/2023 From Account:
Thru: 7/31/2023 Thru Account:

	Amount
<hr/>	
Total Expenditure from Fund # 100 - GENERAL FUND	8,260.67
Total Expenditure from Fund # 150 - PUBLIC PROPERTY AND EVENTS	-200.00
Total Expenditure from Fund # 210 - TIF FUND	650.98
Total Expenditure from Fund # 300 - SEWER FUND	1,710.34
Total Expenditure from Fund # 400 - WATER FUND	914.36
Total Expenditure from all Funds	11,336.35

8/04/2023

8:21 AM

Check Register - Full Report - Manual

Page: 1

ALL Checks

ACCT

CHASE VISA CARD

Dated From:

From Account:

Thru:

Thru Account:

Check Nbr	Check Date	Payee	Amount
STORE	7/05/2023	RIDGEWAY POST OFFICE	
		1/3 POSTAGE FOR UTILITY BILLS	
			Manual Check
100-00-51420-310-000		CLERK OFFICE SUPPLIES	84.00
		1/3 POSTAGE FOR UTILITY BILLS	
300-00-53612-000-840		BILLING & ACCOUNTING	84.00
		1/3 POSTAGE FOR UTILITY BILLS	
400-00-53612-000-840		BILLING & ACCOUNTING	84.00
		1/3 POSTAGE FOR UTILITY BILLS	
		Total	252.00
STORE	7/15/2023	HOLLANDALE GROCERY	
		KRAUT, PLASTIC FORKS	
			Manual Check
150-00-55200-000-400		CONCESSION STAND INVENTORY EXP	38.73
		KRAUT, PLASTIC FORKS	
		Total	38.73
STORE	6/29/2023	WAL-MART	
		SUMMER CAMP, FUNDED BY STACK FOUNDATION	
			Manual Check
150-00-55200-000-400		CONCESSION STAND INVENTORY EXP	367.84
		PEPPER, DECORATIONS, LEMONJCE, SALT, FLOUR	
		Total	367.84
STORE	7/01/2023	MENARDS	
		CHARCOAL	
			Manual Check
150-00-55200-000-400		CONCESSION STAND INVENTORY EXP	99.38
		CHARCOAL	
		Total	99.38
STORE	7/11/2023	WISCONSIN METALS	
		ALUMINUM PLATE FOR METER PIT ON WELL ST	
			Manual Check
400-00-53700-000-650		REPAIRS & MAINTENANCE	245.00
		ALUMINUM PLATE FOR METER PIT ON WELL ST	
		Total	245.00
STORE	6/27/2023	FARM & FLEET	
		WHEEL CHOCK, SCREWS, TRASH BAGS	
			Manual Check
100-00-55200-745-000		PARK - SUPPLIES	62.34
		WHEEL CHOCK, SCREWS, TRASH BAGS	
		Total	62.34

8/04/2023

8:21 AM

Check Register - Full Report - Manual

Page: 2

ALL Checks

ACCT

CHASE VISA CARD

Dated From:

From Account:

Thru:

Thru Account:

Check Nbr	Check Date	Payee	Amount
	6/29/2023	FARM & FLEET	
		KEY, TIES, HAMMER, STAPLES	
			Manual Check
100-00-55200-745-000		PARK - SUPPLIES	83.61
		KEY, TIES, HAMMER, STAPLES	
			Total
			83.61
	7/07/2023	FARM & FLEET	
		VINEGAR,DISH SOAP	
			Manual Check
100-00-55200-745-000		PARK - SUPPLIES	38.43
		VINEGAR,DISH SOAP	
			Total
			38.43
	7/14/2023	MT HOREB LUMBER DO IT BEST	
		KNOB FOR CONCESSION STAND	
			Manual Check
100-00-55200-745-000		PARK - SUPPLIES	18.49
		KNOB FOR CONCESSION STAND	
300-00-53611-000-833		MAINT OF TREATMENT SYSTEM	99.42
		WATER,NUTS/BOLTS/WASHERS, HINGE	
100-00-51980-762-000		FACILITIES MAINTENANCE	53.94
		CAULK	
			Total
			171.85
	7/17/2023	FARM & FLEET	
		CHAINS, OIL	
			Manual Check
100-00-55200-745-000		PARK - SUPPLIES	80.15
		CHAINS, OIL	
			Total
			80.15
	7/26/2023	TARGET	
		GLUE/SUMMER CAMP/MSF GRANT	
			Manual Check
150-00-55500-000-000		EVENT EXPENSES	34.78
		GLUE/SUMMER CAMP/MSF GRANT	
			Total
			34.78
	7/01/2023	WAL-MART	
		store table	
			Manual Check
100-00-52100-310-000		POLICE - OFFICE SUPPLIES	34.88
		table	
			Total
			34.88

8/04/2023

8:21 AM

Check Register - Full Report - Manual

Page: 4

ALL Checks

ACCT

CHASE VISA CARD

Dated From:

From Account:

Thru:

Thru Account:

Check Nbr	Check Date	Payee	Amount
100-00-55200-745-000		PARK - SUPPLIES	139.64
		TRASH BAGS	
		Total	139.64
ONLINE	7/05/2023	ENTRY LEVEL DRIVER TRAINING (ELDT)	
		ONLINE CDL TRAINING	Manual Check
100-00-53311-330-000		STREETS - TRAINING & EDUCATION	25.00
		ONLINE CDL TRAINING	
		Total	25.00
ONLINE	7/31/2023	ECONO-SIGNS, LLC	
		INV 29442 PRIVATE DRIVE, DOG PARK SIGNS	Manual Check
100-00-53311-715-000		STREETS MAINTENANCE	167.45
		INV 29442 PRIVATE DRIVE, DOG PARK SIGNS	
		Total	167.45
ONLINE	8/08/2023	AMAZON	
		Nitrile Gloves	Manual Check
300-00-53611-000-833		MAINT OF TREATMENT SYSTEM	24.62
		Nitrile Gloves	
100-00-52100-315-000		POLICE - MISC SUPPLIES	118.34
		Speedboard battery	
		Total	142.96
online	7/20/2023	AMAZON	
		brush treatment	Manual Check
100-00-55200-745-000		PARK - SUPPLIES	52.90
		brush treatment	
		Total	52.90
online	7/20/2023	AMAZON	
		trash bags	Manual Check
100-00-55200-745-000		PARK - SUPPLIES	15.98
		trash bags	
		Total	15.98
online	7/09/2023	FACEBOOK/META	
		farm market ads	Manual Check
150-00-59000-000-000		FARMER'S MARKET EXPENSE	91.49
		farm market ads	

8/04/2023

8:21 AM

Check Register - Full Report - Manual

Page: 5

ALL Checks

ACCT

CHASE VISA CARD

Dated From:

From Account:

Thru:

Thru Account:

Check Nbr	Check Date	Payee	Amount
			Total
			91.49
online	6/08/2023	AMAZON	
		RESTROOM HAND TOWELS	
			Manual Check
100-00-51980-763-000		FACILITIES MATERIALS	-45.95
		RESTROOM HAND TOWELS	
			Total
			-45.95
online	7/03/2023	AMAZON	
		Summer Camp Craft Projects	
			Manual Check
150-00-55190-000-000		COMMUNITY CENTER OPERATIONS	158.20
		Summer Camp Craft Projects	
			Total
			158.20
			Grand Total
			2,715.06

8/04/2023

8:21 AM

Check Register - Full Report - Manual

Page: 6

ALL Checks

ACCT

CHASE VISA CARD

Dated From:
Thru:

From Account:
Thru Account:

	Amount
<hr/>	
Total Expenditure from Fund # 100 - GENERAL FUND	1,052.40
Total Expenditure from Fund # 150 - PUBLIC PROPERTY AND EVENTS	1,111.14
Total Expenditure from Fund # 300 - SEWER FUND	222.52
Total Expenditure from Fund # 400 - WATER FUND	329.00
Total Expenditure from all Funds	2,715.06

8/08/2023 2:37 PM

Check Register - Full Report - ALL
ALL Checks
1-POOLED CHECKING ACCOUNT **0307

Page: 1
ACCT

Dated From: From Account:
Thru: Thru Account:

Check Nbr	Check Date	Payee	Amount
184392	8/08/2023	B & C TRUCKING AND EXCAVATING, LLC GEOTUBE DISPOSAL, 5-2-23 AND 5-4-23	
300-00-53611-000-833		MAINT OF TREATMENT SYSTEM GEOTUBE DISPOSAL, 5-2-23 AND 5-4-23	868.75
Total			868.75
184393	8/08/2023	BADGER METER June 2023	
400-00-53612-000-840		BILLING & ACCOUNTING June 2023	94.45
Total			94.45
184394	8/08/2023	CHASE CARD SERVICES	
100-00-21800-000-000		CREDIT CARD PAYABLE	1,052.40
150-00-21800-000-000		CREDIT CARD PAYABLE	1,111.14
300-00-21800-000-000		CREDIT CARD PAYABLE	222.52
400-00-21800-000-000		CREDIT CARD PAYABLE	329.00
Total			2,715.06
184395	8/08/2023	CINTAS CORP.	
300-00-53311-000-852		UNIFORMS	42.96
400-00-53311-000-852		UNIFORMS	42.96
100-00-53311-755-000		STREETS - UNIFORMS	58.82
100-00-51980-760-000		FACILITIES UTILIITIES	87.36
Total			232.10
184396	8/08/2023	CULLIGAN TOTAL WATER TREATMENT 40# Solar Salt - Community Center	
100-00-51980-760-000		FACILITIES UTILIITIES 40# Solar Salt - Community Center	0.00
100-00-51600-100-000		VILLAGE HALL UTILITIES Water Service	10.56

8/08/2023 2:37 PM

Check Register - Full Report - ALL
ALL Checks
1-POOLED CHECKING ACCOUNT **0307

Page: 2
ACCT

Dated From: From Account:
Thru: Thru Account:

Check Nbr	Check Date	Payee	Amount
100-00-52100-315-000		POLICE - MISC SUPPLIES	10.56
Total			21.12
184397	8/08/2023	DELTA 3 ENGINEERING, INC. Inv20539 dated 07.28.2023	
300-00-53612-000-852		CONTRACTED SERVICES D21-009 WWTF Permit Compliance	300.00
Total			300.00
184398	8/08/2023	DEPARTMENT OF ADMINISTRATION-GAMING Bingo Lic 3796 Renewal 2023-2024	
150-00-55500-000-000		EVENT EXPENSES Bingo Lic 3796 Renewal 2023-2024	15.00
Total			15.00
184399	8/08/2023	DIGGERS HOTLINE, INC. Inv230 6 21051 dated 06.30.2023	
400-00-53710-000-682		CONTRACTED SERVICES Inv230 6 21051 dated 06.30.2023	11.20
400-00-53710-000-682		CONTRACTED SERVICES 2nd prepayment 2023	326.40
400-00-53710-000-682		CONTRACTED SERVICES Inv 230 7 21051 dated 07.31.2023	44.80
Total			382.40
184400	8/08/2023	DODGEVILLE CHRONICLE Invoice131714	
100-00-51980-000-000		OTHER GENERAL GOV'T Liquor Licensing Notice+TheRidge	17.49
Total			17.49
184401	8/08/2023	DREW HALVERSON SEP 17 2023 Music Entertainment	
150-00-59000-000-000		FARMER'S MARKET EXPENSE SEP 17 2023 Music Entertainment	150.00
Total			150.00
184402	8/08/2023	DRS ENTERPRISES, LLC Badgermart House Account July	

8/08/2023 2:37 PM

Check Register - Full Report - ALL
ALL Checks
1-POOLED CHECKING ACCOUNT **0307

Page: 3
ACCT

Dated From: From Account:
Thru: Thru Account:

Check Nbr	Check Date	Payee	Amount
100-00-53311-730-000		STREETS - FUEL	172.66
100-00-52100-410-000		POLICE - FUEL	246.28
100-00-55200-730-000		PARK - FUEL	255.94
300-00-53610-000-822		FUEL-AUTO	142.60
400-00-53610-000-822		FUEL-AUTO	142.60
300-00-53611-000-833 ice		MAINT OF TREATMENT SYSTEM	8.98
Total			969.06
<hr/>			
184403	8/08/2023	ERIC HEILIGENSTEIN	
SEP 24 2023 FARM MARKET ENTERTAINMENT			
150-00-59000-000-000		FARMER'S MARKET EXPENSE	150.00
SEP 24 2023 FARM MARKET ENTERTAINMENT			
Total			150.00
<hr/>			
184404	8/08/2023	FAHERTY, INC.	
inv369749 dated 7.28.2023 Act354000			
100-00-53635-000-000		RECYCLING COLLECTION	1,592.85
July 2023			
100-00-53620-000-000		GARBAGE COLLECTION	2,479.68
July 2023			
Total			4,072.53
<hr/>			
184405	8/08/2023	FRANK BEER DISTRIBUTORS, INC	
Act26099			
150-00-55200-000-400		CONCESSION STAND INVENTORY EXP	140.90
Inv4515667 dated 07.13.2023			
Total			140.90
<hr/>			
184406	8/08/2023	GORHAM, MICHAEL	
Car Wash Reimbursement			
100-00-52100-400-000		POLICE - VEHICLE EXPENSE	14.00
Car Wash Reimbursement			
Total			14.00

8/08/2023 2:37 PM

Check Register - Full Report - ALL
ALL Checks
1-POOLED CHECKING ACCOUNT **0307

Page: 4
ACCT

Dated From: From Account:
Thru: Thru Account:

Check Nbr	Check Date	Payee	Amount
184407	8/08/2023	HENNESSEY IMPLEMENT CUSTOMER ID RIDGVI INV442183, 442250	
100-00-53311-722-000		STREETS - EQUIP REPAIR/MAINT SKID STEER ATTACHMENT	175.30
Total			175.30
184408	8/08/2023	HOLIDAY WHOLESALE Inv1460577 dated 07.10.2023	
150-00-55200-000-400		CONCESSION STAND INVENTORY EXP Inv1460577 dated 07.10.2023	80.48
Total			80.48
184409	8/08/2023	JOHNSON BLOCK & CO INC Inv509596 dated 7.17.2023	
210-00-51940-000-000		ADMINISTRATION & FEES TID Annual Activity	100.00
100-00-51500-200-000		AUDIT/ACCOUNTING EXPENSE Progress billing for 2022 audit	852.00
300-00-53612-000-840		BILLING & ACCOUNTING Progress billing for 2022 audit	552.00
400-00-53612-000-840		BILLING & ACCOUNTING Progress billing for 2022 audit	552.00
Total			2,056.00
184410	8/08/2023	JOHNSON, BRIANA SUMMER CAMP COORDINATION AND TEACHING	
150-00-55190-000-100		COMMUNITY CENTER OUTSIDE SVC SUMMER CAMP COORDINATION AND TEACHING	700.00
Total			700.00
184411	8/08/2023	LV LABS WATER, LLC Inv25351 dated 08.02.2023	
400-00-53710-000-682		CONTRACTED SERVICES Inv25351 dated 08.02.2023	25.00
Total			25.00
184412	8/08/2023	LV LABS WW, LLC Inv1583 dated 07.10.2023	
300-00-53612-000-852		CONTRACTED SERVICES Inv1583 dated 07.10.2023	1,531.02

8/08/2023 2:37 PM

Check Register - Full Report - ALL
ALL Checks
1-POOLED CHECKING ACCOUNT **0307

Page: 5
ACCT

Dated From: From Account:
Thru: Thru Account:

Check Nbr	Check Date	Payee	Amount
Total			1,531.02
184413	8/08/2023	MARTELLE WATER TREATMENT Inv25544 dated 07.25.2023	
300-00-53610-000-821		OPERATION EXPENSES-WWTP Alum Sulfate	852.56
Total			852.56
184414	8/08/2023	MERL & MARYANNE HALVERSON SEP 10 2023 Music Entertainment	
150-00-59000-000-000		FARMER'S MARKET EXPENSE SEP 10 2023 Music Entertainment	200.00
Total			200.00
184415	8/08/2023	NETFORTRIS AQUISITION CO. INC (WWTP) Act 104568	
300-00-53612-000-852		CONTRACTED SERVICES Act 104568	117.25
Total			117.25
184416	8/08/2023	PETERSON, DALE RT Mileage CT Labs, WI Metals	
300-00-53700-000-660		VEHICLE EXPENSE RT Mileage CT Labs, WI Metals	81.22
Total			81.22
184417	8/08/2023	RIDGEWAY UTILITIES 1/3 206 Kirby	
100-00-53311-760-000		STREETS - UTILITIES 1/3 206 Kirby	25.06
300-00-53610-000-823		UTILITIES-LIFT STATIONS&SHOP 1/3 206 Kirby	25.06
400-00-53610-000-823		UTILITIES-TOWER&SHOP 1/3 206 Kirby	25.07
100-00-55200-760-000		PARK - UTILITIES 299 Hughett St.	0.00
100-00-52100-760-000		POLICE - UTILITIES 208 Jarvis 10%	19.51
100-00-51980-760-000		FACILITIES UTILIITIES 208 Jarvis 75%	146.32

8/08/2023 2:37 PM

Check Register - Full Report - ALL
ALL Checks
1-POOLED CHECKING ACCOUNT **0307

Page: 6
ACCT

Dated From: From Account:
Thru: Thru Account:

Check Nbr	Check Date	Payee	Amount
100-00-51600-100-000		VILLAGE HALL UTILITIES	29.26
		208 Jarvis 15%	
Total			270.28
184418	8/08/2023	SCREAMING EAGLE EMERGENCY VEHICLE	
		Inv 00000059 dated 07.21.2023	
100-00-52100-400-000		POLICE - VEHICLE EXPENSE	440.00
		Replace center console, wiring, relocate	
Total			440.00
184419	8/08/2023	SHEKINAH KING	
		SEP 3 2023 MUSIC ENTERTAINMENT	
150-00-59000-000-000		FARMER'S MARKET EXPENSE	100.00
		SEP 3 2023 MUSIC ENTERTAINMENT	
Total			100.00
184420	8/08/2023	SJE, INC	
		InvCD99489533 dated 07.21.2023	
300-00-53612-000-852		CONTRACTED SERVICES	2,956.21
		TROUBLESHOOT VFD	
Total			2,956.21
184421	8/08/2023	STAFFORD ROSENBAUM, LLP	
		Inv1283522 dated 07.21.2023	
100-00-51300-000-000		LEGAL EXPENSE	46.00
		Inv1283522 dated 07.21.2023	
Total			46.00
184422	8/08/2023	TRITECH SOFTWARE SYSTEMS	
		Inv369097 CAD Maintenance 01/18/23-2024	
100-00-52100-450-000		POLICE - COMPUTER/SOFTWARE	82.66
		Inv369097 CAD Maintenance 01/18/23-2024	
Total			82.66
184423	8/08/2023	UNION TECHNOLOGY COOPERATIVE	
		Inv4363 dated 07.15.2023	
100-00-51420-315-000		CLERK EQUIPMENT LEASE/PURCHASE	75.00
		Inv4363 dated 07.15.2023	
300-00-53612-000-852		CONTRACTED SERVICES	75.00
		Inv4363	

8/08/2023 2:37 PM

Check Register - Full Report - ALL

Page: 7

ALL Checks

ACCT

1-POOLED CHECKING ACCOUNT **0307

Dated From:

From Account:

Thru:

Thru Account:

Check Nbr	Check Date	Payee	Amount
400-00-53710-000-682 Inv4363		CONTRACTED SERVICES	75.00
100-00-53311-722-000 Inv4367, Inv4363		STREETS - EQUIP REPAIR/MAINT	469.99
		Total	694.99
184424	8/08/2023	US CELLULAR Account201006320	
100-00-51420-325-000		CLERK TELEPHONE	35.32
300-00-53610-000-823		UTILITIES-LIFT STATIONS&SHOP	43.83
400-00-53610-000-823		UTILITIES-TOWER&SHOP	23.59
100-00-53311-750-000		STREETS - TELEPHONE/CELL	0.00
		Total	102.74
184425	8/08/2023	USA BLUE BOOK Inv00079475 dated 07.20.2023	
300-00-53611-000-833 Inv00079475 dated 07.20.2023		MAINT OF TREATMENT SYSTEM	205.00
300-00-53611-000-833 Inv00077461 dated 07.19.2023		MAINT OF TREATMENT SYSTEM	65.83
400-00-53700-000-650 Inv00077461 dated 07.19.2023		REPAIRS & MAINTENANCE	134.78
400-00-53700-000-650 Inv00083133 dated 07.25.2023		REPAIRS & MAINTENANCE	103.46
		Total	509.07
184426	8/08/2023	WDI LLC dba WISCONSIN DISTRIBUTORS Inv6287558	
150-00-55200-000-400 Inv6287558		CONCESSION STAND INVENTORY EXP	138.60
		Total	138.60
184427	8/08/2023	WIL-KIL PEST CONTROL Inv4696456 dated 07.17.2023	
300-00-53612-000-852 Inv4696456 dated 07.17.2023		CONTRACTED SERVICES	98.55

8/08/2023 2:37 PM

Check Register - Full Report - ALL
ALL Checks
1-POOLED CHECKING ACCOUNT **0307

Page: 8
ACCT

Dated From: From Account:
Thru: Thru Account:

Check Nbr	Check Date	Payee	Amount	
			Total	98.55
			Grand Total	21,400.79

8/08/2023 2:37 PM

Check Register - Full Report - ALL
ALL Checks
1-POOLED CHECKING ACCOUNT **0307

Page: 9
ACCT

Dated From: From Account:
Thru: Thru Account:

	Amount
Total Expenditure from Fund # 100 - GENERAL FUND	8,395.02
Total Expenditure from Fund # 150 - PUBLIC PROPERTY AND EVENTS	2,786.12
Total Expenditure from Fund # 210 - TIF FUND	100.00
Total Expenditure from Fund # 300 - SEWER FUND	8,189.34
Total Expenditure from Fund # 400 - WATER FUND	1,930.31
Total Expenditure from all Funds	21,400.79



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Employee Timecard - Hourly Distribution Report

Report Date: 07/05/2023

06/26/2023 - 07/02/2023 [7 days]

Report Time: 8:40:26 AM

PD011 [GORHAM, MICHAEL]					
Employee ID	PD011	DEPT(G2)	PD	Pay Policy	601
Pay Type	1	Last Name	GORHAM	First Name	MICHAEL

Time Card						
Date	Paycode	IN	OUT	Daily Total	Reg Hrs	OT Hrs
06/26/2023 Mon	204 [POV]			8.00	8.0000000	
06/27/2023 Tue	205 [POP]	06:00PM*	11:00PM*	5.00	5.0000000	
06/28/2023 Wed	205 [POP]	06:00PM*	11:00PM*	5.00	5.0000000	
06/29/2023 Thu	205 [POP]	07:00PM*	01:30AM*	6.50	6.5000000	
06/30/2023 Fri	205 [POP]	12:00PM*	03:00PM*		3.0000000	
	205 [POP]	07:30PM*	11:30PM*	7.00	4.0000000	
07/01/2023 Sat	205 [POP]	06:00PM*	08:00PM*	2.00	2.0000000	
07/02/2023 Sun	205 [POP]	11:00AM*	01:00AM*	14.00	14.0000000	

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			8.00	97.00
3 [SICK]					143.00	4.00			147.00
6 [FH]									8.00
204 [POV]	1[UNUSED]	8.00		8.00					
205 [POP]	1[UNUSED]	39.50		39.50					
TOTALS		47.50		47.50	248.00	4.00		8.00	252.00

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X  _____
Employee Signature

X _____
Supervisor Signature

Employee Timecard - Hourly Distribution Report

Report Date: 07/05/2023

06/26/2023 - 07/02/2023 [7 days]

Report Time: 8:40:25 AM

AD002 [ROESSLER, HAILEY]			
Employee ID	AD002	DEPT(G2)	AD
Pay Type	3	Last Name	ROESSLER
		Pay Policy	500
		First Name	HAILEY

Time Card						
Date	Paycode	IN	OUT	Daily Total	Reg Hrs	OT Hrs
06/26/2023 Mon	501 [TRW]	08:00AM*	12:39PM		4.7500000	
	501 [TRW]	01:38PM	04:35PM	7.50	2.7500000	
06/27/2023 Tue	501 [TRW]	08:03AM	12:01PM		4.0000000	
	501 [TRW]	12:47PM	04:30PM	7.75	3.7500000	
06/28/2023 Wed	501 [TRW]	08:00AM	12:05PM		4.0000000	
	501 [TRW]	12:45PM	04:27PM	7.75	3.7500000	
06/29/2023 Thu	501 [TRW]	08:00AM*	10:08AM*		2.2500000	
	501 [TRW]	11:36AM*	12:30PM*	3.25	1.0000000	
06/30/2023 Fri	504 [TRV]			10.00	10.0000000	

Summary - AD002 [ROESSLER, HAILEY]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]					75.25		10.00		65.25
3 [SICK]					4.00	4.00			8.00
6 [FH]									8.00
7 [BREV]									
501 [TRW]	1[UNUSED]	26.25		26.25					
504 [TRV]	1[UNUSED]	10.00		10.00					
TOTALS		36.25		36.25	79.25	4.00	10.00		81.25

Water = 5 GenAdmin = 31.25

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X Hailey Roessler
Employee Signature

X _____
Supervisor Signature

Gen Corresp. Invoice Entry; Market Drive Update; Assessor RFP
Corresp. Gen Accounts Pay/Receivable. BOT Agenda Prep
Utility Meter/ Register / Transmitter Appointments
Liq Licensing; Insurance Renewal; Work Comp Claims
Smartboard Sale

Employee Timecard - Hourly Distribution Report

07/03/2023 - 07/09/2023 [7 days]

Item 5.

AD002 [ROESSLER, HAILEY]			
Employee ID	AD002	DEPT(G2)	AD
Pay Type	3	Last Name	ROESSLER
		Pay Policy	500
		First Name	HAILEY

Time Card						
Date	Paycode	IN	OUT	Daily Total	Reg Hrs	OT Hrs
07/03/2023 Mon	504 [TRV]			8.00	8.0000000	
07/04/2023 Tue	502 [TRH]			8.00	8.0000000	
07/05/2023 Wed	501 [TRW]	08:02AM	12:37PM		4.5000000	
	501 [TRW]	01:13PM	04:38PM	8.00	3.5000000	
07/06/2023 Thu	501 [TRW]	08:01AM	12:04PM		4.0000000	
	501 [TRW]	12:52PM	04:30PM	7.75	3.7500000	
07/07/2023 Fri	501 [TRW]	07:58AM	11:58AM	4.00	4.0000000	

Summary - AD002 [ROESSLER, HAILEY]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]					65.25		8.00		57.25
3 [SICK]									8.00
6 [FH]									8.00
7 [BREV]									
501 [TRW]	1[UNUSED]	19.75		19.75					
502 [TRH]	1[UNUSED]	8.00		8.00					
504 [TRV]	1[UNUSED]	8.00		8.00					
TOTALS		35.75		35.75	65.25		8.00		73.25

Water = 7.75 Gen Admin = 28

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

[Signature]
 Employee Signature

X _____
 Supervisor Signature

GenComm / Corresp. / AP / AR / HR; BOT Mtg Posting / Prep; Bank Reconciliations / Balance Sheet Reporting; filed Quarterly Taxes; Meter / Register / Transmitter Scheduling; RCE Maintenance / Organization; Open Records Request; Work comp / Insurance Claim

Employee Timecard - Hourly Distribution Report

Item 5.

Report Date: 07/05/2023

06/26/2023 - 07/02/2023 [7 days]

Report Time: 8:40:25 AM

AD003 [JOHNSON, MAGGIE]					
Employee ID	AD003	DEPT(G2)	DC	Pay Policy	550
Pay Type	3	Last Name	JOHNSON	First Name	MAGGIE

Date	Paycode	IN	OUT	Daily Total	Reg Hrs	OT Hrs
06/26/2023 Mon	511 [CW]	07:58AM	03:30PM	7.50	7.5000000	
06/27/2023 Tue	511 [CW]	07:58AM	03:00PM		7.0000000	
	511 [CW]	05:54PM	08:12PM	9.25	2.2500000	
06/28/2023 Wed	511 [CW]	07:57AM	11:02AM		3.0000000	
	511 [CW]	12:01PM	02:32PM	5.50	2.5000000	
06/29/2023 Thu	511 [CW]	07:56AM	02:32PM	6.50	6.5000000	
06/30/2023 Fri	511 [CW]	07:58AM	11:59AM	4.00	4.0000000	
07/02/2023 Sun	511 [CW]	10:00AM*	11:59PM*	14.00	7.2500000	6.7500000

Summary - AD003 [JOHNSON, MAGGIE]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									54.50
3 [SICK]					72.75	4.00			76.75
6 [FH]									8.00
511 [CW]	1[UNUSED]	40.00	6.75	46.75					
TOTALS		40.00	6.75	46.75	72.75	4.00			139.25

Water = 4 Sewer = 4 Dep Clerk = 24.75 Parks = 14

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

x Maggie Johnson
Employee Signature

x Hilary [Signature]
Supervisor Signature

General: Utility Payments, library open gym communications, dog license, community center rentals

Monday: 4th of July, processed, stuffed & stamped utility bills

Tuesday: prepped for park & rec meeting, 4th of July, meter, register, & transmitter change outs, park & rec meeting

Wednesday: park & rec, 4th of July

Thursday: Summer camp help, office hours communication, picked up t-shirts & koozies in Kieler

Friday: Account move in/alt ^{Page 2} posted utility bills, 4th of July

Employee Timecard - Hourly Distribution Report

Item 5.

Report Date: 07/10/2023

07/03/2023 - 07/09/2023 [7 days]

Report Time: 8:18:05 AM

AD003 [JOHNSON, MAGGIE]					
Employee ID	AD003	DEPT(G2)	DC	Pay Policy	550
Pay Type	3	Last Name	JOHNSON	First Name	MAGGIE

Time Card						
Date	Paycode	IN	OUT	Daily Total	Reg Hrs	OT Hrs
07/04/2023 Tue	502 [TRH]			8.00	8.0000000	
07/05/2023 Wed	511 [CW]	07:58AM	11:01AM		3.0000000	
	511 [CW]	12:00PM	02:30PM*	5.50	2.5000000	
07/06/2023 Thu	511 [CW]	07:57AM	03:01PM	7.00	7.0000000	
07/07/2023 Fri	511 [CW]	07:58AM	11:59AM	4.00	4.0000000	

Summary - AD003 [JOHNSON, MAGGIE]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									54.50
3 [SICK]									76.75
6 [FH]									8.00
502 [TRH]	1[UNUSED]	8.00		8.00					
511 [CW]	1[UNUSED]	16.50		16.50					
TOTALS		24.50		24.50					139.25

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

x 
Employee Signature

x 
Supervisor Signature

General: Utility payments, library/open gym communications, dog licenses

Monday: off

Tuesday: off

Wednesday: Account move in/acts, meter change cuts, library work

Thursday: Malcolm stack tour, account move in/act

Friday: cleaned the library, 1 dog disconnects, Malcolm stack tour

Employee Timecard - Hourly Distribution Report

Report Date: 07/05/2023

06/26/2023 - 07/02/2023 [7 days]

Report Time: 8:40:26 AM

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

Date	Paycode	IN	OUT	Daily Total	Reg Hrs	OT Hrs
06/26/2023 Mon	611 [FMW]	08:25AM	12:33PM	4.00	4.0000000	
06/27/2023 Tue	401 [STW]	08:14AM	01:24PM	5.25	5.2500000	
06/28/2023 Wed	101 [PAW]	08:14AM	01:15PM	5.00	5.0000000	
06/29/2023 Thu	401 [STW]	08:08AM	12:44PM	4.50	4.5000000	
06/30/2023 Fri	401 [STW]	08:00AM	02:02PM	6.00	6.0000000	

Summary - PW003 [JOHNSON, HARRY]						Accrual				
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Prior Bal	Adjust	Used	Earned	Available	
101 [PAW]	1[UNUSED]	5.00		5.00						
401 [STW]	1[UNUSED]	15.75		15.75						
611 [FMW]	1[UNUSED]	4.00		4.00						
TOTALS		24.75		24.75						

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X *Harry Johnson*
Employee Signature

X *Harry Foster*
Supervisor Signature

Mon 6/26 Moved junk out of portables
 Tues 6/27 Moved part of park, dragged small ball field
 Moved dog park, across from Badger Mart & Next to
 Badger Mart
 Wed 6/28 Moved table & chairs to park, dragged Home talent
 field, Moved park parking area, Moved outside small ball
 field
 Thurs 6/29 Moved part of park, Helped put up fencing
 for July 2 Move east end of park & add by highway
 Fri 6/30 Moved & dragged Home talent field, helped get park
 ready for July 2, Moved west end of town

Employee Timecard - Hourly Distribution Report

Report Date: 07/10/2023

07/03/2023 - 07/09/2023 [7 days]

Report Time: 8:18:05 AM

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

Time Card						
Date	Paycode	IN	OUT	Daily Total	Reg Hrs	OT Hrs
07/05/2023 Wed	101 [PAW]	08:12AM	12:16PM	4.00	4.0000000	
07/06/2023 Thu	401 [STW]	08:13AM	01:17PM	5.00	5.0000000	
07/07/2023 Fri	611 [FMW]	08:12AM	02:00PM	5.75	5.7500000	

Summary - PW003 [JOHNSON, HARRY]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
101 [PAW]	1[UNUSED]	4.00		4.00					
401 [STW]	1[UNUSED]	5.00		5.00					
611 [FMW]	1[UNUSED]	5.75		5.75					
TOTALS		14.75		14.75					

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X *Harry Johnson*
Employee Signature

X *Harry Johnson*
Supervisor Signature

*Wed 7/5 cleaned back, helped take down fence at back
 Thurs 7/6 mowed behind FCC, mowed cardinal way field area
 repaired gas tank on mower
 Fri 7/7 pulled weeds in play ground behind FCC
 dragged & mowed home talent field*

Employee Timecard - Hourly Distribution Report

Report Date: 07/05/2023

06/26/2023 - 07/02/2023 [7 days]

Report Time: 8:40:26 AM

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

Time Card						
Date	Paycode	IN	OUT	Daily Total	Reg Hrs	OT Hrs
06/26/2023 Mon	601 [WAW]	06:54AM	12:07PM		5.000000	
	301 [SEW]	12:36PM	03:28PM	8.00	3.000000	
06/27/2023 Tue	601 [WAW]	06:53AM	12:12PM		5.250000	
	301 [SEW]	12:37PM	03:26PM	8.00	2.750000	
06/28/2023 Wed	301 [SEW]	06:59AM	12:40PM		5.750000	
	301 [SEW]	01:10PM	03:29PM	8.00	2.250000	
06/29/2023 Thu	301 [SEW]	06:55AM	11:45AM		4.750000	
	301 [SEW]	12:14PM	03:25PM	8.00	3.250000	
06/30/2023 Fri	301 [SEW]	06:59AM	11:51AM		4.750000	
	301 [SEW]	12:27PM	02:40PM	7.00	2.250000	

Summary - PW005 [PETERSON, DALE]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									76.00
3 [SICK]						4.00			4.00
6 [FH]									8.00
301 [SEW]	1[UNUSED]	28.75		28.75					
601 [WAW]	1[UNUSED]	10.25		10.25					
TOTALS		39.00		39.00		4.00			88.00

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X 
Employee Signature

X _____
Supervisor Signature

Dale Peterson Weekly Work Log 6-26-2023Monday 6-26-2023:

Daily Labs at WWTP 2 Hours

Install new meter transmitter at Well 2 1 Hour, Configure new transmitter into Beacon 5 Hours.

Tuesday 6-27-2023:

Daily Labs at WWTP 2 Hours

7 Water meter installs 5 Hours, programming new Well 2 Meter 1 Hour

Wednesday 6-28 -2023:

Daily Labs at WWTP 2 Hours

Completed Lead and Copper sampling certifications 2 Hours, Completed WWTP Permit Application 2 Hours,
Installed security fence at the park for the upcoming event 2 Hours

Thursday 6-29-2023:

Daily Labs at WWTP 2 Hours

3 Meter installs 3 Hours, Install security fence at the park and related items 3 Hours.

Friday 6-30-2023:

Daily Labs at WWTP 2 Hours

Final Security Fence details and other related items for the Holiday Celebration 6 Hours

Employee Timecard - Hourly Distribution Report

Item 5.

Report Date: 07/10/2023

07/03/2023 - 07/09/2023 [7 days]

Report Time: 8:18:05 AM

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

Time Card						
Date	Paycode	IN	OUT	Daily Total	Reg Hrs	OT Hrs
07/03/2023 Mon	604 [WAV]				4.0000000	
	304 [SEV]			8.00	4.0000000	
07/04/2023 Tue	602 [WAH]				4.0000000	
	302 [SEH]			8.00	4.0000000	
07/05/2023 Wed	101 [PAW]	07:00AM*	12:01PM		5.0000000	
	301 [SEW]	12:32PM	03:28PM	8.00	3.0000000	
07/06/2023 Thu	601 [WAW]	06:59AM	12:06PM		5.0000000	
	301 [SEW]	12:35PM	03:32PM	8.00	3.0000000	
07/07/2023 Fri	301 [SEW]	06:53AM	02:25PM	7.50	7.5000000	

Summary - PW005 [PETERSON, DALE]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]					76.00		8.00		68.00
3 [SICK]									4.00
6 [FH]									8.00
101 [PAW]	1[UNUSED]	5.00		5.00					
301 [SEW]	1[UNUSED]	13.50		13.50					
302 [SEH]	1[UNUSED]	4.00		4.00					
304 [SEV]	1[UNUSED]	4.00		4.00					
601 [WAW]	1[UNUSED]	5.00		5.00					
602 [WAH]	1[UNUSED]	4.00		4.00					
604 [WAV]	1[UNUSED]	4.00		4.00					
TOTALS		39.50		39.50	76.00		8.00		80.00

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

x 
Employee Signature

x _____
Supervisor Signature

Dale Peterson Weekly Work Log 7-3-2023

Monday 7-3-2023:

Vacation 8 Hours

Tuesday 7-4-2023:

Holiday 8 Hours

Wednesday 7-5 -2023:

Daily Labs at WWTP 2 Hours

Cleanup at the ball park 6 Hours

Thursday 6-29-2023:

Daily Labs at WWTP 2 Hours

4 Meter installs 3 Hours, completed and submitted both water and wastewater monthly reports 3 Hours.

Friday 6-30-2023:

Daily Labs at WWTP 2 Hours

1 Meter install 1 Hour, pull weeds from the school play ground 1 Hour, drawdown and clean both Aeration Tanks and Clarifiers 3.5 Hours.

Employee Timecard - Hourly Distribution Report

Report Date: 07/05/2023

06/26/2023 - 07/02/2023 [7 days]

Report Time: 8:40:26 AM

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

Time Card						
Date	Paycode	IN	OUT	Daily Total	Reg Hrs	OT Hrs
06/26/2023 Mon	401 [STW]	06:56AM	11:39AM		4.7500000	
	401 [STW]	12:17PM	03:32PM	8.00	3.2500000	
06/27/2023 Tue	401 [STW]	06:55AM	03:23PM		8.5000000	
	401 [STW]	06:24PM	08:16PM	10.25	1.7500000	
06/28/2023 Wed	401 [STW]	06:55AM	12:42PM		5.7500000	
	401 [STW]	01:07PM	03:28PM		2.2500000	
	401 [STW]	09:03PM	09:53PM	9.00	1.0000000	
06/29/2023 Thu	401 [STW]	06:55AM	11:37AM		4.5000000	
	401 [STW]	12:08PM	03:27PM	7.75	3.2500000	
06/30/2023 Fri	401 [STW]	06:56AM	11:50AM		4.7500000	
	401 [STW]	12:26PM	02:45PM	7.00	0.2500000	2.0000000
07/01/2023 Sat	601 [WAW]	08:26AM	10:26AM*	2.00		2.0000000
07/02/2023 Sun	101 [PAW]	09:30AM*	12:15PM*			2.7500000
	101 [PAW]	02:45PM*	04:25PM*			1.7500000
	101 [PAW]	08:00PM*	08:45PM*			0.7500000
	101 [PAW]	09:15PM*	10:20PM*	6.25		1.0000000

Summary - SP003 [LOSBY, BRADEN]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									34.50
3 [SICK]					16.00	4.00			20.00
6 [FH]									8.00
101 [PAW]	1[UNUSED]		6.25	6.25					
401 [STW]	1[UNUSED]	40.00	2.00	42.00					
601 [WAW]	1[UNUSED]		2.00	2.00					
TOTALS		40.00	10.25	50.25	16.00	4.00			62.50

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X BL
Employee Signature

X [Signature]
Supervisor Signature

Weekly Work Log June 26 – July 2 2023 **Braden Losby****Monday June 26 2023:**

Daily rounds. – 2 hours

Working on the zero turn and new Holland tractor. – 3 hours

Mowing. – 3 hours

Tuesday June 27 2023

Daily rounds. – 2 hours

Went to Iowa county highway yard to get snow fence and t posts. Farm and fleet run. – 2 hours

Meter replacements. – 2 hours

First response call. – 1 hour

Bringing generator to park for the bounce houses. – 1 hour

Wednesday June 28 2023:

Daily rounds. – 2 hours

Power washed park bathroom floor. – 2 hours

Changed trash at park. – 1 hour

Putting up snow fence. – 3 hours

Meeting with marshal to discuss snow fence. – 1 hour

Thursday June 29 2023:

Daily rounds. – 2 hours

Water meter replacements. – 1 hour

Snow fence install. – 5 hours

Friday June 30 2023:

Daily rounds. – 2 hours

Got park ready for 4th of July event. – 5 hours

Saturday July 1 2023:

Weekend rounds. – 2 hours

Sunday July 2 2023:

Weekend rounds. – 2 hours

Worked the 4th of July event. – 4 hours

Employee Timecard - Hourly Distribution Report

Report Date: 07/10/2023

07/03/2023 - 07/09/2023 [7 days]

Report Time: 8:18:05 AM

SP003 [LOSBY, BRADEN]

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

Time Card

Date	Paycode	IN	OUT	Daily Total	Reg Hrs	OT Hrs
07/03/2023 Mon	101 [PAW]	07:01AM	11:33AM	4.50	4.500000	
07/04/2023 Tue	402 [STH]				8.000000	
	301 [SEW]	10:24AM	12:24PM*	10.00	2.000000	
07/05/2023 Wed	401 [STW]	06:55AM	12:21PM		5.250000	
	601 [WAW]	12:43PM	03:31PM	8.00	2.750000	
07/06/2023 Thu	401 [STW]	06:55AM	12:08PM		5.250000	
	401 [STW]	12:40PM	03:30PM*	8.00	2.750000	
07/07/2023 Fri	401 [STW]	06:55AM	01:40PM	6.75	6.750000	
07/08/2023 Sat	601 [WAW]	09:33AM	11:33AM*	2.00	2.000000	
07/09/2023 Sun	301 [SEW]	07:25AM	09:25AM*	2.00	2.000000	

Summary - SP003 [LOSBY, BRADEN]

Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									34.50
3 [SICK]									20.00
6 [FH]									8.00
101 [PAW]	1[UNUSED]	4.50		4.50					
301 [SEW]	1[UNUSED]	4.00		4.00					
401 [STW]	1[UNUSED]	20.00		20.00					
402 [STH]	1[UNUSED]	8.00		8.00					
601 [WAW]	1[UNUSED]	4.75		4.75					
TOTALS		41.25		41.25					62.50

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X BV

Employee Signature

X [Signature]

Supervisor Signature

Weekly Work Log July 3 – July 9 2023 **Braden Losby****Monday July 3 2023:**

Daily rounds. – 2 hours

Park cleanup from event. – 2.5 hours

Tuesday July 4 2023

Weekend rounds. – 2 hours

Wednesday July 5 2023:

Daily rounds. – 2 hours

Taking down snow fence and bringing it to the county. – 3 hours

Brush pickup. – 2 hours

Working on cdl class. – 1 hour

Thursday July 6 2023:

Daily rounds. – 2 hours

Meter replacements. – 2 hours

Watering trees and gardens. – trimming. – 3.5 hours

Fire call. – 0.5 hours

Friday July 7 2023:

Daily rounds. – 2 hours

Changed trash at park. – 1 hour

Weed control behind school. – 2 hours

Farm and fleet run. – 1 hour

Saturday July 8 2023:

Weekend rounds. – 2 hours

Sunday July 9 2023:

Weekend rounds. – 2 hours

Employee Timecard - Hourly Distribution Report

Report Date: 07/17/2023

07/10/2023 - 07/16/2023 [7 days]

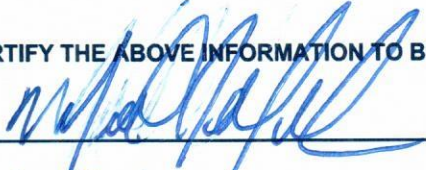
Report Time: 8:14:15 AM

PD011 [GORHAM, MICHAEL]					
Employee ID	PD011	DEPT(G2)	PD	Pay Policy	601
Pay Type	1	Last Name	GORHAM	First Name	MICHAEL

Time Card						
Date	Paycode	IN	OUT	Daily Total	Reg Hrs	OT Hrs
07/10/2023 Mon	205 [POP]	07:30PM*	11:45PM*	4.25	4.2500000	
07/11/2023 Tue	205 [POP]	04:00PM*	11:45PM*	7.75	7.7500000	
07/12/2023 Wed	201 [POW]	04:52PM	01:59AM	9.25	9.2500000	
07/13/2023 Thu	203 [POS]			8.00	8.0000000	
07/14/2023 Fri	205 [POP]	04:00PM*	06:00PM*		2.0000000	
	206 [POG]	06:00PM*	02:00AM*	10.00		8.0000000
07/15/2023 Sat	205 [POP]	04:30PM*	07:00PM*	2.50	2.5000000	

Summary - PD011 [GORHAM, MICHAEL]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									97.00
3 [SICK]					147.00			8.00	139.00
6 [FH]									8.00
201 [POW]	1[UNUSED]	9.25		9.25					
203 [POS]	1[UNUSED]	8.00		8.00					
205 [POP]	1[UNUSED]	16.50		16.50					
206 [POG]	1[UNUSED]		8.00	8.00					
TOTALS		33.75	8.00	41.75	147.00			8.00	244.00

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X 
Employee Signature

X _____
Supervisor Signature

Grant Shift. 7-14-2023 Zhores Grant

Employee Timecard - Hourly Distribution Report

Item 5.

Report Date: 07/24/2023

07/17/2023 - 07/23/2023 [7 days]

Report Time: 8:07:39 AM

PD011 [GORHAM, MICHAEL]			
Employee ID	PD011	DEPT(G2)	PD
Pay Type	1	Last Name	GORHAM
		Pay Policy	601
		First Name	MICHAEL

Time Card						
Date	Paycode	IN	OUT	Daily Total	Reg Hrs	OT Hrs
07/17/2023 Mon	205 [POP]	07:30PM*	12:15AM*	4.75	4.7500000	
07/18/2023 Tue	205 [POP]	08:00PM*	11:00PM*	3.00	3.0000000	
07/19/2023 Wed	205 [POP]	12:30PM*	02:30PM*		2.0000000	
	205 [POP]	07:30PM*	11:45PM*	6.25	4.2500000	
07/20/2023 Thu	205 [POP]	11:00AM*	10:30PM*	11.50	11.5000000	
07/21/2023 Fri	205 [POP]	08:30AM*	09:30AM*		1.0000000	
	205 [POP]	05:00PM*	07:00PM*	3.00	2.0000000	
07/22/2023 Sat	205 [POP]	04:00PM*	12:30AM*	8.50	8.5000000	
07/23/2023 Sun	208 [PADJ]			0.25	0.2500000	

Summary - PD011 [GORHAM, MICHAEL]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									97.00
3 [SICK]									139.00
6 [FH]									8.00
205 [POP]	1[UNUSED]	37.00		37.00					
208 [PADJ]	1[UNUSED]	0.25		0.25					
TOTALS		37.25		37.25					244.00

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X  _____
Employee Signature

X _____
Supervisor Signature

Employee Timecard - Hourly Distribution Report

Report Date: 07/17/2023

07/10/2023 - 07/16/2023 [7 days]

Report Time: 8:14:15 AM

AD002 [ROESSLER, HAILEY]			
Employee ID	AD002	DEPT(G2)	AD
Pay Type	3	Last Name	ROESSLER
Pay Policy	500	First Name	HAILEY

Time Card						
Date	Paycode	IN	OUT	Daily Total	Reg Hrs	OT Hrs
07/10/2023 Mon	501 [TRW]	08:05AM	12:03PM	8.75	4.0000000	
	501 [TRW]	12:39PM	04:32PM		3.7500000	
	501 [TRW]	05:15PM*	06:20PM*		1.0000000	
07/11/2023 Tue	501 [TRW]	08:12AM	12:08PM	11.00	4.0000000	
	501 [TRW]	12:49PM	04:30PM		3.7500000	
	501 [TRW]	06:40PM	10:02PM		3.2500000	
07/12/2023 Wed	501 [TRW]	08:11AM	11:55AM	7.25	3.7500000	
	501 [TRW]	01:00PM	04:35PM		3.5000000	
07/13/2023 Thu	501 [TRW]	08:09AM	12:34PM	7.25	4.2500000	
	501 [TRW]	12:45PM	01:33PM		0.7500000	
	501 [TRW]	02:09PM	04:33PM		2.2500000	
07/14/2023 Fri	501 [TRW]	08:05AM	11:58AM	4.00	4.0000000	

Summary - AD002 [ROESSLER, HAILEY]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									57.25
3 [SICK]									8.00
6 [FH]									8.00
7 [BREV]									
501 [TRW]	1[UNUSED]	38.25		38.25					
TOTALS		38.25		38.25					73.25

Water Admin = 4 Sewer Admin = 2 Clerk/Treas = 32.25

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

Hailey Roessler
Employee Signature

X _____
Supervisor Signature

Gen Corresp. Phone/Email/Office; AP/AR/ACH; BOT Mtg Prep, Mn.
 Follow-up Corresp. Processing, Lic Licensing; Contracts, DNRLWCF
 Vibrant Spaces 2023 Park Imp. Proj.; Dog Park Lighting;
 Water Meter/ Register/ Transmitter Change Scheduling;
 Facilities Maintenance *Mgmt*

Employee Timecard - Hourly Distribution Report

Item 5.

Report Date: 07/24/2023

07/17/2023 - 07/23/2023 [7 days]

Report Time: 8:07:39 AM

AD002 [ROESSLER, HAILEY]			
Employee ID	AD002	DEPT(G2)	AD
Pay Type	3	Last Name	ROESSLER
		Pay Policy	500
		First Name	HAILEY

Time Card

Date	Paycode	IN	OUT	Daily Total	Reg Hrs	OT Hrs
07/17/2023 Mon	501 [TRW]	08:04AM	12:03PM	7.75	4.0000000	
	501 [TRW]	12:44PM	04:30PM		3.7500000	
07/18/2023 Tue	501 [TRW]	08:03AM	12:53PM	8.25	5.0000000	
	501 [TRW]	01:22PM	04:30PM*		3.2500000	
07/19/2023 Wed	501 [TRW]	08:01AM	12:01PM	8.00	4.0000000	
	501 [TRW]	12:36PM	04:28PM		4.0000000	
07/20/2023 Thu	503 [TRS]			9.25	3.0000000	
	501 [TRW]	08:04AM	10:33AM		2.5000000	
07/21/2023 Fri	501 [TRW]	12:49PM	04:28PM	4.50	3.7500000	
	501 [TRW]	08:05AM	12:26PM		4.5000000	

Summary - AD002 [ROESSLER, HAILEY]

Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									57.25
3 [SICK]					8.00		3.00		5.00
6 [FH]									8.00
7 [BREV]									
501 [TRW]	1[UNUSED]	34.75		34.75					
503 [TRS]	1[UNUSED]	3.00		3.00					
TOTALS		37.75		37.75	8.00		3.00		70.25

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

x 
Employee Signature

x _____
Supervisor Signature

General Corresp. / Phone / Email ; AP/AR, HR / Timesheets / New Hire Paperwork? ; Water Meter / Register / Transmitter ; WEDC / CDI Grant Corres. ; Notices ; Liquor Licensing ; Durolas + Allen Roofing Leak Troubleshooting + Repair Payroll ; UtilAct

Employee Timecard - Hourly Distribution Report

Report Date: 07/24/2023

07/17/2023 - 07/23/2023 [7 days]

Report Time: 8:07:39 AM

AD003 [JOHNSON, MAGGIE]					
Employee ID	AD003	DEPT(G2)	DC	Pay Policy	550
Pay Type	3	Last Name	JOHNSON	First Name	MAGGIE

Time Card						
Date	Paycode	IN	OUT	Daily Total	Reg Hrs	OT Hrs
07/17/2023 Mon	511 [CW]	07:58AM	02:31PM	6.50	6.5000000	
07/18/2023 Tue	511 [CW]	07:58AM	03:03PM	7.00	7.0000000	
07/19/2023 Wed	511 [CW]	07:58AM	02:30PM	6.50	6.5000000	
07/20/2023 Thu	511 [CW]	07:57AM	02:30PM		6.5000000	
	511 [CW]	04:37PM	06:46PM	8.75	2.2500000	
07/21/2023 Fri	511 [CW]	07:58AM	12:04PM	4.00	4.0000000	

Summary - AD003 [JOHNSON, MAGGIE]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									43.50
3 [SICK]									76.75
6 [FH]									8.00
511 [CW]	1[UNUSED]	32.75		32.75					
TOTALS		32.75		32.75					128.25

Water = 4 Sewer = 4 Dep clerk = 24

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

x Maggie Johnson
Employee Signature

x [Signature]
Supervisor Signature

General: Utility payments, library/open gym communications.

Meter Change outs, dog license Policy, Prepped for public safety meeting, Public safety meeting, library programming

Employee Timecard - Hourly Distribution Report

Report Date: 07/17/2023

07/10/2023 - 07/16/2023 [7 days]

Report Time: 8:14:15 AM

AD003 [JOHNSON, MAGGIE]					
Employee ID	AD003	DEPT(G2)	DC	Pay Policy	550
Pay Type	3	Last Name	JOHNSON	First Name	MAGGIE

Time Card						
Date	Paycode	IN	OUT	Daily Total	Reg Hrs	OT Hrs
07/10/2023 Mon	511 [CW]	07:59AM	03:30PM	7.50	7.5000000	
07/11/2023 Tue	511 [CW]	08:00AM	03:01PM	7.00	7.0000000	
07/12/2023 Wed	511 [CW]	07:58AM	02:34PM	6.50	6.5000000	
07/13/2023 Thu	514 [CV]			7.00	7.0000000	
07/14/2023 Fri	514 [CV]			4.00	4.0000000	

Summary - AD003 [JOHNSON, MAGGIE]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]					54.50		11.00		43.50
3 [SICK]									76.75
6 [FH]									8.00
511 [CW]	1[UNUSED]	21.00		21.00					
514 [CV]	1[UNUSED]	11.00		11.00					
TOTALS		32.00		32.00	54.50		11.00		128.25

Water = 3 Sewer = 3 Dep Clerk = 26

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

x [Signature]
Employee Signature

x [Signature]
Supervisor Signature

General : library / open gym communications, utility payments

Monday : Malcolm Stock Foundation field trip, library numbers, meter change outs

Tuesday : Fuel schedule, meter change outs, summer camp orders, vibrant spaces press release

Wednesday : water disconnect, BOT business cards

Thursday & Friday : out

Employee Timecard - Hourly Distribution Report

Report Date: 07/17/2023

07/10/2023 - 07/16/2023 [7 days]

Report Time: 8:14:15 AM

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

Time Card						
Date	Paycode	IN	OUT	Daily Total	Reg Hrs	OT Hrs
07/10/2023 Mon	401 [STW]	08:18AM	12:38PM	4.50	4.5000000	
07/11/2023 Tue	401 [STW]	08:15AM	12:35PM	4.25	4.2500000	
07/12/2023 Wed	611 [FMW]	08:14AM	12:48PM	4.50	4.5000000	
07/13/2023 Thu	611 [FMW]	08:13AM	12:17PM	4.00	4.0000000	
07/14/2023 Fri	101 [PAW]	08:12AM	01:10PM	5.00	5.0000000	
07/16/2023 Sun	101 [PAW]	11:20AM	11:53AM	0.75	0.7500000	

Summary - PW003 [JOHNSON, HARRY]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
101 [PAW]	1[UNUSED]	5.75		5.75					
401 [STW]	1[UNUSED]	8.75		8.75					
611 [FMW]	1[UNUSED]	8.50		8.50					
TOTALS		23.00		23.00					

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X *Harry Johnson*
Employee Signature

X *Harry Lee*
Supervisor Signature

Mon, 7/10 Mowed cemetery & Volleyball area, dragged home talent field

Tues 7/11 Dragged small ball field, moved dog park, mowed corners of storm lane

Wed 7/12 finished clearing out patios, cleared shop & shop bathroom, disassembled water meters, cleared bath room in gold en room

Thurs 7/13 Got windows to open in library & multi purpose room

Fri 7/14 Mowed along HHH, dragged both ball fields, mowed home talent field

Sun 7/16 got lime from green shed & took to home talent shed, check garbage at village green & park

Employee Timecard - Hourly Distribution Report

Report Date: 07/24/2023

07/17/2023 - 07/23/2023 [7 days]

Report Time: 8:07:39 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	Daily Total	Reg Hrs	OT Hrs
07/17/2023 Mon	401 [STW]	08:10AM	12:57PM	4.75	4.7500000	
07/18/2023 Tue	401 [STW]	08:13AM	12:45PM	4.50	4.5000000	
07/19/2023 Wed	401 [STW]	08:11AM	12:56PM	4.75	4.7500000	
07/20/2023 Thu	101 [PAW]	08:14AM	01:52PM	5.50	5.5000000	
07/21/2023 Fri	401 [STW]	08:19AM	01:20PM	5.00	5.0000000	

Summary - PW003 [JOHNSON, HARRY]

Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
101 [PAW]	1[UNUSED]	5.50		5.50					
401 [STW]	1[UNUSED]	19.00		19.00					
TOTALS		24.50		24.50					

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X *Harry Johnson*
 Employee Signature

X _____
 Supervisor Signature

Mon 7/17 Mowed across from church, west end of village & across from lumber yard
 Tues 7/18 Mowed wells #1 & 2 lawn, McClain, patches along HHH volleyball area, report lawn, dragged both ball fields, mowed gym floor
 Wed 7/19 Mowed east end bay highway, corner HHHH fire station & playground
 Thurs 7/20 Watered trees in village, mowed both ball fields dragged home talent field
 Fri Mowed behind HCC, park parking area, dog park

Employee Timecard - Hourly Distribution Report

Report Date: 07/24/2023

07/17/2023 - 07/23/2023 [7 days]

Report Time: 8:07:39 AM

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

Time Card						
Date	Paycode	IN	OUT	Daily Total	Reg Hrs	OT Hrs
07/17/2023 Mon	401 [STW]	06:56AM	11:20AM		4.2500000	
	301 [SEW]	11:36AM	03:32PM	8.25	4.0000000	
07/18/2023 Tue	301 [SEW]	06:58AM	12:10PM		5.2500000	
	601 [WAW]	12:36PM	03:25PM	8.00	2.7500000	
07/19/2023 Wed	301 [SEW]	06:59AM	12:16PM		5.2500000	
	601 [WAW]	12:42PM	03:28PM*	8.00	2.7500000	
07/20/2023 Thu	601 [WAW]	06:54AM	12:07PM		5.0000000	
	301 [SEW]	12:36PM	03:35PM		3.0000000	
	301 [SEW]	04:53PM	06:37PM	9.50	1.5000000	
07/21/2023 Fri	601 [WAW]	06:58AM	12:29PM	5.50	5.5000000	

Summary - PW005 [PETERSON, DALE]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									68.00
3 [SICK]									4.00
6 [FH]									8.00
301 [SEW]	1[UNUSED]	19.00		19.00					
401 [STW]	1[UNUSED]	4.25		4.25					
601 [WAW]	1[UNUSED]	16.00		16.00					
TOTALS		39.25		39.25					80.00

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X 

Employee Signature

X _____

Supervisor Signature

Dale Peterson Weekly Work Log 7-17-2023Monday 7-17-2023:

Daily Labs at WWTP 2 Hours

Cut up tree down across Collins St. 6 Hours

Tuesday 7-18-2023:

Daily Labs at WWTP 2 Hours

1 Meter install 1 Hour, Cleaned the Effluent channel and skimmers 3 Hours, Loading up scrap steel from around the Village buildings 2 Hours

Wednesday 7-19-2023:

Daily Labs at WWTP 2 Hours

2 Meter install appointments 2 Hours, Flushed the sewer main on South Richard St to loosen debris going to the WWTP with Septic Hauled Waste 2 Hours, Continued cleaning up steel scrap from around Village properties 2 Hours

Thursday 7-20-2023:

Daily Labs at WWTP 2 Hours

2 Meter appointments 1 Hour, Flushed hydrants at the outer corners of the Village, 5 Hours.

Safety and Health Committee meeting 1.5 Hours

Friday 7-21-2023:

Daily Labs at WWTP 2 Hours

Drained and scrubbed both clarifiers 2.5 Hours, Cleaned up metal scrap from all village properties 1 Hour

Employee Timecard - Hourly Distribution Report

Report Date: 07/17/2023

07/10/2023 - 07/16/2023 [7 days]

Report Time: 8:14:15 AM

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

Time Card						
Date	Paycode	IN	OUT	Daily Total	Reg Hrs	OT Hrs
07/10/2023 Mon	301 [SEW]	06:55AM	11:48AM		4.7500000	
	601 [WAW]	12:20PM	03:29PM	8.00	3.2500000	
07/11/2023 Tue	601 [WAW]	06:56AM	12:14PM		5.2500000	
	301 [SEW]	12:42PM	03:35PM		2.7500000	
	601 [WAW]	06:56PM	09:37PM	10.50	2.5000000	
07/12/2023 Wed	601 [WAW]	06:58AM	12:24PM		5.5000000	
	301 [SEW]	12:50PM*	03:45PM*	8.25	2.7500000	
07/13/2023 Thu	601 [WAW]	06:36AM	03:46PM	9.25	9.2500000	
07/14/2023 Fri	301 [SEW]	06:57AM	12:31PM		4.0000000	1.5000000
	301 [SEW]	12:59PM	02:41PM	7.25		1.7500000
07/15/2023 Sat	601 [WAW]	08:00AM*	10:00AM*	2.00		2.0000000
07/16/2023 Sun	301 [SEW]	08:00AM*	10:00AM*	2.00		2.0000000

Summary - PW005 [PETERSON, DALE]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									68.00
3 [SICK]									4.00
6 [FH]									8.00
301 [SEW]	1[UNUSED]	14.25	5.25	19.50					
601 [WAW]	1[UNUSED]	25.75	2.00	27.75					
TOTALS		40.00	7.25	47.25					80.00

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X 
Employee Signature

X _____
Supervisor Signature

Dale Peterson Weekly Work Log 7-10-2023Monday 7-10-2023:

Daily Labs at WWTP 2 Hours

Moved remainder of tables and chairs back to school from 4th of July celebration 1 Hour, Pumped sludge at WWTP 2 Hours, scheduled remainder of water testing 2 Hours, General plant cleanup 1 Hour

Tuesday 7-11-2023:

Daily Labs at WWTP 2 Hours

Pulled and cleaned chemical injection nozzle at Well 2, 3 Hours, Ordered new chemical nozzle 1 Hour, Labeled and staged water testing kits for tomorrow for both Wells annual byproduct testing 2 Hours. Board Meeting 2.5 Hours

Wednesday 7-12-2023:

Daily Labs at WWTP 2 Hours

Well 2 had a single phase power fail, contacted Alliant and they came and changed the fuse on the pole 1 Hour, pulled Well samples and delivered to Baraboo Lab 4 Hours, Picked up Aluminum from Reedsburg to make hatch cover for Meter pit on Wells St. 1 Hour

Thursday 7-13-2023:

Daily Labs at WWTP 2 Hours

Had 8 meter installs, 1 had a broken service valve on the house side of the meter, could not locate the curb box and had to shut down all residences east of Grove Street to repair the valve 7.25 Hours

Friday 7-14-2023:

Daily Labs at WWTP 2 Hours

3 Meter installs 2.5 Hours, Inspected roof repairs at the gym 1 hour, Checked on the berm we created at the end of Richards street to block excess rain 1 Hour, Disassembled old meter sets for scrap 1 Hour

Saturday 7-15-2023:

Weekend Rounds 2 Hours

Sunday 7-16-2023:

Weekend Rounds 2 Hours

Employee Timecard - Hourly Distribution Report

Report Date: 07/18/2023

07/10/2023 - 07/16/2023 [7 days]

Report Time: 9:31:08 AM

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

Time Card						
Date	Paycode	IN	OUT	Daily Total	Reg Hrs	OT Hrs
07/10/2023 Mon	101 [PAW]	06:55AM	11:30AM	7.75	4.5000000	
	401 [STW]	12:01PM	03:19PM		3.2500000	
07/11/2023 Tue	401 [STW]	06:55AM	12:14PM	10.75	5.2500000	
	401 [STW]	12:43PM	03:28PM		2.7500000	
	401 [STW]	06:58PM	09:38PM		2.7500000	
07/12/2023 Wed	401 [STW]	06:56AM	12:17PM	10.00	5.2500000	
	401 [STW]	12:47PM	03:36PM		2.7500000	
07/13/2023 Thu	601 [WAW]	09:15PM	11:15PM*	11.00	2.0000000	
	601 [WAW]	06:27AM	03:30PM*		9.0000000	
	601 [WAW]	04:00PM*	06:00PM*		2.0000000	
07/14/2023 Fri	401 [STW]	06:55AM	12:25PM	7.25	0.5000000	5.0000000
	401 [STW]	12:59PM	02:47PM		1.7500000	

Summary - SP003 [LOSBY, BRADEN]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									34.50
3 [SICK]									20.00
6 [FH]									8.00
101 [PAW]	1[UNUSED]	4.50		4.50					
401 [STW]	1[UNUSED]	22.50	6.75	29.25					
601 [WAW]	1[UNUSED]	13.00		13.00					
TOTALS		40.00	6.75	46.75					62.50

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X BL
Employee Signature

X [Signature]
Supervisor Signature

Weekly Work Log July 10 – July 16 2023 **Braden Losby****Monday July 10 2023:**

Daily rounds. – 2 hours

Watering trees and gardens. – 2 hours

Street sweeping. – 4 hours

Tuesday July 11 2023

Daily rounds. – 2 hours

Working on well 2. – 2 hours

Working on cdl class. – 2 hours

Working on brush pile. – 2 hours

Board meeting. – 2.75 hours

Wednesday July 12 2023:

Daily rounds. – 2 hours

Worked on moving brush. – 1.5 hours

Working on cleaning sink pump in marshals office. – 3 hours

Fire call. – 0.5 hours

Emergency call in for residential sewer backup. – 2 hours

Thursday July 13 2023:

Daily rounds. – 2 hours

Meter replacements. – 7 hours

Emergency call in for leaking meter. – 2 hours

Friday July 14 2023:

Daily rounds. – 2 hours

Meter replacements. – 3 hours

Replacing door handle at concession stand. – 1 hour

Taking apart old meters for scrap. – 1 hour

Saturday July 15 2023:

Dale did weekend rounds.

Sunday July 16 2023:

Dale did weekend rounds

Employee Timecard - Hourly Distribution Report

Report Date: 07/24/2023

07/17/2023 - 07/23/2023 [7 days]

Report Time: 8:07:39 AM

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

Time Card						
Date	Paycode	IN	OUT	Daily Total	Reg Hrs	OT Hrs
07/17/2023 Mon	401 [STW]	06:55AM	03:38PM	8.75	8.7500000	
07/18/2023 Tue	401 [STW]	06:55AM	12:11PM		5.2500000	
	401 [STW]	12:44PM	03:23PM	8.00	2.7500000	
07/19/2023 Wed	401 [STW]	06:52AM	12:04PM		5.0000000	
	401 [STW]	12:49PM	03:30PM	7.75	2.7500000	
07/20/2023 Thu	401 [STW]	06:52AM	11:54AM		5.0000000	
	601 [WAW]	12:34PM	04:10PM		3.7500000	
	401 [STW]	04:48PM	06:37PM	10.50	1.7500000	
07/21/2023 Fri	401 [STW]	06:55AM	12:23PM	5.50	5.0000000	0.5000000
07/22/2023 Sat	601 [WAW]	08:45AM	10:45AM*	2.00		2.0000000
07/23/2023 Sun	301 [SEW]	10:17AM	12:17PM*	2.00		2.0000000

Summary - SP003 [LOSBY, BRADEN]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									34.50
3 [SICK]									20.00
6 [FH]									8.00
301 [SEW]	1[UNUSED]		2.00	2.00					
401 [STW]	1[UNUSED]	36.25	0.50	36.75					
601 [WAW]	1[UNUSED]	3.75	2.00	5.75					
TOTALS		40.00	4.50	44.50					62.50

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

x BL
Employee Signature

x 
Supervisor Signature

Weekly Work Log July 17 – July 23 2023 Braden Losby**Monday July 17 2023:**

Daily rounds. – 2 hours

Working on cdl class. – 1 hour

Washing trucks. – 1 hour

Cutting up tree blocking Collins St. – 4.5 hours

Tuesday July 18 2023

Daily rounds. – 2 hours

Meter replacement. – 1 hour

Mowing at sewer plant. – 2 hours

Cleaning street shop. – 2 hours

Weed control. – 1 hour

Wednesday July 19 2023:

Daily rounds. – 2 hours

Meter replacements. – 2 hours

Street sweeping. – 2 hours

Flushing sewer system by Richards st. – 1 hour

Working on green shed. – 1 hour

Thursday July 20 2023:

Daily rounds. – 2 hours

Meter replacements. – 1 hour

Hydrant flushing. – 4 hours

Changing trash at park. – 2 hours

Public works safety meeting. – 1.75 hours

Friday July 21 2023:

Daily rounds. – 2 hours

Clearing out trash pile at sewer plant and burning brush. – 3 hours

Saturday July 22 2023:

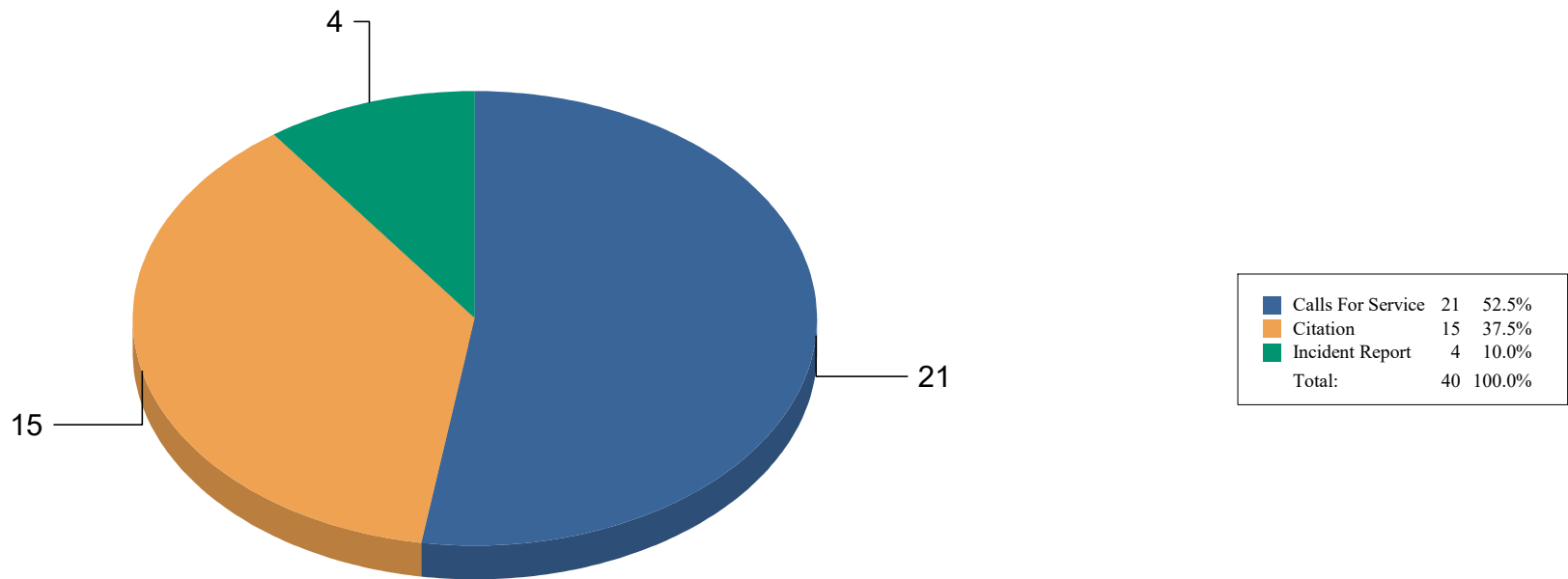
Weekend rounds. – 2 hours

Sunday July 23 2023:

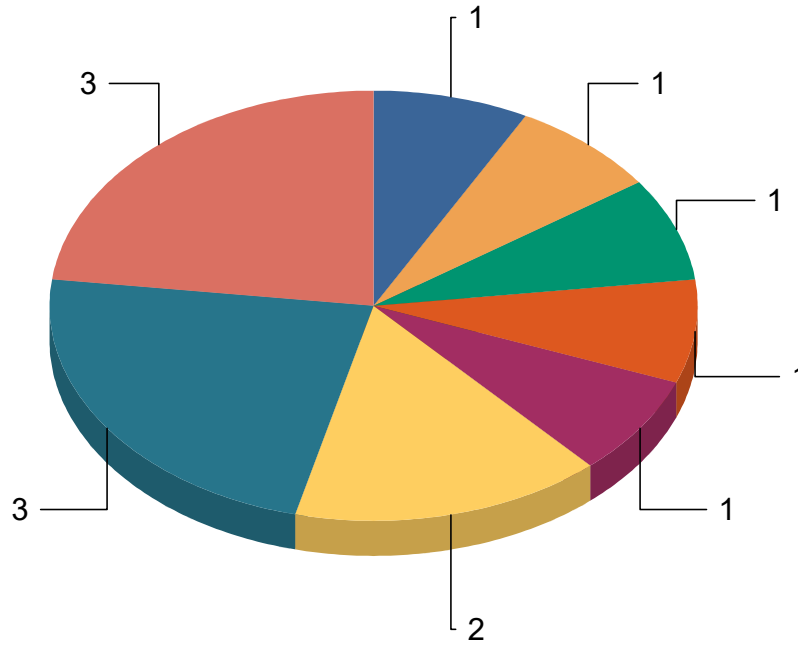
Weekend rounds. – 2 hours

Statistics from: 7/1/2023 12:00:00AM to 7/31/2023 11:59:00PM

Count of Reports Completed



Count of Incident Types



NO INSURANCE	1	7.7%
AGAINST TRAFFIC - AGAINST TRAFFIC	1	7.7%
BIKE TRAIL VIOLATIONS	1	7.7%
OPERATING AFTER REVOCATION	1	7.7%
SEATBELT VIOLATIONS	1	7.7%
NO INSURANCE (PROOF)	2	15.4%
EQUIPMENT VIOLATIONS	3	23.1%
OPERATING W/O A VALID LICENSE - DRIVE WITHOUT A LICENSE	3	23.1%
Total:	13	100.0%

4.35% # of Reports: 1 Citation NO INSURANCE

4.35% # of Reports: 1 Citation AGAINST TRAFFIC - AGAINST TRAFFIC

4.35% # of Reports: 1 Citation BIKE TRAIL VIOLATIONS

4.35% # of Reports: 1 Citation OPERATING AFTER REVOCATION

Item 5.

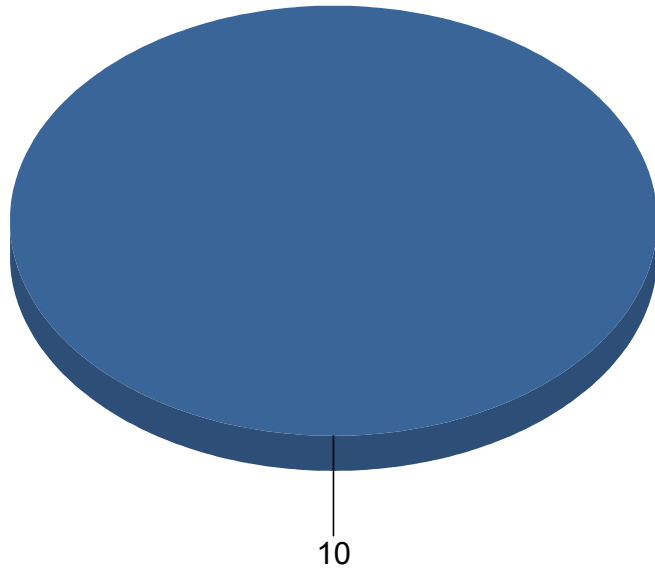
4.35% # of Reports: 1 Citation SEATBELT VIOLATIONS

8.70% # of Reports: 2 Citation NO INSURANCE (PROOF)

13.04% # of Reports: 3 Citation EQUIPMENT VIOLATIONS

13.04% # of Reports: 3 Citation OPERATING W/O A VALID LICENSE - DRIVE WITHOUT A LICENSE

Count of Incident Types

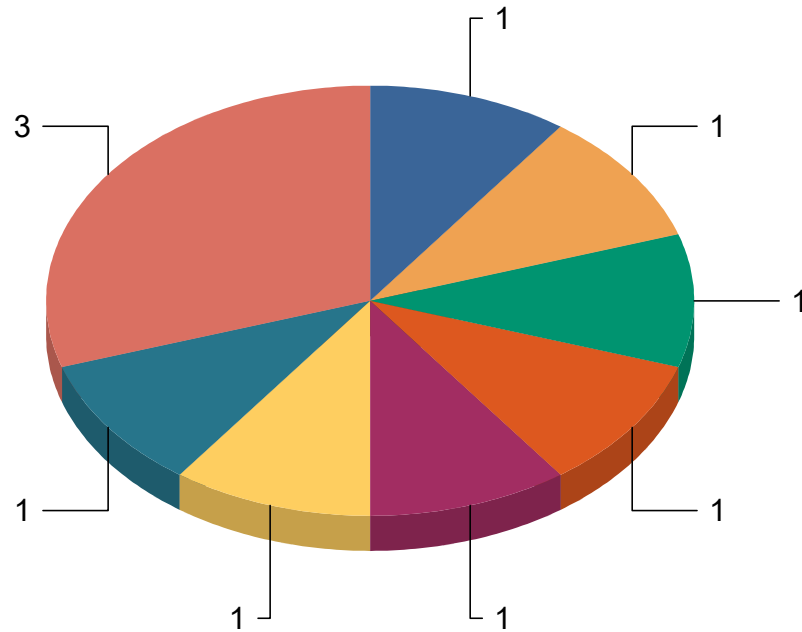


■ SPEEDING	10	100.0%
Total:	10	100.0%

43.48% # of Reports: 10 Citation SPEEDING

Grand Total: 100.00% Total # of Incident Types Reported: 23 Total # of Reports: 15

Count of Incident Types



ALARM - CARBON MONOXIDE	1	10.0%
ANIMAL COMPLAINT	1	10.0%
ASSIST CITIZEN	1	10.0%
ASSIST FIRE/EMS	1	10.0%
EVENT SECURITY	1	10.0%
ILLEGAL USE OF FIREWORKS	1	10.0%
MOTORIST ASSIST	1	10.0%
ASSIST ICSCO	3	30.0%
Total:	10	100.0%

4.76% # of Reports: 1 Calls For Service ALARM - CARBON MONOXIDE

4.76% # of Reports: 1 Calls For Service ANIMAL COMPLAINT

4.76% # of Reports: 1 Calls For Service ASSIST CITIZEN

4.76% # of Reports: 1 Calls For Service ASSIST FIRE/EMS

Item 5.

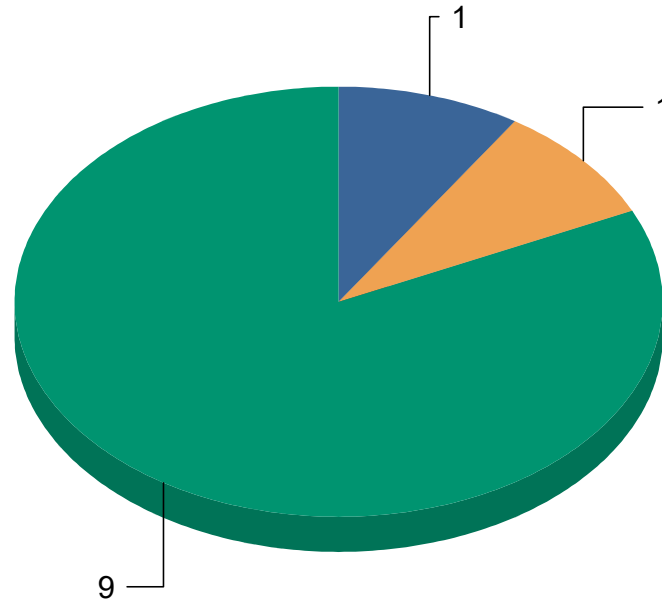
4.76% # of Reports: 1 Calls For Service EVENT SECURITY

4.76% # of Reports: 1 Calls For Service ILLEGAL USE OF FIREWORKS

4.76% # of Reports: 1 Calls For Service MOTORIST ASSIST

14.29% # of Reports: 3 Calls For Service ASSIST ICSSO

Count of Incident Types



PARKING COMPLANT	1	9.1%
WELFARE CHECK	1	9.1%
SUSPICIOUS ACTIVITY	9	81.8%
Total:	11	100.0%

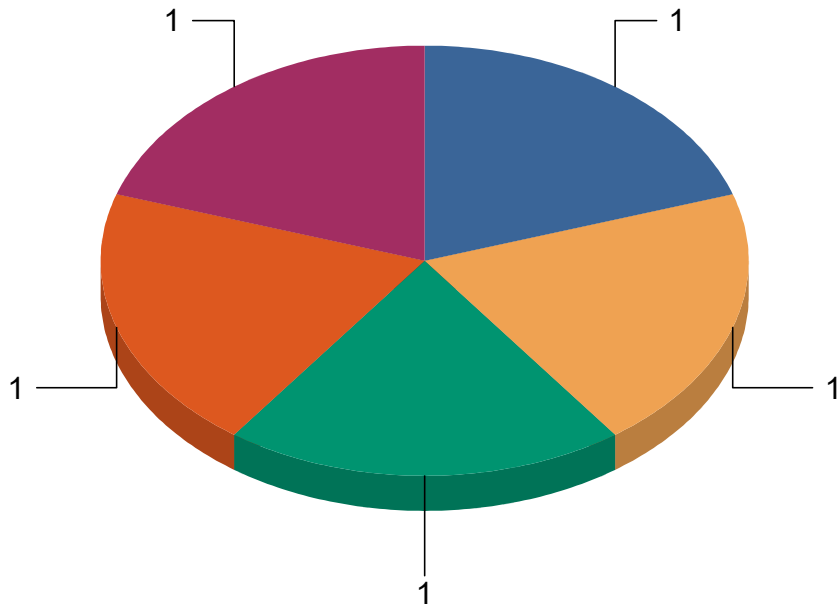
4.76% # of Reports: 1 Calls For Service PARKING COMPLANT

4.76% # of Reports: 1 Calls For Service WELFARE CHECK

42.86% # of Reports: 9 Calls For Service SUSPICIOUS ACTIVITY

Grand Total: 100.00% Total # of Incident Types Reported: 21 Total # of Reports: 21

Count of Incident Types



ASSIST OTHER LAW ENFORCEMENT AGENCY : ASSIST IOWA COUNTY SHERIFF	1	20.0%
CRIMES : DISORDERLY CONDUCT	1	20.0%
CRIMES : HARASSMENNT	1	20.0%
CRIMES : INTERNET CRIMES : THEFT/ FRAUD	1	20.0%
TRAFFIC VIOLATIONS : CRIMINAL TRAFFIC : OPERATING AFTER REVOCATION ALCOHOL RELATED	1	20.0%
Total:	5	100.0%

20.00% # of Reports: 1 Incident Report ASSIST OTHER LAW ENFORCEMENT AGENCY : ASSIST IOWA COUNTY SHERIFF

20.00% # of Reports: 1 Incident Report CRIMES : DISORDERLY CONDUCT

20.00% # of Reports: 1 Incident Report CRIMES : HARASSMENNT

20.00% # of Reports: 1 Incident Report CRIMES : INTERNET CRIMES : THEFT/ FRAUD

Item 5.

20.00% # of Reports: 1 Incident Report TRAFFIC VIOLATIONS : CRIMINAL TRAFFIC : OPERATING AFTER REVOCATION ALCOHOL RELATED

Grand Total: 100.00% Total # of Incident Types Reported: 5 Total # of Reports: 4

Grand Total: 100.00% Total # of Incident Types Reported: 49



Gardiner Appraisal Service, LLC

PO Box 131

Mineral Point, WI 53565

Office: (608) 943-8009 – Fax: (608) 943-8013
gardinerappraisal@gmail.com



July 13, 2023

Dear Village Board,

After 42 years of providing assessment services, Greg and I will be retiring on December 31, 2023. We have enjoyed working for your Village over the years and are thankful for your business.

As you know, Bruce Gardiner, Greg's brother, will be taking over our firm and has already submitted a proposal to the Village. We will assist Bruce with computer records, any carry over work from 2023, and any other questions in regards to tax bills.

Bruce has served as field appraiser manager and trained many of our appraisers over the last 20 years. He has an Assessor II certification and has a double major from the University of Wisconsin – Platteville in Business Administration and Political Science. Bruce has very good communication skills with property owners and board members.

All of our current employees will continue to be employed by Bruce. There will be no major changes in the business model and operations.

If you have any questions, please telephone me or email me.

Thank you,

Linda E Gardiner, its duly authorized Member
Gardiner Appraisal Service, LLC

Friday, August 4, 2023

Dear Village of Ridgeway Board of Trustees,

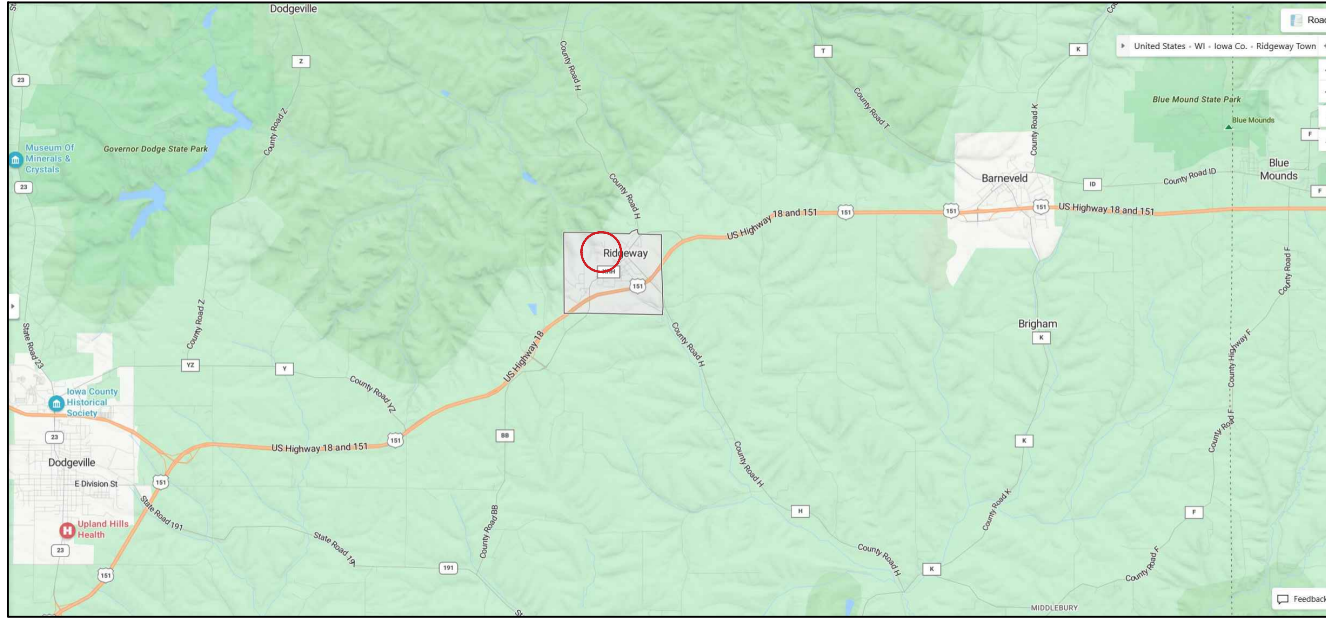
This letter is to formally notify you that I'm resigning as the Deputy Clerk for the Village of Ridgeway. My last day will be Friday, August 25, 2023. It has been a pleasure working for the Village of Ridgeway over the last two years. I've really enjoyed getting to know residents and helping make Ridgeway a great place to live. To ease the transition after my departure, I am happy to assist with any tasks during my final weeks on the job.

Sincerely,

Maggie Johnson

A handwritten signature in blue ink that reads "Maggie Johnson". The signature is written in a cursive style with a large, looped "M" and "J".

PROJECT LOCATION MAP



PROJECT ADDRESS:
A. HUGHETTE ROAD

NTS

RIDGEWAY COMMUNITY PARK
VILLAGE OF RIDGEWAY
RIDGEWAY, WISCONSIN
 PROJECT NUMBER 22.055

INDEX TO DRAWINGS

T100	TITLE SHEET
C001	EXISTING CONDITIONS
C002	EXISTING CONDITIONS PHOTOS
C100	SITE LAYOUT PLAN - OVERVIEW
C101	SITE LAYOUT PLAN - DEPOT AREA
C102	SITE LAYOUT PLAN - DIAMOND DRAINAGE AREA
C103	SITE LAYOUT PLAN - NORTH PARKING AREA
C104	SITE GRADING PLAN - DEPOT AREA
C900	CONSTRUCTION DETAILS
C901	CONSTRUCTION DETAILS
C902	CONSTRUCTION DETAILS
C903	CONSTRUCTION DETAILS
E001	ABBREVIATIONS, SYMBOLS, AND NOTES
E100	ELECTRICAL SITE
E100D	ELECTRICAL SITE DEMO
C701	ELECTRICAL SCHEDULES AND DIAGRAMS
C702	ELECTRICAL SPECIFICATIONS

File: P:\22.055 Ridgeway_Park\CAD\P-T.dwg Layout: T100 User: katie Plotted: Aug 03, 2023 - 10:42pm

PARKITECTURE + PLANNING
 901 Deming Way, Suite 102
 Madison, WI 53717
 608.866.6808
 Parkitecture

Project Name:
COMMUNITY PARK IMPROVEMENTS
 HUGHETTE ROAD
 RIDGEWAY, WI 53582
 Sheet Title:
TITLE SHEET

Revisions:

--	--

Project #: 22.055
 Issued For: REVIEW
 Date: 08/04/2023

Sheet Number
T10 78

DIGGERS! HOTLINE
 Dial 811 or (800) 242-8511
 www.DiggersHotline.com

SITE DEMOLITION NOTES

1. CONTACT DIGGER'S HOTLINE 5 WORKING DAYS PRIOR TO THE START OF CONSTRUCTION.
2. WORKING HOURS TO BE APPROVED BY VILLAGE.
3. CONSTRUCTION TRAFFIC SHALL BE MINIMIZED TO AVOID CONFLICTS WITH PARK USERS.
4. COORDINATE SITE ACCESS, STAGING AND SECURITY WITH VILLAGE STAFF.
5. CONSTRUCTION STAFF MUST PARK ON THE STREET OR IN PARKING LOTS - NO PERSONAL VEHICLES ON THE CONSTRUCTION SITE.
6. DAMAGE TO EXISTING HARDSCAPE, TREES, OR LAWN AT SITE ACCESS MUST BE REPLACED IN KIND.

EXISTING CONDITIONS NOTES

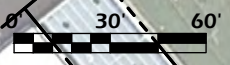
1. SITE SURVEY PROVIDED BY VILLAGE OF RIDGEWAY.
2. ACTUAL FIELD CONDITIONS MAY VARY SLIGHTLY. CONTRACTOR TO VERIFY DIMENSIONS AND ELEVATIONS PRIOR TO CONSTRUCTION.

INACTIVE CAPPED LANDFILL LIMITS FROM WDNR OPEN DATA PORTAL

HUGHETTE ROAD

Military Ridge State Trail

MAIN STREET



File: P:\22.055 Ridgeway Park\CAD\P-SP.dwg Layout: C001 User: katie Plotted: Aug 03, 2023 - 10:16pm

Project Name:
COMMUNITY PARK IMPROVEMENTS
 HUGHETTE ROAD
 RIDGEWAY, WI 53582

Sheet Title:
EXISTING CONDITIONS

Revisions:	
Project #:	22.055
Issued For:	REVIEW
Date:	08/04/2023
Sheet Number	C00 79

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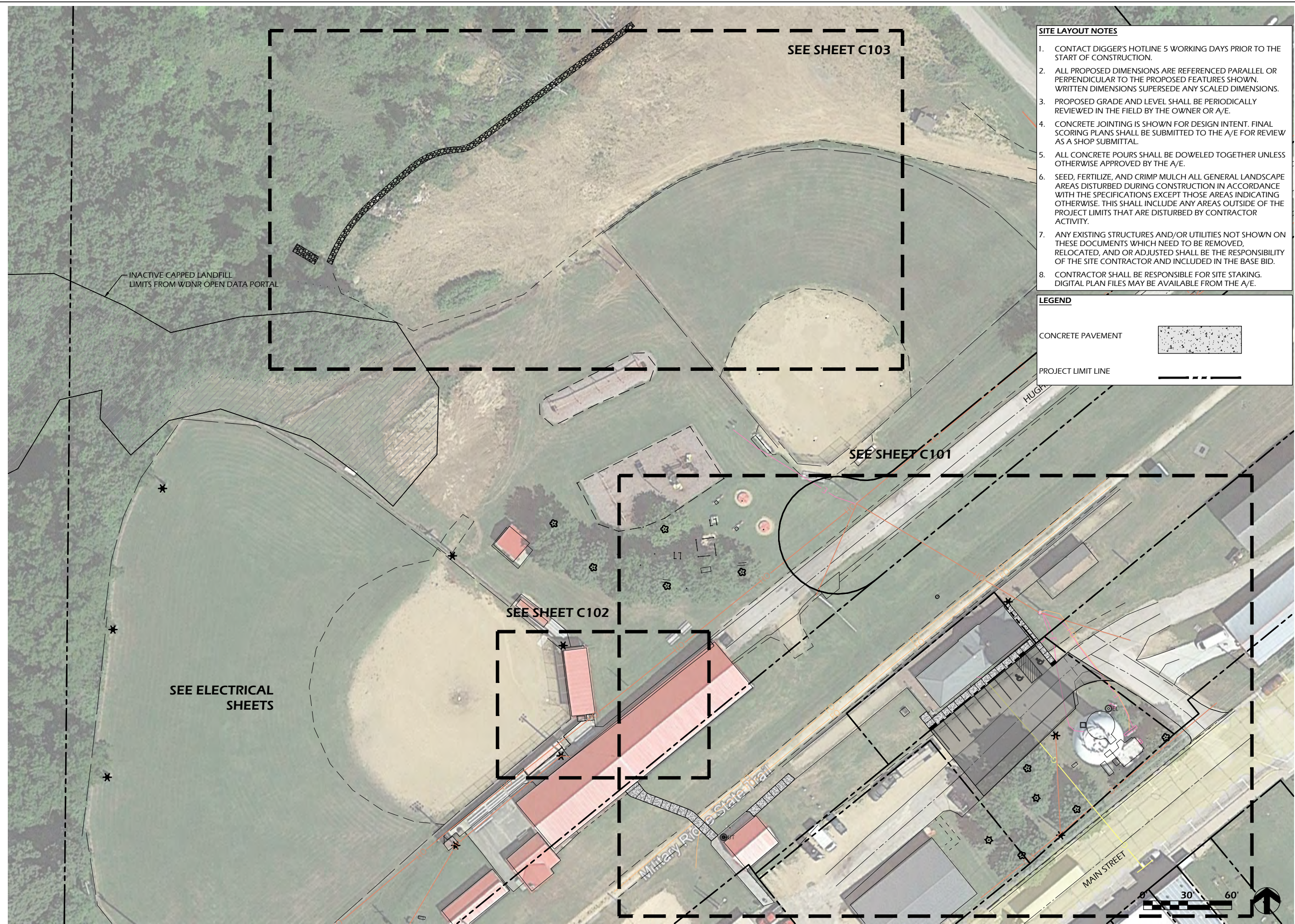


Project Name:
COMMUNITY PARK IMPROVEMENTS
HUGHETTE ROAD
RIDGWAY, WI 53582
Sheet Title:
EXISTING CONDITIONS PHOTOS

Revisions:

Project #: 22.055
Issued For: REVIEW
Date: 08/04/2023

File: P:\22.055 Ridgeway_Park\CAD\P-SP.dwg Layout: C100 User: katie Plotted: Aug 03, 2023 - 10:18pm



SITE LAYOUT NOTES

1. CONTACT DIGGER'S HOTLINE 5 WORKING DAYS PRIOR TO THE START OF CONSTRUCTION.
2. ALL PROPOSED DIMENSIONS ARE REFERENCED PARALLEL OR PERPENDICULAR TO THE PROPOSED FEATURES SHOWN. WRITTEN DIMENSIONS SUPERSEDE ANY SCALED DIMENSIONS.
3. PROPOSED GRADE AND LEVEL SHALL BE PERIODICALLY REVIEWED IN THE FIELD BY THE OWNER OR A/E.
4. CONCRETE JOINTING IS SHOWN FOR DESIGN INTENT. FINAL SCORING PLANS SHALL BE SUBMITTED TO THE A/E FOR REVIEW AS A SHOP SUBMITTAL.
5. ALL CONCRETE POURS SHALL BE DOWELED TOGETHER UNLESS OTHERWISE APPROVED BY THE A/E.
6. SEED, FERTILIZE, AND CRIMP MULCH ALL GENERAL LANDSCAPE AREAS DISTURBED DURING CONSTRUCTION IN ACCORDANCE WITH THE SPECIFICATIONS EXCEPT THOSE AREAS INDICATING OTHERWISE. THIS SHALL INCLUDE ANY AREAS OUTSIDE OF THE PROJECT LIMITS THAT ARE DISTURBED BY CONTRACTOR ACTIVITY.
7. ANY EXISTING STRUCTURES AND/OR UTILITIES NOT SHOWN ON THESE DOCUMENTS WHICH NEED TO BE REMOVED, RELOCATED, AND OR ADJUSTED SHALL BE THE RESPONSIBILITY OF THE SITE CONTRACTOR AND INCLUDED IN THE BASE BID.
8. CONTRACTOR SHALL BE RESPONSIBLE FOR SITE STAKING. DIGITAL PLAN FILES MAY BE AVAILABLE FROM THE A/E.

LEGEND

- CONCRETE PAVEMENT
- PROJECT LIMIT LINE

Item 7.

COMMUNITY PARK IMPROVEMENTS

HUGHETTE ROAD
RIDGWAY, WI 53582

Project Name:

Revisions:

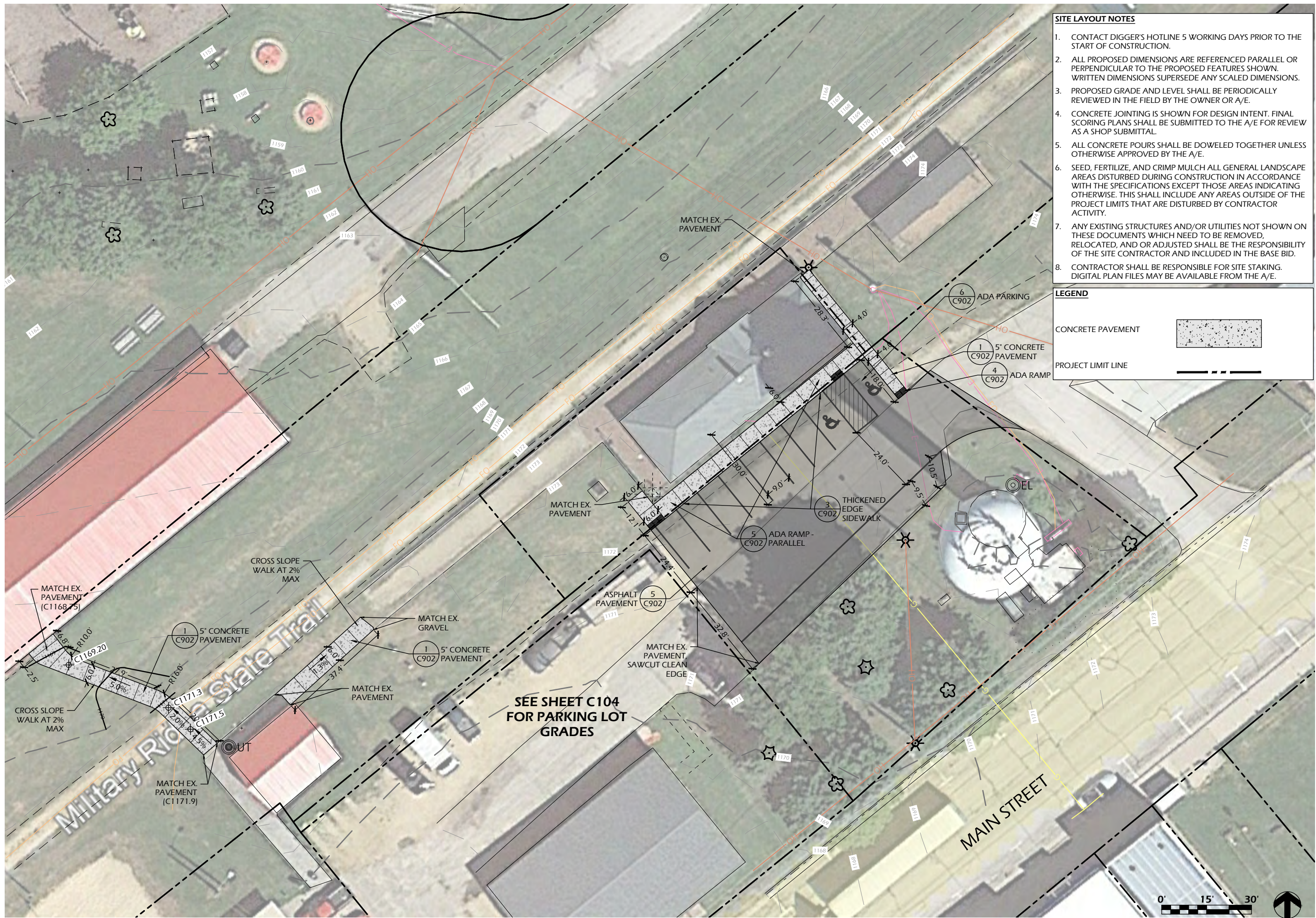
Project #: 22.055
Issued For: REVIEW
Date: 08/04/2023

Sheet Number

C10 81

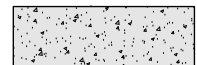
Sheet Title: **SITE LAYOUT PLAN - OVERVIEW**


File: P:\22.055 Ridgeway Park\CAD\P-SP.dwg Layout: C101 User: katie Plotted: Aug 03, 2023 - 10:20am



- SITE LAYOUT NOTES**
- CONTACT DIGGER'S HOTLINE 5 WORKING DAYS PRIOR TO THE START OF CONSTRUCTION.
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LEGEND

CONCRETE PAVEMENT 

PROJECT LIMIT LINE 

SEE SHEET C104
FOR PARKING LOT
GRADES

Project Name:	COMMUNITY PARK IMPROVEMENTS
Issue Date:	08/04/2023
Project #:	22.055
Issue For:	REVIEW
Date:	08/04/2023
Sheet Number:	C10 82

Item 7.

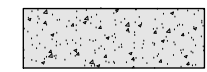


SITE LAYOUT NOTES

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LEGEND

CONCRETE PAVEMENT



PROJECT LIMIT LINE



IMAGE 1

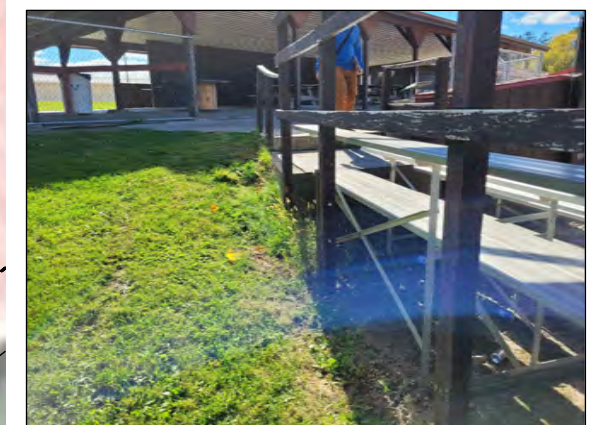


IMAGE 2



COMMUNITY PARK IMPROVEMENTS

**HUGHETTE ROAD
 RIDGWAY, WI 53582**

SITE LAYOUT PLAN - DIAMOND DRAINAGE AREA

Project Name:

Revisions:

Project #: 22.055
 Issued For: REVIEW
 Date: 08/04/2023

Sheet Number

C10 83



IMAGE 3



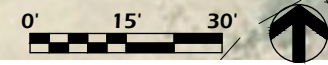
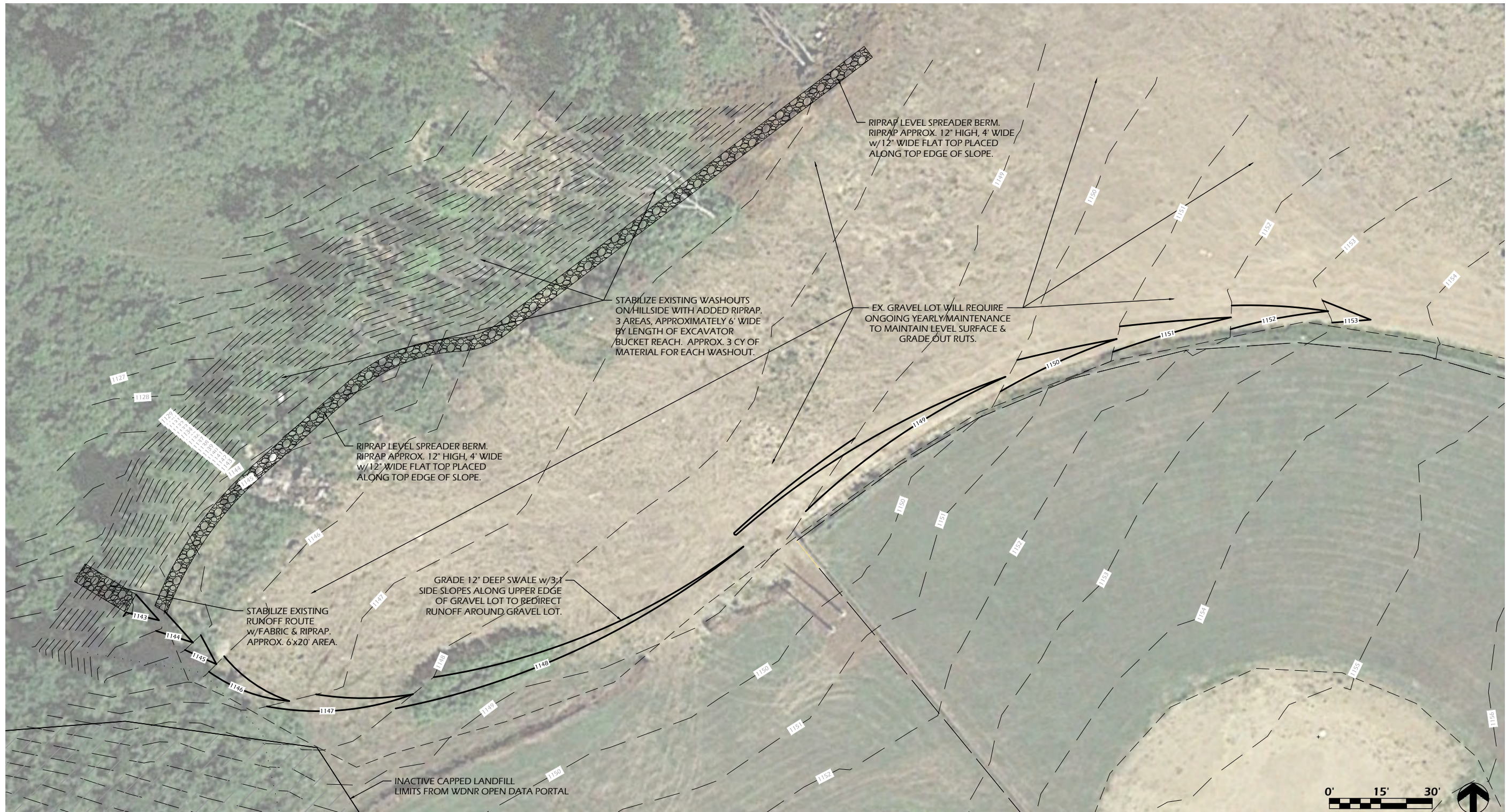
IMAGE 4



IMAGE 5: EXAMPLE WASHOUT



IMAGE 6

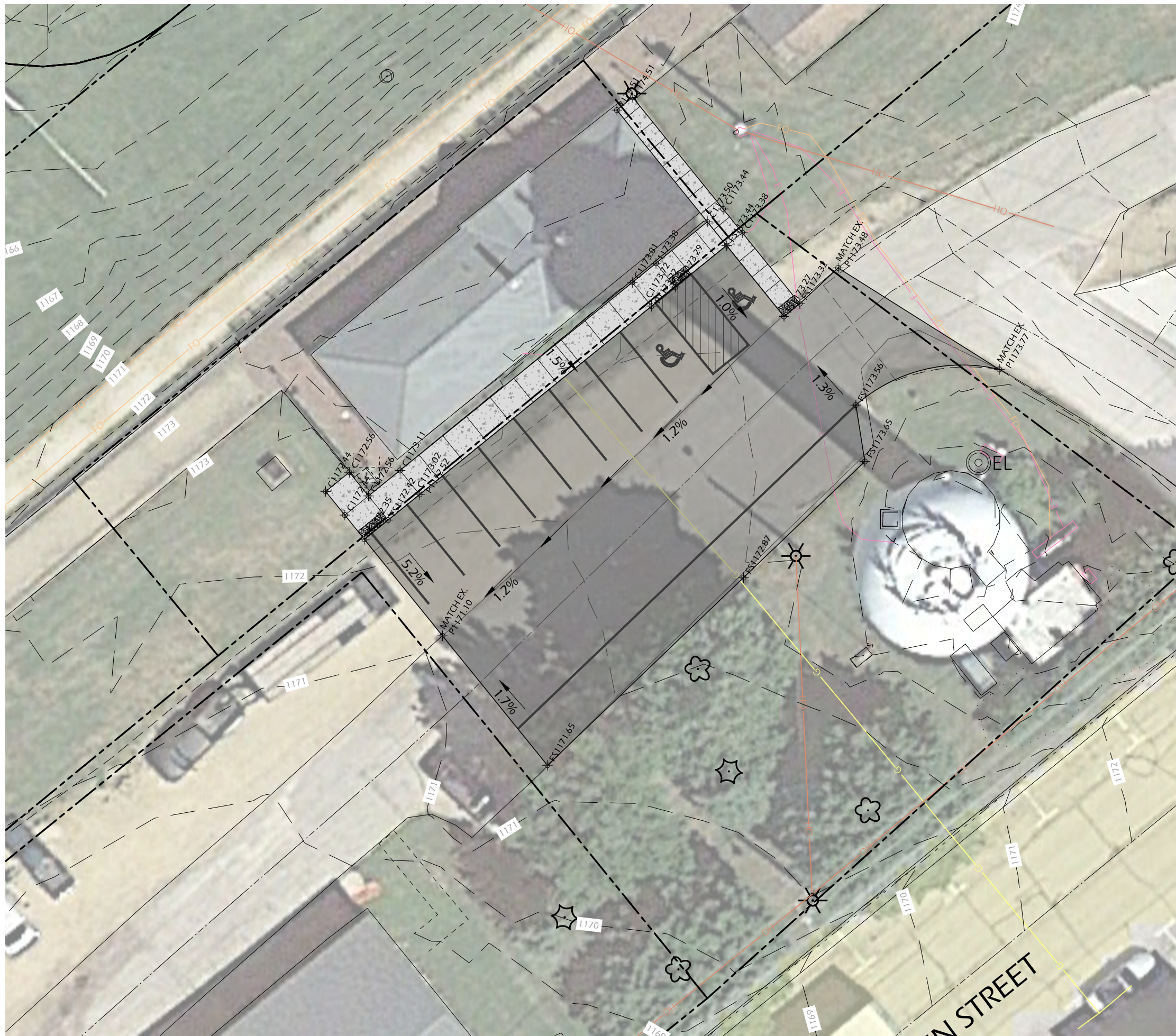


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COMMUNITY PARK IMPROVEMENTS
HUGHETTE ROAD
RIDGWAY, WI 53582
 SITE LAYOUT PLAN - NORTH PARKING LOT

Project Name:	COMMUNITY PARK IMPROVEMENTS
Project #:	22.055
Issued For:	REVIEW
Date:	08/04/2023
Sheet Title:	SITE LAYOUT PLAN - NORTH PARKING LOT
Sheet Number:	C10 84

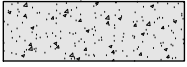
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SITE LAYOUT NOTES

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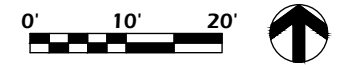
LEGEND

CONCRETE PAVEMENT 

PROJECT LIMIT LINE 

SPOT GRADE ABBREVIATIONS:

- (XXX.XX) = EXISTING GRADE
- CXXX.XX = PROPOSED CONCRETE
- PXXX.XX = PROPOSED PAVEMENT
- XXX.XX = PROPOSED FINISH SURFACE
- FSXXX.XX = PROPOSED FINISH SURFACE
- TOCXXX.XX = PROPOSED TOP OF CURB
- RIMXXX.XX = RIM
- IEXXX.XX = INVERT ELEVATION
- TWXXX.XX = TOP OF WALL ELEVATION
- BWXXX.XX = BOTTOM OF WALL ELEVATION



PARKITECTURE + PLANNING
 901 Deming Way, Suite 102
 Madison, WI 53717
 608.866.6808


COMMUNITY PARK IMPROVEMENTS

HUGHETTE ROAD
 RIDGWAY, WI 53582

SITE GRADING PLAN - DEPOT AREA

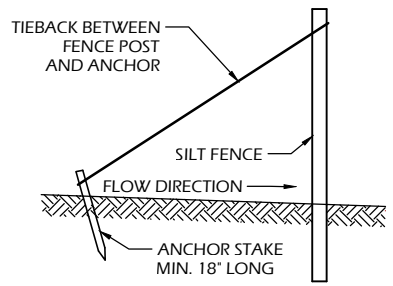
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Revisions:

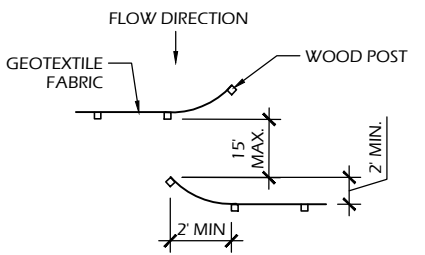
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 Issued For: REVIEW
 Date: 08/04/2023

Sheet Number
C10 85

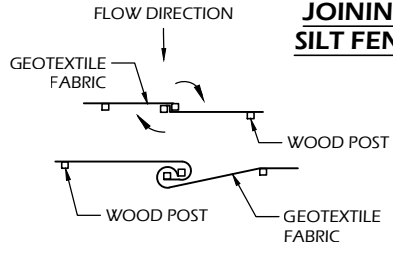
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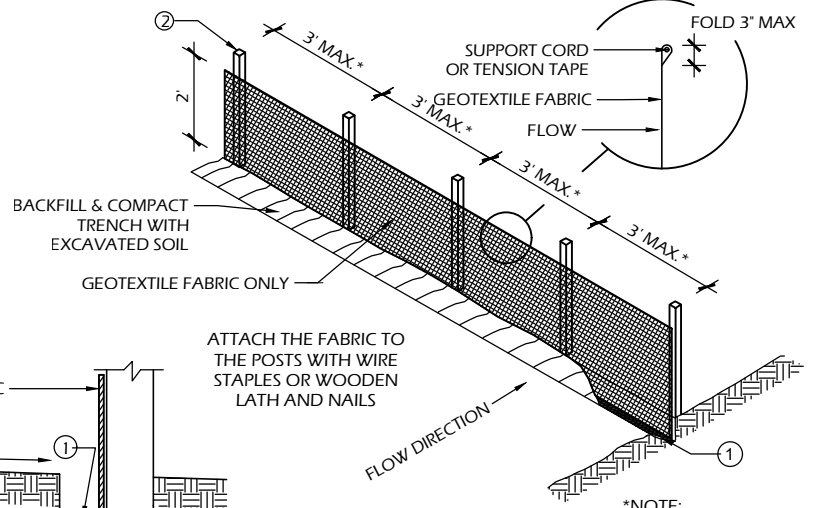
**SILT FENCE TIE BACK
(WHEN REQUIRED BY
THE ENGINEER)**



**JOINING TWO LENGTHS OF
SILT FENCE (HOOK METHOD)**



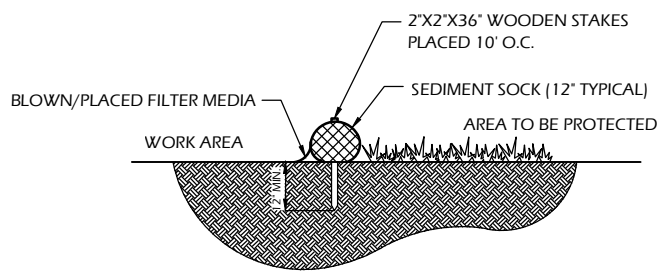
**JOINING TWO LENGTHS OF
SILT FENCE (TWIST METHOD)**



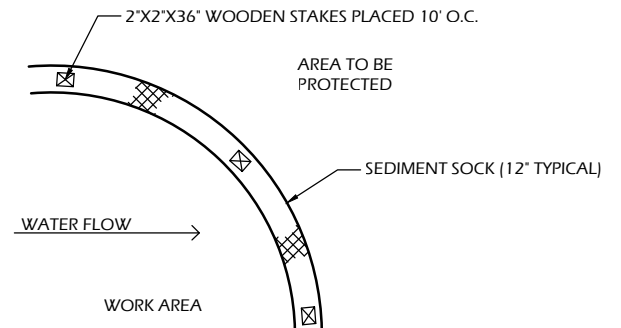
TRENCH DETAIL

SILT FENCE

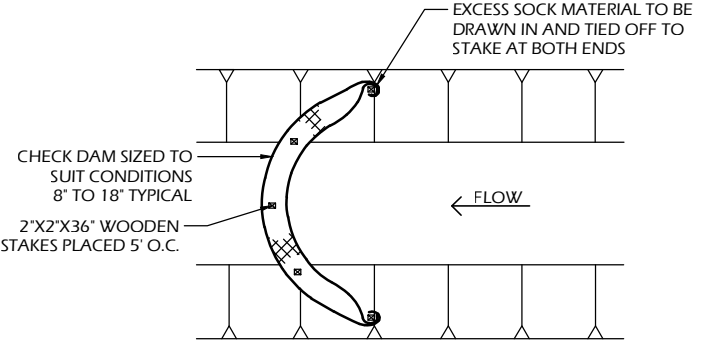
*NOTE:
8'-0" POST SPACING ALLOWED
IF A WOVEN GEOTEXTILE
FABRIC IS USED.



SECTION



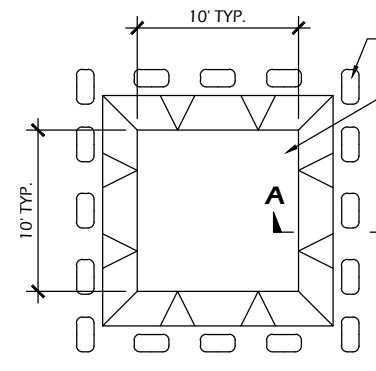
PLAN



SEDIMENT SOCK

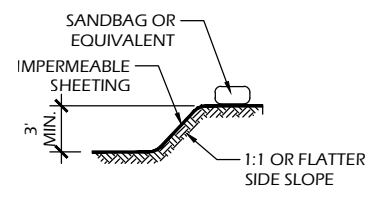
SEDIMENT SOCK NOTES:
1. ALL MATERIAL TO MEET SPECIFICATIONS.
2. SEDIMENT SHOULD BE REMOVED FROM BEHIND CHECK DAM ONCE THE ACCUMULATED HEIGHT HAS REACHED 1/2 THE HEIGHT OF THE CHECK DAM.
3. CHECK DAM CAN BE DIRECT SEEDED AT THE TIME OF INSTALLATION.
4. FILTER MEDIA FILL TO MEET APPLICATION REQUIREMENTS.
5. COMPOST MATERIAL TO BE DISPERSED ON SITE, AS DETERMINED BY ENGINEER.

9. EROSION CONTROL SHALL BE PROVIDED IN ACCORDANCE WITH WDNR TECHNICAL STANDARD AND TECHNICAL SPECIFICATIONS.
10. CROSS BRACE WITH 2' X 4' WOODEN FRAME OR EQUIVALENT AT TOP OF POSTS AS DIRECTED BY THE ENGINEER.
11. MINIMUM 14 GAUGE WIRE REQUIRED, FOLD FABRIC 3" OVER THE WIRE AND STAPLE OR PLACE WIRE RINGS ON 12" C.C.
12. WIRE SUPPORT FENCE SHALL BE 14 GAUGE MINIMUM WOVEN WIRE WITH A MAXIMUM MESH SPACING OF 6". SECURE TOP OF GEOTEXTILE FABRIC TO TOP OF FENCE WITH STAPLES OR WIRE RINGS AT 12" C.C. (TYPE B)
13. GEOTEXTILE FABRIC SHALL BE REINFORCED WITH AN INDUSTRIAL POLYPROPYLENE NETTING WITH A MAXIMUM MESH SPACING OF 3/4" OR EQUAL. A HEAVY DUTY NYLON TOP SUPPORT CORD OR EQUIVALENT IS REQUIRED. (TYPE A)
14. STEEL POSTS SHALL BE STUDDED "TEE" OR "U" TYPE WITH A MINIMUM WEIGHT OF 1.28 LBS./LIN. FT. (WITHOUT ANCHOR) FIN ANCHORS SUFFICIENT TO RESIST POST MOVEMENT ARE REQUIRED. WOOD POSTS SHALL BE A MINIMUM SIZE OF 1 1/8" X 1 1/8" OF OAK OR HICKORY.
15. CONSTRUCT SILT FENCE FROM A CONTINUOUS ROLL, IF POSSIBLE, BY CUTTING LENGTHS TO AVOID JOINTS. IF A JOINT IS NECESSARY, USE ONE OF THE FOLLOWING TWO METHODS: A.) TWIST METHOD - OVERLAP THE END POSTS AND TWIST, OR ROTATE, AT LEAST 180 DEGREES, B.) HOOK METHOD - HOOK THE END OF EACH SILT FENCE LENGTH.

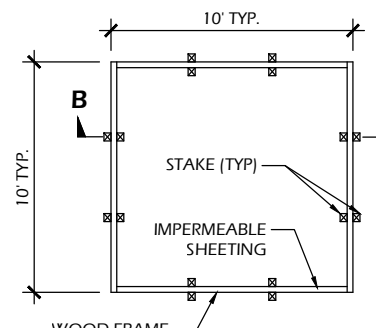


PLAN

EXCAVATED WASHOUT STRUCTURE

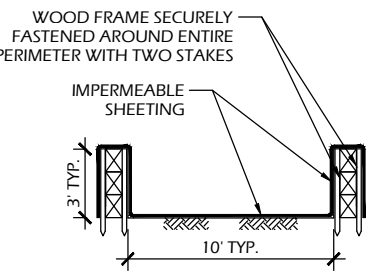


SECTION A-A

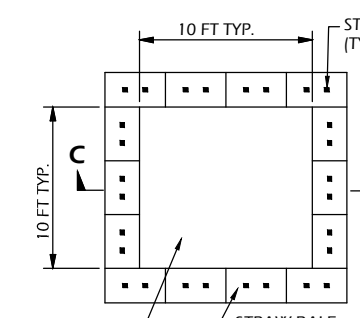


PLAN

WASHOUT STRUCTURE WITH WOOD PLANKS

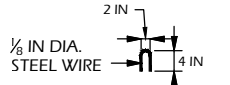


SECTION B-B

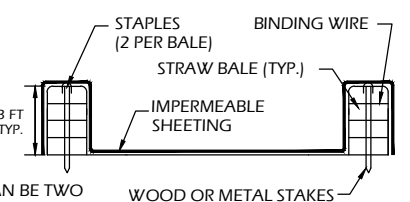


PLAN

WASHOUT STRUCTURE WITH STRAW BALES



STAPLE DETAIL



SECTION C-C

CONSTRUCTION SPECIFICATIONS

1. TEMPORARY CONCRETE WASHOUT STRUCTURE SHALL BE USED TO WASH DOWN CONCRETE TRUCK CHUTES AND OTHER EQUIPMENT AFTER USE TO PREVENT WASHDOWN WATER FROM POLLUTING THE SITE.
2. LOCATE WASHOUT STRUCTURE A MINIMUM OF 50 FEET AWAY FROM OPEN CHANNELS, STORM DRAIN INLETS, SENSITIVE AREAS, WETLANDS, BUFFERS AND WATER COURSES AND AWAY FROM CONSTRUCTION TRAFFIC.
3. SIZE WASHOUT STRUCTURE FOR VOLUME NECESSARY TO CONTAIN WASH WATER AND SOLIDS AND MAINTAIN AT LEAST 4 INCHES OF FREEBOARD. TYPICAL DIMENSIONS ARE 10 FEET X 10 FEET X 3 FEET DEEP.
4. PREPARE SOIL BASE FREE OF ROCKS OR OTHER DEBRIS THAT MAY CAUSE TEARS OR HOLES IN THE LINER. FOR LINER, USE 10 MIL OR THICKER UV RESISTANT, IMPERMEABLE SHEETING, FREE OF HOLES AND TEARS OR OTHER DEFECTS THAT COMPROMISE IMPERMEABILITY OF THE MATERIAL.
5. PROVIDE A SIGN FOR THE WASHOUT IN CLOSE PROXIMITY TO THE FACILITY.
6. KEEP CONCRETE WASHOUT STRUCTURE WATER TIGHT. REPLACE IMPERMEABLE LINER IF DAMAGED (E.G., RIPPED OR PUNCTURED). EMPTY OR REPLACE WASHOUT STRUCTURE THAT IS 75 PERCENT FULL, AND DISPOSE OF ACCUMULATED MATERIAL PROPERLY. DO NOT REUSE PLASTIC LINER. WET-VACUUM STORED LIQUIDS THAT HAVE NOT EVAPORATED AND DISPOSE OF IN AN APPROVED MANNER. PRIOR TO FORECASTED RAINSTORMS, REMOVE LIQUIDS OR COVER STRUCTURE TO PREVENT OVERFLOWS. REMOVE HARDENED SOLIDS, WHOLE OR BROKEN UP, FOR DISPOSAL OR RECYCLING. MAINTAIN RUNOFF DIVERSION AROUND EXCAVATED WASHOUT STRUCTURE UNTIL STRUCTURE IS REMOVED.

1
C900

CONCRETE WASHOUT STRUCTURE (TEMP)

SCALE: NTS

SILT FENCE GENERAL NOTES:

1. FOR MANUAL INSTALLATIONS THE TRENCH SHALL BE A MINIMUM OF 4" WIDE & 6" DEEP TO BURY AND ANCHOR THE GEOTEXTILE FABRIC. FOLD MATERIAL TO FIT TRENCH AND BACKFILL & COMPACT TRENCH WITH EXCAVATED SOIL.
2. WOOD POSTS SHALL BE A MINIMUM SIZE OF 3' LENGTH OF OAK OR HICKORY
3. ADDITIONAL POST DEPTH OR TIE BACKS MAY BE REQUIRED IN UNSTABLE SOILS
4. DETAILS OF CONSTRUCTION NOT SHOWN ON THIS DRAWING SHALL CONFORM TO THE PERTINENT REQUIREMENTS OF THE SPECIFICATIONS.
5. 8" OF FENCE FABRIC REQUIRED BELOW GRADE IN TRENCH PER DNR TECH STD. 1056
6. MANUFACTURED ALTERNATIVES APPROVED AND LISTED ON THE WisDOT PRODUCT ACCEPTABILITY LIST (PAL) MAY BE SUBSTITUTED.
7. FINISHED SIZE, INCLUDING FLAP POCKETS WHERE REQUIRED, SHALL EXTEND A MINIMUM OF 10" AROUND THE PERIMETER TO FACILITATE MAINTENANCE OR REMOVAL.
8. FLAP POCKETS SHALL BE LARGE ENOUGH TO ACCEPT WOOD 2"X4".

2
C900

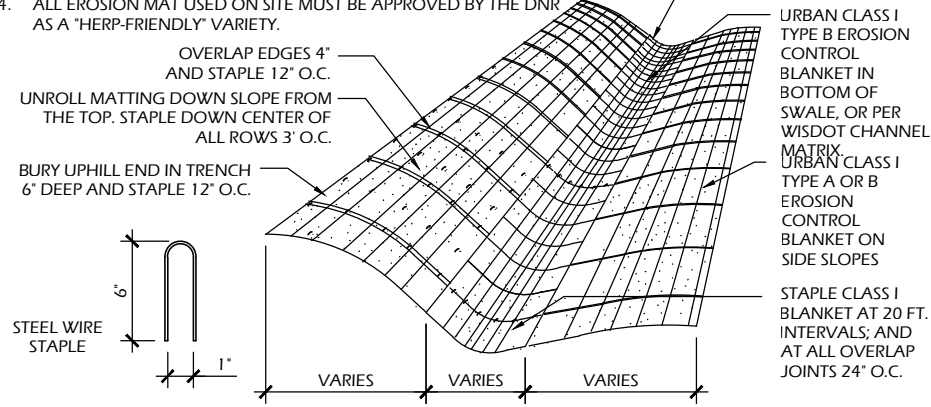
SILT FENCE OR SEDIMENT SOCK

SCALE: NTS

File: V:\22.055 Ridgway, Park CAD\P-D.dwg Layout: C900 User: bluem Plotted: Jul 12, 2023 1:15pm

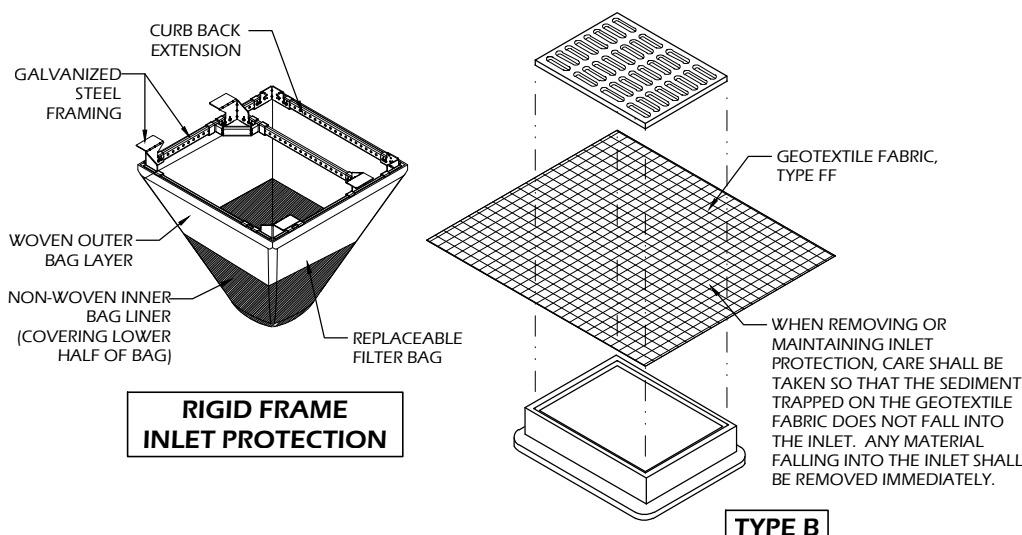
NOTES

1. PREPARE SOIL BEFORE INSTALLING BLANKET INCLUDING ALL SOIL PREPARATION AND SEEDING AS SPECIFIED.
2. ANCHOR BLANKET IN 6" TRENCH PRIOR TO ROLLING DOWN SLOPE.
3. THE BOTTOM SECTION OF BLANKET SHOULD BE ON THE DOWNSTREAM SIDE OF ALL OVERLAPS.
4. ALL EROSION MAT USED ON SITE MUST BE APPROVED BY THE DNR AS A "HERP-FRIENDLY" VARIETY.



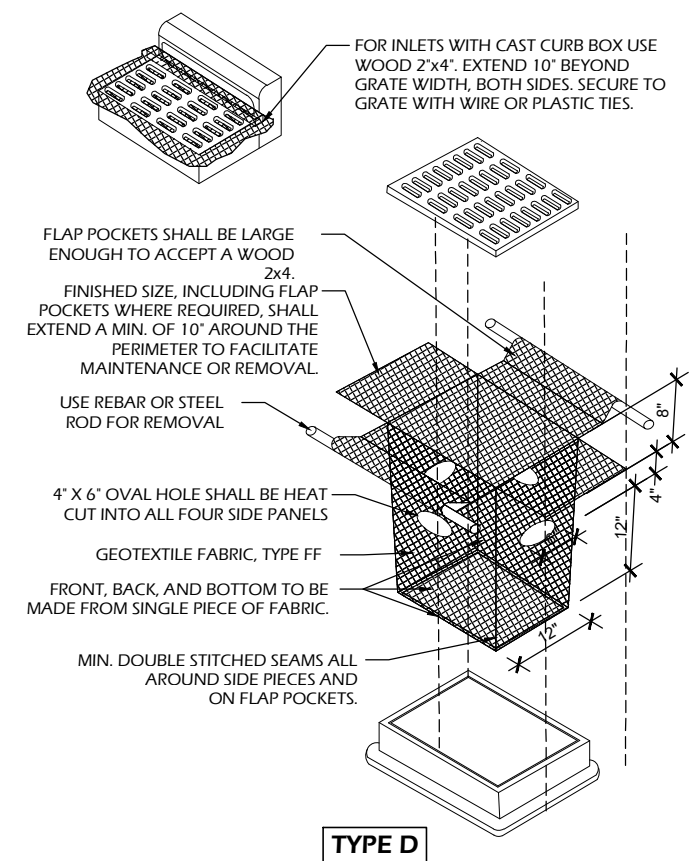
4 EROSION MAT

C901 SCALE: NTS



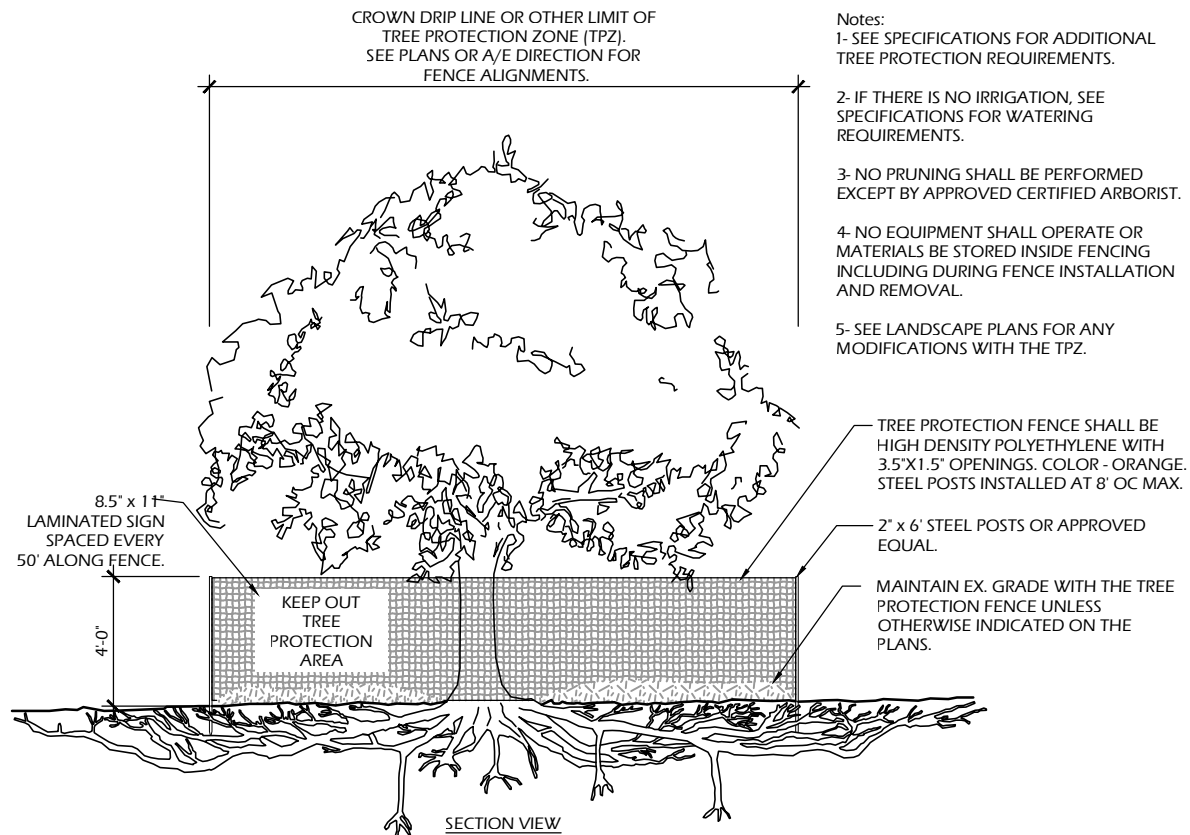
3 INLET PROTECTION TYPES B & D

C901 SCALE: NTS



INLET PROTECTION NOTES:

1. INSTALL PER WDNR STORM WATER CONSTRUCTION TECHNICAL STANDARD 1060.
2. INLET PROTECTION TYPE B SHALL BE USED ON STRUCTURES 30" OR LESS IN DEPTH.
3. RIGID FRAME OR TYPE D INLET PROTECTION MAY BE USED AT THE DISCRETION OF THE CONTRACTOR UNLESS OTHERWISE NOTED.
4. ROUTINELY INSPECT FOR INTEGRITY AND NEEDED MAINTENANCE.
5. EMPTY SEDIMENT WHEN THE BAG IS HALF FULL OR SEDIMENT IS WITHIN 6 INCHES OF THE OVERFLOW HOLES, OR AS DIRECTED BY THE OWNER OR A/E.
6. IMMEDIATELY REMOVE ANY SEDIMENT FALLING INTO THE INLET DURING MAINTENANCE ACTIVITIES.
7. INLET PROTECTION SHALL BE REMOVED AFTER THE SITE HAS ACHIEVED 80% STABILIZATION OR AT THE END OF THE PROJECT.



2 TREE PROTECTION

C901 SCALE: NTS

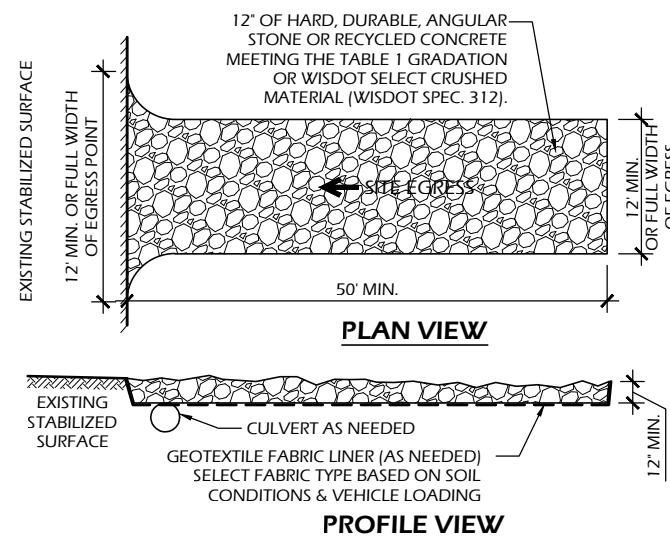


TABLE 1 AGGREGATE GRADATION	
SIEVE SIZE	PERCENT PASSING BY WEIGHT
3"	100
2 1/2"	90 - 100
1 1/2"	25 - 60
3/4"	0 - 20
3/8"	0 - 5

OPERATION & MAINTENANCE:

1. MONITOR TRACKING PADS FOR COMPACTION, SOIL DEPOSITS, AND MIXING OF UNDERLYING SOILS AND STONE LAYERS.
2. MAINTAIN A LOOSENED, ROUGH SURFACE BY SCRAPING, LOOSENING, OR TOP-DRESSING WITH ADDITIONAL AGGREGATE.
3. REPLACE GEOTEXTILE AND STONE IF LESS-INTENSIVE MAINTENANCE EFFORTS FAIL TO REESTABLISH EFFECTIVENESS.
4. ADD STONE AS NEEDED TO MAINTAIN THE MINIMUM PAD THICKNESS.
5. REPLACE DAMAGED OR CRUSHED CULVERTS UNDER TRACKING PAD.

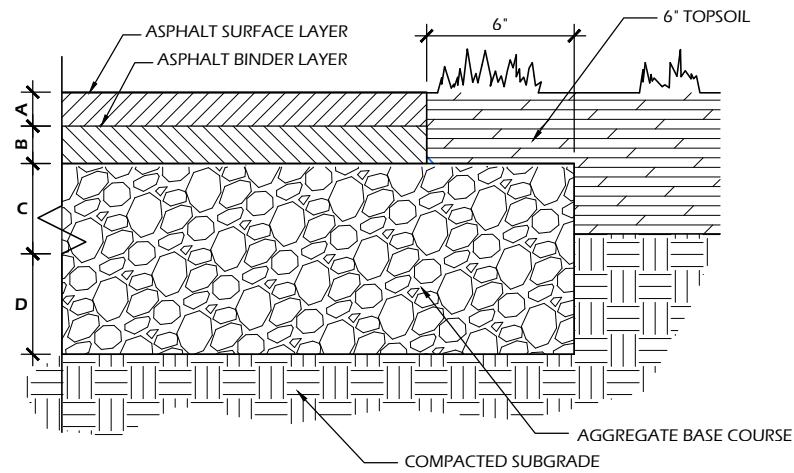
1 STONE TRACKING PAD

C901 SCALE: NTS

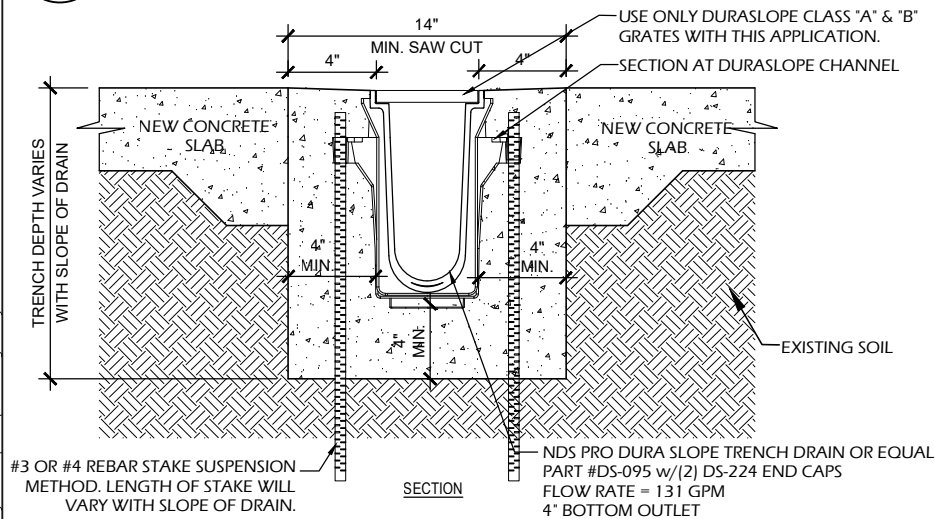
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ASPHALT PAVEMENT TYPICAL SECTION			
	MATERIAL	MATERIAL THICKNESS (INCHES)	PAVEMENT TYPE (WISDOT)
A	BITUMINOUS UPPER LAYER	1.75	4 LT 58-28 S
B	BITUMINOUS LOWER LAYER	2.25	3 LT 58-28 S
C	¾ IN DENSE GRADED BASE COURSE	0.0	
D	1 ¼ IN DENSE GRADED BASE COURSE	10.0	
TOTAL THICKNESS (INCHES)		14.0	

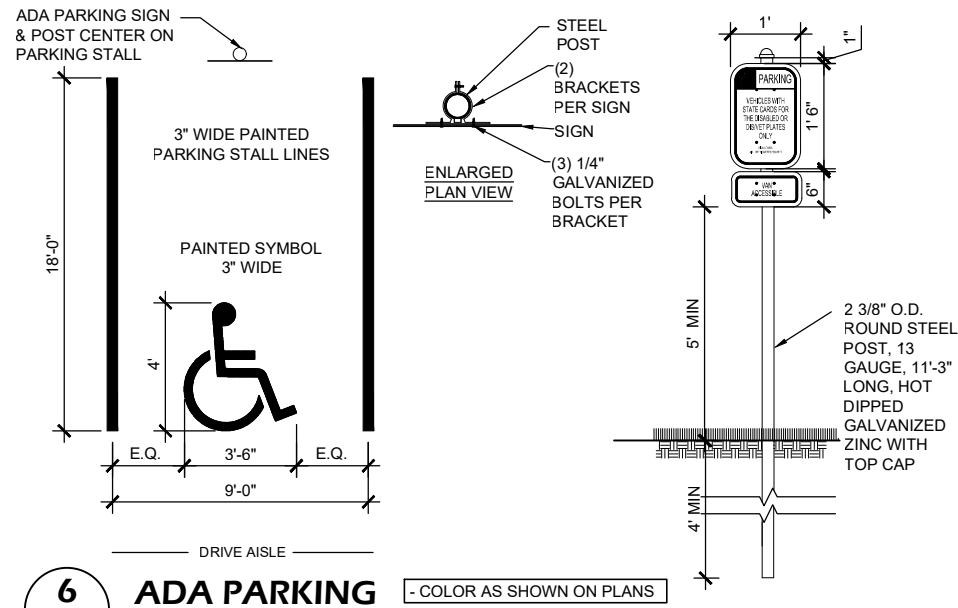


8 ASPHALT PAVEMENT - PARKING LOT
C902 SCALE: NTS

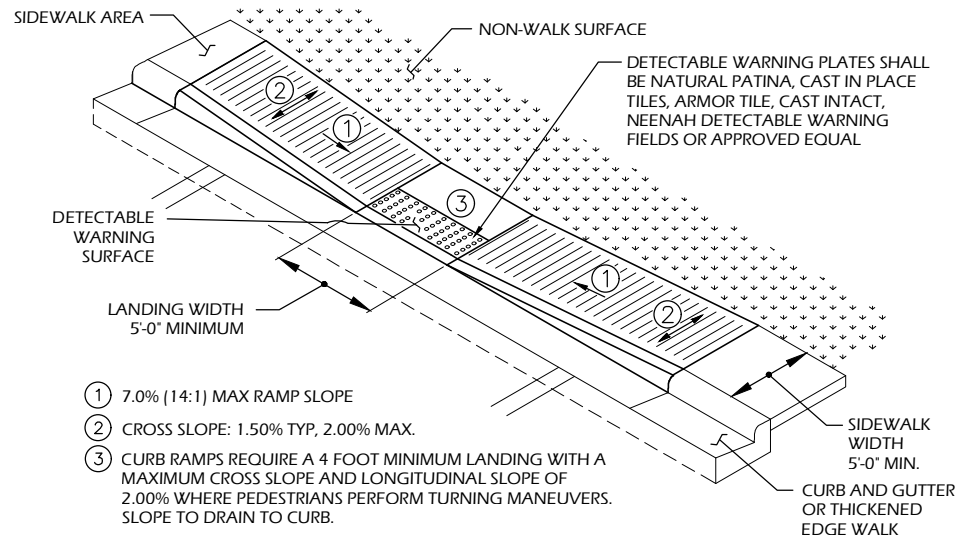


NOTES:
1. CHANNELS TO BE INSTALLED WITH BLANK GRATE. GRATE TO BE PROTECTED FROM CONCRETE POUR (COVER HOLES WITH TAPE).
2. INSTALLATION TO BE COMPLETED IN ACCORDANCE WITH MANUFACTURER'S SPECIFICATIONS.

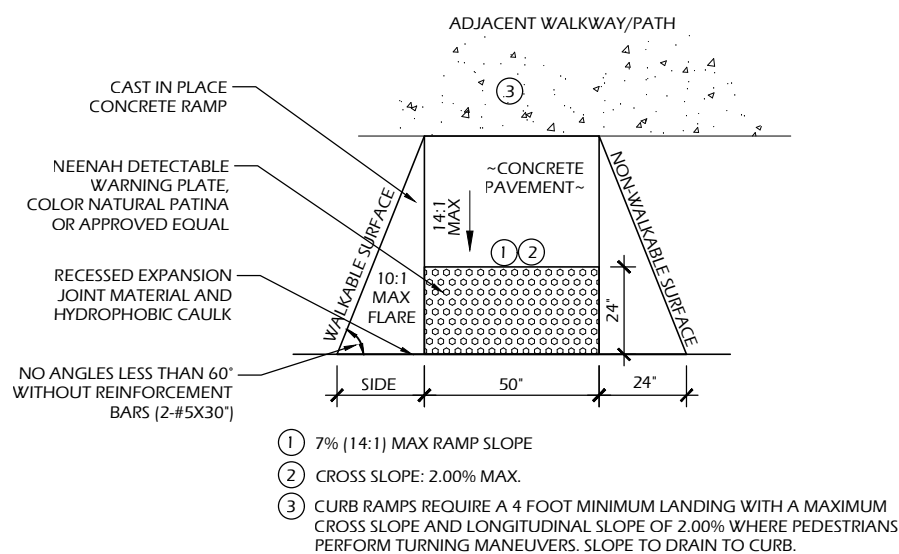
7 TRENCH DRAIN
C902 SCALE: NTS



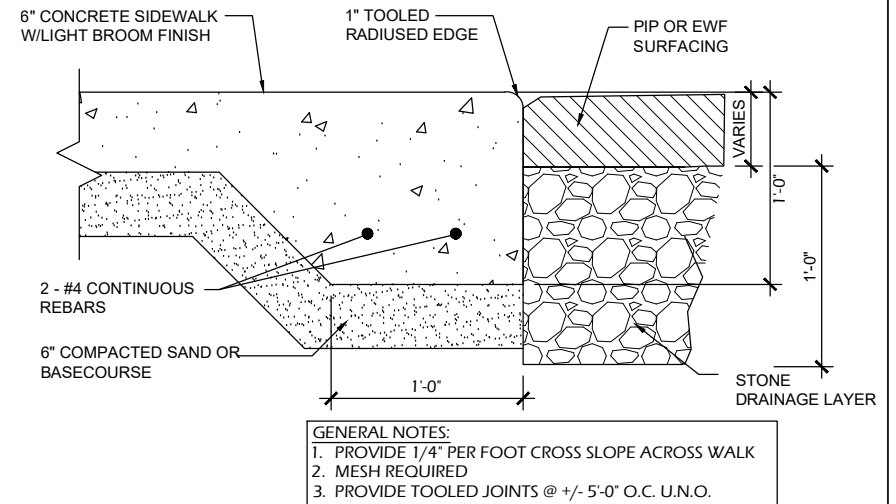
6 ADA PARKING - COLOR AS SHOWN ON PLANS
C902 SCALE: NTS



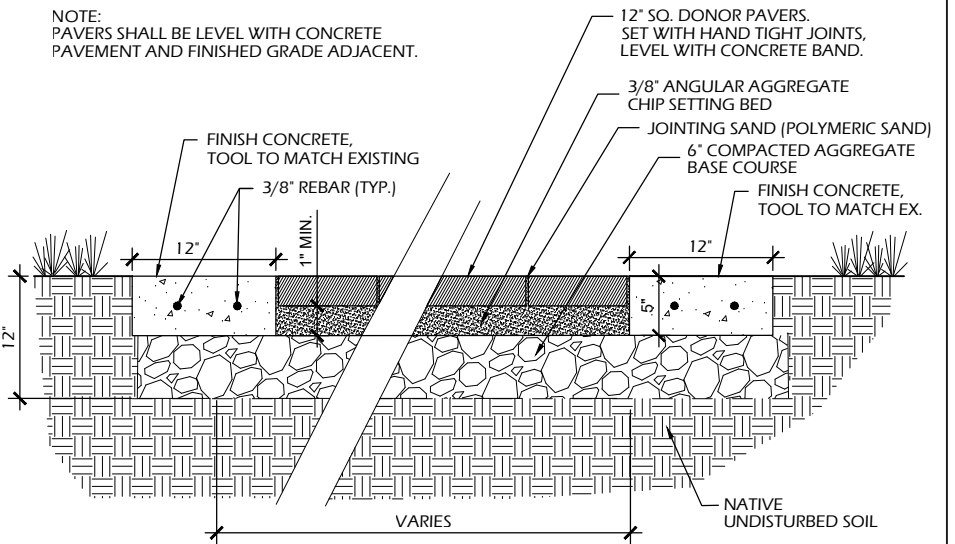
5 ADA RAMP - PARALLEL
C902 SCALE: NTS



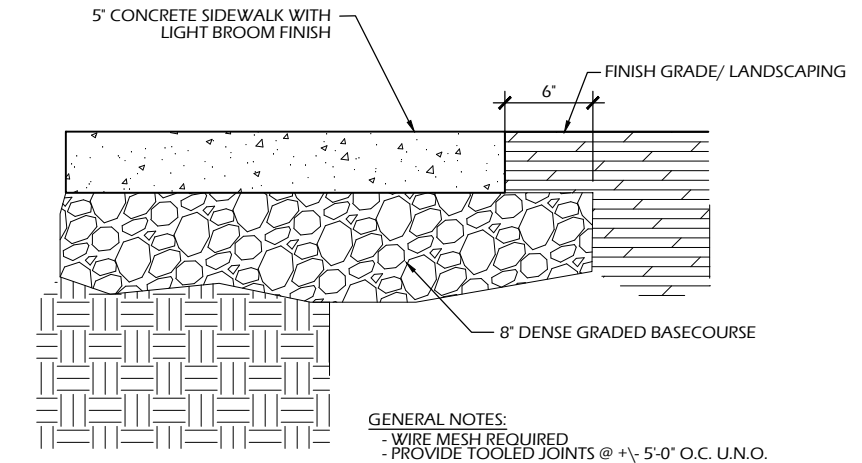
4 ADA RAMP
C902 SCALE: NTS



3 THICKENED EDGE SIDEWALK
C902 SCALE: NTS

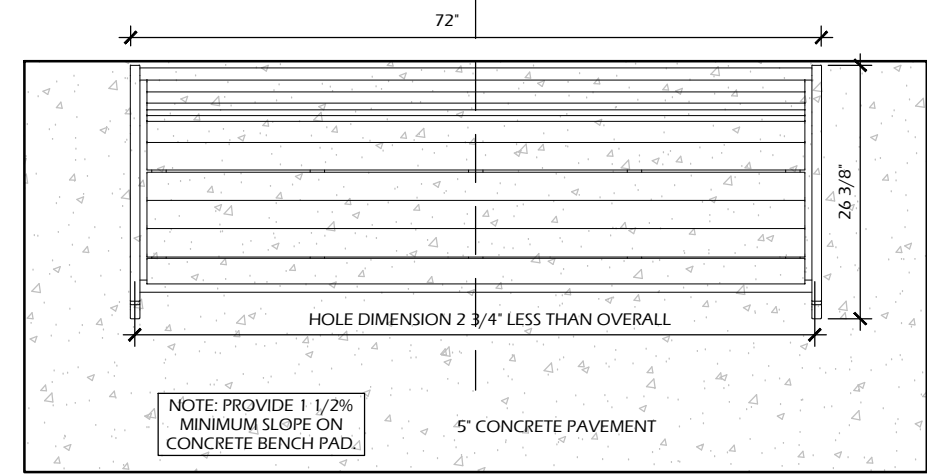


2 PAVER PATIO
C902 SCALE: NTS



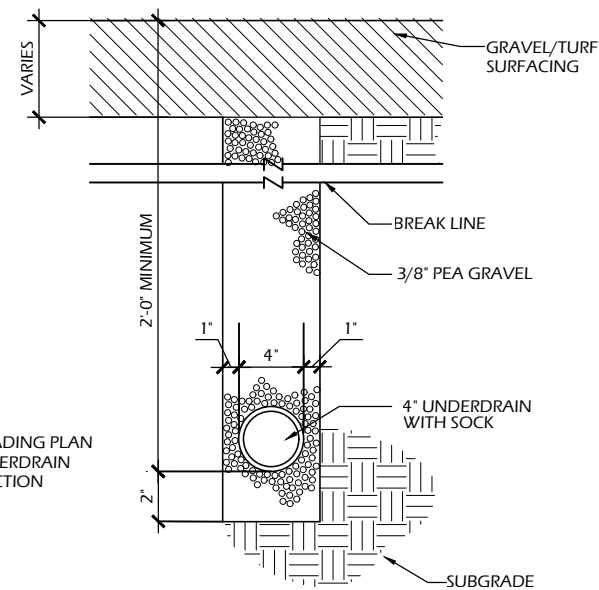
1 CONCRETE PAVEMENT
C902 SCALE: NTS

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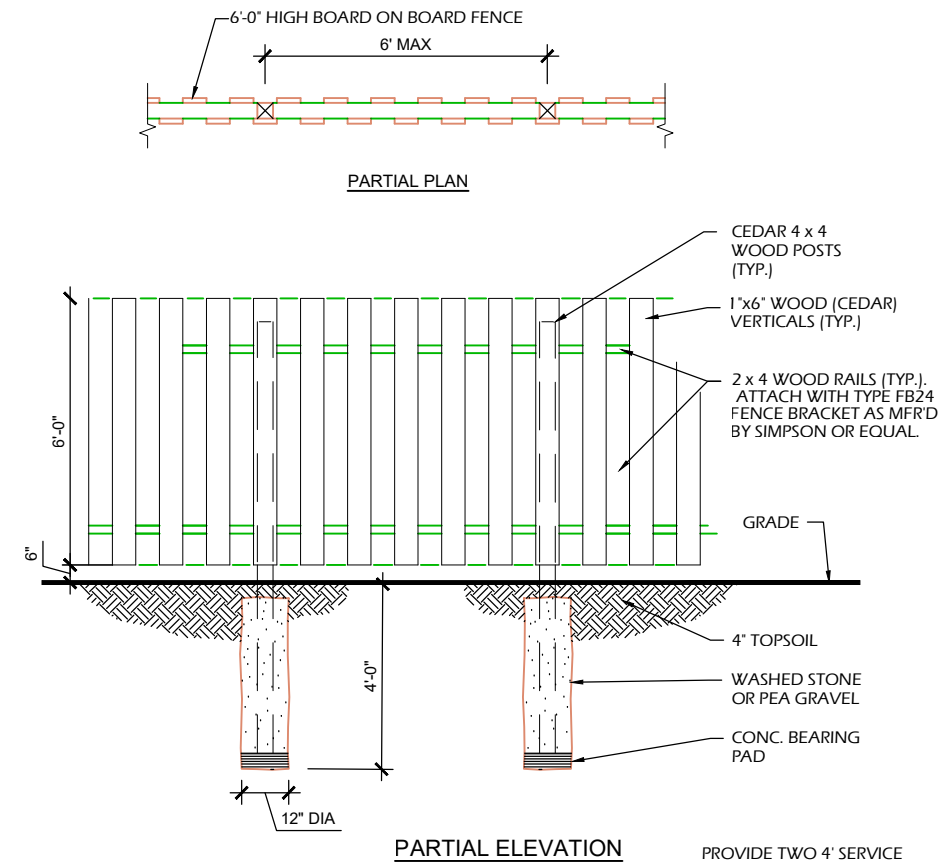


2 BENCH
C903 SCALE: NTS

NOTE: PROVIDE FASTENERS AND INSTALLATION OF BENCHES AS SHOWN. IF INSTALLED ON PAVERS, DO NOT ANCHOR.



3 UNDERDRAIN
C903 SCALE: NTS



1 SCREEN FENCING
C903 SCALE: NTS

COMMUNITY PARK IMPROVEMENTS
HUGHETTE ROAD
RIDGWAY, WI 53582



Item 7.

Project Name:

Revisions:

Project #: 22.055
Issued For: REVIEW
Date: 07/11/2023

Sheet Number

C903 89

CONSTRUCTION DETAILS

ELECTRICAL SYMBOLS, ABBREVIATIONS AND NOTES:

1. SYMBOLS INDICATED HERE AND NOT USED IN THE CONTRACT DOCUMENTS DO NOT APPLY TO THIS PROJECT. ADDITIONAL SYMBOLS MAY BE INDICATED IN THE CONTRACT DOCUMENTS.
2. EXISTING TO REMAIN IS SHOWN WITH SOLID LIGHT LINES. NEW WORK IS SHOWN WITH SOLID HEAVY LINES.
3. SEE PROJECT SPECIFICATIONS AND ONE-LINES FOR DEVICE/EQUIPMENT RATINGS.
4. ALL MOUNTING HEIGHTS LISTED BELOW OR SHOWN ON DETAIL SHEETS ARE FOR STANDARD INSTALLATIONS. DEVIATIONS TO THE STANDARD MOUNTING HEIGHT MAY OCCUR. REFER TO THE ARCHITECTURAL ELEVATIONS FOR EXACT MOUNTING HEIGHT OF DEVICES.
5. ALL DIMENSIONS ARE TO THE CENTER OF BOX.
6. COORDINATE WORK SHOWN IN THIS DRAWING SET WITH ALL PROJECT DRAWINGS.

EQUIPMENT AND WIRING

	TRANSFORMER		REMOTE GENERATOR ANNUNCIATOR
	GROUND CONNECTION		PUSH BUTTON
	GROUND BAR		ENGINE GENERATOR SET
	NON FUSED DISCONNECT SWITCH		AUTOMATIC TRANSFER SWITCH
	FUSED DISCONNECT SWITCH		MOTOR CONNECTION
	STARTER/DISCONNECT SWITCH		BRANCH CIRCUIT PANEL
	CIRCUIT BREAKER DISCONNECT		DISTRIBUTION PANELBOARD
	MANUAL MOTOR STARTER W/OVERLOAD PROTECTION		
	F = FLUSH MOUNT		
	S = SURFACE MOUNT		
	JUNCTION BOX		JUNCTION BOX - WALL

LIGHTING CONTROL DEVICES

SEE LIGHTING CONTROL DEVICE SCHEDULE FOR MORE INFORMATION.

	LIGHTING CONTACTOR MOUNTING LOCATION: WALL MOUNTING HEIGHT: AS NOTED		KEY SWITCH MOUNTING LOCATION: WALL MOUNTING HEIGHT: 4'-0"
	DIMMER MOUNTING LOCATION: WALL MOUNTING HEIGHT: 4'-0"		MOMENTARY CONTACT SWITCH MOUNTING LOCATION: WALL MOUNTING HEIGHT: 4'-0"
	PILOT LIGHT SWITCH MOUNTING LOCATION: WALL MOUNTING HEIGHT: 4'-0"		LOW VOLTAGE SWITCH MOUNTING LOCATION: WALL MOUNTING HEIGHT: 4'-0" a,b = SWITCH DESIGNATION(S)
	SINGLE POLE SWITCH MOUNTING LOCATION: WALL MOUNTING HEIGHT: 4'-0"		REMOTE CONTROL FOR MOTORIZED DAMPER MOUNTING LOCATION: WALL MOUNTING HEIGHT: 4'-0"
	TWO POLE SWITCH MOUNTING LOCATION: WALL MOUNTING HEIGHT: 4'-0"		SINGLE POLE FIRE PLACE CHIMNEY FAN PROVING SWITCH MOUNTING LOCATION: WALL MOUNTING HEIGHT: 4'-0"
	THREE WAY SWITCH MOUNTING LOCATION: WALL MOUNTING HEIGHT: 4'-0"		SINGLE POLE FIRE PLACE GAS SOLENOID SWITCH MOUNTING LOCATION: WALL MOUNTING HEIGHT: 4'-0"
	FOUR WAY SWITCH MOUNTING LOCATION: WALL MOUNTING HEIGHT: 4'-0"		SINGLE POLE WEATHERPROOF SWITCH MOUNTING LOCATION: WALL MOUNTING HEIGHT: 4'-0"
	CEILING MOUNTED OCCUPANCY SENSOR		OCCUPANCY SENSOR SWITCH MOUNTING LOCATION: WALL MOUNTING HEIGHT: 4'-0"
	CEILING MOUNTED DAYLIGHT SENSOR		

SHEET SYMBOLS

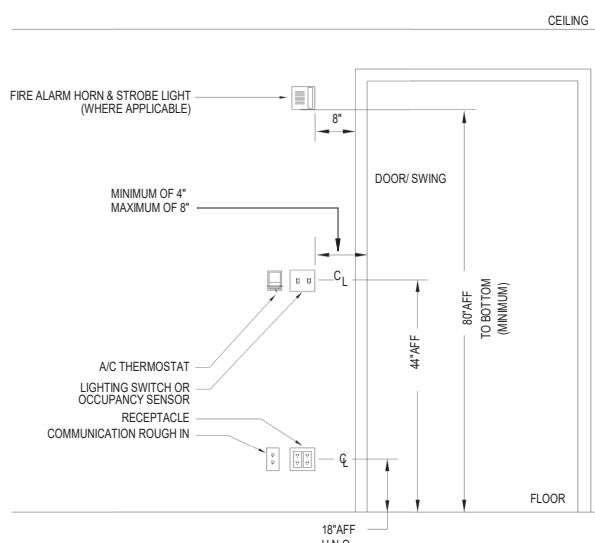
	LINE CONTINUE BREAK		ELEVATION DESIGNATION
	DETAILS AND SECTIONS DESIGNATION		EQUIPMENT DESIGNATION TOP DESIGNATES EQUIPMENT ABBREVIATION BOTTOM DESIGNATES EQUIPMENT
	NEW WORK CONNECTION TO EXISTING WORK DESIGNATION		PLAN CONTINUATION DESIGNATION
	DETAIL REFERENCE TOP DESIGNATES DETAIL NUMBER BOTTOM DESIGNATES ON WHICH SHEET DETAIL APPEARS		REVISION NUMBER DESIGNATION
	KEYED NOTE DESIGNATION		
	SECTION REFERENCE TOP DESIGNATES SECTION NUMBER BOTTOM DESIGNATES ON WHICH SHEET SECTION APPEARS		
	SECTION REFERENCE TOP DESIGNATES SECTION NUMBER BOTTOM DESIGNATES ON WHICH SHEET SECTION APPEARS		

RECEPTACLES

	DUPLEX RECEPTACLE MOUNTING LOCATION: WALL MOUNTING HEIGHT: 1'-6"		DUPLEX RECEPTACLE - CEILING MOUNTED MOUNTING LOCATION: CEILING
	DUPLEX RECEPTACLE MOUNTING LOCATION: WALL +XX = MOUNTING HEIGHT (IN INCHES)		FLOOR BOX (OR POKE THROUGH) MOUNTING LOCATION: FLOOR
	DUPLEX RECEPTACLE WEATHERPROOF MOUNTING LOCATION: WALL MOUNTING HEIGHT: 1'-6"		DUPLEX RECEPTACLE, UPPER HALF SWITCHED, LOWER HALF HOT MOUNTING LOCATION: WALL MOUNTING HEIGHT: 1'-6"
	SINGLE RECEPTACLE MOUNTING LOCATION: WALL MOUNTING HEIGHT: 1'-6"		TV OUTLET WITH 120V DUPLEX RECEPTACLE IN COMMON 2 GANG BOX WITH LOW VOLTAGE BARRIER AND COMMON PLATE. TV BY OWNER. MOUNTING LOCATION: WALL +XX = MOUNTING HEIGHT (IN INCHES)
	DOUBLE DUPLEX RECEPTACLE MOUNTING LOCATION: WALL MOUNTING HEIGHT: 1'-6"		

LIGHTING

	WALL MOUNTED LINEAR MOUNTING LOCATION: WALL		RECESSED MOUNTED MOUNTING LOCATION: CEILING
	SURFACE LINEAR MOUNTING LOCATION: CEILING		WALL MOUNTED MOUNTING LOCATION: WALL
	SUSPENDED LINEAR MOUNTING LOCATION: CEILING		PENDANT AND/OR SURFACE
	RECESSED GRID MOUNTED MOUNTING LOCATION: CEILING		SHADING DESIGNATES EMERGENCY POWER SOURCE (EITHER GENERATOR OR BATTERY)
	1x4 RECESSED GRID MOUNTED MOUNTING LOCATION: CEILING		DIRECTIONAL INDICATOR ADDED TO FIXTURE SYMBOL TO DESIGNATE AIMING DIRECTION
	2x2 RECESSED GRID MOUNTED MOUNTING LOCATION: CEILING		EXIT DIRECTIONAL ARROW
	SURFACE MOUNTED MOUNTING LOCATION: CEILING		SINGLE FACE EXIT FIXTURE MOUNTING LOCATION: CEILING
	SHADING DESIGNATES EMERGENCY POWER SOURCE (EITHER GENERATOR OR BATTERY)		DOUBLE FACE EXIT FIXTURE MOUNTING LOCATION: CEILING
	TRACK MOUNTING LOCATION: AS NOTED		SINGLE FACE EXIT FIXTURE MOUNTING LOCATION: WALL
	PHOTO EYE MOUNTING LOCATION: WALL		MOUNTING LOCATION: WALL DOUBLE FACE EXIT FIXTURE
			DOUBLE HEAD EMERGENCY FIXTURE WITH BATTERY PACK



GENERAL NOTES:
1) ALL DEVICES SHALL BE ALIGNED TO BE AN EQUAL DISTANCE FROM DOORWAY, DOOR SWING, WALL, ETC.

ABBREVIATIONS

Abbreviation	Description
A	AMPRES
AC	ABOVE COUNTER TOP
ACT	ACOUSTICAL CEILING TILE
ADA	AMERICANS WITH DISABILITIES ACT
AF	AMPERE FRAME
AFF	ABOVE FINISHED FLOOR
AFG	ABOVE FINISHED GRADE
AIC	AMP INTERRUPTING CAPACITY
ALT	ALTERNATIVE / ALTERNATE
ALUM	ALUMINUM
AP	ACCESS PANEL
ARCH	ARCHITECT / ARCHITECTURAL
ASC	ABOVE SUSPENDED CEILING
AT	AMPERE TRIP
AUTO	AUTOMATIC

BATS	BYPASS AUTOMATIC TRANSFER SWITCH
BC	BARE COPPER
BFC	BELOW FINISHED CEILING
BFF	BELOW FINISHED FLOOR
BFL	BELOW FLOOR LEVEL
BLDG	BUILDING
BLKG	BLOCKING
BO	BOTTOM OF
BRKR	BREAKER
BT	BATH TUB

CB	CIRCUIT BREAKER
CCT	CIRCUIT
CD	CEILING DIFFUSER
CF/OI	CONTRACTOR FURNISHED / OWNER INSTALLED
CF/CI	CONTRACTOR FURNISHED / CONTRACTOR INSTALLED
CL	CENTER LINE
CLG	CEILING
CLR	CLEAR(ANCE)
CMU	CONCRETE MASONRY UNIT
CND	CONDUIT
CO	CLEAN OUT
CONC	CONCRETE
CONT	CONTINUOUS / CONTINUE
CONTR	CONTRACTOR
CR	CONTROL RELAY
CT	CURRENT TRANSFORMER
CW	COLD WATER SUPPLY
CWFU	COLD WATER FIXTURE UNITS

DB	DIRECT BURIAL
DBC	DESIGN BUILD CONTRACTOR
DC	DIRECT CURRENT
DED	DEDICATED
DET	DETAIL
DF	DRINKING FOUNTAIN
DIA	DIAMETER
DISC	DISCONNECT
DIV	DIVISION
DN	DOWN
DP	DISTRIBUTION PANEL
DS	DISCONNECT SWITCH
DUC	DOOR UNDER CUT
DWGS	DRAWINGS

(E) / EXIST	EXISTING
EC	ELECTRICAL CONTRACTOR
EDB	ELECTRIC DUCT BANK
EG	EQUIPMENT GROUND
EG	EXHAUST GRILLE
EGS	ENGINE GENERATOR SET
EJ	EXPANSION JOINT
EL	ELEVATION
ELEC	ELECTRICAL
ELEC	ELECTRICAL/ELECTRICAL
ELL	EMERGENCY LIFE SAFETY LIGHTING
ELP	EMERGENCY LIFE SAFETY POWER
EMER	EMERGENCY
EMI	ELECTROMAGNETIC INTERFERENCE
EMT	ELECTRICAL METALLIC TUBING
EQ	EQUAL
EQUIP	EQUIPMENT
ES	EQUIPMENT SUPPLIER
ETR	EXISTING TO REMAIN
EW	ELECTRICAL WATER COOLER
EWHR	ELECTRIC WATER HEATER
EXP	EXPOSED
EXT	EXTERIOR

FA	FIRE ALARM
FACP	FIRE ALARM CONTROL PANEL
FCO	FLOOR CLEANOUT
FCU	FAN COIL UNIT
FD	FLOOR DRAIN
FDR	FEEDER
FDS	FUSED DISCONNECT SWITCH
FE / FEC	FIRE EXTINGUISHER (CABINET)
FF / FFE	FINISH FLOOR (ELEVATION)
FF&E	FIXTURES, FURNISHINGS & EQUIPMENT
FFA	FROM FLOOR ABOVE
FFB	FROM FLOOR BELOW
FI	FILM ILLUMINATOR
FIN	FINISH

ABBREVIATIONS

Abbreviation	Description
FIXT	FIXTURE
FL	AT FLOOR LINE
FL / FLR	FLOOR(LINE)
FLA	FULL LOAD AMPRES
FLEX	FLEXIBLE
FLOUR	FLOURESCENT
FS	FLOW SWITCH
FSS	FUSED SAFETY SWITCH

GA	GAUGE
GALV	GALVANIZED
GC	GENERAL CONTRACTOR
GD	GARBAGE DISPOSER
GFCI	GROUND FAULT CIRCUIT INTERRUPTER
GFI	GROUND FAULT INTERRUPTER
GFP	GROUND FAULT PROTECTION
GI	GREASE INTERCEPTOR
GND	GROUND
GPM	GALLONS PER MINUTE
GRC	GALVANIZED RIGID CONDUIT
GTB	GROUND TERMINAL BOX

HB	HOSE BIBB
HC	HVAC CONTRACTOR
HD	HUB DRAIN
HDWR	HARDWARE
HH	HANDHOLE
HOA	HAND OFF AUTOMATIC
HP	HORSE POWER
HT	HEIGHT/HEAT TRACE
HV	HIGH VOLTAGE
HW	HOT WATER SUPPLY
HWCP	HOT WATER RECIRCULATION PUMP
HWFU	HOT WATER FIXTURE UNITS

ID	INSIDE DIAMETER
IE	INVERT ELEVATION
IG	ISOLATED GROUND
IMC	INTERMEDIATE METAL CONDUIT
INCAND	INCANDESCENT
INSUL	INSULATION
INT	INTERIOR

JB	JUNCTION BOX
----	--------------

KO	KNOCK-OUT
KS	KITCHEN SINK
KV	KILOVOLT
KVA	KILOVOLT-AMPRES
KW	KILOWATT
KWH	KILOWATT HOURS

L	LAVATORY
LAN	LOCAL AREA NETWORK
LED	LIGHT EMITTING DIODE
LGT	LIGHT FIXTURE
LTCP	LOCAL TEMPERATURE CONTROL PANEL
LTG	LIGHTING
LTS	LIGHTS
LV	LOW VOLTAGE

MAS	MASONRY
MATL	MATERIAL
MAX	MAXIMUM
MC	MECHANICAL CONTRACTOR
MCB	MAIN CIRCUIT BREAKER
MCC	MOTOR CONTROL CENTER
MCP	MOTOR CIRCUIT PROTECTOR
MDF	MEDIUM DENSITY FIBERBOARD
MDP	MAIN DISTRIBUTION PANEL
MECH	MECHANICAL
MG	METAL GRATE
MH	MANHOLE
MIN	MINIMUM
MLO	MAIN LUGS ONLY
MPTB	MUSIC AND PAGE TERMINAL BOX
MTD	MOUNTED
MTG	MOUNTING
MTG	MOUNTING HEIGHT
HGT	
MTL	METAL
MTR	MOTOR / METER
MV	MEDIUM VOLTAGE

NA	NOT APPLICABLE
NC	NEW CONNECTION/NORMALLY CLOSED
NFD	NON-FUSED DISCONNECT
NFSS	NON-FUSED SAFETY SWITCH
NIC	NOT IN CONTRACT
NL	NIGHT LIGHT
NO	NORMALLY OPEN
NTS	NOT TO SCALE

OC	(ON CENTER(S)
OD	OUTSIDE DIAMETER
OED	OPEN ENDED DUCT
OF/CI	OWNER FURNISHED / CONTRACTOR INSTALLED
OF/OI	OWNER FURNISHED / OWNER INSTALLED
OFS	OVERFLOW SCUPPER
OH	OVERHEAD
OPNG	OPENING

ABBREVIATIONS

Abbreviation	Description
OZ	OUNCE

P	POLE
PB	PULL BOX / PUSHBUTTON
PC	PLUMBING CONTRACTOR / PHOTOCELL
PDU	POWER DISTRIBUTION UNIT
PF	POWER FACTOR
PH	PHASE
PLBG	PLUMBING
PLY	PLYWOOD
PNL	PANEL
POD	POWER OPERATED DAMPER
PRV	POWER ROOF VENTILATOR
PT	POTENTIAL TRANSFORMER
PTRV	POWER TYPE ROOF VENTILATOR
PWR	POWER

QTY	QUANTITY
-----	----------

R	RISER
RAD	RADIUS
RCP	RECIRCULATING PUMP
RD	ROOF DRAIN
REC	RECESSED
RECEPT	RECEPTACLE
REF	REFERENCE / REFER TO
REL	RELOCATE
REQD	REQUIRED
RGIP	REMOTE GROUND INDICATOR PANEL
RO	ROUGH OPENING
RTU	ROOF TOP UNIT

SD	SUPPLY DIFFUSER
SF	SQUARE FOOT/FEET
SH	SHOWER
SHT	SHEET
SIG	SIGNAL
SIM	SIMILAR
SP	SUMP PUMP
SPEC	SPECIFICATION
SS	SAFETY SWITCH / STAINLESS STEEL
STA	STATION
STR	STARTER
SUSP	SUSPENDED
SW	SWITCH
SWBD	SWITCHBOARD
SWGR	SWITCHGEAR
SYST	SYSTEM

TCC	TEMPERATURE CONTROLS CONTRACTOR
TCP	TEMPERATURE CONTROL PANEL
TEL	TELEPHONE
TFA	TO FLOOR ABOVE
TFB	TO FLOOR BELOW
TG	TRANSFER GRILLE
TB	TOP OF BEAM
TCC	TOP OF CONCRETE
TOD	TOP OF DECK
TOB	TOP OF DUCT/BANK
TOF	TOP OF FOOTING
TOMH	TOPP OF MANHOLE
TOP	TOP OF PARAPET
TOS	TOP OF STEEL
TOW	TOP OF WALL
TPART	TOILET PARTITION
TS	TAMPER SWITCH / TIME SWITCH
TVSS	TELEVISION VOLTAGE SURGE SUPPRESSION
TYP	TYPICAL

UC	UNDER COUNTER
UF	UNDER FLOOR
UG	UNDERGROUND
UH	UNIT HEATER
UNO	UNLESS NOTED OTHERWISE
UPS	UNINTERRUPTED POWER SUPPLY

V	VOLTAGE / VENT
VFD	VARIABLE FREQUENCY DRIVE
VIF	VERIFY IN FIELD
VP	VAPOR PROOF
VS	VENT STACK
VTR	VENT THROUGH ROOF

W	WIRE
W	WITH
WC	WATER CLOSET
WCO	WALL CLEANOUT
WH	WATER HYDRANT
WH	WATER HEATER
WP	WEATHERPROOF
WS	WATER SOFTENER
WT	WATER TIGHT

XFMR	TRANSFORMER
XP	EXPLOSION PROOF

#	NUMBER / POUND
&	AND
@	AT

COMMUNITY PARK IMPROVEMENTS

HUGHETTE ROAD
RIDGWAY, WI 53582

Item 7.
PARKITECTURE + PLANNING
901 Deming Way, Suite 102
Madison, WI 53717
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Project Name:	COMMUNITY PARK IMPROVEMENTS
Project #:	20235700
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Date:	08/04/23
Sheet Number	90

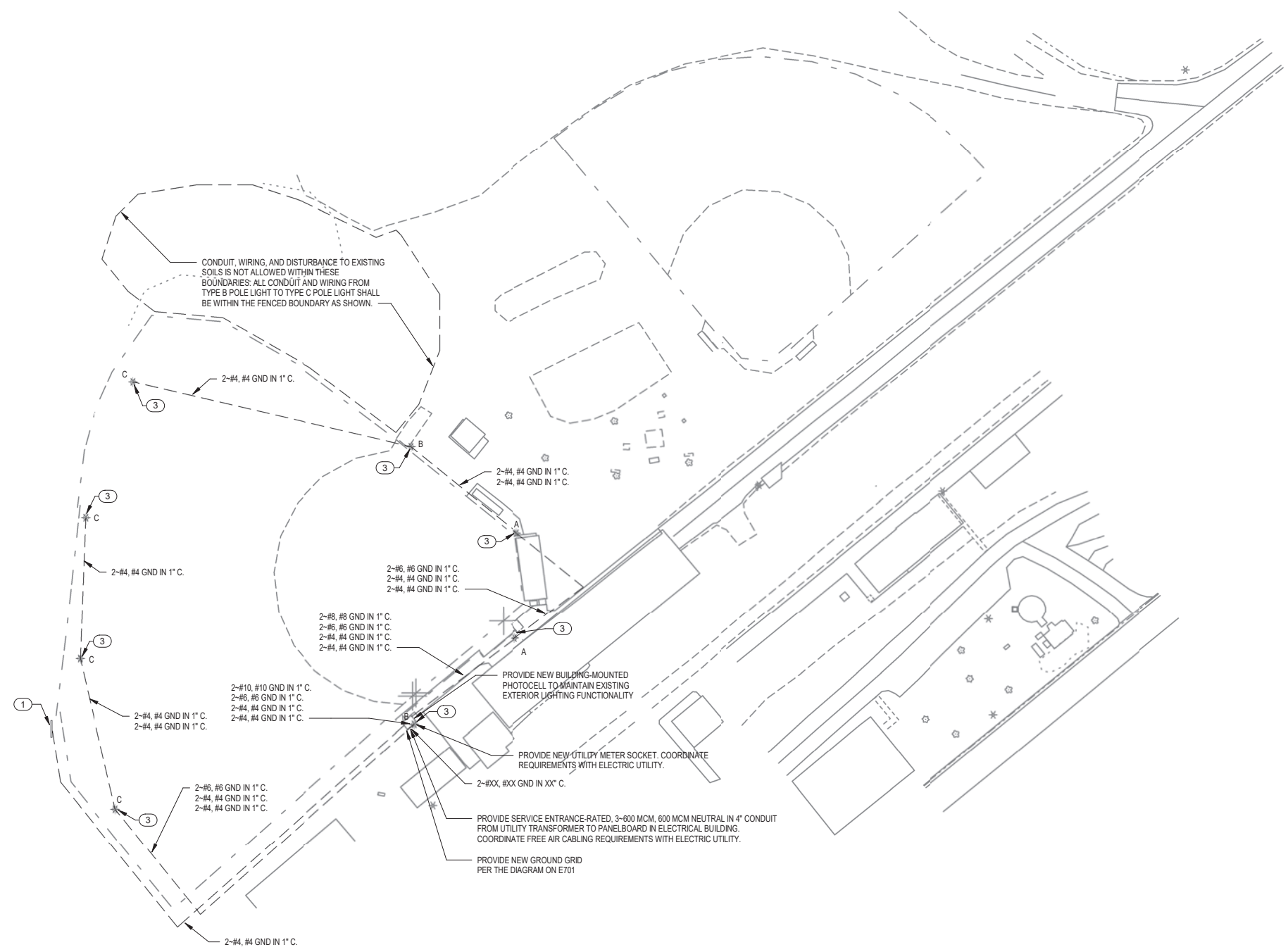


ELECTRICAL GENERAL NOTES:

1. GENERAL NOTES AND KEYED NOTES ARE TYPICAL ACROSS ALL DRAWINGS. KEYED NOTES MAY NOT BE USED OR BE APPLICABLE TO ALL DRAWINGS. REFER TO DRAWING E001 FOR ADDITIONAL NOTES.
2. HANDHOLES AND PULL BOXES ARE NOT SPECIFICALLY SHOWN. ELECTRICAL CONTRACTOR SHALL PROVIDE HANDHOLES AND PULL BOXES MOUNTED TO POLES, QUANTITIES AND SIZES AS REQUIRED BY THE NEC AND FOR A COMPLETE AND FUNCTIONAL INSTALLATION. IF HANDHOLES ARE PROVIDED THEY SHALL BE LOCATED OUTSIDE OF THE BALL DIAMOND FENCE LINES TO NOT IMPEDE PLAY.
3. ALL CONDUIT ROUTES ON THIS DRAWING ARE SCHEMATIC ONLY. ELECTRICAL CONTRACTOR SHALL PROVIDE ALL CONDUITS, INCLUDING THOSE NOT SPECIFICALLY SHOWN, FOR A COMPLETE AND FUNCTIONAL INSTALLATION.

ELECTRICAL KEYED NOTES:

- ① SCOREBOARD. PROVIDE NEW LOCKABLE DISCONNECTING MEANS IN ACCORDANCE WITH THE NEC. DISCONNECTING MEANS NOT SPECIFICALLY SHOWN.
- ② ELECTRICAL BUILDING. PROVIDE NEW PANELBOARD AS SCHEDULED ON E701. NEW NEMA 5-20R RECEPTACLE WITH GFCI PROTECTION, SURFACE-MOUNTED STRIP LIGHT (LITHONIA CSS-L48-400LM-MVOLT-35K-80CRI, OR EQUAL) WITH TOGGLE ON-OFF WALL SWITCH, LIGHTING TIMECLOCK (INTERMATIC T101, OR EQUAL), TYPE 2 SPD (L-N: 700V, L-G: 1000V, L-L: 1000V, SCCR: 100 kA, 20 kA NOMINAL RATING, EATON, SQUARE D, LEVITON, LIEBERT, ABB, OR EQUAL. CONFIRM CIRCUIT BREAKER SIZE IN PANELBOARD WITH SPD MANUFACTURER PRIOR TO ORDERING) AND INSTALL MANUFACTURER-FURNISHED BALL DIAMOND LIGHTING CONTROL PANEL WITH LIGHTING CONTACTORS. EQUIPMENT SHALL TIE INTO EXISTING CIRCUITS AS SHOWN IN THE PANEL SCHEDULE ON E701.
- ③ PROVIDE GROUND ROD AND #6 GROUND WIRE CONNECTOR TO GROUND ROD AND POLE TO GROUND LIGHT POLE IN ACCORDANCE WITH THE NEC.



COMMUNITY PARK IMPROVEMENTS

**HUGHETTE ROAD
RIDGEMAN, WI 53582**

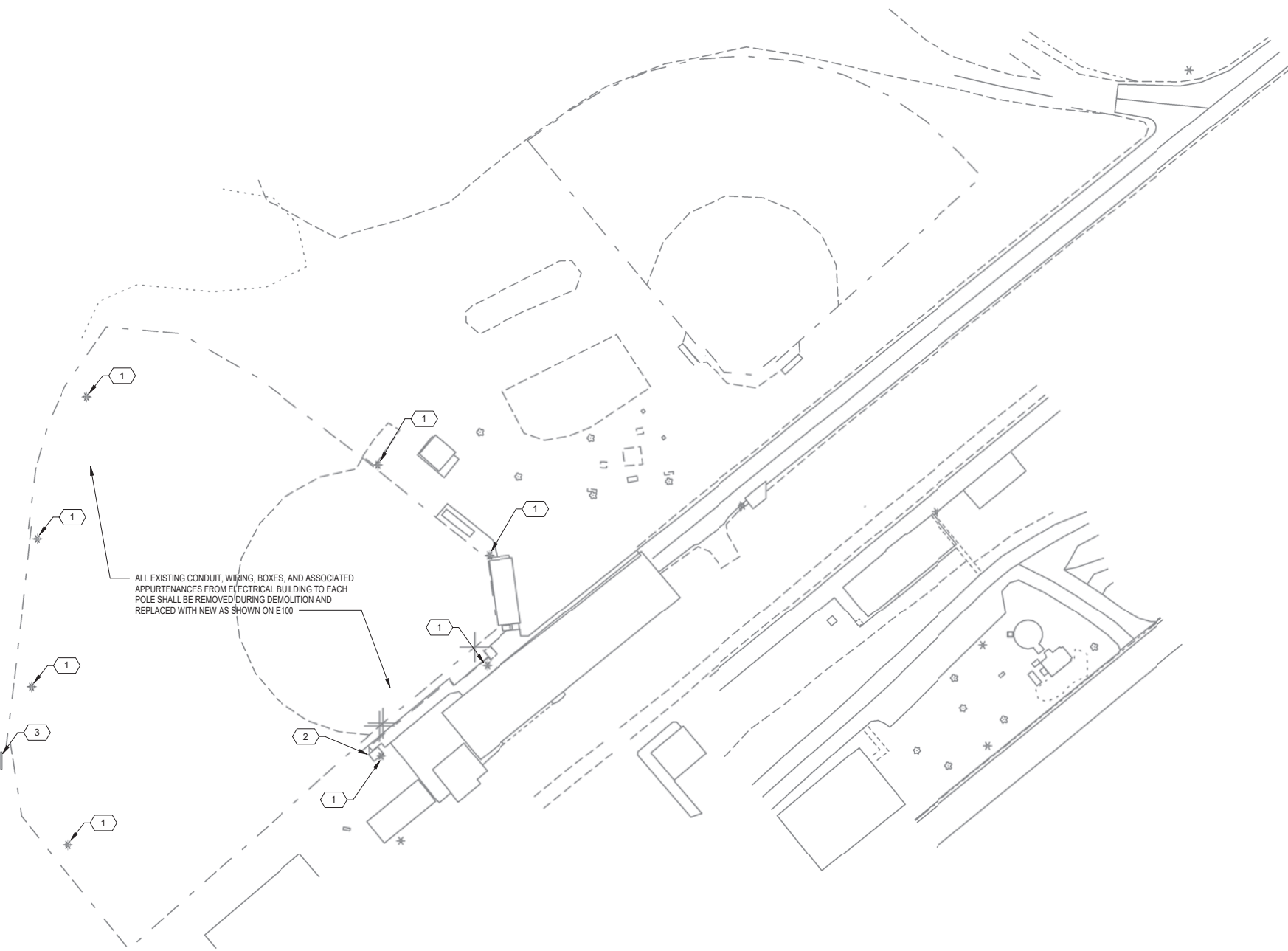
ELECTRICAL SITE

REVISIONS:

ISSUE	DESCRIPTION	DATE
1	BOARD REVIEW	08/04/23

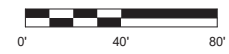
Project #: 20235700
Issued For: Board Review
Date: 08/04/2023

Sheet Number
E10 91



1
E1000 **ELECTRICAL SITE DEMO**

SCALE: 1" = 40'-0"



ELECTRICAL DEMOLITION GENERAL NOTES:

1. REMOVE ALL EXISTING ELECTRICAL EQUIPMENT AND MATERIALS ASSOCIATED WITH THE ITEMS BEING REMOVED AND SHOWN ON THIS DRAWING, AS WELL AS ALL EXISTING ELECTRICAL DEVICES, MATERIALS, AND EQUIPMENT NOT BEING REUSED.
2. PATCH ALL STRUCTURE HOLES AND DEFORMATIONS RESULTING FROM DEMOLITION WORK TO MATCH EXISTING INSTALLATION.
3. RECONNECT OR ALTER AND EXISTING EXISTING CONDUIT AND WIRING FOR EQUIPMENT AND CIRCUITS EXISTING TO REMAIN TO MAINTAIN EXISTING FUNCTIONALITY.
4. THE LOCATIONS AND ELEVATIONS OF EQUIPMENT AND COMPONENTS ARE APPROXIMATE. CONTRACTOR SHALL FIELD VERIFY THE LOCATIONS AND ELEVATIONS OF ALL EXISTING EQUIPMENT AND COMPONENTS IN ORDER TO PERFORM THE CONSTRUCTION SHOWN ON THESE DRAWINGS.
5. NOT ALL EXISTING EQUIPMENT, PIPING, OR CONDUIT SHON. EXISTING EQUIPMENT AND COMPONENTS WERE OBTAINED FROM FIELD MEASUREMENTS. CONTRACTOR IS RESPONSIBLE FOR VERIFYING THE ACCURACY OF EXISTING INFORMATION AS REQUIRED FOR NEW CONSTRUCTION.

ELECTRICAL DEMOLITION KEYED NOTES:

- 1 REMOVE LIGHT FIXTURES FROM POLE AND ALL ASSOCIATED APPURTENANCES BACK TO SOURCE. POLE SHALL REMAIN FOR INSTALLATION OF NEW LIGHT FIXTURES AND GROUNDING SYSTEM.
- 2 ELECTRICAL BUILDING. REMOVE PANELBOARD, BALL DIAMOND LIGHTING CONTROL PANEL, GROUND GRID, WALL SWITCH, RECEPTACLE, LIGHTING TIMECLOCK, EXTERIOR PHOTOCELL, AND ALL ASSOCIATED CONDUIT, WIRING, UTILITY METER AND ASSOCIATED APPURTENANCES. COORDINATE UTILITY EQUIPMETN WITH UTILITY COMPANY. EQUIPMENT SHALL BE REPLACED IN KIND AS SHOWN ON E100.
- 3 SCOREBOARD. REMOVE ASSOCIATED DISCONNECT SWITCH AND CONDUIT AND WIRING BACK TO SOURCE. PREPARE FOR INSTALLATION OF NEW CONDUIT, WIRING, AND DISCONNECT SWITCH AS SHOWN ON E100.

PARKITECTURE + PLANNING
 901 Deming Way, Suite 102
 Madison, WI 53717
 608.886.6808



ICONICA
 901 DEMING WAY / MADISON, WI 53717
 Ph: 608.864.3500 / Fx: 608.864.3535
 iconicadecor.com

Project Name:
COMMUNITY PARK IMPROVEMENTS
HUGHETTE ROAD
RIDGEWAY, WI 53582
Sheet Title:
ELECTRICAL SITE DEMO

REVISIONS:

ISSUE	DESCRIPTION	DATE
1	BOARD REVIEW	08/04/23

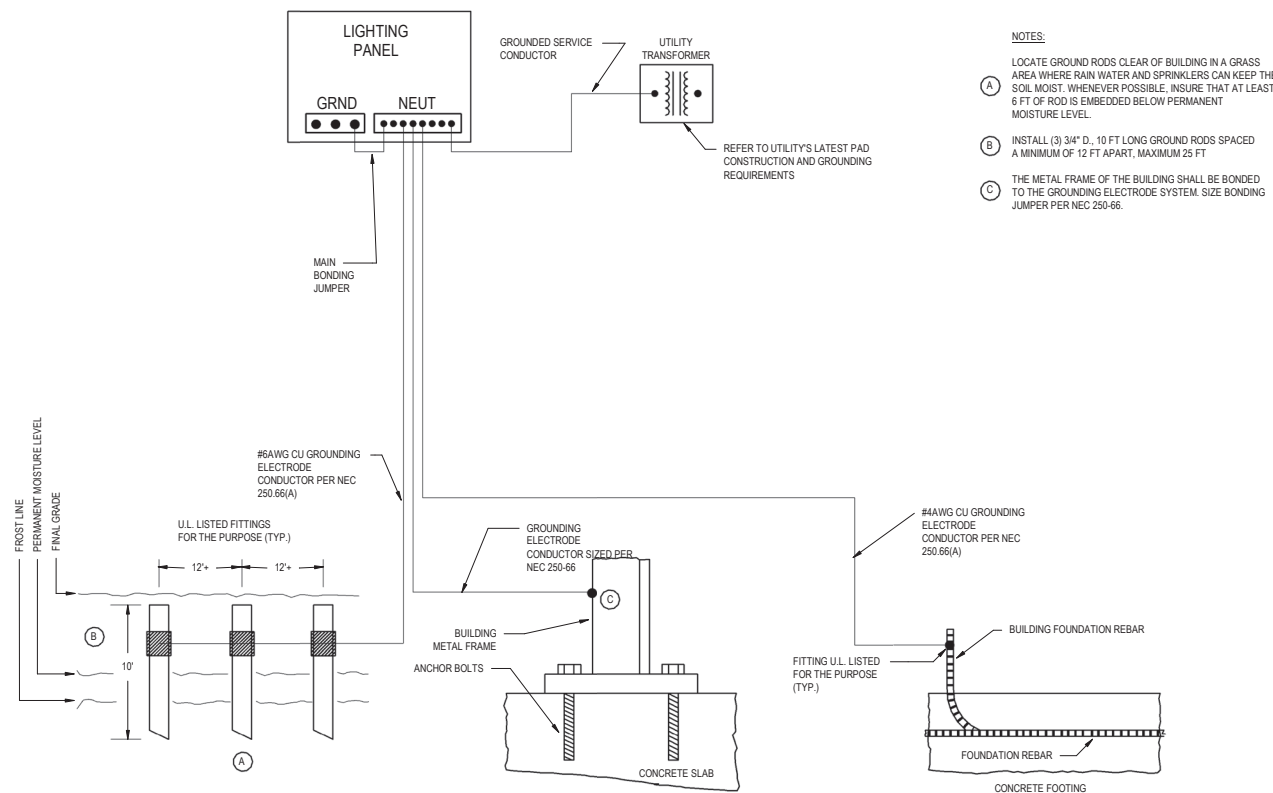
Project #: 20235700
Issued For: Board Review
Date: 08/04/2023

Sheet Number:
E100 92

Item 7.

LIGHTING FIXTURE SCHEDULE									
TYPE	DESCRIPTION	MANUFACTURER	MODEL NUMBER	VOLTAGE	WATTS	LAMP	INSULATION	NOTES	
A	BALL DIAMOND LIGHTING	WELL - WISCONSIN LIGHTING LAB	WS-K2B348-67-8V-5W-2K-APY-WHP120P w/ WS-PFH & WS-RPCE-80V-3AV-LG-PBS & NP-A-ACR-3TP-4-2-STD-180-SEF	240V	5.384 kW	LED	POLE	LIGHT FIXTURES SHALL BE MOUNTED ON EXISTING POLE USING MANUFACTURER'S RECOMMENDED HARDWARE. HARDWARE SHALL BE PROVIDED BY ELECTRICAL CONTRACTOR.	
B	BALL DIAMOND LIGHTING	WELL - WISCONSIN LIGHTING LAB	WS-K2B348-67-8V-5W-2K-APY-WHP120P w/ WS-PFH & WS-RPCE-80V-3AV-LG-PBS & NP-A-ACR-3TP-4-2-STD-180-SEF	240V	5.384 kW	LED	POLE	LIGHT FIXTURES SHALL BE MOUNTED ON EXISTING POLE USING MANUFACTURER'S RECOMMENDED HARDWARE. HARDWARE SHALL BE PROVIDED BY ELECTRICAL CONTRACTOR.	
C	BALL DIAMOND LIGHTING	WELL - WISCONSIN LIGHTING LAB	WS-K2B348-67-8V-5W-2K-APY-WHP120P w/ WS-PFH & WS-RPCE-80V-3AV-LG-PBS & NP-A-ACR-3TP-4-2-STD-180-SEF	240V	5.384 kW	LED	POLE	LIGHT FIXTURES SHALL BE MOUNTED ON EXISTING POLE USING MANUFACTURER'S RECOMMENDED HARDWARE. HARDWARE SHALL BE PROVIDED BY ELECTRICAL CONTRACTOR.	

LIGHTING PANEL											
Service: 120/240V, 1Ø, 3W				Enclosure: NEMA 1				Mounting: Surface		Surface: Capot	
Main Breaker: 400A MCB								Main Bus: SCIC		W A/C:	
Location: Electrical Building											
Room Number/Description	Amps	Poles	Ckt. #	Phase A	Phase B	Phase A	Phase B	Ckt. #	Amps	Poles	Room Number/Description
Shelter Building *	100	2	1	0	0	0	0	2	20	2	Basketball Lights *
Yard Light *	15	1	5	0	0	0	0	6	15	1	Contact B-Ball *
Temp Power - Stage *	30	2	7	0	0	0	0	8	100	2	Food Stand *
GFI in Dugout *	20	1	11	0	0	0	0	12	20	1	Convenience Outlets *
Unlabeled Circuit Breaker *	100	2	13	0	0	0	0	14	20	1	Convenience Outlets *
			15	0	0	0	0	16	20	1	Convenience Outlets *
Ball Diamond Lighting Contactor (A)	30	2	17	2652		1768		18	30	2	Ball Diamond Lighting Contactor (C)
			19		2652		1768	20	30	2	Ball Diamond Lighting Contactor (C)
Ball Diamond Lighting Contactor (A)	30	2	21	2652		1768		22	30	2	Ball Diamond Lighting Contactor (C)
			23		2652		1768	24	30	2	Ball Diamond Lighting Contactor (C)
Ball Diamond Lighting Contactor (B)	30	2	25	2652		1768		26	30	2	Ball Diamond Lighting Contactor (C)
			27		2652		1768	28	30	2	Ball Diamond Lighting Contactor (C)
Ball Diamond Lighting Contactor (B)	30	2	29	2652		1768		30	30	2	Ball Diamond Lighting Contactor (C)
			31		2652		1768	32	30	2	Ball Diamond Lighting Contactor (C)
Ball Diamond Lighting Control Panel Control Circuit	20	1	33	1000		0		34	30	2	Surge Protection Device (SPD) +
Space	-	1	35	0	0	0	0	36	-	1	Space
Space	-	1	37	0	0	0	0	38	-	1	Space
Space	-	1	39	0	0	0	0	40	-	1	Space
Space	-	1	41	0	0	0	0	42	-	1	Space
Total Load per Phase per Side (VA)				11608	10608	7072	7072				
Total Load Phase A (VA)				19640	VA	* Existing circuit. Load not accounted for in feeder load.		Total Connected Load		152	A
Total Load Phase B (VA)				17640	VA			Total Connected Load + 25%		189	A
Total Connected Load (VA)				36360	VA	+ Confirm SPD breaker size with mfr.		Spare 25%		47	A
								Feeder Load		237	A



- NOTES:**
- (A) LOCATE GROUND RODS CLEAR OF BUILDING IN A GRASS AREA WHERE RAIN WATER AND SPRINKLERS CAN KEEP THE SOIL MOIST. WHENEVER POSSIBLE, INSURE THAT AT LEAST 6 FT OF ROD IS EMBEDDED BELOW PERMANENT MOISTURE LEVEL.
 - (B) INSTALL (3) 3/4" D., 10 FT LONG GROUND RODS SPACED A MINIMUM OF 12 FT APART, MAXIMUM 25 FT
 - (C) THE METAL FRAME OF THE BUILDING SHALL BE BONDED TO THE GROUNDING ELECTRODE SYSTEM. SIZE BONDING JUMPER PER NEC 250-66.

1 GROUNDING SYSTEM DIAGRAM
E701 SCALE: NTS

Item 7.

PARKITECTURE + PLANNING
901 Deming Way, Suite 102
Madison, WI 53717
608.886.6808

ICONICA
901 DEMING WAY // MADISON, WI 53717
PH: 608.864.3500 // FX: 608.864.3535
iconicadecor.com

COMMUNITY PARK IMPROVEMENTS
HUGHETTE ROAD
RIDGEMAN, WI 53582

Project Name:
Sheet Title:
ELECTRICAL SCHEDULES AND DIAGRAMS

REVISIONS:

ISSUE	DESCRIPTION	DATE
1	BOARD REVIEW	08/04/23

Project #: 20235700
Issued For: Board Review
Date: 08/04/23

Sheet Number
E70 93

Parkitecture + Planning

901 Deming Way, Ste 201
Madison, WI 53717 US
www.parkitecture.org



INVOICE

BILL TO
Village of Ridgeway
ATTN: Hailey Roessler
208 Jarvis Street, Suite A
Ridgeway, WI 53582

INVOICE 2
DATE 08/03/2023
TERMS Net 30
DUE DATE 09/02/2023

PROJECT NAME Ridgeway Park Improvements
P+P PROJECT # 22.055

TASK DESCRIPTION	AMOUNT DUE	DUE
Charges		
Construction Documents - Ball Diamond Lighting	1,422.00	50.00 % of 2,844.00
Construction Documents - Parking and Pathway Design	5,946.00	50.00 % of 11,892.00
Post Design Assistance	0.00	0.00 of 3,734.00

Thank You For Supporting Parkitecture + Planning!

SUBTOTAL	7,368.00
TAX	0.00
TOTAL	7,368.00
BALANCE DUE	\$7,368.00



COMMUNITY DEVELOPMENT INVESTMENT GRANT

BUILDING VIBRANT COMMUNITIES IN WISCONSIN®

The livelihood of our communities is directly linked to quality services and infrastructure that support economic competitiveness. Wisconsin communities that mobilize people and resources inspire positive and substantive local development. The Wisconsin Economic Development Corporation's (WEDC's) **Community Development Investment (CDI) Grant Program** helps transform communities by supporting local development that is as unique as the communities in Wisconsin.

HOW IT WORKS

The CDI Grant Program will support urban, small city and rural community re/development efforts by providing financial incentives for shovel-ready projects with emphasis on, but not limited to, downtown community-driven efforts.

ELIGIBILITY REQUIREMENTS

Grant recipients must demonstrate significant, measurable benefits in job opportunities, property values and/or leveraged investment by local and private partners in at least one of the following efforts:

- Development of a significant destination attraction
- Rehabilitation and reuse of an underutilized or landmark building
- Infill development
- Historic preservation
- Infrastructure efforts providing substantial benefits to downtown residents/property owners
- Mixed-use development

LEARN MORE

For more information about becoming eligible for the Community Development Investment Grant Program, contact a Wisconsin Economic Development Corporation (WEDC) regional economic development director or call 855-INWIBIZ toll free.

You can find the list of regional directors and territories covered at wedc.org/regional.

ELIGIBLE ACTIVITIES

CDI Grant funds may be used for the following activities:

- Building renovation
- Historic preservation
- Demolition
- New construction
- Infrastructure improvements

**COMMUNITY DEVELOPMENT INVESTMENT GRANT AGREEMENT
BETWEEN
PHELAN PROPERTIES, LLC AND THE VILLAGE OF RIDGEWAY**

THIS COMMUNITY DEVELOPMENT INVESTMENT GRANT AGREEMENT (“Agreement”), made as of the _____ day of _____, 2023, by and between the Village of Ridgeway, Wisconsin (“Village”), and Phelan Properties, LLC, or its assignee, (“Developer”), (individually, each of the foregoing is a “Party” and collectively, the “Parties”).

RECITALS

WHEREAS, Village of Ridgeway and PHELAN PROPERTIES, LLC have entered into an agreement, dated _____, 2023, related to the redevelopment of the property located at 705 Main Street, Ridgeway, Wisconsin, which is further defined in said agreement (the “Property”); and

WHEREAS, Developer intends to make improvements to the Property in conjunction with its planned use of the Property for commercial tenant rental (the “Project”); and

WHEREAS, the Wisconsin Economic Development Corporation (“WEDC”), has approved providing the Village up to twenty five thousand (\$25,000) in Community Development Investment Funds to assist with the costs of Project rehabilitation;

NOW, THEREFORE, in consideration of the foregoing Recitals, which are incorporated herein, and the following promises and mutual obligations of the Parties hereto, each of them does hereby covenant and agree, as follows:

**ARTICLE I
DEFINITIONS**

Section 1.1 Definitions. For purposes of this Agreement, the following terms shall have the following meanings:

- (a) “Agreement” means this agreement, to include all documents required to be delivered contemporaneously with the execution and delivery of this Agreement, and the attached Exhibits, together with any future amendments executed in compliance with this Agreement.
- (b) “Application” means the materials submitted to WEDC relating to this allocation of CDI Funds.
- (c) “CDI Funds” means the grant monies the Village is eligible to receive from WEDC’s Community Development Investment grant program.
- (d) “Effective Date” means the date on which this Agreement is fully executed by both parties.
- (e) “Eligible Project Costs” means costs for which CDI Funds and Matching Funds may be used, as outlined in this Agreement, which the Village incurs between the Project Start Date and Project End Date.

- (f) “Ineligible Costs” means costs for which CDI Funds and Matching Funds may not be used, means costs incurred prior to the Project Start Date; costs for acquisition; costs related to grant applications or bid preparation; costs which may be covered by other grant or statutory programs; permits; performance and payment bonds; contingencies; developer fees; insurance premiums; supplies and the purchase of moveable equipment; signage and advertising; financing fees, interest payments, or the assumption of debt; relocation fees; accounting, legal, appraisal, and architectural fees; project administration fees, including costs associated with WEDC compliance reporting, schedules of expenditures, and payment requests.
- (g) “Leverage” means funding provided for the Project other than CDI Funds and Matching Funds.
- (h) “Matching Funds” means non-CDI funds secured by the Developer to meet the required 1:1 funding requirement of the CDI Funds under this Agreement. No more than Thirty Percent (30%) of the Matching Funds may consist of other state and/or federal grants. Matching Funds may not be in-kind.
- (i) “Project” means the development of 705 Main Street in accordance with the Village’s Application and the terms of this Agreement.
- (j) “Project End Date” means _____, the date by which the Project will be complete.
- (k) “Project Location” means the site or sites at which the Project will take place, specifically 705 Main Street, Ridgeway, Wisconsin.
- (l) “Project Start Date” means _____, the date on which the Project begins and the Developer may start incurring costs against CDI funds and Matching Funds.
- (n) “WEDC” means the Wisconsin Economic Development Corporation, together with its successors and assigns.

ARTICLE II UNDERTAKINGS BY VILLAGE AND DEVELOPER

Section 2.1 Village Obligations. Village undertakes the following obligations, in consideration of the obligations of Developer, in Section 2.2, below.

- (1) Village will provide the CDI Funds to the Developer to assist with the construction of the Project.
- (2) Village will release the CDI Funds to the Developer on a disbursement basis, within thirty (30) days of Village receiving the funds from WEDC. The Developer may request the CDI Funds in One (1) or more disbursements.

Section 2.2 Developer Obligations. Developer undertakes the following obligations, in consideration of Village obligations in Section 2.1, above.

- (1) Developer shall diligently pursue construction activities for the Project with the objective of completing all elements of the Project, on or before _____.
- (2) Developer agrees to complete the Project as contemplated by the Application and in accordance with the terms of this Agreement, as outlined in the following budget:

USES		SOURCES			TOTAL
Budget Code	Eligible Project Costs	CDI Funds	Public Funds	Private Funds	
0200	Construction	\$234,435	\$0	\$252,386	\$0
0190	Site Clearance	\$15,565	\$0	\$0	\$0
0237	Site Preparation	\$0	\$0	\$0	\$0
0415	Site utilities, sidewalks, parking	\$0	\$0	\$0	\$0
TOTAL		\$250,000	\$0	\$252,386	\$0

- (3) Developer agrees to use the CDI Funds and Matching Funds for Eligible Project Costs, incurred between the Project Start Date and Project End Date. Eligible Project Costs include: (i) Eligible Project Costs to be applied to CDI Funds include construction. (ii) Eligible Project Costs to be applied to Matching Funds include construction, site clearance, site preparation, site utilities, sidewalks, and parking
- (4) Developer agrees to not use the CDI Funds or Matching Funds for any Ineligible Costs.
- (5) Developer agrees to secure Matching Funds from non-WEDC sources sufficient to achieve the 1:1 match requirement of the CDI Funds under this Agreement. Matching funds must equal at least Two Hundred Fifty Thousand Dollars (\$250,000) in order for the Village to obtain the maximum amount of the CDI Funds and must be documented prior to the final disbursement.
- (6) Developer agrees to provide acknowledgement of WEDC’s participation in the Project in any signage at the Project Location and any planning and feasibility documents related to the Project.
- (7) Developer agrees to provide to the Village a report detailing the dollar amount and purpose of the Eligible Project Costs included in the request for disbursement as well as the dollar amount and purpose of each expenditure that the Developer has contributed to the Project since the date of the previous disbursement of CDI Funds.
- (8) Developer agrees to provide to the Village documentation of the Eligible Project Costs incurred against the CDI Funds, and documentation of the Eligible Project Costs incurred against the Matching Funds, in an amount that is 3:1 of the CDI Funds being requested. Such documentation may include, but not be limited to, purchase orders or invoices.
- (9) Developer shall request all CDI Funds no later than _____.
- (10) Developer agrees to submit to Village, a schedule of expenditures of the grant or loan funds, including expenditures of any matching cash or in-kind match, signed by the director or principal officer of the Developer to attest to the accuracy of the schedule of expenditures.
- (11) Developer shall engage an independent certified public accountant to perform procedures, approved by WEDC and consistent with applicable professional standards of the American Institute of Certified Public Accountants, to determine whether the grant or loan funds and any matching cash or in-kind match were expended in accordance with the grant or loan contract. The Developer must make available for inspection the documents supporting the schedule of expenditures.
- (12) Developer shall provide information to the Village that is necessary to allow the Village to complete the semi-annual performance reports as required by WEDC.

ARTICLE III REMEDIES

Section 3.1 Event of Default. The occurrence of any one or more of the following events shall constitute an “Event of Default” for the purposes of this Agreement:

- (1) The Developer supplies false or misleading information to Village or WEDC in connection with this Agreement, without providing a satisfactory explanation, in Village’s sole discretion, for the noncompliance.
- (2) The Developer fails to comply with or perform, in any material respect, any of its obligations under this Agreement, without providing a satisfactory explanation, in Village’s sole discretion, for the noncompliance.

Section 3.2 Remedies in Event of Default. Upon the occurrence of any Event of Default, Village shall send a written notice of default to the Developer, setting forth with reasonable specificity the nature of the default. If the Developer fails to cure any such Event of Default to the reasonable satisfaction of Village within Thirty (30) calendar days, Village may extend the cure period if Village determines, in its sole discretion, that the Developer has begun to cure the Event of Default and diligently pursues such cure, or, without further written notice to the Developer, declare the Developer in default. The cure period shall in no event be extended more than Ninety (90) days.

- (1) In the Event of Default, Village shall terminate the Agreement and recover from the Developer:
 - (i) One Hundred Percent (100%) of the funds disbursed to the Developer under this Agreement;
 - (ii) All court costs and attorneys’ fees incurred by Village in terminating this Agreement and recovering the amounts owed by the Developer under this provision.
- (2) These amounts shall be paid to Village within Thirty (30) calendar days of demand by Village hereunder. If the Developer fails to pay these amounts to Village as and when due, the Developer will be liable for the full unpaid balance plus interest at the annual rate of up to Twelve Percent (12%) from the date of the notice of Event of Default.
- (3) Upon an Event of Default, Village shall, without further notice, withhold remaining disbursements of the CDI Funds.

Section 3.3 Remedies are Cumulative. Except as specified in this Agreement, all remedies provided herein shall be cumulative and the exercise of one remedy shall not preclude the use of any other or all of said remedies.

Section 3.4 Failure to Enforce Not Waiver. Failure to enforce any provision contained herein shall not be deemed a waiver of that Party’s rights to enforce such provision or any other provision in the event of a subsequent default.

Section 3.5 Mediation. Prior to litigation, and as a condition precedent to bringing litigation, any Party deeming itself aggrieved under this Agreement shall be obligated to request nonbinding mediation of the dispute. Mediation shall proceed before a single mediator. The Parties shall agree upon a mediator and if they fail to do so within 30 days, either Party may apply to the Chief Judge of the

Circuit Court for Grant County, Wisconsin, for the designation of a mediator. In the event the Parties do not accept the mediator's recommendation, the aggrieved Party may then commence an action. However, the Parties shall agree to alternative dispute resolution, if ordered by the Court.

ARTICLE IV AMENDMENT

This Agreement may be rescinded, modified or amended, in whole or in part, by mutual agreement of the Parties hereto, their successors and/or assigns, only in writing signed by the Parties.

ARTICLE V MISCELLANEOUS PROVISIONS

Section 5.1 Execution in Multiple Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original and all of which together shall constitute one and the same instrument.

Section 5.2 Construction. The Parties acknowledge and represent that this Agreement has been the subject of negotiation by all Parties and that all Parties together shall be construed to be the drafter hereof and this Agreement shall not be construed against any Party individually as drafter.

Section 5.3 Legal Relationship. Nothing in this Agreement shall be construed to create an employer/employee relationship, joint employer, joint venture or partnership relationship, or a principal/agent relationship.

Section 5.4 Survival. All agreements, representations, covenants and warranties made herein shall survive the execution of this Agreement and the making of the grants hereunder. This Agreement shall be binding upon the Parties, their respective successors and assigns.

Section 5.5 No Waiver. The failure of any Party to require strict performance of any provision of this Agreement will not constitute a waiver of the provision or of any other of that Party's rights under this Agreement. Rights and obligations under this Agreement may only be waived or modified in writing. A writing waiving a right must be signed by the Party waiving the right. If an obligation of a Party is being waived or released, the writing must be signed by the affected Parties. Waiver of one right, or release of one obligation, will not constitute a waiver or release of any other right or obligation of any Party. Waivers and releases shall affect only the specific right or obligation waived or released and will not affect the rights or obligations of any other Party that did not sign the waiver or release.

Section 5.6 Severability of Provisions. If any provision of this Agreement shall be held or declared to be invalid, illegal or unenforceable by reason of its being contrary to any applicable law, such provision shall be deemed to be deleted from this Agreement without impairing or prejudicing the validity, legality or enforceability of the remaining provisions.

Section 5.7 Law Governing. This Agreement will be governed and construed in accordance with the laws of the State of Wisconsin.

Section 5.8 Notices and Demands. Except as otherwise expressly provided in this Agreement, a notice, demand or other communication under this Agreement by any Party to any other shall be sufficiently given or delivered if it is dispatched by registered or certified mail, postage prepaid, return receipt requested, or delivered personally, and

- (a) in the case of Developer is addressed to or delivered to:

PHELAN PROPERTIES, LLLC
705 Main Street
Ridgeway, WI 53818
Attn: Andy and Melinda Phelan

- (b) in the case of Village is addressed to or delivered to:

Ridgeway Village Hall
208 Jarvis Street
Suite A
Ridgeway, WI 53818
Attn: Village Clerk/Treasurer

or at such other, or additional, address with respect to any such Party as that Party may, from time to time, designate in writing and forward to the other, as provided in this Section.

Section 5.9 Term. This Agreement shall continue from the effective date above indicated until the later of _____ or December 31 of the year during which the Village is required to submit to WEDC documentation or reporting information regarding the use of the CDI Funds.

[SIGNATURE PAGES TO FOLLOW]

VILLAGE OF RIDGEWAY, WISCONSIN

By: _____
Name: Michele Casper
Title: Village President

ATTEST:

By: _____
Name: Hailey Roessler
Title: Village Clerk

STATE OF WISCONSIN)
)
IOWA COUNTY) ss.

Personally came before me this _____ day of _____, 2023, the above-named Michele Casper, Village President and Hailey Roessler, Village Clerk of the Village of Ridgeway, to me known to be the persons who executed the foregoing instrument and acknowledged the same.

Notary Public, State of Wisconsin

My Commission expires: _____

THE VILLAGE OF



RIDGEWAY

208 Jarvis Street | Suite A | Ridgeway, WI 53582

Iowa County, Wisconsin

RESOLUTION NO. 2023-__

A RESOLUTION AUTHORIZING SUBMISSION OF A COMMUNITY DEVELOPMENT INVESTMENT GRANT APPLICATION

WHEREAS, funding is available under the Community Development Investment (CDI) program, administered by the Wisconsin Economic Development Corporation (WEDC) for the purpose of supporting economic development for communities; and

WHEREAS, the process for securing these funds is competitive, Village staff would be working with a developer on a plan for executing this funding to provide much needed resources to incentivize development in the Village's Main Street Business District; and

WHEREAS, the need to redevelop the property at 705 Main Street, Ridgeway, WI has been identified within the Village of Ridgeway Comprehensive Plan and would be completed utilizing the Village of Ridgeway Zoning and Building Codes established for the B-1Retail Business District.

NOW, THEREFORE BE IT RESOLVED, by the Village Board of Trustees, Village of Ridgeway, does hereby approve and authorize the preparation and filing of a WEDC CDI grant application in the amount of \$_____ for the purpose of rehabilitating a property at 705 Main Street, Ridgeway, WI. Also, the Village Clerk/Treasurer is authorized to sign all necessary documents on behalf of the Village of Ridgeway; and that authority is granted to the Village Clerk/Treasurer to take the necessary steps to prepare and file the application for funds under this program in accordance with this resolution.

BE IT FURTHER RESOLVED THAT, if said grant is awarded, authorization is granted to execute any and all documents required by the WEDC, and such funds shall be accepted and expended pursuant to the terms of the grant award.

The above and foregoing Resolution was duly adopted by the Village Board of the Village of Ridgeway at its meeting held on _____, 2023, by a vote of _____ in favor, _____ opposed, and _____ not voting.

APPROVED:

By _____
Michele B. Casper, Village President

ATTEST:

By _____
Hailey E. Roessler, Village Clerk

Village of Ridgeway Maintenance Contract and Computer Assisted Revaluation Contract

3 messages

Bruce Gardiner <brucegardinerappraisal@gmail.com>
To: clerk@ridgewaywi.gov

Sun, Jul 23, 2023 at 8:28 PM

As you are aware, Greg and Linda Gardiner, of Gardiner Appraisal Service, LLC are retiring effective December 31, 2023.

I am Bruce Gardiner, Greg's brother, and will be taking over the firm under the company name of Bruce Gardiner Appraisal Service, LLC. I have attached my resume. Over the last 25 years, I have assisted Greg Gardiner in assessing many municipalities in various counties including Grant, Iowa, and Lafayette County.

Attached are a Maintenance Contract as well as a Computer Assisted Revaluation Contract. The contracts are effective for 60 days from the receipt of this email. I will submit an original copy of these documents later this week, along with a list of municipal references. At our annual meeting with the Department of Revenue, they stated that revaluations should not be done before August 15 due to the need for accurate equalization numbers that we need to get municipalities into compliance. In 2022, several municipalities that did revaluations failed to get into compliance because their assessor finished their revaluations before August 15. I would be done with your revaluation in the early Fall of 2024.

I look forward to continuing to provide excellent service to your village. If you have any questions or concerns, please let me know.

Bruce Gardiner
Bruce Gardiner Appraisal Service, LLC

3 attachments

 **Bruce Gardiner's Resume.pdf**
58K

 **Village of Ridgeway Maintenance Contract.pdf**
116K

 **Village of Ridgeway Computer Assisted Revaluation Contract.pdf**
102K

Bruce Gardiner <brucegardinerappraisal@gmail.com>
To: clerk@ridgewaywi.gov

Mon, Jul 24, 2023 at 10:02 AM

Here are updated contracts. My clerical staff inadvertently put Town Chairman and Town Clerk on the bottom rather than Village President and Village Clerk.

[Quoted text hidden]

2 attachments

 **Village of Ridgeway Maintenance Contract (Updated).pdf**
116K

 **Village of Ridgeway Computer Assisted Revaluation Contract (Updated).pdf**
102K

Hailey Roessler <clerk@ridgewaywi.gov>
To: Bruce Gardiner <brucegardinerappraisal@gmail.com>

Mon, Jul 24, 2023 at 12:00 PM

Received, thank you!

[Quoted text hidden]

--

Hailey E. Roessler

www.ridgewaywi.gov

Office Phone: 608-924-5881

Cell Phone: 608-574-1797

BRUCE J GARDINER

Currently a Certified Assessor II in numerous cities, villages, and rural municipalities in Columbia, Dane, Dodge, Grant, Green, Iowa, Lafayette, Jackson, Jefferson, Monroe, Richland, and Sauk Counties.

Highlights of Qualifications

- Remarkable experience in property appraisals
- Profound knowledge of property mapping and surveying processes
- Sound knowledge of real estate laws
- Familiarity with report writing procedures and property tax automation standards
- Skilled in performing mathematical and statistical calculations for valuation purposes
- Immense ability to make complex claim decisions
- Ability to prepare persuasive arguments, public speaking and presentations
- Outstanding ability to interpret deed descriptions
- Amazing ability to identify and resolve appraisal related problems

Professional Experience

Fall 2023 Owner - Bruce Gardiner Appraisal Service, LLC, Platteville, WI
2005-Present Assessor II - Gardiner Appraisal Service, LLC, Mineral Point, WI
1995-2005 Assessor II - Gardiner Appraisal Service, McFarland, WI

Present Responsibilities

- Conducted training for subordinate appraisers.
- Determined property value based on current market conditions.
- Considered obsolescence or depreciation factors when determining property market value.
- Maintained reports of appraisals.
- Responded to customer queries regarding assessment values.
- Explained appraisal processes and conclusions to clients.
- Prepared property descriptions by visual inspections and measurements.
- Performed property valuations for tax assessment purposes.
- Observed building materials, quality and construction types.
- Analyzed sales, rental and other real estate market data of property.
- Examined zoning regulations and land use restrictions.
- Developed reports for the Department of Revenue.
- Examined size, topography, and shape for the market valuation of land.
- Analyzed expense and cost data and determined replacement cost.
- Prepared and presented Board of Review cases.

Professional Education

University of Wisconsin - Platteville	Bachelor of Science Degree in Business Administration with an emphasis in Human Resource Management
	Bachelor of Science Degree in Political Science
Southwest Wisconsin Technical College	Associate Degree in Marketing
State of Wisconsin - Department of Revenue	Certification - Assessor II
League of Municipalities	Numerous Seminars and Workshops
Wisconsin Towns Association	Numerous Seminars and Workshops

Professional Affiliation

WAAO Member

BRUCE GARDINER APPRAISAL SERVICE, LLC

COMPUTER ASSISTED REVALUATION CONTRACT

This Contract is made this 23rd day of July 2023, by and between Bruce Gardiner Appraisal Service, LLC (hereinafter "Appraisers") and the Village of Ridgeway, Iowa County, Wisconsin, (hereinafter "Village").

WITNESSETH:

The Village desires to obtain an appraisal of all specified real property parcels within the Village of Ridgeway, Iowa County, State of Wisconsin. Whereas the Appraisers represent that they are qualified to perform such appraisals and are familiar with recognized appraisal practices. All work shall be accomplished in general accordance with the standard specifications setup for revaluation or re-assessment of real and personal property pursuant to Chapter 70 of the Wisconsin Statutes. All Appraisers, excepting clerical help, will be certified by the State. All personnel shall carry an identification card provided by the Appraisers.

In consideration of the subject matter herein set forth, the parties do agree as follows:

The Appraisers agrees to:

1. Having become familiar with local conditions affecting the cost of work, and the Standard Specifications and Agenda for Revaluation of General Property in the State of Wisconsin pursuant to Chapter 70, Wisconsin Statutes submit a contract to perform everything required to be performed and to complete in a professional manner all work required to revalue the real property of the Village of Ridgeway as of January 1, 2024 in accordance with the applicable Wisconsin Statutes.
2. The Appraisers shall use Market Drive software.
3. The Appraisers are to attend one informational public meeting to explain the revaluation process to property owners of the Village.
4. The Appraisers will hold a one day Open Book with a minimum of eight hours.
5. The Appraisers have no present or contemplated future interests in properties covered by this agreement and will in no way benefit from the appraisal of above described properties.
6. The project will begin in 2024 and be completed for the 2024 Board of Review.
7. The Appraisers will physically view the exterior and interior of all sale model properties and value other properties using existing computer files and records.
8. Appraiser shall obtain and maintain during the term of this Agreement full coverage insurance, with the Municipality as a named insured, which insurance shall include: (a) workers' compensation in compliance with Wisconsin State laws, (b) comprehensive general and public liability coverage, and (c) comprehensive automobile liability and property damage with coverage to include owned, hired, and non-hired motor vehicles used by Appraiser with the following minimum limits: Bodily injury \$500,000/person, \$1,000,000/occurrence, and Property damage \$250,000/occurrence.
9. Prior to commencing services, Appraiser shall provide the Municipality with certificates for all required insurance, with the Municipality as a named insured. All insurance coverage shall contain a 10-day advance notice of cancellation to the Municipality. Appraiser shall timely pay all insurance premiums.
10. The Appraiser shall carry insurance to cover the loss of records while in their possession. The Municipality shall carry additional proper and sufficient insurance to cover loss of records.

The Village agrees to:

1. As compensation to the Appraisers, the Village will pay the sum of Four Thousand Seven Hundred and NO/100 Dollars (\$4,700.00) Payment shall be made monthly with invoice for services performed. A ten percent (10%) retainer may be held by the Village until the Board of Review is completed. All maintenance work is performed under separate contract and compensation.
2. Pay for all postage and maps for the revaluation project.
3. Allow Appraisers to work at the Village Hall at reasonable Hours.
4. The Village will indemnify the Appraiser from any claims or liabilities incurred because of the establishment of any appraised value of the properties. The Municipality will supply legal assistance when needed for the defense of assessments through the statutory appeal process relating to the establishment of the assessments.

It is understood that the appraisal service will be provided by Bruce Gardiner Appraisal Service, LLC, their agents and employees.

IN WITNESS THEREOF, the parties have set their hands to this contract as of this _____ day of August 2023.

Bruce Gardiner Appraisal Service, LLC
PO Box 745
Platteville, WI 53818

Appraisers

brucegardinerappraisal@gmail.com

608-778-2566



Bruce J. Gardiner, its duly authorized Member

Village of Ridgeway

Village President

Village Clerk

BRUCE GARDINER APPRAISAL SERVICE, LLC

MAINTENANCE CONTRACT

This Contract is made this 23rd day of July 2023, by and between Bruce Gardiner Appraisal Service, LLC (hereinafter "Appraisers") and the Village of Ridgeway, Iowa County, Wisconsin, (hereinafter "Village").

RECITALS

1. Appraisers are certified by the State of Wisconsin to perform the assessment of real and personal property for tax purposes.
2. Village is in need of such an assessor and wishes to retain Appraisers on the terms and conditions set forth in this Contract.
3. Appraisers agree to perform the services for the Village under the terms and conditions set forth in this Contract.

In consideration of the mutual promises set forth herein, it is agreed by and between the Village and Appraisers as follows:

SECTION ONE RESPONSIBILITIES OF APPRAISERS

Appraisers agree to provide the following services and incur the following responsibilities:

1. Measure new structures and note all land improvements on site, make a detailed sketch of all new structures and land improvements on field cards, view the structures and note detailed interior and exterior information on field cards, and calculate values of the structures and land improvements.
2. Review all work completed with the use of building permits. This shall include on-site inspection in the case of every permit and the update of field cards to show current property description. This update shall consist of new measurements, sketching of the structure, and updating of the calculations.
3. Enter new plats on the assessment roll. This shall include the preparation of a new field card for each lot in the plat. The preparation shall include inserting the name, address and value calculations.
4. Make parcel splits as they occur. This shall include the application of new land description to the field cards, provision of the land sketches and land calculations, and the preparation of new field cards following the same procedure as in a new plat (see paragraph 3 above).
5. Add new annexations to the assessment roll. The procedure is similar to new plats with regard to land. If land improvements exist, the procedure is similar to that required for new construction.
6. Review individual property owner's structural location upon request. This procedure is similar to new construction and also includes the making of a neighborhood comparison with other properties.
7. Recalculate all personal property each year and place values in the assessment roll.
8. Record all building permits on field cards.
9. Prepare a Municipal Assessment Report for the Wisconsin Department of Revenue.
10. Place all values in the assessment roll, balance the assessment roll, prepare for computer updating, and ensure that all value change notices are sent to property owners.
11. Attend Open Book and Board of Review in order to complete the work of the Village.
12. Incur all vehicle expenses, without reimbursement from the Village.

13. Mail assessment notices to all property owners where changes in value are made.
14. All work due to new law or Wisconsin Department of Revenue rule changes enacted after the signing of this contract will be under a separate contract.
15. All computer records are property of the Village and may be placed on the Village computer or will be kept at the assessor's office located at Rewey, Wisconsin.
16. Appraiser shall provide at Appraiser's own expense any personnel necessary. All personnel providing services shall be currently certified in compliance with secs. 70.05, 70.055 and 73.09, Wis. Stats., and the administrative rules prescribed by the Wisconsin Department of Revenue. All personnel shall carry an identification card provided by the Appraisers.

SECTION TWO OBLIGATIONS OF THE VILLAGE

Village agrees to provide the following:

1. In consideration for the Appraisers performance hereunder, Village of Ridgeway shall pay the Appraisers the sum of Two Thousand Five Hundred and NO/100 Dollars (\$2,500.00) per annum for 2024, 2025, 2026, and 2027. Payments shall be made on a quarterly basis. All revaluation work will be under separate contract and compensation.
2. Store all records necessary for the performance of Appraisers obligations and allow Appraisers access to such records at all reasonable hours.
3. Provide Appraisers with current addresses of all property owners in the Village.
4. Pay all the postage and map expenses incurred.
5. Pay software licensing fee for Market Drive. Pay any purchase of new software, programming, or conversion of data, if ordered by the Village.

SECTION THREE RELATIONSHIP OF PARTIES

The parties intend that an independent contractor-employer relationship will be created by this contract. Appraisers are not to be considered an agent or employee of the Village for any purpose, and Appraiser's employees, if any, are not entitled to any benefits that the Village provides the Village's employees.

SECTION FOUR LIABILITY

Appraiser agrees as follows:

1. Appraiser shall obtain and maintain during the term of this Agreement full coverage insurance, with the Municipality as a named insured, which insurance shall include: (a) workers' compensation in compliance with Wisconsin State laws, (b) comprehensive general and public liability coverage, and (c) comprehensive automobile liability and property damage with coverage to include owned, hired, and non-hired motor vehicles used by Appraiser with the following minimum limits: Bodily injury \$500,000/person, \$1,000,000/occurrence, and Property damage \$250,000/occurrence.
2. Prior to commencing services, Appraiser shall provide the Municipality with certificates for all required insurance, with the Municipality as a named insured. All insurance coverage shall contain a 10-day advance notice of cancellation to the Municipality. Appraiser shall timely pay all insurance premiums.

- 3. The Appraiser shall carry insurance to cover the loss of records while in their possession. The Municipality shall carry additional proper and sufficient insurance to cover loss of records.

The Village agrees as follows:

- 1. The Village will indemnify the Appraiser from any claims or liabilities incurred because of the establishment of any appraised value of the properties. The Municipality will supply legal assistance when needed for the defense of assessments through the statutory appeal process relating to the establishment of the assessments.

**SECTION FIVE
DURATION**

This contract shall commence on January 1, 2024, and shall terminate on midnight on December 31, 2027. However, this contract may be extended by written consent of both parties hereto.

**SECTION SIX
MISCELLANEOUS**

- 1. All technical terms used in this contract shall have the meaning as specified in the Wisconsin Property Assessment Manual or as generally used in the Assessment Profession.
- 2. This contract shall not be modified without the written consent of both parties.
- 3. This contract shall be construed under the laws of the State of Wisconsin.
- 4. If any provision or part of this contract is deemed invalid by a court of competent jurisdiction, the remaining portion and provisions thereof shall not be affected thereby.

IN WITNESS THEREOF, the parties have executed this Agreement as of this _____ day of August 2023.

Bruce Gardiner Appraisal Service, LLC
 PO Box 745
 Platteville, WI 53818

Appraisers

brucegardinerappraisal@gmail.com

608-778-2566



 Bruce J. Gardiner, its duly authorized Member

Village of Ridgeway

 Village President

 Village Clerk

**CONTRACT PROPOSAL
FOR ASSESSMENT
SERVICES
FOR THE
VILLAGE OF RIDGEWAY**

SUBMITTED BY

**CHIMNEY ROCK
APPRAISAL**

AUGUST 2, 2023

AGREEMENT

This agreement is between the Village of Ridgeway located in Iowa County in the State of Wisconsin; and Chimney Rock Appraisal located at 1407 McKinley Rd, Eau Claire, Wisconsin.

The services to be performed under this agreement are:

1. The 2024, 2025, 2026 and 2027 annual assessments of all real and personal property in accordance with Chapter 70 of the Wisconsin Statutes.
2. Procedures to be used to conduct the assessments shall consist of sales and permit analysis, valuation of all real and personal properties, preparation of changes for assessment rolls and change notices, mailing of change notices, attendance at Open Book and Board of Review proceedings, and the preparation and submission of all assessment reports. These duties are further detailed on the attached sheet titled Specifications. This does not include any attorney fees relating to the assessment of property and appeals. All legal costs will be paid by the Village of Ridgeway.
3. The proposal will include an optional full revaluation during the term of the contract. Maintenance assessments will be conducted in the remaining years of the contract. The timeline is included on the attached Scope of Work and Timeline section. All taxable property in the municipality will be revalued to the approximate equalized value in accordance with Chapter 70 of the Wisconsin State Statutes. All properties will be inspected during the full revaluation year.

4. The fees for providing these services are below.

Annual Assessment Maintenance	\$	4,800
Full Revaluation Price	\$	18,900

Village of Ridgeway

Town Official	Date
---------------	------

Chimney Rock Appraisal

Kayne Brenner	Date
---------------	------

Specifications

1. All entries will be stored electronically in compliance with the WI DOR electronic reporting requirements. We utilize ASDPS assessment software which is a complete assessment software package fully capable of meeting all WI Department of Revenue electronic requirements.
2. Onsite inspections will be done for all properties during the full revaluation year. All buildings will be measured and all lot sizes will be verified.
3. All residential and commercial improvements will have a current digital photograph of the front and back of the building along with digital photographs of all major outbuildings following the full revaluation. Digital photographs will also be updated for all new construction each year.
4. All houses and commercial buildings will have a sketch and all improved sites will have a site layout of all outbuildings.
5. A sales file will be set up and maintained for the applicable sales in the municipality.
6. All correspondence shall be answered within two business days concerning the assessed values and related inquiries that the assessor of the municipality shall receive while under contract. All open records requests will be fulfilled in a timely manner under Wisconsin Public Records Law.
7. All required assessment reports will be filed with the Department of Revenue.
8. All new construction, improvements being remodeled, partially completed improvements, all properties in which buildings have been destroyed or moved, and all properties which the original parcel has been split into two or more parcels will be assessed.
9. All mobile homes located in mobile home parks with a monthly parking fee will be assessed.
10. Self-reporting Personal Property Forms will be sent out to all personal property accounts in the Municipality and all returns will be analyzed. Doornage Assessments will be made on any personal property account that has not returned a Statement of Personal Property.
11. Change of value notices will be sent to real property owners in which a change in assessment has been made.
12. The assessor will schedule and attend the needed hours of Open Book during maintenance years. The assessor and the municipality will mutually agree upon dates and times. During the revaluation year, a minimum of 2 days/evenings with at least 10 hours will be scheduled for Open Book. A minimum of two assessors will be present at Open Book during the revaluation year.
13. The assessor will attend all meetings of the Board Review to explain and defend the assessed values and be prepared to testify under oath in regard to such values. Board of Review will be scheduled within 45 days following the fourth Monday in April during the annual maintenance years. Board of Review will be held in the fall during the full revaluation year.
14. In the event of appeal to the Department of Revenue or to the courts, it is agreed that the assessor will be available to furnish testimony in defense of the assessed values at no additional cost.
15. The assessor will continually update the municipality on work progress, law/zoning changes, and complete reports as requested by the municipality.
16. The assessment records maintained by the assessor are the property of the municipality. The assessor will provide the records to the municipality as requested. All records will be updated and the assessment records will be updated annually to reflect changes made. All assessment data will be made available online for public viewing except for photographs and sketch information.

- 17. Our price is all inclusive. The municipality will not be charged for any additional expenses such as mileage, postage, or software fees.
- 18. A \$1,000,000 liability insurance policy will be maintained.

Scope of Work and Timeline

4 Year Assessment Timeline

Year	Process
2024	Assessment Maintenance
2025	Full Revaluation
2026	Assessment Maintenance
2027	Assessment Maintenance

We are proposing a 4 year assessment contract that includes assessment maintenance in year 2024, a full revaluation in 2025 followed by two years of assessment maintenance. Please see the Payment Schedule options below. Option 1 is paying the full revaluation cost in the year of the revaluation and Option 2 spreads the revaluation cost over the 4 year term of the contract.

Maintenance Price	\$ 4,800
Full Revaluation Price	\$ 18,900

Option 1

				Payment Schedule	
Year	Process	Price	Cumulative Cost	Payment	Total Payment
2024	Assessment Maintenance	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800
2025	Full Revaluation	\$ 18,900	\$ 23,700	\$ 18,900	\$ 23,700
2026	Assessment Maintenance	\$ 4,800	\$ 28,500	\$ 4,800	\$ 28,500
2027	Assessment Maintenance	\$ 4,800	\$ 33,300	\$ 4,800	\$ 33,300

Option 2

				Payment Schedule	
Year	Process	Price	Cumulative Cost	Payment	Total Payment
2024	Assessment Maintenance	\$ 4,800	\$ 4,800	\$ 8,325	\$ 8,325
2025	Full Revaluation	\$ 18,900	\$ 23,700	\$ 8,325	\$ 16,650
2026	Assessment Maintenance	\$ 4,800	\$ 28,500	\$ 8,325	\$ 24,975
2027	Assessment Maintenance	\$ 4,800	\$ 33,300	\$ 8,325	\$ 33,300

CHIMNEY ROCK APPRAISAL

Our company is a professional assessment company that has been serving municipalities in Wisconsin since 1998. We currently perform revaluation and assessment maintenance services for our clients each year. We strive to provide exceptional customer service to the municipalities that hire us. We return phone calls and emails promptly and go above and beyond to meet the needs of the customers that hire us. We are constantly available evenings and weekends to accommodate busy taxpayer schedules. Long gone are the days of only speaking to the assessor at the open book or during the hours from 8-5. We feel that it is vital to our long term success to be available to our taxpayers.

We have timely Board of Reviews and feel that communication is the most important aspect of the assessment process. We strive to develop close working relationships with our municipalities because we understand that the assessment process is complicated, and we know that it cannot be done alone. Also, taxpayers deserve an assessor who can explain how they arrived at the assessment value in an understandable manner. The assessor must also be willing to listen to and consider opinions from the taxpayer. Listening and clearly communicating are the keys to building trust in the communities we serve. We believe that trust is earned, and we work diligently to earn the trust and respect of the people that hire us. Please contact our references and ask them about us.

In terms of staff, we have four, full time certified assessors along with office support staff to meet your needs. Here are the names and license information for our certified assessors.

Certified Assessors

Mark Garlick

Licensed Appraiser # 1403-004
 Certified Assessor 1 # WI53404CA
 Statutory Assessor since 1998

Jerry Kins

Certified Assessor 1 #WI06364CA
 Statutory Assessor since 2003

Barrett Brenner

Certified Assessor 2 #WI47804CA
 Statutory Assessor since 2006

Kayne Brenner

Certified Assessor 2 #WI28018CA
 Statutory Assessor since 2016

Reference List

Deanna Brennum
Town of Clyde, Iowa Co
608-487-0795
townclerkclyde@gmail.com

Debi Heisner
Town of Mineral Point, Iowa Co
608-574-5360
mptownclerk@gmail.com

Van Nelson
Town of Buena Vista, Richland Co
608-583-2406
vannelson2@hotmail.com

Lori Polhamus
City of Viroqua, Vernon Co
608-637-7154
lpolhamus@viroqua-wisconsin.com

Jeri Koester
Town of Somerset, St Croix Co
715-247-3470
townclerk@townofsomersetwi.com

Angela Berg
City of Arcadia, Trempealeau Co
608-323-3359
cityclerk@cityofarcadiawi.com

Peggy Everson
Village of Pigeon Falls, Trempealeau Co
715-983-2214
vilpigeonfalls@trivest.net

Point of Contact

Kayne Brenner
1407 McKinley Rd
Eau Claire, WI 54703
715-650-7947
kbrenner.chimneyrock@gmail.com



RIDGEWAY

208 Jarvis Street | Suite A | Ridgeway, WI 53582

Iowa County, Wisconsin

To: Board of Trustees

RE: Ongoing Water Metering Register Upgrade

From: Hailey Roessler, Clerk/Treasurer

August 4, 2023

In 2022, \$10,000 was set aside for registers and transmitters with a planned expenditure of \$20,000 each year thereafter to upgrade all existing endpoint registers to the new cellular transmitter versions to eliminate the obsolete handheld device and read meters directly from the software purchased in 2022. Beacon is the new software for the new cellular transmitters and customers have the option to go online and view their usage. These meters do not have to be manually read with the handheld device by Public Works employees. We pay for all accounts to be in the new software whether they have the new transmitters or not. The handheld device we utilize to read the old registers is on loan from Midwest Meter.

Last year 75 meters, register, and transmitters were ordered and paid for out of the water tower and well improvement loan for \$30,440.05. Seventy-one (71) of these have been installed as of August 3, 2023. Staff is working on installing the other endpoints and scheduling appointments with residents in the outlying areas to streamline meter reading.

There are 313 water utility accounts (317 total metered units) and a remaining 246 accounts to upgrade to cellular transmitter/register combos.

Currently, the encoder is \$95.00 and the ORION Cellular endpoint that attaches to it is \$160.00 for a total of \$255.00 for both. Last year, it was \$277 for both. Large orders will see a lead time of 4 to 8 weeks but smaller orders can be fulfilled quickly.

The **meter base itself, is an additional \$73.00** for a bronze water meter. (They were \$62 last year) All meters were changed out in 2006 and it is best to change out the meters while we are already in the residence.

We are requesting to spend the remaining water tower loan financing monies of \$11,680 on

2 transmitters = \$190

18 register/transmitter combinations = \$4,590

20 meter/register/transmitter combinations = \$6,560

Total expense of \$11,340

This will give Public Works the ability to complete installation at 48 utility customers homes. (Current inventory is 28 brass meter bases, 8 transmitter/register units, and 2 registers)

USA BlueBook
Get the Best Treatment™



Summary

More Like This

Just For You

Part#: 76458

Weight: 8.0 lbs

Brand: Stenner Pump Company (<https://www.usabluebook.com/m-1354-stenner-pump-company.aspx>)

Stenner Peristaltic Pump, 17 GPD, 100 PSI, 85MJH2A1S

- Durable and reliable—won't let you down
- Ideal for feeding sodium hypochlorite and hydrogen peroxide
- Proprietary long-life tubing lowers maintenance costs
- UL and CSA approved, and WQA tested to conform to ANSI/NSF STD 61

Price:

\$684.95 USD/Each

Need Help? Call 800-548-1234

"These pumps are perfect for applications where ""air-lock"" occurs in traditional diaphragm-type chemical feed pumps. The peristaltic design automatically pushes air bubbles through the pump head and won't lose prime from gas bubbles when pumping sodium hypochlorite or hydrogen peroxide. Pumps are completely self-priming, can operate dry and will not clog from dirt and minor debris."

Stenner pumps are modular in design, so you can easily swap tubing assemblies on an existing pump to get an entirely new flow range. Changing tubing is easy thanks to the ultra-functional QuickPro® pump head design—no tools required. Simply collapse and expand the roller assembly via the pump's tube housing cover. All major feeder components are secured by stainless steel locking rivets for quick disassembly without tools.

Adjustable pumps feature a unique feed rate control module for precise measurement with a turndown ratio of 20:1. Pumps can be mounted vertically or horizontally without any effect on priming.

Use with aluminum sulfate (alum), ammonium chloride, ammonium hydroxide, ammonium sulfate, 5% calcium hypochlorite, ferric sulfate, 48% fluoride, 37% hydrochloric acid, 50% hydrogen peroxide, magnesium hydroxide, peracetic acid, potassium permanganate, sodium bisulfate, sodium hydroxide (caustic), 15% sodium hypochlorite (chlorine) and 40% sulfuric acid (call for compatibility with other chemicals).

Wetted materials: Santoprene® pump tube with polypropylene adapter fittings, polyethylene suction and discharge tubing, polypropylene/PVC suction strainer and PVC injection check valve.

Includes: mounting bracket, spare tube assembly, injection check valve, 20' of tubing, ceramic weight for suction tubing, connecting nuts, ferrules and operating manual.

Need repair parts for your pump? Use our quick-find selection tool now. (https://www.usabluebook.com/t-stenner_landing.aspx)

Tech Specs

- Pump tube: #2
- Maximum viscosity: 1500 cP
- Suction lift: 25 ft
- Turndown ratio: 20:1
- Accuracy: ±2%
- Power: 120 VAC
- Tubing: 1/4"

RELATED SEARCHES

- 17 Gpd Adjustable Pumps (/P-268907-Stenner-Adjustable-Rate-Pumpsbquo-17-Gpdsbquo-100-Psisbquo-14quot-Tubesbquo-220-Vac-60-Hz.aspx)
- 17 Gpd Pumps (/P-268908-Stenner-Adjustable-Rate-Pumpsbquo-17-Gpdsbquo-100-Psisbquo-38quot-Tubesbquo-220-Vac-60-Hz.aspx)
- 100 Psi Tube Pumps (/P-300216-Stenner-Fixed-Rate-Pump-17-Gpd-100-Psi-38-Tube-220-Vac-60-Hz.aspx)
- Peristaltic Pump (/P-301346-Stenner-Peristaltic-Pump-85-Gpd-25-Psi-38quot-Tubing-85mfl5a3s.aspx)
- 15 Gpd Tubing Peristaltic Pump (/P-363918-Chem-Tech-Peristaltic-Pump-High-Pressure-Norprenesupregsup-Tygonsupregsup-Tubing-115v-15-Gpd-110-Psi-Xp015lfhx.aspx)

RELATED CATEGORY

- Centrifugal Pumps Self Priming (/C-1160.aspx)
- 105 Psi Metering Pump (/Theme/105-Psi-Metering-Pump)
- 125 Psi Pumps (/Theme/125-Psi-Pumps)
- 25 Psi Pumps (/Theme/25-Psi-Pumps)

RELATED PRODUCTS

(/p-268908-stenner-adjustable-rate-pumpsbquo-17-gpdsbquo-100-phisbquo-38quot-tubesbquo-220-vac-60-hz.aspx)



(/p-268908-stenner-adjustable-rate-pumpsbquo-17-gpdsbquo-100-phisbquo-38quot-tubesbquo-220-vac-60-hz.aspx)

Stenner Adjustable Rate Pump, 17 GPD, 100 PSI, (/p-268908-stenner-adjustable-rate-pumpsbquo-17-gpdsbquo-100-phisbquo-38quot-tubesbquo-220-vac-60-hz.aspx)

More Details (/p-268908-stenner-adjustable-rate-pumpsbquo-17-gpdsbquo-100-phisbquo-38quot-tubesbquo-220-vac-60-hz.aspx)

(/p-268952-stenner-peristaltic-pump-85-gpd-25-psi-14quot-tubing-85mfl5a1s.aspx)



(/p-268952-stenner-peristaltic-pump-85-gpd-25-psi-14quot-tubing-85mfl5a1s.aspx)

Stenner Peristaltic Pump, 85 GPD, 25 PSI, 1/4" (/p-268952-stenner-peristaltic-pump-85-gpd-25-psi-14quot-tubing-85mfl5a1s.aspx)

More Details (/p-268952-stenner-peristaltic-pump-85-gpd-25-psi-14quot-tubing-85mfl5a1s.aspx)

(/p-300216-stenner-fixed-rate-pump-17-gpd-100-psi-38-tube-220-vac-60-hz.aspx)



Stenner Fixed Rate Pump, 17 gpd, 100 psi, (/p-300216-stenner-fixed-rate-pump-17-gpd-100-psi-38-tube-220-vac-60-hz.aspx)

(/p-300216-stenner-fixed-rate-pump-17-gpd-100-psi-38-tube-220-vac-60-hz.aspx)

More Details (/p-300216-stenner-fixed-rate-pump-17-gpd-100-psi-38-tube-220-vac-60-hz.aspx)

RE: [External] - Burn Ordinance Review and rewrite

Rick A. Manthe <rmanthe@staffordlaw.com>
To: Hailey Roessler <clerk@ridgewaywi.gov>

Wed, Aug 2, 2023 at 8:05 AM

Hailey,

Attached is a clean and redlined version of the burn ordinance. I structured it so that every fire would need a permit, but then exempted campfires (and grills) from permitting requirements. This way we only need to do a definition for campfire. Please review that definition and let me know your thoughts. Surprisingly, it is difficult to find a good definition of campfire, so I slightly modified the DNR definition to include the fire pit circumference. If you think that definition is too restrictive or too large, let me know and we can work on it.

The new section three imposes standard conditions on all permitted fires. These conditions would not apply to campfires though since they do not require a permit. If you would like those conditions to apply to campfires, let me know and I can modify it. These conditions were taken directly from the DNR's model burn ordinance, so they would be typical in other communities that have adopted similar ordinances.

Feel free to give me a call if you would like to discuss the changes and if we need to make other modifications.

[Quoted text hidden]

2 attachments

 **3YW9203-Burn Ordinance (clean).docx**
20K

 **3YU1994-Burn Ordinance.docx**
22K

Ordinance No. ____

VILLAGE OF RIDGEWAY

The Village Board of the Village of Ridgeway, Iowa County, Wisconsin, do ordain that section 10.08 of the Village of Ridgeway Code of Ordinances be amended to read as follows:

10.08 BURNING RESTRICTED.

(1) Fires Regulated. No person shall kindle any fire within the Village without first securing a written burn permit from the Village Clerk or Deputy Clerk. The Village Clerk or Deputy Clerk may issue such permit subject to any conditions he/she deems necessary for the protection of life and property.

- a. A permit is not required under this section for barbecue, gas and charcoal grills, or campfires. A campfire means a small outdoor fire where the burning materials are completely located within a maximum 30-inch circumference fire pit, and is intended for recreation or cooking. A campfire does not include a fire intended for disposal of waste wood or refuse.

(2) Trash Burning Restricted. No person shall kindle or cause to be kindled any fire in or upon any street, alley, public way, park or any public or private property within the Village within 15 feet of any building or within 10 feet of any property line or within any fire lane unless confined within a refuse burner, basket or metal enclosure with a metal cover attached to prevent the escape of sparks and burning material and unless so authorized by the Village Clerk or Deputy Clerk. No such permit shall be valid for more than one year from its date.

(3) In addition to any conditions imposed by the Village, anyone issued a burn permit under subsections (1) or (2) must comply with all of the following requirements.

- a. Fires shall be conducted in a safe nuisance free manner, when wind and weather conditions are such as to minimize adverse effects and not create a health hazard or a visibility hazard on roadways, railroads or airfields.
- b. Fires shall be burned in conformance with all local and state fire protection regulations.
- c. No fires shall be allowed during periods when the Wisconsin Department of Natural Resources has issued a burning ban applicable to the area.

- d. Fires shall be located only on the property on which the materials were generated or at a facility approved by the Department of Natural Resources and the Village.
- e. Fires set for forest or wildlife habitat management must receive approval from the Department of Natural Resources.
- f. Fires shall only be allowed from the hours of noon and 6:00 PM.
- g. Fires shall be constantly attended and supervised by a competent person of at least eighteen (18) years of age until the fire is extinguished and is cold. The person shall have readily available for use such fire extinguishing equipment as may be necessary for the total control of the fire.
- h. No fires are allowed within 25 feet from any combustible material, combustible wall or partition, exterior window opening, exit access or exit unless authorized by the Village.

Adopted the ____ day of _____, 2023.

APPROVED:

 Michele Casper
 Village President

ATTEST:

 Hailey Roessler
 Village Clerk

Ordinance No. ____

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- h. No fires are allowed within 25 feet from any combustible material, combustible wall or partition, exterior window opening, exit access or exit unless authorized by the Village.

Adopted the ____ day of _____, 2023.

APPROVED:

 Michele Casper
 Village President

ATTEST:

 Hailey Roessler
 Village Clerk

WATER TOWER LEASE AGREEMENT

THIS LEASE AGREEMENT (“Lease”) is made and entered into this _____ day of July, 2023, by and between the Village of Ridgeway, Iowa County, Wisconsin, a Wisconsin municipal corporation (“Village” or “Lessor”) and MH Telecom LLC, (“MHTC” or “Lessee”) a Wisconsin Limited Liability Company, 200 East Main Street, Mount Horeb, Wisconsin 53572. Village and MHTC are sometimes collectively referred to herein as the “Parties” and individually as a “Party.”

WHEREAS, Lessor owns property located on Main Street in the Village of Ridgeway, Wisconsin, with property tax identification number 177-0220.A (the “Property”); and

WHEREAS, Lessor owns, maintains and operates a water tower (the “Tower”) on the Property; and

WHEREAS, MHTC desires to occupy and Lessor has the right and authority to lease space on the Tower and inside the base of the Tower at the Property for MHTC to attach equipment, facilities and appurtenances for MHTC’s wireless broadband communications services operations.

NOW, THEREFORE, in consideration of the mutual promises, conditions and other good and valuable consideration of the parties hereto, it is covenanted and agreed as follows:

1. Lease of Space. Lessor hereby grants to MHTC, and MHTC hereby receives and accepts from Lessor, a lease to use the following described space:
 - 1.1 Attachment locations upon the Tower (collectively, the "Tower Space") for the placement and affixing of antennas at no greater than fifteen (15) feet above the highest point of the existing structure (the “Tower Equipment”). The total number of antenna being attached to the Tower by MHTC is not to exceed eleven (11); and
 - 1.2 Space inside the base of the Tower, in an area no greater than seven (7) feet by seven (7) feet (the “Ground Space”) for the placement of a cabinet to house the required wireless equipment (the “Ground Equipment”).
2. Privileges. Lessor hereby confers upon MHTC the following described privileges appurtenant to the Property which, so long as there are no defaults hereunder, shall continue for the duration hereof:
 - 2.1 To connect MHTC's Ground Equipment and Tower Equipment to a 20 amp, 110VAC electrical power source located on the Property as further described in Section 7;
 - 2.2 An access easement for pedestrian and vehicular travel between the Property and the nearest adjacent public road over routes which Lessor is entitled to use and to traverse other portions of the Property reasonably necessary to accomplish MHTC's purposes as contemplated herein. MHTC understands and agrees that such right of travel over the Property to the Tower, Tower Space, Ground Space and as reasonably necessary to accomplish MHTC’s purposes as contemplated herein is non-exclusive and that other entities and users have the right to travel on and over the Property; and

- 2.3 An easement to install facilities (e.g., conduit, fiber, wires, cables) necessary to connect MHTC's Ground Equipment and Tower Equipment to the facilities of MHTC.
- 2.4 Village agrees to make such other reasonable additional direct grants of easement as MHTC may request in order to further the purposes for which MHTC has been granted the easements set forth in this Section 2.

3. Use of Property.

- 3.1 MHTC shall be entitled to use the Property to install, operate, monitor, maintain, repair, upgrade and modify as necessary thereon equipment for the provision of wireless broadband communications services including, but not limited to, its Ground Equipment and Tower Equipment as set forth in this Lease. MHTC's use of the Property shall at all times comply with and conform to all laws and regulations applicable thereto. MHTC shall obtain approval from Village or Village's consulting engineer prior to attaching any equipment, facilities or appurtenances to the Tower beyond the designated attachment space of the utility ring.
- 3.2 MHTC agrees to repair any damage to roads, land, the Tower, the Property or other Village property caused by the construction and installation of MHTC's equipment.
- 3.3 MHTC shall have the right to conduct surveys, radio signal propagation tests, structural analyses and any other tests or investigation which MHTC deems necessary or desirable to determine whether or not the Property is suitable for MHTC's permitted use hereunder, provided that such tests shall be at MHTC's sole expense, and shall not damage the Property or the Tower or interfere with any other person's use of the Property or the Tower. MHTC will provide five (5) days' written notice to Village prior to conducting such tests, surveys or analysis.

4. Initial Term. The initial term of this Lease shall be four (4) years. The initial term shall commence on April 4, 2023.

5. Renewal. This Lease shall automatically renew and extend for up to three (3) additional terms of four (4) years each, upon a continuation of all the same provisions hereof, unless MHTC gives written notice to Village at least one-hundred and eighty (180) days prior to the expiration of the then-current term of MHTC's intention to terminate the Lease whereupon, following such notice, this Lease shall terminate with the expiration of the then-current term.

6. Rent.

- 6.1 MHTC will pay the Village rent of \$50 per month, payable beginning on the 1st day of the month for the term of this Lease ("Base Rent").
- 6.2 MHTC will provide the Village MHTC services, broadband internet access service and/or managed services, valued up to \$123.98 per month for the term of this Lease, within or within reasonable distance of the Property, provided MHTC can provide its broadband internet access service to those locations without additional cost or expense.

7. Utilities. Lessor shall provide MHTC with electric power, in the manner described in paragraph 2.1 above, at no additional charge to MHTC. MHTC shall install at its expense an electrical code-compliant receptacle and may at its expense install UPS filtering equipment, provided the installation, placement and provision does not materially interfere with the use of the Property by Lessor. Lessor shall solely and independently be responsible for the separate metering, billing and payment of all electric utility service.
8. Taxes. MHTC shall be responsible only for taxes levied against MHTC's equipment. Lessor shall be responsible for taxes levied against the Property, the Tower, Lessor's other structures and equipment, and, by arrangement with the landowner (if other than Lessor), the underlying land.
9. Access. Beginning on the date of this Lease as first set forth above, MHTC shall have nonexclusive, unlimited access to the Property and the Tower twenty-four (24) hours per day, seven (7) days a week for the purposes as contemplated herein; provided, however, that MHTC will schedule its non-emergency work on the Tower so as not to interfere with the Lessor's maintenance and repair of the Tower. MHTC shall comply with all local and federal safety regulations and laws, emergencies notwithstanding. MHTC's access to the Tower shall be limited to work performed on MHTC's behalf by qualified tower riggers and other reasonably necessary qualified personnel, hired at MHTC's sole expense. Except in the case of an emergency, MHTC shall provide a minimum of three (3) days' notice before performing any work on the Tower to MHTC's Tower Equipment. No such advance notice is required for work on MHTC's Ground Equipment. The term "emergency" as defined herein shall include without limitation circumstances which are reasonably likely to threaten the life or safety of persons or cause physical damage to property as well as instances where MHTC's wireless broadband communications services customers are experiencing service outages. The conditions of this paragraph are contingent on Federal, State and USDA laws and rules which may govern access to the property. If a change in law or rules should occur both parties agree to meet and reasonably address access to the location by MHTC based on the then current laws and rules.
10. Non-Interference. Subsequent to the installation of MHTC's antennas, Lessor shall not permit itself, its lessees or licensees (i.e., other tenants), to install new equipment on the Tower, Property or property contiguous thereto owned or controlled by Lessor, if such equipment is likely to cause interference with MHTC's operations. Such interference shall be deemed a material breach of this Lease by Lessor. In the event interference occurs, Lessor agrees to take all action necessary to eliminate such interference. If the interference cannot be eliminated within forty-eight (48) hours after receipt of written notice from MHTC to Lessor, Lessor shall temporarily disconnect the electric power and shut down such of its or its other tenants' operations (except for intermittent operation for the purpose of testing, after performing maintenance, repair, modification, replacement, or other action taken for the purpose of correcting such interference) and shall within a reasonable time period correct, eliminate or remedy said interference to the satisfaction of MHTC. In the event Lessor fails to comply with this paragraph, MHTC may terminate this Lease without any further obligation to pay rent and/or pursue other remedies available under this Lease, at law or in equity.
11. Compliance with Laws. The parties shall, at their own cost and expense, comply with all federal, state, county or local laws, rules, regulations and ordinances now or hereafter enacted by any governmental authority or administrative agencies including, but not limited to, the Federal Aviation Administration ("FAA") and the Federal Communications Commission ("FCC"), having

jurisdiction over the Property and the Parties' operations thereupon. Lessor makes no representations or warranties with respect to the Tower's registration with the FCC. MHTC is solely responsible for any and all FCC or other governmental approvals or registrations, whether federal, state or local, related to MHTC's use of the Tower. In the event the FCC, or other governmental agency requires the Tower to be registered or requires other regulatory approval during the initial term of this Lease or any additional terms thereof, the parties shall cooperate with one another to register the Tower and obtain any required regulatory approvals.

12. Aviation Hazard Marking. Lessor agrees to be solely responsible for full compliance, at all times, with any and all applicable laws relating to the Tower including, but not limited to, marking, lighting, maintenance, inspection, recording and notification requirements of the FAA or other aviation regulatory body or the FCC. MHTC agrees to be solely responsible for any license, approval, marking, lighting, inspection, registration or notification by or to the FAA or other aviation regulatory body or the FCC required as a result of the placement of MHTC's Tower Equipment on the Tower.
13. Tower Maintenance. Lessor represents that it has the right and responsibility to repair and maintain the Tower. If the Tower is damaged for any reason, other than a negligent or wrongful act or omission of MHTC or its contractors, so as to render it substantially unusable for MHTC's intended use, rent shall abate for such a period until Lessor, at its expense, restores the Tower to its condition prior to such damage. In the event that the time to complete restoration of the Tower exceeds thirty (30) days, MHTC shall have the right to terminate this Lease without any further obligation to pay rent. MHTC shall, with reasonable advance notification from Lessor, move its equipment at its own expense when necessary for Lessor to perform painting, repairs and/or maintenance on the Tower.
14. Execution of Other Instruments. Lessor agrees to execute, acknowledge, and deliver to MHTC such other instruments with respect to the Property as MHTC or MHTC's lender may reasonably request from time to time. Such instruments may include, but are not limited to, a memorandum of lease that may be recorded in the appropriate local land records.
15. Mutual Indemnification. MHTC shall indemnify and hold Lessor, its employees, agents, and contractors harmless from and against any loss, damage or injury caused by, or on behalf of, or through the fault of MHTC, or MHTC's employees, agents or contractors, or resulting from MHTC's use of the Property or its presence at the Property. Lessor shall indemnify and hold MHTC, its employees, agents, and contractors harmless from and against any loss, damage or injury caused by, or on behalf of, or through the fault of Lessor, or Lessor's employees, agents or contractors. Neither Party shall be required to hold the other Party harmless against the consequences of such other Party's own willful or negligent conduct.
16. Insurance. MHTC shall maintain commercial general liability insurance insuring it against liability for bodily injury, death or damage to personal property arising out of the activities contemplated under this Lease with combined single limits of \$1,000,000 per occurrence with a \$2,000,000 aggregate. In addition, MHTC shall maintain commercially reasonable insurance appropriate for the uses and activities contemplated under this Lease, including, but not limited to the following: worker's compensation in statutory amounts, employer's liability insurance with combined single limits of \$1,000,000. Lessor reserves the right to require increased or additional insurance coverage during the additional terms of the Lease, consistent with reasonable and

prudent business practices. Any policy required to be obtained hereunder (except for worker's compensation) shall name Lessor as an additional insured and a certificate of insurance shall be provided to Lessor upon reasonable request.

17. Opportunity to Cure Defaults/Remedy for Breach. If Lessor or MHTC fails to comply with any provision of this Lease which the other Party claims to be a default hereof, the Party making such claim shall serve written notice of such default upon the defaulting Party, whereupon a grace period of thirty (30) days shall commence to run during which the defaulting Party shall undertake and diligently pursue a cure of the default. Such grace period shall automatically be extended by the non-defaulting Party for an additional thirty (30) day period, provided the defaulting party makes a good faith showing that efforts toward a cure are continuing. In the event of an uncured default, the non-defaulting Party may cure such default and mitigate its damages. The reasonable costs of curing such default shall be payable by the defaulting Party upon the written demand of the non-defaulting Party. This section shall not apply in cases of interference, which instead shall require immediate and effective curative action as set forth in Section 10, above.
18. MHTC's Separate Property. Lessor hereby agrees that MHTC's equipment including, but not limited to, MHTC's antennas, are and shall remain MHTC's separate personal property, and that said property shall never be considered fixtures to the real estate. MHTC shall at all times be authorized to remove MHTC's equipment and antenna(s) from the Property, provided that such removal is accomplished without damage to the property of Lessor's or third parties, and in accordance with the terms of this Lease. Lessor waives any lien rights it may have concerning MHTC's equipment including, but not limited to, MHTC's antennas and related facilities which are deemed MHTC's personal property and not fixtures, and MHTC has the right to remove the same at any time without Lessor's consent.
19. Assignment of MHTC's Interest. MHTC shall not sublease, assign, mortgage or otherwise encumber its rights in the Property or this Lease, without the express written consent of Lessor, which may be withheld for any or no reason.
20. Multiple Users. MHTC shall not sublet the Property or any portion thereof. MHTC shall not permit the Property to become occupied by multiple users purporting to concurrently hold MHTC's rights and privileges hereunder. Nothing in this Lease shall be construed to prohibit Lessor from leasing space on the Tower or the Property to others, provided that any such additional leases to others shall contain provisions prohibiting interference with MHTC's operation of its equipment under this Lease.
21. Quiet Enjoyment. Lessor covenants that MHTC shall have, subject to the terms of this Lease, quiet and peaceable possession of the Property throughout the duration of this Lease, and that Lessor will not intentionally disturb MHTC's occupancy thereof as long as MHTC is not in default hereunder.
22. MHTC's Termination Right.
 - 22.1 MHTC shall have the right to terminate this Lease without any further obligation to pay rent upon the occurrence of any of the following events:
 - 22.1.1 If the approval of or issuance of a license or permit by any agency, board, court or other governmental authority necessary for the initial installation and/or operation

of MHTC's equipment cannot be obtained on terms reasonably satisfactory to MHTC, or is revoked, canceled or lapses, in any case through no fault of the MHTC; or

22.1.2 If MHTC determines based upon soil boring tests, structural analyses, radio signal propagation tests or interference with MHTC's reception or transmission, in all cases conducted prior to MHTC's commencing operations at the Property, that the Property is unsuitable for MHTC's permitted use under this Lease; or

22.1.3 If MHTC is unable to occupy and utilize the Property due to an action of the FCC including, without limitation, a take back of channels, license, spectrum or change in frequencies; or

22.1.4 If MHTC determines that the Property is not appropriate for its operations for economic or technological reasons including, without limitation, signal interference.

23. Hazardous Substances. Lessor represents and warrants that, to the best of its knowledge, the Property has never been used for treatment, storage or disposal of any Hazardous Substances (as that term is hereinafter defined), and that, to the best of its knowledge, the Property (including the subsurface water) has not been contaminated by any such Hazardous Substance. In the event Hazardous Substances are deposited on, in or under the Property, solely or partially as a result of any act or omission of Lessor, MHTC shall have the right to terminate this Lease without further liability and Lessor shall indemnify and hold MHTC harmless against any claims arising out of such Hazardous Substances, including all of MHTC's attorney fees and costs, which indemnity shall survive the termination of this Lease. In the event Hazardous Substances are deposited on, in or under the Property, solely or partially as a result of any act or omission of MHTC, Lessor shall have the right to terminate this Lease and MHTC shall indemnify and hold Lessor harmless against any claims arising out of such Hazardous Substances, including all of Lessor's attorney fees and costs, which indemnity shall survive the termination of this Lease. Notwithstanding the foregoing, in the event Hazardous Substances are deposited on, in or under the Property, solely or partially as a result of any act or omission of both Parties, or of a Party and a third party (not including a Party's agent), a Party's duty to indemnify and hold the other Party harmless shall be in proportion to that Party's allocable share of the act or omission causing such contamination. The provisions of this section shall survive the termination of this Lease. For the purposes hereof, "Hazardous Substances" means any hazardous substance as that term is defined under the Comprehensive Environmental Response, Compensation and Liability Act of 1980 (including any amendments thereto), pollutants, contaminants, toxic or hazardous substances or wastes, oil or petroleum products, flammables or any other substances whose nature and/or quantity of existence, use, release, manufacture or effect renders it subject to clean up, remediation, removal or investigation under any federal, state or local environmental, health, community awareness or safety laws or regulations, now or hereafter enacted or promulgated by any governmental authority or court ruling.
24. Surrender. Upon the expiration or earlier termination of this Lease, MHTC shall remove all of MHTC's equipment from the Property and surrender the Property to Lessor in good condition, reasonable wear and tear excepted.
25. Authority. Each Party represents and warrants to the other Party that: (a) it has the right, power

and authority to enter into and perform its obligations under this Lease; and (b) the person executing this Lease on behalf of each Party has been duly authorized to bind the Parties hereto.

26. Severability. If any of the provisions contained in this Lease shall for any reason be held to be invalid, illegal, or unenforceable in any respect, that invalidity, illegality, or unenforceability shall not affect any other provision of this Lease, and this Lease shall be construed as if that invalid, illegal or unenforceable provision had not been contained in this Lease.
27. No Partnership. Nothing in this Lease is intended to, or shall be deemed to, constitute a partnership or joint venture between the Parties.
28. Waiver. The waiver by either Party of any term, covenant, agreement, or condition contained in this Lease shall not be deemed to be a waiver of any subsequent breach of the same or any other term, covenant, agreement, or condition contained in this Lease.
29. Attorney Fees. In any action on this Lease, at law or in equity, the prevailing Party shall be entitled to recover the reasonable costs of its successful case, including reasonable attorney fees, and costs of appeal.
30. Merger and Modifications. This Lease contains the entire agreement of the Parties, and may not be modified, except in writing by the Party against whom such modification is sought to be enforced.
31. Binding Effect. All of the provisions of this Lease shall inure to the benefit of and be binding upon the Parties hereto and their respective successors in interest.
32. Notice. Any notice to a Party required or permitted under this Lease shall be in writing and shall be: (a) delivered personally; (b) delivered by express overnight delivery service; (c) mailed, via certified mail or first class U.S. Postal Service, with postage prepaid, and a return receipt required; or (d) delivered by facsimile; provided that a paper copy is also sent via methods (a), (b), or (c) of this paragraph. Notices will be deemed given as of the earliest of: the date of actual receipt; the next business day when sent via express overnight delivery service; five (5) calendar days after mailing in the case of first class or certified U.S. Postal Service, or on the date set forth on the confirmation produced by the sending facsimile machine when delivered by facsimile prior to 5:00 p.m. in the recipient's time zone, but the next business day when delivered by facsimile at 5:00 p.m. or later in the recipient's time zone. Notices will be addressed to the Parties as follows:

Lessor:
 Village of Ridgeway
 Attn: Village Clerk
 208 Jarvis St Suite A
 Ridgeway, WI 53582

MHTC:
 MH Telecom, LLC d.b.a. MHTC
 Attn: John Van Ooyen
 200 East Main Street
 Mount Horeb, WI 53572

Or to such other addresses as Lessor or MHTC shall designate by proper notice.

- 33. Sovereign Immunity. The provisions of this Lease are not meant to, and do not imply or create any waiver of the Lessor’s sovereign immunity or any other statutory or legal rights of the Lessor.
- 34. Wisconsin Law and Forum. This Lease shall be governed by and be construed and interpreted in accordance with the laws of the State of Wisconsin.

IN WITNESS WHEREOF, the parties hereto bind themselves to this Lease as of the day and year first above written.

LESSOR:

Village of Ridgeway, By:

Signature: _____ Date: _____

Name: _____

Title: Village President

Signature: _____ Date: _____

Name: _____

Title: Village Clerk

LESSEE:

MH Telecom, LLC, By:

Signature: _____ Date: _____

Name: John Van Ooyen

Title: CEO/General Manager



Village of Ridgeway

208 Jarvis Street
Suite A
Ridgeway, WI 53582

Ryan Burns & Mike Zagrodnik

Baer Insurance Services, Inc.
9701 Brader Way, Suite 101
Middleton, WI 53562

Information contained in this proposal is intended to provide you with a brief overview of the coverages provided for reference purposes only. It is not intended to provide you with all policy exclusions, limitations, and conditions. The precise coverage afforded is subject to the terms, conditions, and exclusions of the policies issued.

Coverage Summary

General Liability

- Bodily Injury and Property Damage
- Completed Operations and Products Liability
- Liability resulting from Mutual Aid Agreements
- Property Damage Liability
- Premises Medical Payments
- Liquor Liability
- Fire Legal Liability
- Watercraft Liability
- Ambulance and EMT Malpractice
- Special Events
- Care, Custody, and Control (\$250,000 sub-limit)
- Employee Benefits Liability
- Cemetery Operations Coverage
- Pollution for above-ground sudden/accidental losses (\$250,000 sub-limit)
- Optional No-fault sewer back-up available subject to underwriting (\$100,000 occurrence/\$300,000 aggregate limit)
- \$2,000,000 added to limits for Workers Compensation Part B – Employers Liability of the League’s Policy

Personal & Advertising Injury

- Mental Anguish and Stress
- Libel, Slander, Defamation of Character; Violation of an Individual’s Right of Privacy
- Broadcaster’s Liability
- Advertising Infringement
- Internet/E-Mail Liability

Law Enforcement Liability

- Wrongful Acts & Discrimination
- Violation of Civil Rights
- Violation of Property Rights
- False Arrest, Detention or Imprisonment, or Malicious Prosecution

- Wrongful Entry or Eviction or other Invasion of the Right of Private Occupancy
- Assault or Battery
- Improper Service of Suit
- Holding Cell Operations
- Mutual Aid Obligations

Public Official Errors & Omissions

- Wrongful Acts
- Discrimination
- Limited defense of tax collection/assessment claims
- Limited defense of non-monetary claims
- Zoning and Land Use Litigation
- Violation of State and Federal Civil Rights
- Employment Practices
- Occurrence Form coverage
- Prior acts for former claims made coverage is provided

Automobile

Coverage is provided while operating motor vehicles, trailers, or semi-trailers designed for travel on public roads.

- Automobile Liability
- Protection for use of personal automobile for municipal business
- Uninsured or Underinsured Motorist for municipally owned vehicles
- Non-owned and Hired Auto
- Physical Damage deductible reimbursement or coverage for employees, volunteers, elected and appointed officials (\$500 per occurrence)

Workers Compensation and Insurance Carrier’s Liability

Statutory Wisconsin Workers Compensation coverage, including automatic all states endorsement

Coverage Enhancements

LWMMI is pleased to offer major coverage enhancements which many commercial issuers exclude, including:

- A single policy combining General Liability, Law Enforcement, Public Officials Errors & Liability, and Auto Liability, reducing the chance for gaps between policies
- No “Aggregate Limits” apply. The “Per Occurrence” policy limit applies to all liability claims
- All coverage is on an “Occurrence” basis, including Public Officials and Employee Benefits Liability
- Prior Act coverage provided for former “Claims-Made” Policies
- Defense costs in addition to the policy limit for all liability coverage, including Law Enforcement Liability
- Police and public official claims will not be settled without your approval
- Limited defense cost reimbursement for alleged criminal acts
- Non-Monetary Claims Coverage up to \$50,000 Per Wrongful Act; subject to a \$250,000 Aggregate Limit
- Sudden and Accidental Above Ground Pollution - \$250,000
- Back and Future Wages and Benefits Covered
- Automobile and Premises Medical No Fault Payments
- \$2,000,000 added to limits for Workers Compensation Part B – Employers Liability of the League’s Policy
- Expanded Contractual Liability for Mutual Aid Agreements
- Optional No-Fault Sewer Back-up Coverage (subject to underwriting acceptability) - \$100,000 per occurrence, \$300,000 annual aggregate
- Tax Assessment Disputes – up to \$50,000 for Defense
- Cyber Liability – 1st and 3rd Party coverage at \$25,000 per occurrence subject to a \$2500 deductible
- COVID coverage is limited to \$25,000 per occurrence

Member Services

Benefits of Participation

Coverages

- The League of Wisconsin Municipalities Mutual Insurance provides an extremely broad form of insurance for League Members

Claims (Workers Compensation)

- Use of a Wisconsin-based Workers Compensation claims administrator
- A single contact point for policyholders to reach claims adjusters, who are available in the state to meet with you individually
- 24-hour written confirmation of claims and contact with injured employee, with direct access to claims supervisors

Claims Liability

- Liability claims handled by Statewide Services, Inc., a municipal claim specialist
- Regional attorneys selected on the basis of their municipal experience
- Aggressive defense of unwarranted claims

Loss Control

- Focus on League Members with adverse loss history
- Focus on the statewide exposures of sewer back-ups, motor vehicle operations and sidewalk liability
- Free resource documents and assessment tools
- Regional training and education sessions including: hiring & employment practices, confined spaces, barricading, blood borne pathogens and back injury prevention
- Safety Committee Services

Dividends

- All LWMMI coverages are subject to dividend declarations by the Board of Directors

Member Loss Control Services

The range of available services include:

- On-site inspections and consultation
- Contract review
- Policy and procedures review
- Telephone consultation
- Training and education programs
- Written resource materials, advisory bulletins, sample policies and procedures
- Training videos

Professional Staff & extensive expertise in the following:

- Municipal Liability
- Health and safety
- Industrial hygiene
- Ergonomics
- Motor vehicle operations
- Law enforcement
- Employment practices

Proposal

LWMMI Liability - Coverage/Limits Summary

Coverage	Limit
Bodily Injury and Property Damage Liability	\$2,000,000
Personal and Advertising Injury and Law Enforcement Liability	\$2,000,000
Premises Medical Payments	\$10,000
Public Officials Errors & Omissions	\$2,000,000
Employee Benefits Liability	\$2,000,000
Automobile Liability – Symbol 1 – Any Auto	\$2,000,000
Automobile Medical Payments Coverage – Symbol 2 - Owned Autos Only	\$10,000
Damage to Premises Rented to You	\$500,000
Wisconsin Uninsured Motorists Coverage – Symbol 2 – Owned Autos Only – Per Person	\$25,000
Wisconsin Uninsured Motorists Coverage – Symbol 2 – Owned Autos Only – Per Occurrence	\$50,000
Wisconsin Underinsured Motorists Coverage – Symbol 2 – Owned Autos Only – Per Person	\$50,000
Wisconsin Underinsured Motorists Coverage – Symbol 2 – Owned Autos Only – Per Occurrence	\$100,000
Workers Compensation / Employers Liability Part B Increased Limits	\$2,000,000
Prior Acts Coverage (Employee Benefits Liability)	Included
Prior Errors & Omissions Coverage (Public Officials E&O)	Included
Auto Physical Damage Deductible	\$500
Cyber Liability – Subject to a \$2,500 deductible	\$25,000
Sewer Backup Extended Coverage – Per Occurrence/Annual Aggregate	\$100,000/\$300,000

Village of Ridgeway

Workers Compensation – Coverage/Payroll Information

Description	Limit
Employers Liability: Each Accident	\$100,000
Employers Liability: Disease – Policy Limit	\$500,000
Employers Liability: Disease – Each Employee	\$100,000
Workers Compensation: Statutory Benefit	Included
Part 1 States	WI
Part 3 Other States	All Non-monopolistic States

Class Codes

Loc	St	Code	Description	Estimated Annual Payroll	Base Rate	Estimated Annual Premium
1	208 Jarvis Street Suite A, Ridgeway, WI 53582					
	WI	7720	Police	\$55,000	2.67	\$1,468
	WI	9414	Municipal Operations - Miscellaneous - Village	\$116,000	4.73	\$5,487
	WI	8810	Clerical	\$109,740	0.17	\$187
	WI	7520	Waterworks Operation	\$33,000	3.15	\$1,040

Premium Calculations

Description	Factor	Factored Premium
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State of Wisconsin		
Total Factored Premium		\$8,183
Experience or Merit Modification	0.90	-\$818
Expense Constant		\$220
Total Estimated Annual Premium for Wisconsin		\$7,585

Village of Ridgeway

MPIC Property – Coverage/Limits Summary

Coverage	Deductible	Expiring Insured Value	Renewal Insured Value
Buildings, Personal Property & Property in the Open – Replacement Cost	\$5,000	\$11,355,022	\$11,922,773
Contractors Equipment – New Replacement Cost	\$1,000	\$60,990	\$65,259
Contractors Equipment valued under \$25,000	\$1,000	\$10,700	\$12,899
Equipment Breakdown with Sewer, Water for Municipality or Other Entity	\$1,000	\$11,355,022	\$11,922,773

Crime - Coverage/Limits Summary

Coverage	Deductible	Single Loss Limit of Insurance
Employee Theft	\$1,000	\$100,000
Forgery or Alteration	\$1,000	\$100,000
Computer Fraud	\$1,000	\$100,000
Funds Transfer Fraud	\$1,000	\$100,000
Social Engineering Fraud	\$5,000	\$100,000

Village of Ridgeway

PREMIUM SUMMARY

Coverage	Company	Expiring Premium	Renewal Premium
General Liability	League of Wisconsin Municipalities Mutual Insurance	\$1,784	\$1,660
Governmental & Police Professional Liability	League of Wisconsin Municipalities Mutual Insurance	\$1,247	\$1,272
Police FTE		1	1
Public Official Liability	League of Wisconsin Municipalities Mutual Insurance	\$1,223	\$1,613
Automobile Liability	League of Wisconsin Municipalities Mutual Insurance	\$1,733	\$1,606
Auto Physical Damage	League of Wisconsin Municipalities Mutual Insurance	\$1,955	\$2,050
Number of Autos		4	4
No-fault Sewer Backup Coverage	League of Wisconsin Municipalities Mutual Insurance	\$1,750	\$1,750
Liability & Auto Total		\$9,691	\$9,951
Option to increase Cyber Liability to \$500,000 limit	League of Wisconsin Municipalities Mutual Insurance	n/a	\$1,753
Workers Compensation	League of Wisconsin Municipalities Mutual Insurance	\$7,514	\$7,585
Experience Modification Factor		1.00	.90
Property	Municipal Property Insurance Company	\$14,170	\$14,953
Crime	Travelers Insurance	\$464	\$464

Village of Ridgeway

Custom Resources Just For You

HUMAN RESOURCES ASSISTANCE

League Insurance has partnered with *Stafford Rosenbaum LLP* to provide the following human resources services:

- HR Hotline – phone assistance with HR-related issues.
- Talent Management – support with recruitment, hiring, background screening, onboarding, performance management, coaching, feedback, disciplinary counseling, termination management, and organizational and staff development.
- Employment Law Compliance – WI and Federal Fair Employment, wage & hour, safety, FMLA, I-9 Employment Verification, and more.
- Documents – development/review of job descriptions, **handbooks, policies, procedures**, and forms customized for the municipality.
- Compliance and HR practices assessments and development of remedial plans.
- Workplace Training – related to compliance and HR-related topics for supervisors and/or employees.
- Workplace investigations.
- Sample handbooks, toolkits addressing various HR subjects and best practices, and online harassment and discrimination training webinars.

EMPLOYEE SAFETY & RISK MANAGEMENT

With loss control resources provided by United Heartland, we can analyze loss trends and municipal operations to **customize a safety program for your community**. Included are comprehensive safety manuals, job site analysis, newsletters, webinars, and information on many topics including:

- | | |
|--|--|
| <input type="checkbox"/> Confined Space | <input type="checkbox"/> Power Platforms/Aerial Lifts |
| <input type="checkbox"/> Excavating/Trenching | <input type="checkbox"/> Respiratory Protection |
| <input type="checkbox"/> Hearing Conservation | <input type="checkbox"/> Rigging/Slings/Hoists |
| <input type="checkbox"/> Ladder Safety/Fall Protection | <input type="checkbox"/> Tools – Hand Tools/Power Tools |
| <input type="checkbox"/> Lawn Care/Mowers/Trimming/Landscaping | <input type="checkbox"/> Tree Trimming/Chainsaw & Chipper Safety |
| <input type="checkbox"/> Lockout Tagout/Electrical Arc Flash | <input type="checkbox"/> Water Hazards – Pools, Ponds, Lakes |
| <input type="checkbox"/> Motor Vehicle & Construction Equipment Safety | <input type="checkbox"/> Welding, Cutting, or Brazing |
| <input type="checkbox"/> Outside Contractor Qualification | <input type="checkbox"/> Work Zone Safety/Traffic Control |

LEAGUE INSURANCE UNIVERSITY

League Insurance has partnered with *Lexipol* to provide self-paced online courses *written specifically* for local government and public safety professionals. Courses are available on demand from any computer or mobile device with internet access, 24/7.

- League Insurance University offers all employees access to over **200 online training topics** including HR & Management, Safety, Public Works, Law Enforcement, and much more.
- For Water and Wastewater, League Insurance University courses can be used to fulfill annual training hours requirements. Wastewater professionals will simply need to submit their certificate of course completion directly to the DNR for training approval.
- For law enforcement, League Insurance Police University can be used to fulfill 8 of the 24 hours of annual training requirements with Department level approval.

Village of Ridgeway

CYBER UNIVERSITY

League Insurance is partnered with leading cyber insurance provider, *Tokio Marine HCC*. With cyber liability coverage from League Insurance you have **access to state-of-the-art cyber coverage and resources** including:

- Training courses on many topics including ransomware, phishing emails, network security, and more.
- Sample policies and procedures for best practices and breach response plans.
- Cyber security advisors for technical information and scenario planning.

LAW ENFORCEMENT POLICIES/PROCEDURES ASSISTANCE

League Insurance members are **eligible to receive reimbursement** for updating law enforcement and fire department manuals through an accredited policy manual service provider, as well as reimbursement for law enforcement accreditation.

REBOUND RETURN TO WORK PROGRAM

League Insurance has contracted with *Rebound*, a company which specializes in rehabilitation of injured municipal employees. The program gets your employees seen by top specialists quickly, and with better outcomes. This helps employees recover and saves departments money. Under the *Rebound* program, members are **100% reimbursed** by League Insurance for Rebound expenses incurred.

NURSE TRIAGE & TELEHEALTH

League Insurance is partnered with *CorVel* to provide nurse triage and telehealth services. CorVel's proactive healthcare solution offers injured workers the following medical services:

- Nurse Triage – **24-7 access to registered nurse hotline** to evaluate injuries to determine immediate medical needs.
- Telehealth – Provides immediate referral to medical physicians when needed via computer, tablet, or phone.



Cyber Quote for the Village of Ridgeway

Cyber Limit:	\$500,000
Deductible:	\$5,000
Effective Date:	8/15/2023
Operating Expenditures:	\$2,288,252

Premium:	\$1,753
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Third Party Liability Insuring Agreements:

Multimedia Liability	\$500,000
Security and Privacy Liability	\$500,000
Privacy Regulatory Defense & Penalties	\$500,000
PCI DSS Liability	\$500,000
TCPA Defense	\$50,000

First Party Insuring Agreements:

Breach Events Costs	\$500,000
BrandGuard®	\$500,000
System Failure	\$500,000
Cyber Extortion	\$250,000
Cyber Crime	\$100,000
Reward Expenses	\$50,000
Court Attendance Costs	\$50,000
Aggregate Limit of Liability	\$500,000

Terms are subject to confirmation of response to questions #8c & #8d.

Thank you for your continued support of the League of Wisconsin Municipalities Mutual Insurance!

Stroh Ballweg, LLP

League Insurance – Auto Physical Damage Schedule

Item 16.

Municipality: Ridgeway, Village of

Effective Date: 8/15/2023 Expiration Date: 8/15/2024

Year	Make	Model	Vehicle Type	VIN #	Dept. (optional)	Zip Code (Garaged at Night)	Parked Inside (i) or Outside (o)	Is Garage Location in a Flood Zone?	Deductible	Original Cost New	Coverage Type (Replacement Cost or Actual Cash Value)
2016	Ford	Explorer Utility	Police	1FM5K8AR1GGD16015	Police	53582	Inside	No	\$500	\$38,000	Actual Cash Value
2016	Chev	Silverado w/crane	Pickup	1GB3KYCG1GZ267320	DPW	53582	Inside	No	\$500	\$60,000	Actual Cash Value
2017	Peterbuilt w/box	348 Stake Truck	Dump Truck	2NP3HJ8X3HM415608	DPW	53582	Inside	No	\$500	\$150,000	Replacement Cost
2021	Ford	F series	Pickup	1FDUF5HN4MDA08402	DPW	53582	Inside	No	\$500	\$70,000	Replacement Cost

Total Vehicle Count: 4 **Policy Totals:** \$ 318,000

- (1) Original Cost New (OCN) is the retail cost the original purchaser paid for the vehicle. This includes the value before any credit for a trade-in.
 (2) Coverage Type is determined by underwriting and is based on the vehicle age and value.

STATEMENT OF VALUES

MUNICIPAL PROPERTY INSURANCE COMPANY

Coverage Amount - 11,922,773

Site	Bldg	Description	Year Built	Floors	Square Footage	Building CRN	Content CRN
1 Former Ridgeway Elementary School							
		Former Ridgeway Elementary School (1) Total				\$0	\$0
2 Ridgeway Community Building							
	1	Ridgeway Community Building 208 Jarvis Street Ridgeway WI 53582	1934	2	26,291	\$3,789,035	\$11,459
		Ridgeway Community Building (2) Total				\$3,789,035	\$11,459
3 VILLAGE HALL							
		VILLAGE HALL (3) Total				\$0	\$0
4 MUNICIPAL GARAGE							
	1	MUNICIPAL GARAGE 206 KIRBY STREET RIDGEWAY WI 53582	1950	1	2,722	\$267,482	\$78,040
		MUNICIPAL GARAGE (4) Total				\$267,482	\$78,040
5 WASTEWATER TREATMENT PLANT							
	1	WASTEWATER PLANT 3708 County Hwy H RIDGEWAY WI 53582	0	1	0	\$5,250,000	\$0
		WASTEWATER TREATMENT PLANT (5) Total				\$5,250,000	\$0
6 WELL HOUSE #2							
	1	WELL #2 105 LORRAINE COURT RIDGEWAY WI 53582	1989	1	400	\$293,061	\$0
		WELL HOUSE #2 (6) Total				\$293,061	\$0
7 WELL HOUSE #1							
	1	WELL #1 219 FARWELL STREET RIDGEWAY WI 53582	1947	1	1,008	\$358,687	\$0
		WELL HOUSE #1 (7) Total				\$358,687	\$0
8 RIDGEWAY BALL PARK							
	1	CONCESSION STAND HUGHETT STREET RIDGEWAY WI 53582	1965	1	468	\$59,607	\$6,532
	2	ELECTRIC HOUSE HUGHETT STREET RIDGEWAY WI 53582	1965	1	20	\$2,893	\$343

STATEMENT OF VALUES

MUNICIPAL PROPERTY INSURANCE COMPANY

Coverage Amount - 11,922,773

Site	Bldg	Description	Year Built	Floors	Square Footage	Building CRN	Content CRN
	3	PICNIC SHELTER #1 HUGHETT STREET RIDGEWAY WI 53582	0	0	0	\$3,472	\$0
	4	PICNIC SHELTER #2 HUGHETT STREET RIDGEWAY WI 53582	0	0	0	\$25,463	\$0
	5	PICNIC SHELTER #3 HUGHETT STREET RIDGEWAY WI 53582	0	0	0	\$20,370	\$0
	6	RESTROOMS HUGHETT STREET RIDGEWAY WI 53582	1965	1	320	\$92,594	\$1,833
		Property in the open					\$255,445
		RIDGEWAY BALL PARK (8) Total				\$204,399	\$264,153
9		<i>COLLINS ST LIFT STATION</i>					
	1	LIFT STATION 115 COLLINS STREET RIDGEWAY WI 53582	1984	1	0	\$120,868	\$0
		COLLINS ST LIFT STATION (9) Total				\$120,868	\$0
10		<i>SCHOOL LAND STORAGE BUILDING</i>					
		SCHOOL LAND STORAGE BUILDING (10) Total				\$0	\$0
11		<i>WELLS ST LIFT STATION</i>					
	1	LIFT STATION 226 WELLS STREET RIDGEWAY WI 53582	1984	1	0	\$120,868	\$0
		WELLS ST LIFT STATION (11) Total				\$120,868	\$0
12		<i>WATER TOWER</i>					
	1	WATER TOWER 620 MAIN STREET RIDGEWAY WI 53582	1993	1	0	\$1,164,721	\$0
		WATER TOWER (12) Total				\$1,164,721	\$0
		Building Subtotal					\$11,569,121
		Contents Subtotal					\$98,207
		Property in the Open Subtotal					\$255,445
		Building, Contents and PITO Total					\$11,922,773

PROPERTY IN THE OPEN

MUNICIPAL PROPERTY INSURANCE COMPANY

Site	Description	Quantity	New Cost of Replacement
8	RIDGEWAY BALL PARK		
	BLEACHERS, ALUMINUM 40', 5 TIER		\$20,834
	BLEACHERS, ALUMINUM 60', 3 TIER		\$20,834
	FENCING, CHAINLINK 5'		\$19,329
	FENCING, CHAINLINK 6'		\$41,667
	GRANDSTAND		\$6,945
	LIGHTING, OUTDOOR 50', 10 LMPS		\$133,104
	PLAYGROUND EQUIPMENT		\$12,732
	RIDGEWAY BALL PARK (8) TOTAL		\$255,445
PROPERTY IN THE OPEN TOTAL			\$255,445

CONTRACTOR'S EQUIPMENT MUNICIPAL PROPERTY INSURANCE COMPANY

Item 16.

Description	RCN Subject
2019 Gravely Pro Turn 460 Mower	\$11,449
2019 MI ATLAS JSV UTV	\$1,450
2019 SV280 Case skid steer	\$65,259
CONTRACTOR'S EQUIPMENT TOTAL	\$65,259



PROPERTY IN THE OPEN - WHAT DOES IT MEAN?

By Mike Zagrodnik, CPCU, Baer Insurance

As we look through our schedules of coverage, buildings, contents, and contractor's equipment all seem pretty obvious and self-explanatory as to what these things are. But what the heck is "Property in the Open" and why should I care?

By MPIC policy definition Property in the Open means "Mobile or permanently fixed personal property designed to be left exposed to the elements and outside of any covered building." The mystery is solved, and everything is now clear – right?

One thing we've come to know about insurance is that the obvious is never obvious. Property in the Open covers a wide array of owned property that often is overlooked. In our parks, playground equipment, picnic tables, ball diamond fencing, backstops, and lighting all seem to be common items that receive scrutiny and scheduling. All well and good. However, there is so much more. Street signal lights, street signs, streetlights and poles, emergency sirens and poles, decorative lighting, planters, benches, monuments, flags, and poles, etc.



Individually many of these items may be valued at less than a \$1,000 deductible, but collectively? What happens when a serious windstorm destroys 10 streetlights, several signal lights, and street signs? A \$2,500 streetlight or pole might be manageable, but times 10 and throw in some signals and road signs, not so much. Who would think a concrete commemorative bench might be a \$6,000 event? So what do we do?

MPIC provides some measure of protection with \$10,000 for unscheduled property in the open. In a disaster under Section IV "Covered Property" should we be able to show we only

discovered we had the property or inadvertently left it unscheduled, there is a provision that might allow for scheduling the item back to inception and paying the associated premium to buy back up to \$250,000 of coverage. However, it's hard to argue you didn't know about your traffic lights and then inadvertently failed to schedule coverage. When buying coverage for a combined \$400,000, \$500,000, or less might result in an increase in premium of \$300–\$600 a year, why not spend a few minutes to think about those things we have that often are overlooked or marginalized to have the confidence we aren't going to be caught with a significant uncovered loss? MPIC and your agents are always available to assist with this or any other property insurance related questions.

Mike has almost 50 years of insurance industry experience, both on the agent and underwriting sides. This includes over a decade working with municipalities in Wisconsin.

608.830.5803 | mikez@baerinsurance.com

BAER
INSURANCE

Crisis Advisory Services

League of Wisconsin Municipalities Mutual Insurance has partnered with CrisisRisk™, a leader in crisis preparedness and response to deliver Crisis Advisory Services. Together, we are focused on supporting Member-Insureds in achieving better outcomes in crisis situations, while reducing frequency and severity.

League Insurance knows that public entities are experiencing an increase in crisis events

Whether allegations of excessive use of force, abuse of power, first and second amendment violations, sexual misconduct, racial discrimination, or workplace violence, to name a few, these situations are *business unusual* and lead to adverse outcomes.

When facing crisis events that can impact people, brand and reputation, government leadership is looking for proven, experienced-based assistance to help them restore control. Crisis Risk will help to support and guide you and your members in the event of business unusual.

League Insured Services

CrisisRisk will provide online access to automated planning resources, documents, tools, training, and information *BEFORE* a crisis event. CrisisRisk will offer up to 20 hours of crisis coaching per crisis event to Member-Insureds in the *IMMINENT, DURING & AFTER* stages of a crisis to empower them to restore control.

It is Crisis Risk's experience that in 99% of reported crisis events, control is restored in less than 20 hours. If needed, Pool-Clients and Member-Insureds have the option to retain CrisisRisk for additional hours at their cost.



Item 16.

Crisis In A Box™

Provides Member-Insureds with automated tools, 24/7, at every crisis stage: **BEFORE, IMMINENT, DURING & AFTER.**

- **24/7 Crisis Hotline**
- **Virtual Crisis Response Advisor (VCRA™)** automated tool to facilitate **DECISIONS, ACTIONS, & WORDS** in every crisis stage with control checklists, documents, and issue-specific content
- **Certified CrisisCoordinator™** e-learning platform to train and certify Crisis Coordinators within Member-Insured Organizations to **RECOGNIZE, IDENTIFY & ALERT** leadership of emerging crisis exposures that affect residents, employees, properties, and reputation of Pool Clients
- **Crisis ABCs™ (ANGER/BLAME/CONCERN)** to measure severity reactions and extent of a crisis event
- **Webinar Series & Test Exercises**

For more information:

www.crisisrisk.com

www.crisiscoordinator.com

In the Event of a Crisis call:

1-877-274-7473

Someone is available 24/7 for guidance and recommendations.



Human Resources & Pre-Loss Legal Services



Human Resources Legal Services

The League of Wisconsin Municipalities Mutual Insurance (LWMMI) has partnered with our colleagues at the Stafford Rosenbaum law firm to provide the following human resources legal services at no cost to insured members:

- *HR Hotline: Phone assistance with HR-related issues.*
- *Talent Management: Support with recruitment, hiring, background screening, onboarding, performance management, disciplinary counseling, and termination management.*
- *Employment Law Compliance: WI and Federal Fair Employment, Wage & Hour, Safety, FMLA, I9 and more.*
- *Documents: Development/review of job descriptions, handbooks, policies, procedures, and forms customized for the municipality.*
- *Workplace Training: Supervisors and/or employees related to compliance and HR-related topics.*
- *Workplace investigations.*

Pre-loss Legal Services

Has something happened in your community recently where you need legal advice? Stafford Rosenbaum offers insured members no cost pre-loss legal services:

- *Land use, zoning, permits*
 - *Conflicts of interest*
 - *Tax assessments*
 - *Open meetings and public records*
 - *Contractual issues*
- ...and many more.*

Contact:

Ted Waskowski—Partner
twaskowski@staffordlaw.com
(608) 259-2613



Every day, public safety workers get hurt on and off the job.





When that happens, Rebound is here to help.

We guide workers through a complex healthcare system to heal more quickly, which saves time and money for all stakeholders.



Your employees get better. Faster.

Benefits to you

-  We seamlessly integrate into your workers compensation process without adding work or eliminating jobs. It's truly a no-hassle process.
-  Rebound's medical providers understand the physical challenges of your workforce, and the vast majority are sports medicine trained.
-  Rebound's Orthopedic Patient Navigators help your injured employee select the best provider in our network based on location, history and needs.
-  Our advocates guide your employees through the entire process, from the moment we take their injury call until their ready-for-duty orders are signed.

"Rebound has literally done everything they said they would do, as well as go above and beyond. Budgets are getting hit hard, and injuries are a big part of that. When you have Rebound in your corner, helping you get people back to the job faster, that is huge for us from a daily staffing perspective and a budgetary standpoint."

**Battalion Chief
Robbie Franks
Memphis Fire Department**



Contact us

hello@justrebound.com
Toll Free: 800-781-2320
justrebound.com



PROTECT YOUR AGENCY, MINIMIZE YOUR RISK

Special Public Safety Savings Program for
League of Wisconsin Municipalities Mutual
Insurance (LWMMI) Members

Lexipol, the most trusted name in policy management and integrated policy training, is offering our LWMMI partners a special opportunity. For a limited time, LWMMI members are eligible to receive:

- 10% discount on current market rate subscription when agencies subscribe to either Lexipol's Wisconsin Law Enforcement or Fire policies and training
- Up to \$2,500 funding per municipality for the Lexipol policy solutions platform
- Customized implementation options to fit your agency to help you get your manual up-and-running faster (Please inquire to find out which implementation options are best for your agency.)

Protect your community with policies that are continuously updated as state and federal laws, and best practices change – and training to ensure your policies are known and understood.

For more information, to request sample policies, or to schedule a demo of the Lexipol Policy Solutions, please contact Brandi Galloway at 469-553-0639 or bgalloway@lexipol.com.



"In every tragedy there is always a proximate cause: the event that instantly preceded the tragedy. But if you go back in time and look for the root cause, all too often it comes down to a lack of good policy and a lack of good training."

Gordon Graham
Co-founder, Lexipol

"The average agency takes 2 to 5 years to complete the accreditation process. We did it in about 18 months, and one of the big reasons was because we had many of the policies in place."

- Chief Tim Styka, Menasha Police Department

"There is no way we could have built what we have on our own, and there is no way we could have continued to maintain it."

- Chief Jon Cohn, Greenfield Fire

Nurse Triage & Telehealth

League of Wisconsin Municipalities Mutual Insurance is proud to partner with CorVel as our nurse triage and telehealth partner. CorVel's proactive healthcare solution connects injured workers to medical services ensuring they feel cared for in the event of a workplace injury.

Nurse Triage

At the time of a workplace injury, employees can call and speak with a registered nurse through CorVel's 24/7 nurse hotline who will evaluate the injury to determine immediate medical needs. By addressing the injury when it first occurs, CorVel can provide quick and timely care for your employees.

Telehealth

CorVel's nurses are trained to provide an initial assessment and will provide immediate referral to medical care when needed. Nurses may also refer to telehealth as appropriate at the option of the employee. This feature connects the injured worker to a physician immediately via a computer, tablet, or phone. The CorVel nurse will email a link with instructions directly to the injured worker. The CorVel nurse will stay on the telephone with the injured worker until they are connected to the online visit.

Advantages of Telehealth

For many workplace injuries, immediate treatment can be received through a virtual visit with a doctor eliminating the need for scheduling and attending an in-person appointment. No driving to a doctor's office, missed appointments, or delays in waiting rooms. With the advent of new technologies, many welcome the convenience of a virtual visit with a doctor and the added expediency of prescriptions and physical therapy scheduling. By connecting our employees with appropriate, quality care, it can help prevent a minor injury from becoming a complicated injury and focus on your employee's wellness.

About Telehealth Physicians

CorVel has contracted with dedicated physicians who average 15 years in primary and urgent care experience, and are US Board Certified, licensed, and credentialed.

Rebound

For our members that currently utilize our Rebound injury management program, you can continue to contact Rebound directly as you have been doing for any musculoskeletal injuries (knee, shoulder, back, hip, etc.). Also, the nurses at CorVel can provide a referral to Rebound for those injuries as appropriate. The services are designed to work together to achieve the best outcome.

Reporting a Claim

For any work related injury that goes through the 24/7 nurse hotline, CorVel will automatically send the first notice of injury to United Heartland for claim handling. If you chose not to use CorVel, you will need to submit your claim to United Heartland as previously done.



24/7 Work Injury Nurse Line



Immediately following a workplace injury, call to speak with a registered nurse who will evaluate your incident and determine care. Our nurses specialize in occupational injuries and will connect you with the quality care you need.



(855) 438-4577
Call 911 for Medical Emergencies





LWMMI UNIVERSITY ADMINISTRATOR FEATURE OVERVIEW

The Benefits of the LWMMI University

The League of Wisconsin Municipalities (LWMMI) has partnered with LocalGovU to deliver online training to our members at no cost. Online training improves the safety and effectiveness of your organization and personnel, while contributing to successful professional development.

Employees can conveniently access hundreds of e-learning courses 24/7, allowing them to balance their work schedules while completing practical and informative self-directed training at their own pace.

Members can choose to train by topic or can select more specific courses by profession.

Fulfill Training Requirements

For law enforcement, the LWMMI Police University can fulfill 8 of the 24 hours of annual training requirements with department-level approval.

For Water and Wastewater, LWMMI University courses can be used to fulfill the required hours of annual training requirements. Wastewater professionals will need to submit their certificate of course completion directly to the Department of Natural Resources for training approval.

COURSE LIBRARY

- Compliance (HR/Safety)
- EEOC and Employment Law
- Emergency Medical Services
- Equipment Safety
- Financial Management
- General Safety
- Health and Wellness
- HR Development
- Information Technology
- Law Enforcement
- Leadership Development
- Professional Development
- Risk Management
- Roadway and Highway
- Schools and Educational
- Transit and Fleet Operations
- Water and Wastewater

Learning Management System Admin Features

Assignments

Schedule online training to align with internal training calendars, control access to online courses and material and document offline training.

Groups

Build and manage custom groups for personnel, dividing them by certification level, rank, shift or other tailored options.

Notification Manager

Activate action-based, pre-scheduled, recurring and other notifications targeted to specific groups, organizations and job titles.

Reports

Create recurring or on-demand reports for tracking compliance of personnel assignments and credentials. Pull reports for members, groups and courses, and export training records based on rank, division, shift, course or assignment.

Individual User Access

Using the dashboard, members can easily see which courses they are assigned, and download certificates of completion.

Custom Roles

Manage personnel access seamlessly with five user roles, letting members see and access only what they need.

Custom Homepage

Customize your homepage with your logo, important information and featured courses.

Training Calendar

Visually manage several features by date, including assignments, credentials, training events and more through a centralized training calendar with both member and administrator views.

Admin Features and Users Personal Dashboard

Admin Features

- Add members and organize into groups
- Assign group admins or user-specific roles
- Create quick assignments or bundle courses into learning plans
- Track training and compliance through ad hoc or recurring reports
- Manage and customize training and assignment notifications
- Assign and manage course credits from online and in person training
- Highlight featured courses or hide select courses from view

Individual User Dashboard

- Track assignments and training activity
- Download certificates and personal training reports
- Access virtual training calendar
- Receive and manage personal notifications

Dedicated Customer Support

Support from LocalGovU is available from Monday through Friday, 8:00 a.m. – 5:00 p.m. CST. If you have questions or need assistance, you can contact customer support directly at 866.845.8887 or customerservice@localgovu.com



Protecting the Communities We Live In

Workers' Compensation Insurance Administered by United Heartland

The League of Wisconsin Municipalities Mutual Insurance (LWMMI) utilizes United Heartland's high-touch service model, broad experience and expertise in workers' compensation.

Through collaborative partnerships and knowledgeable employees, United Heartland (UH) delivers the ultimate insurance program while building long-term customer relationships.

Effective risk management is a top priority for both LWMMI and UH as well as providing appropriate medical care for injured workers, and comprehensive return-to-work best practices.



LWMMI Members

Cities and villages in Wisconsin are incorporated municipalities that provide a full range of services to persons and properties within their boundaries, including street maintenance and snow plowing, sewer, water and electricity, police and fire protection, garbage collection, libraries, parks and recreation, zoning and planning, and public transportation.

UnitedHeartland.com
1-800-258-2667

 UnitedHeartland

Claims Strategies

- Dedicated service team including a senior claims adjuster, who will serve as main contact, and a nurse case manager who will be involved in any lost-time claim at no additional charge. Others on the team will provide support as needed.
- Loss runs are available through our online portal and can also be provided upon request. Municipalities also have the option to use UH RiskView, our risk management information system, to report claims and track claims data.
- Every claim is investigated, including medical only. Claim reviews can be done as needed.
- Reserve alerts are sent to insureds and agents at increases of \$25,000 or greater, including the initial reserve set-up.
- Proactive plans of action for early return-to-work can help minimize paid indemnity amounts and reduce overall claim severity.
- In-house investigation services are used whenever possible with causation investigators used to determine compensability in repetitive motion claims.
- Access to physician consultants, who provide expertise on complex claims, accuracy of treatment, recommended specialist resources, and complicated medical issue clarification.
- Patented state-of-the-art Care Analytics® platform identifies providers who treat more aggressively upfront and who are more successful in getting injured workers back to work.

\$0

Additional cost for medical bill review.

24%

Since 2012, our average claim costs across all UH business segments has remained 24% below the industry average.*

29.3%

Average experience mod savings obtained by accounts who came to UH with an EMF of 1.25 or greater and stayed with UH for four or more years.**



Loss Control Services

The following services are available for municipality accounts when United Heartland's Loss Control team is on the premises:

- Analyze loss trends at the department and work activity level.
- Conduct loss control service meetings to review full scope of municipal operations and potential exposures present.
- Observe job sites and workplaces to identify unsafe work practices and conditions which contribute to employee injuries.
- Discuss existing safety programs and offer recommendations for improvement.
- Use loss analysis, exposure assessments, GAP analysis and direct observations to develop a customized strategy and actions needed to reduce losses, minimize exposures and improve controls.

Accounts of all premium sizes have access to the services listed below:

- Online resources, available in the UnitedHeartland.com Resource Library, including posters, fliers, table tents, videos, sample programs and more on a variety of safety topics.
- Comprehensive safety manual for LWMMI members including sample safety programs and informational documents.
- Risk Connection newsletters containing industry-specific safety information and OSHA updates.
- Over 200 LWMMI University self-paced online courses written specifically for local government and public safety professionals — available on demand 24/7. Topics range from human resources and management, safety to public works, law enforcement and more.

For Water and Wastewater, LWMMI University courses can be used to fulfill required hours of annual training requirements. Wastewater professionals will simply submit their certificate of course completion directly to the DNR for training approval.

For Law Enforcement, the LWMMI Police University can be used to fulfill 8 of the 24 hours of annual training requirements with Department level approval.

- No cost law assistance provided by EngageHRLaw on several key areas including employment law compliance, employee relations and managing difficult situations, assistance with handbooks, policies and procedures and workplace training.

25

Average years of experience of UH Loss Control team.

\$0

Cost for LWMMI University training modules.

\$0

Cost for EngageHRLaw advise on several key areas.

93%

Percentage of 2019 survey respondents who said they were likely or very likely to renew their customers' workers' compensation with UH.***

* Based on constant input from large losses.
 ** Based on United Heartland policies written since 2010. Savings calculated based on change from initial experience mod written with UH versus most recent experience mod with UH, no other premium factors considered.
 *** 2019 Annual UH agency experience survey.

What is the United Heartland Difference?

We are specialists in the field of workers' compensation, which helps us be agile and experienced as we handle larger, more complex account needs.

We are collaborative with our agents and customers and place high value on their input, allowing us to provide the best solutions.

We are innovative in our approach to claims and medical management strategies, achieving cost-effective results while returning injured workers to maximum medical improvement.

We are focused on our customers. By investing up-front time and effort to understand each customer's individual needs, we provide them distinctive, customized workers' compensation solutions.

We are personal and deliver customized, results-oriented strategies and approaches that are the hallmarks of our underwriting, claims and loss control philosophies.

We are responsive to our client's needs and make sure that service is our highest priority. Customer satisfaction surveys support this philosophy, with consistently high scores.

Accounts We Serve Best

- Decision makers who are focused on service.
- Individuals who are motivated to partner with their carrier to manage net workers' compensation costs.
- Accounts with loss frequency challenges.
- Undesirable experience modification factors.

AF Group Enterprise Backing

United Heartland is a part of AF Group, an industry leader and a premier provider of innovative insurance solutions. In addition to UH, AF Group operates through these brands: Accident Fund Insurance Company of America, CompWest Insurance Company, Third Coast Underwriters, AF Specialty and Fundamental Underwriters.

Highlights include:

- Rated "A" (Excellent) by A.M. Best.
- Multiple honoree as a Best Place to Work in Insurance by Business Insurance magazine.
- Licensed in 50 States with the ability to write up to 80% of all work comp in core states.

Contacts

UnitedHeartland

Phone: 800-258-2667

Fax: 262-787-7701

Web: UnitedHeartland.com



Mail: 131 West Wilson Street
Suite 502
Madison, WI 53703

Phone: 608-833-9595

Fax: 608-833-8088

Web: lwmmi.org

Email: Insurance@lwmmi.org

2023 League Insurance Renewal Proposal - Ridgeway

Sheila Blum <sheilab@baerinsurance.com>
To: "CLERK@RIDGEWAYWI.GOV" <CLERK@ridgewaywi.gov>
Cc: Ryan Burns <ryanb@baerinsurance.com>

Thu, Jul 13, 2023 at 12:52 PM

Hailey,

As you know your Liability, Property and Workers Compensation policies are coming up for renewal on 8/15/23 & 9/30/23. Attached you will find a proposal which outlines the renewal pricing for these policies. Additionally, you have a Crime policy in place. This is currently on a three year policy term effective 5/15/22-5/15/25. This policy is billed each year for the annual premium of \$464.

Please review the quote proposal attached and let us know prior to 8/11/23 if you would like us to go ahead and bind coverage for the renewal with each of the carriers.

Highlights to your LWMMI insurance program for 2023

-

- 1- CrisisRisk™ is a leader in crisis preparedness and response, and has made available a unique offering of Crisis Advisory Services and Tools to assist you when facing crisis events. These services and tools come **at no cost to you**.
- 2- Lexipol- If your police department subscribes we will now reimburse up to \$2,500 of your subscription fee annually and excess of that we've negotiated a 10% discount on what you pay them above that \$2,500.
- 3- We are introducing Nurse Triage services through Corvel, see the information on this in your proposal.
- 4- Rebound Return to Work Program – Members are 100% reimbursed by League Insurance for Rebound expenses incurred.
- 5- Human Resources Assistance is available with Stafford Rosenbaum LLP
- 6- LWMMI University offers several training options to fulfill your training requirements.

If you have any questions please let us know.



RIDGEWAY

208 Jarvis Street | Suite A | Ridgeway, WI 53582
 Iowa County, Wisconsin

RESOLUTION NO. 2023-07

A RESOLUTION AMENDING THE 2023 GENERAL FUND

WHEREAS, the 2023 budget for Clerk Office Supplies is needed to be reallocated to accommodate office printer repairs and **WHEREAS**, budgeted election expenditures are needed to be reallocated to accommodate necessary election administrative costs; **WHEREAS**, Facilities Maintenance is focused on maintaining and upkeeping current infrastructure and budgeted money is necessary to be reallocated from improvements to maintenance items; and **WHEREAS**, the new Streets and Parks Superintendent needed commercial driver's license training;

NOW, THEREFORE, BE IT RESOLVED, by the Village Board of Trustees of Ridgeway, that the following budget amendment for 2023 be hereby adopted to adjust appropriations as follows:

AMOUNT	ACCOUNT	AMENDED BUDGET AMOUNT
-\$255	CLERK OFFICE SUPPLIES 100-00-51420-125-000	\$2,745
+\$255	CLERK EQUIPMENT LEASE/PURCHASE 100-00-51420-315-000	\$455
-\$75	ELECTION WAGES 100-00-51420-371-000	\$2,085
+\$75	ELECTION SUPPLIES 100-00-51420-372-000	\$375
-\$3,000	FACILITIES IMPROVEMENTS 100-00-51980-761-000	\$1,500
+\$1,500	FACILITIES MAINTENANCE 100-00-51980-762-000	\$4,500
+\$1,500	FACILITES MATERIALS 100-00-51980-763-000	\$4,500
+825	STREETS-TRAINING & EDUCATION 100-00-53311-330-000	\$825
+825	FUND BALANCE APPLIED 100-00-49300-000-000	\$825
+544	FIRE DUES 100-00-52200-245-001	\$2,344
+544	STATE FIRE INSURANCE DUES 100-00-43420-000-000	\$2,344

The above and foregoing Resolution was duly adopted by the Village Board of the Village of Ridgeway at its meeting held on _____, 2023, by a vote of _____ in favor, _____ opposed, and _____ not voting.

APPROVED:

By _____
 Michele B. Casper, Village President

ATTEST:

By _____
 Hailey E. Roessler, Village Clerk

Village Utility Clerk/Deputy Clerk

Applications are now being accepted for a full time (32 hours a week, benefit eligible) Deputy Clerk. Work responsibilities include a wide range of administrative functions including municipal agenda and minute preparation, election duties, the issuance of licenses and permits, web updates, and utility billing. The position requires initiative, judgment, and the ability to work effectively and independently with the public and other municipal officials. Starting hourly wage will be dependent on qualifications and experience.

Send resume, cover letter, and at least three references to:

Village of Ridgeway
208 Jarvis Street, Suite A
Ridgeway, WI 53582

Contact the village office with questions at (608)924-5881. Complete job description available on the village website: <https://www.ridgewaywi.gov/jobs>

Resumes accepted until August 25, 2023.

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

Year Ended December 31, 2022

DRAFT

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

VILLAGE OF RIDGEWAY, WISCONSIN
Year Ended December 31, 2022

Index

	<u>Page</u>
Communication With Those Charged With Governance	1 - 3
Communication of Material Weaknesses	4 - 5
Management Letter	6
Explanation of Adjusting Journal Entries and Passed Journal Entries.....	7 - 8
Other Comments on Operations and Internal Control	9 - 10
Concluding Remarks	11

Appendices

Appendix 1 – Adjusting Journal Entries

Appendix 2 – Passed Journal Entries



COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

To the Village Board
Village of Ridgeway, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Ridgeway for the year ended December 31, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you in our engagement letter. Professional standards require that we provide you with the following information related to the audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Village are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the Village implemented accounting policies and financial statement presentation changes by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 87, Leases, effective January 1, 2022. We noted no transactions entered into by the Village during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Village's financial statements were:

Management's estimate of the right to use leased assets, lease liabilities, lease receivables, and deferred inflows of resources related to leases are based on applicable lease terms, projected future payments, and a discount rate.

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

The financial statement disclosures are neutral, consistent and clear.



Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

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

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

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated _____, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Village's financial statement or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

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

Other Matters

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

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

Restriction on Use

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

Very truly yours,

Johnson Block & Company, Inc.
_____, 2023



COMMUNICATION OF MATERIAL WEAKNESSES

To the Village Board
Village of Ridgeway, Wisconsin

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Ridgeway as of and for the year ended December 31, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the Village of Ridgeway's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village of Ridgeway's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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

Limited Segregation of Duties

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

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

Material Adjustments

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

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

Johnson Block & Company, Inc.
_____, 2023

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MANAGEMENT LETTER

To the Village Board
Village of Ridgeway, Wisconsin

In planning and performing our audit of the financial statements of the Village of Ridgeway, Wisconsin for the year ended December 31, 2022, we considered the Village's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

However, during our audit we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. The following pages that accompany this letter summarize our comments and suggestions regarding those matters. This letter does not affect our report dated _____, 2023, 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.
_____, 2023

VILLAGE OF RIDGEWAY, WISCONSIN**Year Ended December 31, 2022**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 2022 audit, we proposed adjustments and reclassifications to your records. The effect of these journal entries was considered to be material to the financial statements of the Village of Ridgeway, Wisconsin. The proposed entries were accepted by the Village of Ridgeway's management. All of these changes are reflected properly in your audited financial statements.

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

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

We are communicating this information to you to give you a better understanding of what we do and how the year end process works. Our job as auditors is to bring in an outside perspective and provide a level of comfort that your financial reporting system is materially correct and accurately reflects the financial activity for the year.

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

PASSED JOURNAL ENTRIES

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

DRAFT

OTHER COMMENTS ON OPERATIONS AND INTERNAL CONTROL

Tax Incremental District Considerations

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

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

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

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

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

Sewer Utility Advances from Other Funds

The Sewer Utility owed the General Fund \$141,560 as of December 31, 2022. \$80,682 of this amount is from 1989 when the General Fund advanced \$224,000 to assist the utility in payments of improvements to the sewer plant. \$12,200 of this advance is being repaid each year. There is no repayment schedule for the other \$60,878 of the advance owed at December 31, 2022.

The Utility had unrestricted cash of \$127,781 as of year-end. This could be used to pay down the advance.

Safe Drinking Water Loan Debt Service Fund Requirement

The 2020 Safe Drinking Water Loan revenue bond resolution requires that the Utility’s Debt Service Fund be 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. Debt Service Fund for 2022 was \$19,388 and the requirement was \$19,608. The Utility did not meet the debt service fund requirement for 2022.

Budget

A required supplementary schedule comparing General Fund budget to actual results is included on Page 43 of the audit report. Several functions are reflecting an overspent budget. We recommend budget amendments be approved throughout the year to prevent expenditures exceeding budget appropriations.

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

Subscription-Based Information Technology Arrangements

The Governmental Accounting Standards Board issued Statement No. 96 (GASB 96), Subscription-Based Information Technology Arrangements (SBITA). GASB 96 provides guidance on accounting for SBITA when a government contracts for the right to use another party's software. The standards for SBITAs are based on the standards established in GASB Statement No. 87, Leases. GASB 96 is effective for fiscal years beginning after June 15, 2022.

A SBITA is defined as a contract that conveys control of the right to use a vendor's software, alone or in combination with the underlying information technology (IT) assets, as specified in the contract for a period of time in an exchange or exchange-like transaction.

A SBITA can be for software as a service, infrastructure as a service, or a platform as a service arrangement. One important question to ask when determining if a SBITA exists is: will this software no longer work/will we no longer be able to log in once the contract term ends? If your answer is yes, it is likely that a SBITA exists. The subscription term includes the period during which a government has a noncancelable right to use the underlying IT assets.

The subscription term also includes periods covered by an option to extend or to terminate (if it is reasonably certain that the government or SBITA vendor will not exercise that option).

When applicable under GASB 96, a government will recognize a right to use subscription asset and a corresponding subscription liability.

GASB 96 provides an exception for short-term SBITAs. Short-term SBITAs have a maximum possible term under the SBITA contract of 12-months (or less), including any options to extend, regardless of their probability of being exercised. Subscription payments for short-term SBITAs should be recognized as outflows of resources (for example, expenditures).

We are here to help. Ongoing tracking and annual journal entries may be a large undertaking for our clients. To assist with GASB 96 compliance, many different accounting software packages are available for purchase. Instead of our clients potentially purchasing new software, we will be offering a new nonaudit service. This service will include tracking of SBITA in a software purchased by Johnson Block and Company, Inc. Our software will make the necessary calculations needed to record the annual GASB 96 journal entries.

CONCLUDING REMARKS

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

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

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

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

DRAFT

Appendix 1 – Adjusting Journal Entries

DRAFT

Client: **RIDGEVILL - Village of Ridgeway**
 Engagement: **Village of Ridgeway 12/31/22 Audit**
 Period Ending: **12/31/2022**
 Trial Balance: **TB**
 Workpaper: **JE-01 - Adjusting Journal Entries Report - 2**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1001				
Close A/C 150-00-48500-000-001 at 12/31/21 into equity.				
150-00-48500-000-001	COMMUNITY CENTER DONATIONS		69,137.11	
150-00-33000-000-000	FUND BALANCE			69,137.11
Total			69,137.11	69,137.11
Adjusting Journal Entries JE # 1002				
Allocate remaining ARPA funds to be used for Community Center Project.				
150-00-11100-000-000	POOLED CAPITAL FUND		38,907.95	
220-00-57630-000-000	COMMUNITY CENTER OUTLAY		38,907.95	
150-00-57630-000-000	COMMUNITY CENTER OUTLAY			38,907.95
220-00-11100-000-000	SRF-ALLOCATED CASH			38,907.95
Total			77,815.90	77,815.90
Adjusting Journal Entries JE # 1003				
Reclassify water meter costs to water utility not paid by ARPA funds.				
220-00-11100-000-000	SRF-ALLOCATED CASH		30,275.00	
400-00-18430-000-346	TRANSMISSION - METERS		30,275.00	
220-00-53700-000-000	WATER INFRASTRUCTURE IMPRVMTS			30,275.00
400-00-11100-000-131	POOLED WATER FUND			30,275.00
Total			60,550.00	60,550.00
Adjusting Journal Entries JE # 1004				
Reclassify sewer radio tower upgrades to correct expense account.				
220-00-53610-000-000	SEWER INFRASTRUCTURE IMPRVMTS		10,100.00	
220-00-53700-000-000	WATER INFRASTRUCTURE IMPRVMTS			10,100.00
Total			10,100.00	10,100.00
Adjusting Journal Entries JE # 1005				
Reclassify 2021 ARPA aid from unearned to earned revenue.				
220-00-21900-000-000	SRF UNEARNED REVENUE		32,970.59	
220-00-43211-000-000	ARPA STATE AID			32,970.59
Total			32,970.59	32,970.59
Adjusting Journal Entries JE # 1006				
Record sewer improvements as contributed revenue from the municipality.				
300-00-18500-000-334	SECONDARY TREATMENT EQUIP		16,769.00	
300-00-18500-000-397	POWER OPERATED EQUIPMENT		10,100.00	
300-00-46452-000-421	MISC NON OPERATING REVENUE			26,869.00
Total			26,869.00	26,869.00

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 Workpaper: **JE-01 - Adjusting Journal Entries Report - 2**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1007				
Record administrative and maintenance costs in TID 1.				
100-00-11100-000-000	POOLED GENERAL FUND		2,946.65	
210-00-56700-110-000	TID DEVELOPMENT - WAGES		2,946.65	
100-00-51420-110-000	CLERK WAGES			1,020.86
100-00-53311-110-000	STREETS - WAGES			1,925.79
210-00-11100-000-000	POOLED TIF FUND			2,946.65
Total			5,893.30	5,893.30
Adjusting Journal Entries JE # 1008				
Record interest payable on the advance to TID 1 as of 12/31/2022.				
100-00-17200-000-000	Advance to TID 1 - interest		195,494.90	
210-00-17700-000-000	Deferred interest owed to general		195,494.90	
100-00-26700-000-000	Deferred interest revenue from TID 1			195,494.90
210-00-27400-000-000	Advance from general - interest			195,494.90
Total			390,989.80	390,989.80
Adjusting Journal Entries JE # 1009				
		D-01		
Reclass environmental impact fees and road use fee to correct account.				
100-00-48900-000-000	OTHER MISC REVENUES		6,000.00	
100-00-48900-000-000	OTHER MISC REVENUES		114,358.43	
100-00-44900-000-000	Environmental Impact Fees			6,000.00
100-00-44900-000-000	Environmental Impact Fees			114,358.43
Total			120,358.43	120,358.43
Adjusting Journal Entries JE # 1010				
		D-01		
Reclass election aid to correct account for form C report.				
100-00-48900-000-000	OTHER MISC REVENUES		600.00	
100-00-43690-000-000	STATE - OTHER STATE PAYMENTS			600.00
Total			600.00	600.00
Adjusting Journal Entries JE # 1011				
		GL		
Reclass easement settlement fee to correct account for Form C reporting.				
100-00-48900-000-000	OTHER MISC REVENUES		25,000.00	
100-00-45223-000-000	Easement Settlement			25,000.00
Total			25,000.00	25,000.00

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 Period Ending: **12/31/2022**
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 Workpaper: **JE-01 - Adjusting Journal Entries Report - 2**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1012		GL		
Move December tax collections to taxes receivable. They'll be recognized in 2023.				
100-00-41110-000-000	REAL ESTATE TAXES		402,372.56	
100-00-12100-000-000	PROPERTY TAXES RECEIVABLE			402,372.56
Total			402,372.56	402,372.56
Adjusting Journal Entries JE # 1013		C-03.1		
Record statement of taxes.				
100-00-12100-000-000	PROPERTY TAXES RECEIVABLE		1,001,888.08	
100-00-46420-000-000	SANITATION INCOME (GARBAGE)		27.28	
140-00-12100-000-000	PROPERTY TAXES RECEIVABLE		10,000.00	
210-00-12100-000-000	PROPERTY TAXES RECEIVABLE		154,916.45	
340-00-12100-000-000	TAXES RECEIVABLE		121,240.00	
100-00-24310-000-000	TAXES DUE COUNTY / STATE			295,383.19
100-00-24500-000-000	DUE TO SWTC			50,012.14
100-00-24600-000-000	DUE TO DODGEVILLE SCHOOLS			394,525.66
100-00-26100-000-000	DEFERRED REVENUE - TAX ROLL			0.09
100-00-26100-000-000	DEFERRED REVENUE - TAX ROLL			27.28
100-00-26100-000-000	DEFERRED REVENUE - TAX ROLL			261,967.00
140-00-26100-000-000	DEFERRED REVENUE - TAX ROLL			10,000.00
210-00-26100-000-000	DEFERRED REVENUE - TAX ROLL			154,916.45
340-00-26100-000-000	DEFERRED REVENUE - TAX ROLL			121,240.00
Total			1,288,071.81	1,288,071.81
Adjusting Journal Entries JE # 1014		C-05		
Adjust balance due from Iowa County. All delinquent special assessments and charges have been collected.				
100-00-48900-000-000	OTHER MISC REVENUES		401.81	
100-00-14300-000-000	DUE FROM COUNTY-DEL SPECIALS			401.81
Total			401.81	401.81
Adjusting Journal Entries JE # 1015		C-06		
Reclass interest on special assessments and reflect collections in balance sheet accounts.				
100-00-26200-000-000	DEFERRED SPECIAL ASSESSMENTS		2,846.91	
100-00-42000-000-000	SPECIAL ASSESSMENTS		156.69	
100-00-13200-000-000	SPEC ASSESS RECEIVABLE			2,846.91
100-00-48130-000-000	INTEREST ON SPECIAL ASSESS			156.69
Total			3,003.60	3,003.60
Adjusting Journal Entries JE # 1016		GL		
Reflect accounting expenditures.				
250-00-53315-000-000	HIGHWAY & STREET CONSTRUCTION		1,950.00	
250-00-21100-000-000	ACCOUNTS PAYABLE			1,950.00
Total			1,950.00	1,950.00
Adjusting Journal Entries JE # 1017		L-07.2		
Allocate 2022 infrastructure project construction costs and funding.				
250-00-29600-000-000	NOTE PAYABLE - FARMERS CDBG		265,032.50	
250-00-43550-000-000	STATE AID-CDBG GRANT		122,188.50	
300-00-18300-000-312	SERVICE CONNECTIONS		41,200.00	
300-00-18300-000-313	COLLECTING MAINS		80,988.50	
400-00-18430-000-343	TRANSMISSION - MAINS		117,674.92	
400-00-18430-000-345	TRANSMISSION - SERVICES		82,985.33	
400-00-18430-000-348	TRANSMISSION - HYDRANTS		22,180.25	
250-00-49100-000-000	PROCEEDS FROM DEBT ISSUANCE			42,192.00
250-00-53315-000-000	HIGHWAY & STREET CONSTRUCTION			345,029.00
300-00-43550-000-000	STATE AID-CDBG GRANT			122,188.50
400-00-29600-000-000	NOTE PAYABLE - FARMERS CDBG			222,840.50
Total			732,250.00	732,250.00

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 Period Ending: **12/31/2022**
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 Workpaper: **JE-01 - Adjusting Journal Entries Report - 2**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1018		L-07.2/3		
Allocate a portion of the Safe Drinking Water Fund loan to the water utility. *400-00-29620 is a new liability balance sheet account.				
250-00-43560-000-000	LOAN PROCEEDS CLEAN WATER		355,287.16	
400-00-29600-000-000	NOTE PAYABLE - FARMERS CDBB		347,208.73	
400-00-58200-000-427	INTEREST EXPENSE - WATER		8,078.43	
250-00-58110-000-000	PRINCIPAL ON LT DEBT - WATER			350,597.50
250-00-58210-000-000	INTEREST LT DEBT - WATER			4,689.66
400-00-29620-000-000	SDWF - REVENUE BOND 22			355,287.16
Total			710,574.32	710,574.32
Adjusting Journal Entries JE # 1019		GL		
Allocate SDWF loan to water to pay bond counsel costs.				
250-00-43560-000-000	LOAN PROCEEDS CLEAN WATER		7,500.00	
400-00-58200-000-428	DEBT EXPENSE		7,500.00	
250-00-51500-220-000	BANK AND PAYROLL FEES			7,500.00
400-00-29620-000-000	SDWF - REVENUE BOND 22			7,500.00
Total			15,000.00	15,000.00
Adjusting Journal Entries JE # 1020		GL		
Reclassify league of Wisconsin reimbursement to revenue account.				
100-00-14201-000-000	GRANTS RECEIVABLE-POLICE		1,595.00	
100-00-48900-000-000	OTHER MISC REVENUES			1,595.00
Total			1,595.00	1,595.00
Adjusting Journal Entries JE # 1021		GL		
Reclassify receipt of sale of 2012 Ford plow truck against receivable.				
100-00-48309-000-000	SALE OF FIXED ASSETS		18,604.00	
140-00-11100-000-000	POOLED CAPITAL FUND		18,604.00	
100-00-11100-000-000	POOLED GENERAL FUND			18,604.00
140-00-13100-000-000	ACCOUNTS REC - CAPITAL PROJ			18,604.00
Total			37,208.00	37,208.00
Adjusting Journal Entries JE # 1023		AA-01.3		
Entry to move LV Labs invoices coded into AP to contracted services expense.				
400-00-53710-000-682	CONTRACTED SERVICES		525.00	
400-00-21100-000-000	ACCOUNTS PAYABLE			525.00
Total			525.00	525.00
Adjusting Journal Entries JE # 1024		AA-02		
To record Water Well Solutions Wisconsin LLC invoice into A/P at 12.31.22. (REVERSE IN 2023)				
400-00-18200-000-320	CONST IN PROGRESS-2021 TOWER		26,578.79	
400-00-21100-000-000	ACCOUNTS PAYABLE			26,578.79
Total			26,578.79	26,578.79
Adjusting Journal Entries JE # 1025		AA-02		
To record additional AP for labor charges due to the City of Dodgeville for December 2022 labor assistance in the Water & Sewer departments. (REVERSE IN 2023)				
300-00-53610-000-820	WAGES - DIRECT LABOR		6,034.55	
400-00-53700-000-600	WAGES - DIRECT LABOR		2,168.91	
300-00-21100-000-000	ACCOUNTS PAYABLE			6,034.55
400-00-21100-000-000	ACCOUNTS PAYABLE			2,168.91
Total			8,203.46	8,203.46

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 Period Ending: **12/31/2022**
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 Workpaper: **JE-01 - Adjusting Journal Entries Report - 2**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1026		D-03		
Record MG&E refund of services added as a receivable at 12/31/2022. Reverse at 1/1/2023.				
210-00-13100-000-000	Other Accounts Receivable		11,750.00	
210-00-49130-000-000	PROCEEDS FROM PROPERTY SALES			11,750.00
Total			11,750.00	11,750.00
Adjusting Journal Entries JE # 1027		AA-02		
Record additional payable for December 2022 Utilities. (REVERSE IN 2023)				
100-00-53311-760-000	STREETS - UTILITIES		196.62	
100-00-53420-000-000	STREET (HWY) LIGHTING		1,006.67	
100-00-55200-765-000	PARK - LIGHTS		44.50	
300-00-53610-000-821	OPERATION EXPENSES-WWTP		1,539.25	
300-00-53610-000-823	UTILITIES-LIFT STATIONS&SHOP		78.14	
400-00-53610-000-823	UTILITIES-TOWER&SHOP		174.31	
400-00-53700-000-620	ELECTRIC FOR WELL PUMPING		867.48	
100-00-21000-000-000	ACCOUNTS PAYABLE			1,247.79
300-00-21100-000-000	ACCOUNTS PAYABLE			1,617.39
400-00-21100-000-000	ACCOUNTS PAYABLE			1,041.79
Total			3,906.97	3,906.97
Adjusting Journal Entries JE # 1028		F-00		
To recognize 2021 payable 2022 tax equivalent as revenue.				
100-00-26300-000-000	DEFERRED REV - PROP TAX EQUIV		46,151.00	
100-00-41310-000-000	PROP TAX EQUIVALENT - WATER			46,151.00
Total			46,151.00	46,151.00
Adjusting Journal Entries JE # 1029		AAP-01		
Entry to adjust the 2022 tax equivalent.				
100-00-26300-000-000	DEFERRED REV - PROP TAX EQUIV		2,604.00	
400-00-11100-000-131	POOLED WATER FUND		2,604.00	
100-00-11100-000-000	POOLED GENERAL FUND			2,604.00
400-00-53730-004-408	TAXES-PT EQUIVALENT			2,604.00
Total			5,208.00	5,208.00
Adjusting Journal Entries JE # 1030		G/L		
Entry to move PSC annual assessment to the correct account for the PSC report.				
400-00-53730-003-408	TAXES -- PSC ASSESSMENT		168.31	
400-00-53612-000-840	BILLING & ACCOUNTING			168.31
Total			168.31	168.31
Adjusting Journal Entries JE # 1031		G/L		
Entry to move PSC costs for the conventional rate case to regulatory commission expense for the PSC report.				
400-00-53710-000-688	REGULATORY COMMISSION EXPENSE		1,337.90	
400-00-53612-000-840	BILLING & ACCOUNTING			1,337.90
Total			1,337.90	1,337.90
Adjusting Journal Entries JE # 1032		FF-01		
Reclassify USDA loan payments against the note payable for the sewer utility.				
300-00-29610-000-000	NOTE PAYABLE - RD REV BOND		33,700.00	
300-00-58100-000-428	PRINCIPAL ON RD LOAN			33,700.00
Total			33,700.00	33,700.00

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 Period Ending: **12/31/2022**
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 Workpaper: **JE-01 - Adjusting Journal Entries Report - 2**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1033		FF-01		
Reclassify water tower loan principal payment against the note payable.				
400-00-29600-000-224	NOTE PAYABLE - FARMERS CDBG 18		48,499.04	
400-00-58100-000-000	PRINCIPAL ON LT DEBT			48,499.04
Total			48,499.04	48,499.04
Adjusting Journal Entries JE # 1034		FF-01/FF-02.1		
Reclass principal payments on water and sewer portion against note payable and adjust to allocation on confirm.				
300-00-29600-000-000	NOTE PAYABLE - FARMERS CDBG 18		6,230.98	
400-00-29600-000-000	NOTE PAYABLE - FARMERS CDBG		7,585.54	
400-00-29600-000-224	NOTE PAYABLE - FARMERS CDBG 18		38.42	
300-00-58100-000-000	PRINCIPAL ON LT DEBT			6,230.98
400-00-53710-000-681	OFFICE SUPPLIES			38.42
400-00-58100-000-000	PRINCIPAL ON LT DEBT			7,585.54
Total			13,854.94	13,854.94
Adjusting Journal Entries JE # 1035		FF-01		
Adjust accrued interest on utility debt.				
300-00-21600-000-237	ACCRUED INTEREST		131.00	
400-00-58200-000-427	INTEREST EXPENSE - WATER		1,363.00	
300-00-58200-000-427	INTEREST EXPENSE - SEWER			30.00
300-00-58200-000-428	INTEREST EXPENSE USDA RD LOAN			101.00
400-00-21600-000-237	ACCRUED INTEREST			1,363.00
Total			1,494.00	1,494.00
Adjusting Journal Entries JE # 1036				
Reclass website expense in 2022 to expense account				
100-00-51420-316-000	CLERK INFORMATION TECHNOLOGY		5,100.00	
100-00-33000-000-000	FUND BALANCE - UNRESTRICTED			5,100.00
Total			5,100.00	5,100.00
Adjusting Journal Entries JE # 1037		L-07.2, GL		
Move additional LOC proceeds to the CDBG fund.				
100-00-49100-000-000	LOAN PROCEEDS		3,370.00	
250-00-11100-000-000	POOLED CDBG ACCOUNT		3,370.00	
100-00-11100-000-000	POOLED GENERAL FUND			3,370.00
250-00-49100-000-000	PROCEEDS FROM DEBT ISSUANCE			3,370.00
Total			6,740.00	6,740.00
Adjusting Journal Entries JE # 1038		L-07.2		
Revise the LOC payoff and SDWF loan allocation for the additional LOC draw.				
250-00-58110-000-000	PRINCIPAL ON LT DEBT - WATER		3,370.00	
400-00-29620-000-000	SDWF - REVENUE BOND 22		2,165.21	
250-00-43560-000-000	LOAN PROCEEDS CLEAN WATER			2,165.21
250-00-58210-000-000	INTEREST LT DEBT - WATER			1,204.79
400-00-58200-000-427	INTEREST EXPENSE - WATER			2,165.21
Total			5,535.21	5,535.21
Adjusting Journal Entries JE # 1039		J-01		
To adjust water inventory at 12.31.22.				
400-00-53700-000-650	REPAIRS & MAINTENANCE		3,721.83	
400-00-16110-000-154	MATERIALS & SUPPLIES INVENTORY			3,721.83
Total			3,721.83	3,721.83

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Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1040		J-01		
To adjust sewer inventory to actual at 12.31.22.				
300-00-53610-000-827	OTHER SUPPLIES & EXPENSES		193.18	
300-00-16110-000-150	MATERIALS & SUPPLIES INVENTORY			193.18
Total			193.18	193.18
Adjusting Journal Entries JE # 1041		H-02		
To record annual amortization on tower repair costs.				
400-00-53700-000-650	REPAIRS & MAINTENANCE		49,146.00	
400-00-17000-000-186	MISC DEFERRED DEBITS			49,146.00
Total			49,146.00	49,146.00
Adjusting Journal Entries JE # 1042		H-01		
Reclassify 2023 workhorse expense to prepaid expense. (REVERSE 1/1/2023)				
100-00-19000-000-000	Prepaid Expenses		1,350.00	
300-00-19000-000-000	Prepaid Expenses		1,350.00	
400-00-19000-000-000	Prepaid Expenses		1,350.00	
100-00-51500-240-000	SOFTWARE SUBSCRIPTIONS & FEES			1,350.00
300-00-53612-000-840	BILLING & ACCOUNTING			1,350.00
400-00-53612-000-840	BILLING & ACCOUNTING			1,350.00
Total			4,050.00	4,050.00
Adjusting Journal Entries JE # 1043		H-01		
To record prepaid for Baer insurance premiums to prepaid. Coverage runs 8/22-8/23. (REVERSE IN 2023)				
100-00-19000-000-000	Prepaid Expenses		2,746.56	
300-00-19000-000-000	Prepaid Expenses		2,746.56	
400-00-19000-000-000	Prepaid Expenses		2,746.56	
100-00-51500-275-000	WORKER'S COMP INSURANCE			1,669.77
100-00-51938-000-000	GENERAL GOV'T INSURANCE			1,076.79
300-00-53612-000-853	INSURANCE			2,746.56
400-00-53710-000-684	INSURANCE			2,746.56
Total			8,239.68	8,239.68
Adjusting Journal Entries JE # 1044		H-01		
To record Municipal Property insurance fund premium to prepaid expense for 12.31.22. (REVERSE IN 2023)				
100-00-19000-000-000	Prepaid Expenses		3,542.50	
300-00-19000-000-000	Prepaid Expenses		3,542.50	
400-00-19000-000-000	Prepaid Expenses		3,542.50	
100-00-51938-000-000	GENERAL GOV'T INSURANCE			3,542.50
300-00-53612-000-853	INSURANCE			3,542.50
400-00-53710-000-684	INSURANCE			3,542.50
Total			10,627.50	10,627.50
Adjusting Journal Entries JE # 1045				
Adjust ARPA cash to 0.00.				
150-00-57630-000-000	COMMUNITY CENTER OUTLAY		0.82	
220-00-11100-000-000	SRF-ALLOCATED CASH		0.82	
150-00-11100-000-000	POOLED CAPITAL FUND			0.82
220-00-57630-000-000	COMMUNITY CENTER OUTLAY			0.82
Total			1.64	1.64
Adjusting Journal Entries JE # 1046		E-05		
Adjust public fire protection charge to actual.				
100-00-52200-265-000	HYDRANT RENTAL		292.00	
400-00-11100-000-131	POOLED WATER FUND		292.00	
100-00-11100-000-000	POOLED GENERAL FUND			292.00
400-00-46450-000-463	HYDRANT RENTAL			292.00
Total			584.00	584.00

Client: **RIDGEVILL - Village of Ridgeway**
 Engagement: **Village of Ridgeway 12/31/22 Audit**
 Period Ending: **12/31/2022**
 Trial Balance: **TB**
 Workpaper: **JE-01 - Adjusting Journal Entries Report - 2**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1047		FF-01		
Reclassify interest from principal expense accounts for governmental funds.				
100-00-11100-000-000	POOLED GENERAL FUND		27.95	
100-00-58290-000-000	INTEREST & FISCAL CHARGES		2,164.16	
250-00-58110-000-000	PRINCIPAL ON LT DEBT - WATER		19.50	
340-00-11100-000-000	POOLED CASH DEBT SERVICE		2,164.16	
340-00-58100-000-000	PRINCIPAL ON LT DEBT GF		27.95	
100-00-11100-000-000	POOLED GENERAL FUND			2,164.16
100-00-51500-220-000	BANK & PAYROLL PROCESSING FEES			27.95
250-00-51500-220-000	BANK AND PAYROLL FEES			19.50
340-00-11100-000-000	POOLED CASH DEBT SERVICE			27.95
340-00-58290-000-000	INTEREST & FISCAL CHARGES GF			2,164.16
Total			4,403.72	4,403.72
Adjusting Journal Entries JE # 1048		BB-03		
Adjust accrued payroll to actual at 12.31.22.				
100-00-51400-100-000	BUILDING INSPECTOR		851.00	
100-00-51420-110-000	CLERK WAGES		223.00	
100-00-52100-110-000	POLICE - WAGES		583.00	
100-00-53311-110-000	STREETS - WAGES		583.00	
300-00-21600-000-238	ACCRUED PAYROLL		1,818.00	
400-00-21600-000-245	ACCRUED PAYROLL		1,504.00	
100-00-21700-000-000	ACCRUED PAYROLL			2,240.00
300-00-53610-000-820	WAGES - DIRECT LABOR			1,818.00
400-00-53700-000-600	WAGES - DIRECT LABOR			1,504.00
Total			5,562.00	5,562.00
Adjusting Journal Entries JE # 1049		K-01		
Record sewer fixed asset removals.				
300-00-18600-000-140	ACCUMULATED DEPRECIATION		71,993.78	
300-00-18300-000-312	SERVICE CONNECTIONS			21,862.09
300-00-18300-000-313	COLLECTING MAINS			42,975.20
300-00-18500-000-334	SECONDARY TREATMENT EQUIP			7,156.49
Total			71,993.78	71,993.78
Adjusting Journal Entries JE # 1050		GL		
Reclassify sewer expenses out of capital asset accounts.				
300-00-53612-000-851	OFFICE SUPPLIES		18.58	
300-00-53612-000-851	OFFICE SUPPLIES		50.00	
300-00-18600-000-372	OFFICE EQUIPMENT			18.58
300-00-18600-000-379	MISCELLANEOUS EQUIPMENT			50.00
Total			68.58	68.58
Adjusting Journal Entries JE # 1051		K-01		
Record water fixed asset removals for 2022.				
400-00-18390-000-110	ACCUMULATED DEPR - FINANCED		40,009.13	
400-00-18390-100-110	ACCUMULATED DEPR - CONTRIBUTED		23,630.87	
400-00-18430-000-343	TRANSMISSION - MAINS			30,149.42
400-00-18430-000-345	TRANSMISSION - SERVICES			7,473.17
400-00-18430-000-346	TRANSMISSION - METERS			280.00
400-00-18430-000-348	TRANSMISSION - HYDRANTS			2,106.54
400-00-18430-100-343	TRANS MAINS - CONTRIBUTED			18,710.58
400-00-18430-100-345	TRANS SERVICES - CONTRIBUTED			4,026.83
400-00-18430-100-348	TRANS HYDRANTS - CONTRIBUTED			893.46
Total			63,640.00	63,640.00

Client: **RIDGEVILL - Village of Ridgeway**
 Engagement: **Village of Ridgeway 12/31/22 Audit**
 Period Ending: **12/31/2022**
 Trial Balance: **TB**
 Workpaper: **JE-01 - Adjusting Journal Entries Report - 2**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1052		K-01		
Adjust depreciation expense to actual at 12/31/2022.				
300-00-53615-000-403	DEPR EXPENSE - SEWER		1,330.28	
400-00-53730-000-403	DEPRECIATION EXP-FINANCED		4,257.08	
400-00-53730-000-404	DEPRECIATION EXP-CONTRIBUTED		1,158.46	
300-00-18600-000-140	ACCUMULATED DEPRECIATION			1,330.28
400-00-18390-000-110	ACCUMULATED DEPR - FINANCED			4,257.08
400-00-18390-100-110	ACCUMULATED DEPR - CONTRIBUTED			1,158.46
Total			6,745.82	6,745.82
Adjusting Journal Entries JE # 1053		K-01		
Record joint meter allocation.				
300-00-53612-000-857	JOINT METER ALLOCATION		4,126.00	
400-00-11100-000-131	POOLED WATER FUND		4,126.00	
300-00-11100-000-000	POOLED SEWER FUND			4,126.00
400-00-46452-000-474	OTHER WATER REVENUES			1,820.00
400-00-53730-000-403	DEPRECIATION EXP-FINANCED			1,752.00
400-00-53730-004-408	TAXES-PT EQUIVALENT			554.00
Total			8,252.00	8,252.00
Adjusting Journal Entries JE # 1054		L-08.3		
Record lease receivable and deferred inflows as of 1/1/2022.				
400-00-14800-000-000	Lease Receivable		12,419.02	
400-00-14800-000-000	Lease Receivable		84,809.38	
400-00-28800-000-000	Deferred Inflow - Leases			12,419.02
400-00-28800-000-000	Deferred Inflow - Leases			84,809.38
Total			97,228.40	97,228.40
Adjusting Journal Entries JE # 1055		L-08.3		
To reclassify lease payment received.				
400-00-46452-000-421	ANTENNA & GENERATOR RENT		3,270.06	
400-00-46452-000-421	ANTENNA & GENERATOR RENT		28,668.00	
400-00-14800-000-000	Lease Receivable			3,176.68
400-00-14800-000-000	Lease Receivable			26,703.86
400-00-48101-000-000	Lease Interest Income			93.38
400-00-48101-000-000	Lease Interest Income			1,964.14
Total			31,938.06	31,938.06
Adjusting Journal Entries JE # 1056		L-08.3		
To record reduction in deferred inflow of resources.				
400-00-28800-000-000	Deferred Inflow - Leases		2,922.12	
400-00-28800-000-000	Deferred Inflow - Leases		28,269.84	
400-00-46452-000-421	ANTENNA & GENERATOR RENT			2,922.12
400-00-46452-000-421	ANTENNA & GENERATOR RENT			28,269.84
Total			31,191.96	31,191.96
Adjusting Journal Entries JE # 1057		A-03		
Reclassify negative cash.				
100-00-15200-000-000	DUE FROM OTHER FUNDS		223,303.54	
150-00-11100-000-000	POOLED CAPITAL FUND		132,246.51	
250-00-11100-000-000	POOLED CDBG ACCOUNT		91,057.03	
100-00-11100-000-000	POOLED GENERAL FUND			223,303.54
150-00-25100-000-000	Due to Other Funds			132,246.51
250-00-25100-000-000	DUE TO OTHER FUNDS			91,057.03
Total			446,607.08	446,607.08

Appendix 2 – Passed Journal Entries

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Client: **RIDGEVILL - Village of Ridgeway**
 Engagement: **Village of Ridgeway 12/31/22 Audit**
 Period Ending: **12/31/2022**
 Trial Balance: **TB**
 Workpaper: **JE-04 - Proposed Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Proposed Journal Entries				
Proposed Journal Entries JE # 6001		E-03		
Record unbilled revenue at 12/31/2022.				
300-00-13100-000-000	ACCOUNTS RECEIVABLE		2,137.00	
400-00-13100-000-142	ACCOUNTS RECEIVABLE		1,086.00	
300-00-46411-001-622	MEASURED SEWER RESIDENTIAL			2,137.00
400-00-46451-001-461	METERED SALES RESIDENTIAL			1,086.00
Total			3,223.00	3,223.00
Proposed Journal Entries JE # 6002				
Proposed Journal Entries JE # 6002		H-01		
To record prepaid expenses for 2022 for health, dental, and web license.				
100-00-13200-000-000	SPEC ASSESS RECEIVABLE		4,249.79	
100-00-51420-125-000	CLERK EMPLOYEE BENEFITS			2,645.35
100-00-52100-450-000	POLICE - COMPUTER/SOFTWARE			1,604.44
Total			4,249.79	4,249.79
Proposed Journal Entries JE # 6003				
Proposed Journal Entries JE # 6003		BB-04		
Record compensated absences for 12.31.22.				
100-00-51421-110-000	DEPUTY CLERK - WAGES		544.00	
100-00-52100-110-000	POLICE - WAGES		3,894.00	
100-00-53311-110-000	STREETS - WAGES		501.00	
300-00-53610-000-820	WAGES - DIRECT LABOR		1,046.00	
400-00-53700-000-600	WAGES - DIRECT LABOR		1,046.00	
100-00-21000-000-000	ACCOUNTS PAYABLE			4,939.00
300-00-21100-000-000	ACCOUNTS PAYABLE			1,046.00
400-00-21100-000-000	ACCOUNTS PAYABLE			1,046.00
Total			7,031.00	7,031.00
Proposed Journal Entries JE # 6004				
Proposed Journal Entries JE # 6004		L-08		
Record MHTC Comm Site Lease as of 12/31/2022.				
400-00-14800-000-000	Lease Receivable		786.00	
400-00-28800-000-000	Deferred Inflow - Leases			786.00
Total			786.00	786.00
Total Proposed Journal Entries			15,289.79	15,289.79
Total All Journal Entries			15,289.79	15,289.79

Village of Ridgeway
Hailey Roessler, Clerk/Treasurer
Ridgeway, Wisconsin 53582

Dear Hailey,

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

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

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

Sincerely,

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
_____, 2023

VILLAGE OF RIDGEWAY, WISCONSIN

FINANCIAL STATEMENTS

Including Independent Auditor's Report

As of and for the year ended December 31, 2022

DRAFT

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

VILLAGE OF RIDGEWAY, WISCONSIN
DECEMBER 31, 2022
TABLE OF CONTENTS

Independent Auditor’s Report 1

Basic Financial Statements

Government-Wide Financial Statements

A-1 Statement of Net Position.....4

A-2 Statement of Activities6

Fund Financial Statements

A-3 Balance Sheet – Governmental Funds7

A-4 Reconciliation of the Governmental Funds Balance Sheet with the
Statement of Net Position8

A-5 Statement of Revenues, Expenditures, and Changes in Fund Balances –
Governmental Funds9

A-6 Reconciliation of Statement of Revenues, Expenditures, and Changes
in Fund Balance of Governmental Funds to the Statement of Activities.....10

A-7 Statement of Net Position – Proprietary Funds11

A-8 Statement of Revenues, Expenses, and Changes in Fund Net Position –
Proprietary Funds13

A-9 Statement of Cash Flows – Proprietary Funds14

A-10 Statement of Fiduciary Net Position16

A-11 Statement of Changes in Fiduciary Net Position.....17

Notes to the Basic Financial Statements18

Required Supplementary Information

B-1 Budgetary Comparison Schedule for the General Fund.....41

B-2 Budgetary Comparison Schedule for the CDBG Fund42

Notes to Required Supplementary Information43

Supplementary Information

C-1 Combining Balance Sheet – Nonmajor Governmental Funds44

C-2 Combining Statement of Revenues, Expenditures, and Changes
in Fund Balances – Nonmajor Governmental Funds.....45

INDEPENDENT AUDITOR'S REPORT

To the Village Board
Village of Ridgeway, Wisconsin

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Ridgeway, Wisconsin ("Village"), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Ridgeway, Wisconsin, as of December 31, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis of Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Change in Accounting Principle

As discussed in Note 1 to the financial statements, effective January 1, 2022, the Village adopted the provisions of GASB Statement No. 87, Leases. Our opinions are not modified with respect to this matter.

Required Supplementary Information

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

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

Supplementary Information

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

Johnson Block & Company, Inc.
_____, 2023

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Basic Financial Statements

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Exhibit A-1
Village of Ridgeway, Wisconsin
Statement of Net Position
December 31, 2022

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current assets:			
Cash and investments	\$ 1,036,200	\$ 254,283	\$ 1,290,483
Cash and investments - restricted		134,481	134,481
Receivables:			
Taxes	377,387		377,387
Special assessments	2,591		2,591
Customer		40,062	40,062
Leases		31,163	31,163
Other	16,573		16,573
Internal balances	141,560	(141,560)	
Materials and supplies		1,797	1,797
Prepaid expenses	7,639	15,278	22,917
	<u>1,581,950</u>	<u>335,504</u>	<u>1,917,454</u>
Total current assets			
Noncurrent assets:			
Lease Receivable		36,185	36,185
Capital assets:			
Property, plant and equipment	4,297,333	9,652,229	13,949,562
Less: accumulated depreciation	(1,031,016)	(1,899,588)	(2,930,604)
Net book value of capital assets	<u>3,266,317</u>	<u>7,752,641</u>	<u>11,018,958</u>
	<u>3,266,317</u>	<u>7,788,826</u>	<u>11,055,143</u>
Total noncurrent assets			
DEFERRED OUTFLOWS OF RESOURCES			
Unamortized major repairs		245,727	245,727
	<u>4,848,267</u>	<u>8,370,057</u>	<u>13,218,324</u>
Total assets	<u>\$ 4,848,267</u>	<u>\$ 8,370,057</u>	<u>\$ 13,218,324</u>

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

Exhibit A-1 (Continued)
Village of Ridgeway, Wisconsin
Statement of Net Position
December 31, 2022

	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 31,265	\$ 42,722	\$ 73,987
Accrued interest	3,232	1,089	4,321
Current portion of long-term debt	202,021	49,960	251,981
Total current liabilities	236,518	93,771	330,289
Current liabilities payable from restricted assets:			
Accrued interest		8,634	8,634
Current portion of revenue bonds		56,540	56,540
Total liabilities payable from restricted assets		65,174	65,174
Noncurrent liabilities:			
Revenue bonds payable	262,322	2,511,650	2,773,972
Notes payable	859,821	444,382	1,304,203
Less: current portion	(202,021)	(106,500)	(308,521)
Total noncurrent liabilities	920,122	2,849,532	3,769,654
Total liabilities	1,156,640	3,008,477	4,165,117
DEFERRED INFLOWS OF RESOURCES			
Leases		66,036	66,036
Deferred property tax revenues	548,153		548,153
Total deferred inflows of resources	548,153	66,036	614,189
NET POSITION			
Net investment in capital assets	2,171,161	4,898,979	7,070,140
Restricted for:			
Debt service - revenue bonds		40,908	40,908
Environmental projects	100,314		100,314
Equipment replacement		84,939	84,939
Unrestricted	871,999	270,718	1,142,717
Total net position	3,143,474	5,295,544	8,439,018
Total liabilities, deferred inflows of resources, and net position	\$ 4,848,267	\$ 8,370,057	\$ 13,218,324

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

Exhibit A-2
 Village of Ridgeway, Wisconsin
 Statement of Activities
 For the Year Ended December 31, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities	Business Type Activities	Total
Primary government:							
Governmental activities:							
General government	\$ 220,168	\$ 16,653	\$ 600	\$ 1,500	\$ (201,415)	\$	\$ (201,415)
Public safety	235,917	1,458	77,880	500	(156,079)		(156,079)
Public works	349,087	25,000	50,992	215,720	(57,375)		(57,375)
Sanitation	42,796	47,732	2,636		7,572		7,572
Leisure activities	136,149	157,955	500	66,385	88,691		88,691
Conservation & economic development	11,162				(11,162)		(11,162)
Interest and fiscal charges	32,731				(32,731)		(32,731)
Total governmental activities	<u>1,028,010</u>	<u>248,798</u>	<u>132,608</u>	<u>284,105</u>	<u>(362,499)</u>		<u>(362,499)</u>
Business-type activities:							
Water	224,092	217,583				(6,509)	(6,509)
Sewer	335,312	240,405		155,153		60,246	60,246
Total business-type activities	<u>559,404</u>	<u>457,988</u>		<u>155,153</u>		<u>53,737</u>	<u>53,737</u>
Total primary government	<u>\$ 1,587,414</u>	<u>\$ 706,786</u>	<u>\$ 132,608</u>	<u>\$ 439,258</u>	<u>(362,499)</u>	<u>53,737</u>	<u>(308,762)</u>
General Revenues and Transfers:							
Property taxes							
General purposes					410,430		410,430
Tax increments					120,903		120,903
Other taxes					68		68
Federal and State aid not restricted for specific purposes							
General					127,222		127,222
Interest and investment earnings					14,162	4,297	18,459
Gain on sale of capital assets					172,448		172,448
Miscellaneous					33,437		33,437
Transfers					43,548	(43,548)	
Total general revenues and transfers					<u>922,218</u>	<u>(39,251)</u>	<u>882,967</u>
Changes in net position					559,719	14,486	574,205
Net position - beginning					2,583,755	5,281,058	7,864,813
Net position - ending					<u>\$ 3,143,474</u>	<u>\$ 5,295,544</u>	<u>\$ 8,439,018</u>

Exhibit A-3
Village of Ridgeway, Wisconsin
Balance Sheet
Governmental Funds
December 31, 2022

	General	TIF District #1	CDBG	Community Center	Other Governmental Funds	Total
ASSETS						
Cash and investments	\$ 948,920	\$ 5,639	\$	\$	\$ 81,641	\$ 1,036,200
Receivables:						
Taxes	182,352	105,586			89,449	377,387
Special assessment receivables	2,591					2,591
Customer receivables	4,823					4,823
Other		11,750				11,750
Due from other funds	284,182	195,495				479,677
Advances to other funds	1,047,581					1,047,581
Prepaid expenses	7,637					7,637
Total assets	\$ 2,478,086	\$ 318,470	\$	\$	\$ 171,090	\$ 2,967,646
LIABILITIES						
Accounts payable	\$ 29,164	\$	\$	\$	\$ 2,101	\$ 31,265
Due to other funds			91,057	132,247		223,304
Advances from other funds		966,899				966,899
Total liabilities	29,164	966,899	91,057	132,247	2101	1,221,468
DEFERRED INFLOWS OF RESOURCES						
Deferred revenues	503,629	154,916			131,240	789,785
Total deferred inflows of resources	503,629	154,916			131,240	789,785
FUND BALANCES						
Nonspendable	1,055,218					1,055,218
Restricted	100,314				16,047	116,361
Assigned					21,702	21,702
Unassigned (deficit)	789,761	(803,345)	(91,057)	(132,247)		(236,888)
Total fund balances	1,945,293	(803,345)	(91,057)	(132,247)	37,749	956,393
Total liabilities, deferred inflows of resources, and fund balances	\$ 2,478,086	\$ 318,470	\$	\$	\$ 171,090	\$ 2,967,646

Exhibit A-4
 Village of Ridgeway, Wisconsin
 Reconciliation of the Governmental Funds Balance Sheet
 with the Statement of Net Position
 December 31, 2022

Total fund balances - governmental funds:		\$	956,393
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			4,297,333
Governmental accumulated depreciation			<u>(1,031,016)</u>
			3,266,317
Other long-term assets that are not available to pay for current-period expenditures and therefore are deferred in the fund statements.			
2022 tax equivalent from utility			43,548
Special assessments			2,591
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds statements. Long-term liabilities reported in the statement of net position that are not reported in the funds balance sheet are:			
Revenue bonds payable			(262,322)
Notes payable			(859,821)
Accrued interest on general obligation debt			<u>(3,232)</u>
Total net position - governmental activities		\$	<u><u>3,143,474</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, 2022

	General	TIF District #1	CDBG	Community Center	Other Governmental Funds	Total
REVENUES						
Taxes	\$ 254,788	\$ 120,903	\$	\$	\$ 155,642	\$ 531,333
Special assessments	2,847					2,847
Intergovernmental	193,025	432	215,720		65,941	475,118
Licenses and permits	136,631					136,631
Fines and forfeits	26,838					26,838
Public charges for services	47,732			4,111		51,843
Interest	14,162					14,162
Miscellaneous	17,155	17,329		99,826		134,310
Total revenues	<u>693,178</u>	<u>138,664</u>	<u>215,720</u>	<u>103,937</u>	<u>221,583</u>	<u>1,373,082</u>
EXPENDITURES						
Current:						
General government	214,121	1,874				215,995
Public safety	235,917					235,917
Public works	141,894				56,645	198,539
Leisure activities	26,065			28,440		54,505
Conservation & economic development		11,162				11,162
Capital outlay:						
Public works			325,167			325,167
Leisure activities				630,739	64,169	694,908
Conservation & economic development		54,386				54,386
Debt service:						
Principal retirement	13,275	234,204	196,893		132,174	576,546
Interest and debt issuance costs	4,438	13,627	3,297		11,236	32,598
Total expenditures	<u>635,710</u>	<u>315,253</u>	<u>525,357</u>	<u>659,179</u>	<u>264,224</u>	<u>2,399,723</u>
Excess (deficiency) of revenues over expenditures	<u>57,468</u>	<u>(176,589)</u>	<u>(309,637)</u>	<u>(555,242)</u>	<u>(42,641)</u>	<u>(1,026,641)</u>
OTHER FINANCING SOURCES (USES)						
Loan proceeds			238,233		17,711	255,944
Sale of capital assets	500	233,448				233,948
Transfers in	46,151			7,476		53,627
Transfers out	(7,476)					(7,476)
Total other financing sources	<u>39,175</u>	<u>233,448</u>	<u>238,233</u>	<u>7,476</u>	<u>17,711</u>	<u>536,043</u>
Net change in fund balances	96,643	56,859	(71,404)	(547,766)	(24,930)	(490,598)
Fund balance - beginning	1,848,650	(860,204)	(19,653)	415,519	62,679	1,446,991
Fund balance - ending	<u>\$ 1,945,293</u>	<u>\$ (803,345)</u>	<u>\$ (91,057)</u>	<u>\$ (132,247)</u>	<u>\$ 37,749</u>	<u>\$ 956,393</u>

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, 2022

Net change in fund balances - total governmental funds		\$ (490,598)
<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	971,137	
Depreciation expenses reported in the statement of activities	<u>(174,339)</u>	
Right-to-use leased assets, net of accumulated amortization		
Amount by which capital outlays are greater (less) than depreciation in the current period.		796,798
<p>The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, donations and disposals) is to decrease net position:</p>		
		(61,500)
<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:		576,546
<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>		
		(255,944)
<p>In governmental funds, special assessment collections are reflected as revenue when received. In the statement of activities, revenue is recognized when assessed.</p>		
Amount assessed	(2,847)	
Amount collected		
	<u> </u>	(2,847)
<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>		
2021 utility tax equivalent recognized as revenue in 2022 in the governmental funds	(46,151)	
2022 utility tax equivalent recognized as a transfer in for the statement of activities	<u>43,548</u>	
		(2,603)
<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	29,228	
The amount of interest accrued during the current period	<u>(29,361)</u>	
Interest paid is greater (less) than interest expensed by		<u>(133)</u>
Change in net position - governmental activities		<u><u>\$ 559,719</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, 2022

	Water Utility	Sewer Utility	Total
ASSETS			
Current assets:			
Cash	\$ 7,207	\$ 247,076	\$ 254,283
Restricted cash:			
Debt service	19,388	30,154	49,542
Replacement		84,939	84,939
Receivables:			
Customer	13,439	26,623	40,062
Lease	31,163		31,163
Prepaid expenses	7,639	7,639	15,278
Materials and supplies	1,764	33	1,797
Total current assets	<u>80,600</u>	<u>396,464</u>	<u>477,064</u>
Noncurrent assets:			
Lease receivable	36,185		36,185
Capital assets:			
Property, plant and equipment	2,892,161	6,760,068	9,652,229
Less: accumulated depreciation	(504,385)	(1,395,203)	(1,899,588)
Net property and plant	<u>2,387,776</u>	<u>5,364,865</u>	<u>7,752,641</u>
Total noncurrent assets	<u>2,423,961</u>	<u>5,364,865</u>	<u>7,788,826</u>
DEFERRED OUTFLOWS OF RESOURCES			
Unamortized major repairs	<u>245,727</u>		<u>245,727</u>
Total assets and deferred outflows of resources	<u>\$ 2,750,288</u>	<u>\$ 5,761,329</u>	<u>\$ 8,511,617</u>

Exhibit A-7 (Continued)
Village of Ridgeway, Wisconsin
Statement of Net Position
Proprietary Funds
December 31, 2022

	Water Utility	Sewer Utility	Total
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 30,692	\$ 12,030	\$ 42,722
Due to other funds		60,878	60,878
Accrued interest	1,089		1,089
Current portion of advances from other funds		6,334	6,334
Current portion of notes payable	49,960		49,960
	<u>81,741</u>	<u>79,242</u>	<u>160,983</u>
Current liabilities (payable from restricted assets):			
Accrued interest	1,920	6,714	8,634
Current portion of revenue bonds	22,240	34,300	56,540
	<u>24,160</u>	<u>41,014</u>	<u>65,174</u>
Long-term liabilities:			
Advances from other funds		80,682	80,682
Revenue bonds	510,520	2,001,130	2,511,650
Notes payable	444,382		444,382
Less: current portion	(72,200)	(40,634)	(112,834)
	<u>882,702</u>	<u>2,041,178</u>	<u>2,923,880</u>
Total Liabilities	<u>988,603</u>	<u>2,161,434</u>	<u>3,150,037</u>
DEFERRED INFLOWS OF RESOURCES			
Leases	66,036		66,036
Total deferred inflows of resources	<u>66,036</u>		<u>66,036</u>
NET POSITION			
Net investment in capital assets	1,535,244	3,363,735	4,898,979
Restricted for:			
Debt service - revenue bonds	17,468	23,440	40,908
Equipment replacement		84,939	84,939
Unrestricted (deficit)	142,937	127,781	270,718
	<u>1,695,649</u>	<u>3,599,895</u>	<u>5,295,544</u>
Total net position	<u>1,695,649</u>	<u>3,599,895</u>	<u>5,295,544</u>
Total liabilities and net position	<u>\$ 2,750,288</u>	<u>\$ 5,761,329</u>	<u>\$ 8,511,617</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, 2022

	Water Utility	Sewer Utility	Total
OPERATING REVENUES			
Sales of water	\$ 186,559	\$	\$ 186,559
Measured sewer service		239,486	239,486
Penalties	350	919	1,269
Other	30,674		30,674
Total operating revenues	<u>217,583</u>	<u>240,405</u>	<u>457,988</u>
OPERATING EXPENSES			
Operation	135,888	117,197	253,085
Depreciation	54,184	174,826	229,010
Taxes	2,326	2,769	5,095
Total operating expenses	<u>192,398</u>	<u>294,792</u>	<u>487,190</u>
Operating income (loss)	<u>25,185</u>	<u>(54,387)</u>	<u>(29,202)</u>
NONOPERATING REVENUES (EXPENSES)			
Interest on investments	2,934	1,363	4,297
Interest expense	(31,694)	(40,520)	(72,214)
Net nonoperating revenues (expenses)	<u>(28,760)</u>	<u>(39,157)</u>	<u>(67,917)</u>
Income before contributions and transfers	(3,575)	(93,544)	(97,119)
Capital grants and contributions		155,153	155,153
Transfer of tax equivalent	(43,548)		(43,548)
Change in net position	(47,123)	61,609	14,486
Net position - beginning	<u>1,742,772</u>	<u>3,538,286</u>	<u>5,281,058</u>
Net position - ending	<u>\$ 1,695,649</u>	<u>\$ 3,599,895</u>	<u>\$ 5,295,544</u>

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

Exhibit A-9
Village of Ridgeway Wisconsin
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2022

	Business Type Activities- Enterprise Funds		Total
	Water Utility	Sewer Utility	
CASH FLOWS FROM (USED BY) OPERATING ACTIVITIES			
Received from customers	\$ 211,579	\$ 235,956	\$ 447,535
Payments to employees	(36,435)	(40,645)	(77,080)
Payments for employee benefits	(1,920)	(2,055)	(3,975)
Payments to suppliers	(24,474)	(77,132)	(101,606)
Net cash provided by operating activities	<u>148,750</u>	<u>116,124</u>	<u>264,874</u>
CASH FLOWS (USED BY) NONCAPITAL FINANCING ACTIVITIES			
Paid to municipality for tax equivalent	(43,548)		(43,548)
Net cash provided by operating activities	<u>(43,548)</u>		<u>(43,548)</u>
CASH FLOWS FROM (USED BY) CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition and construction of capital assets	(282,959)	(149,058)	(432,017)
Capital grants and contributions received		155,153	155,153
Debt proceeds	583,462		583,462
Principal payments	(403,331)	(39,931)	(443,262)
Interest payments	(31,643)	(40,651)	(72,294)
Net cash from capital and related financing activities	<u>(134,471)</u>	<u>(74,487)</u>	<u>(208,958)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment income	2,934	1,363	4,297
Net change in cash and cash equivalents	(26,335)	43,000	16,665
Cash and cash equivalents - beginning of year	52,930	319,169	372,099
Cash and cash equivalents - end of year	<u>\$ 26,595</u>	<u>\$ 362,169</u>	<u>\$ 388,764</u>
Reconciliation of cash and cash equivalents to			
Cash and investments	\$ 7,207	\$ 247,076	\$ 254,283
Restricted cash	19,388	115,093	134,481
Cash and cash equivalents	<u>\$ 26,595</u>	<u>\$ 362,169</u>	<u>\$ 388,764</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, 2022

	Business Type Activities- Enterprise Funds		Total
	Water Utility	Sewer Utility	
Reconciliation of operating income to net cash provided by operating activities:			
Operating income	\$ 25,185	\$ (54,387)	\$ (29,202)
Noncash items in operating income:			
Depreciation expense	55,935	174,826	230,761
Changes in assets and liabilities:			
Customer accounts receivable	(6,004)	(4,448)	(10,452)
Inventories	3,722	173	3,895
Prepaid expenses	(6,389)	(6,389)	(12,778)
Unamortized well repairs	49,146		49,146
Accounts payable	27,155	6,349	33,504
	<u>\$ 148,750</u>	<u>\$ 116,124</u>	<u>\$ 264,874</u>
Net cash provided (used) by operating activities			

Exhibit A-10
 Village of Ridgeway, Wisconsin
 Statement of Fiduciary Net Position
 Fiduciary Funds
 December 31, 2022

	Custodial Fund
	Tax
	Collection Fund
ASSETS	
Cash and investments	\$ 235,613
Taxes receivable	504,308
Total assets	\$ 739,921
LIABILITIES	
Due to other taxing units	\$ 739,921
NET POSITION	
Restricted	
Total liabilities and net position	\$ 739,921

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Exhibit A-11
Village of Ridgeway, Wisconsin
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2022

	<u>Custodial Fund</u> Tax <u>Collection Fund</u>
ADDITIONS	
Property tax collections for other governments	<u>\$ 420,441</u>
DEDUCTIONS	
Payments of taxes to other governments	<u>420,441</u>
Net increase (decrease) in fiduciary net position	
Net position - beginning of year	<u> </u>
Net position - end of year	<u><u>\$ </u></u>

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Notes to the Basic Financial Statements

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Village of Ridgeway, Wisconsin
 Index to Notes to Financial Statements
 December 31, 2022

Note 1.	<u>Summary of Significant Accounting Policies</u>	18
A.	Reporting Entity	18
B.	Government-Wide and Fund Financial Statements.....	18-20
C.	Measurement Focus, Basis of Accounting and Financial Statement Presentation.....	20-22
D.	Cash and Investments.....	22
E.	Receivables.....	22-23
F.	Inventories.....	23
G.	Restricted Assets	23
H.	Capital Assets	24
I.	Unearned Revenue	24
J.	Compensated Absences.....	24
K.	Long-Term Obligations.....	25
L.	Claims and Judgments.....	25
M.	Equity Classifications.....	25-26
N.	Interfund Transactions.....	26
O.	Risk Management.....	26
P.	Deferred Outflows and Inflows of Resources	27
Q.	Change in Accounting Principle.....	27
Note 2.	<u>Explanation of Certain Differences Between Governmental Fund Statements and Government-Wide Statements</u>	27
Note 3.	<u>Cash and Investments</u>	28-30
Note 4.	<u>Capital Assets</u>	30-31
Note 5.	<u>Long-Term and Short-Term Obligations</u>	32-35
Note 6.	<u>Leases</u>	35
Note 7.	<u>Interfund Receivables/Payables and Transfers</u>	36
Note 8.	<u>Joint Venture</u>	37
Note 9.	<u>Tax Incremental District</u>	37-38
Note 10.	<u>Deferred Inflows of Resources</u>	38
Note 11.	<u>Governmental Fund Balances</u>	39
Note 12.	<u>Business-Type Activities Restricted Net Position</u>	39
Note 13.	<u>Defined Contribution Plan</u>	40
Note 14.	<u>Tax Levy Limit</u>	40
Note 15.	<u>Purchase Commitments / Subsequent Event</u>	40
Note 16.	<u>Effect of New Accounting Standards on Current Period Financial Statements</u>	40

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2022

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, 2022

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.

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

Community Center Fund – Account for Village’s Community Center.

Nonmajor Governmental Funds:

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

- Local Fiscal Recovery Fund

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

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

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2022

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, 2022

NOTE 1

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

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

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

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

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

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

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

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

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

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

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2022

NOTE 1

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

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

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

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

D. Cash and Investments

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

E. Receivables

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

Property tax calendar - 2022 tax roll:

Lien date and levy date	December 2022
Tax bills mailed	December 2022
First installment due	January 31, 2023
Second installment due	July 31, 2023
Personal property taxes in full	January 31, 2023
Tax sale- 2022 delinquent real estate taxes	October 2026

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

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2022

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Receivables (Continued)

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

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

Lease Receivable

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

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

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

F. Inventories

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

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

G. Restricted Assets

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

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2022

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)H. Capital Assets**Government-Wide Statements**

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

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

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

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

Fund Financial Statements

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

I. Unearned Revenue

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

J. Compensated Absences

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

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2022

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)K. Long-Term Obligations

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

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

L. Claims and Judgments

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

M. Equity Classifications**Government-Wide Statements**

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

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

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

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Equity Classifications (Continued)

Fund Statements

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

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

The Board may, from time to time, commit additional amounts of fund balance to a specific purpose. Such action shall be taken in open meeting and require the approval of a majority of the Board. Commitments of fund balance, once made, can be modified only by majority vote of the Board. As of December 31, 2022 the Village does not have any reserves that meet this component of fund balance.

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

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

N. Interfund Transactions

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

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

O. Risk Management

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

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. Deferred Outflows and Inflows of Resources

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

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

Q. Change in Accounting Principle

Effective January 1, 2022, the Village adopted GASB Statement No. 87, Leases. GASB 87 replaces previous lease accounting methodology and establishes a single model for lease accounting based on the foundation principle that leases are a financing right to use an underlying asset. GASB No. 87 requires recognition of certain lease assets and liabilities for lessee agreements and lease receivables and deferred inflows of resources for lessor agreements. The adoption of GASB 87 has no effect on the beginning balance on the statement of activities.

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

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

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

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

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

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2022

NOTE 3

CASH AND INVESTMENTS

At December 31, 2022, cash and investments included the following:

Deposits with financial institutions	\$ 1,660,514
Cash on hand	<u>62</u>
	<u>\$ 1,660,576</u>

Cash and investments as of December 31, 2022, are classified in the accompanying financial statements as follows:

Exhibit A-1:	
Cash and investments	\$ 1,290,482
Cash and investments - restricted	134,481
Exhibit A-10:	
Cash and investments	<u>235,613</u>
Total Cash and Investments	<u>\$ 1,660,576</u>

Investments Authorized by Wisconsin State Statutes

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

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

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

Interest Rate Risk

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

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

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2022

NOTE 3

CASH AND INVESTMENTS (CONTINUED)Credit Risk

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

Custodial Credit Risk

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

Federal Deposit Insurance Corporation (FDIC) Insurance

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

Collateralization of Public Unit Deposits

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

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

As of December 31, 2022, \$500,000 of Village deposits were insured by FDIC and \$1,151,995 of the Village's deposits with financial institutions were in excess of FDIC Insurance limits, all of this amount is insured by collateral pledged by the financial institution.

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

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2022

NOTE 3

CASH AND INVESTMENTS (CONTINUED)Concentration of Credit Risk

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

NOTE 4

CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2022, 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	\$ 90,500	\$	\$ (61,500)	\$ 29,000
Construction work in progress	121,183		(121,183)	
Total capital assets not being depreciated	<u>211,683</u>		<u>(182,683)</u>	<u>29,000</u>
Other capital assets				
Buildings and improvements	162,824	732,326		895,150
Equipment and vehicles	361,234	23,758	(3,075)	381,917
Infrastructure	2,655,030	336,236		2,991,266
Total other capital assets at historical costs	<u>3,179,088</u>	<u>1,092,320</u>	<u>(3,075)</u>	<u>4,268,333</u>
Less accumulated depreciation for:				
Buildings and improvements	124,958	9,593		134,551
Equipment and vehicles	157,576	33,143	(3,075)	187,644
Infrastructure	577,218	131,603		708,821
Total accumulated depreciation	<u>859,752</u>	<u>174,339</u>	<u>(3,075)</u>	<u>1,031,016</u>
Net other capital assets	<u>2,319,336</u>	<u>917,981</u>		<u>3,237,317</u>
Total net capital assets	<u>\$ 2,531,019</u>	<u>\$ 917,981</u>	<u>\$ (182,683)</u>	<u>\$ 3,266,317</u>

Depreciation expense was charged to functions as follows:

Governmental Activities

General government	\$ 4,193
Public works, which includes the depreciation of infrastructure	167,654
Leisure activities	2,492
Total Governmental Activities Depreciation Expense	<u>\$ 174,339</u>

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2022

NOTE 4

CAPITAL ASSETS (CONTINUED)

	Beginning Balance	Additions	Removals	Ending Balance
<u>Business-Type Activities:</u>				
Capital assets not being depreciated:				
Land and land rights	\$ 26,307	\$	\$	\$ 26,307
Construction work in progress		29,844		29,844
Total capital assets not being depreciated	<u>26,307</u>			<u>56,151</u>
Capital assets being depreciated:				
Water:				
Source of supply	154,455			154,455
Pumping	104,390			104,390
Water treatment	2,713			2,713
Transmission and distribution	2,248,690	253,115	(63,641)	2,438,164
General plant	154,380			154,380
Sewer:				
Collecting system	1,314,991	122,189	(64,837)	1,372,343
Pumping system	153,127			153,127
Treatment and disposal	5,064,572	16,769	(7,156)	5,074,185
General plant	132,221	10,100		142,321
Total capital assets being depreciated	<u>9,329,539</u>	<u>402,173</u>	<u>(135,634)</u>	<u>9,596,078</u>
Less: accumulated depreciation for:				
Water	512,090	55,935	(63,640)	504,385
Sewer	1,292,371	174,826	(71,994)	1,395,203
Total accumulated depreciation	<u>1,804,461</u>	<u>230,761</u>	<u>(135,634)</u>	<u>1,899,588</u>
Net capital assets being depreciated	<u>7,525,078</u>	<u>171,412</u>		<u>7,696,490</u>
Total net capital assets	<u>\$ 7,551,385</u>	<u>\$ 171,412</u>	<u>\$</u>	<u>\$ 7,752,641</u>

Depreciation expense was charged to functions as follows:

Business-Type Activities:

Sewer utility	\$ 174,826
Water utility	55,935
Total depreciation expense	<u>230,761</u>
Less: water depreciation expense allocated to sewer	(1,751)
Total depreciation expense per Exhibit A-8	<u>\$ 229,010</u>

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2022

NOTE 5

LONG-TERM AND SHORT-TERM OBLIGATIONS

Long-term obligations activity for the year ended December 31, 2022, 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	\$ 1,167,148	\$ 17,711	\$ (517,709)	\$ 667,150	\$ 180,711
Revenue bonds	275,597	192,671	(13,275)	454,993	21,310
Total governmental activities long-term liabilities	<u>\$ 1,442,745</u>	<u>\$ 210,382</u>	<u>\$ (530,984)</u>	<u>\$ 1,122,143</u>	<u>\$ 202,021</u>
<u>Business-type activities</u>					
Direct borrowings and placements:					
General obligation notes	\$ 617,287	\$	\$ (172,905)	\$ 444,382	\$ 49,960
Revenue bonds	286,845	360,622	(13,817)	633,650	28,673
Revenue bonds - nondirect	1,911,700		(33,700)	1,878,000	34,300
Total business-type activities long-term liabilities	<u>\$ 2,815,832</u>	<u>\$ 360,622</u>	<u>\$ (220,422)</u>	<u>\$ 2,956,032</u>	<u>\$ 112,933</u>

Short-term obligation activity for the year ended December 31, 2022 was limited to one borrowing. In 2022, \$268,403 was issued and repaid. The borrowing was issued to pay contractors while the revenue bonds were being issued.

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 12/31/2022
<u>Governmental activities</u>					
General obligation notes	10/13/2020	10/12/2030	2.95%	\$ 624,921	\$ 306,549
General obligation notes	12/10/2020	12/9/2025	2.25%	170,000	13,209
General obligation notes	12/10/2020	12/9/2027	2.60%	450,000	329,681
General obligation notes	12/21/2022	12/22/2023	3.75%	17,711	17,711
Total governmental activities - general obligation debt					<u>\$ 667,150</u>
<u>Business-type activities</u>					
General obligation notes	12/10/2020	12/9/2030	2.95%	\$ 540,000	<u>\$ 444,382</u>

General obligation notes dated October 13, 2020 have a credit limit of \$750,000. As of December 31, 2022, the Village has a credit line available of \$443,451.

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2022

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
2023	\$ 180,711	\$ 19,511	\$ 200,222	\$ 49,960	\$ 12,920	\$ 62,880
2024	154,005	13,111	167,116	51,433	11,448	62,881
2025	158,377	8,738	167,115	53,016	9,865	62,881
2026	104,655	4,261	108,916	54,613	8,268	62,881
2026	69,402	1,375	70,777	56,259	6,622	62,881
2028-2032				179,101	9,504	188,605
Totals	\$ 667,150	\$ 46,996	\$ 714,146	\$ 444,382	\$ 58,627	\$ 503,009

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, 2022 was \$2,777,940. Total general obligation debt outstanding at year-end was \$1,111,532.

Revenue Debt

Revenue bonds are payable only from revenues derived from operations. Revenue debt payable at December 31, 2022 consists of the following:

	Date of Issue	Final Maturity	Interest Rates	Original Amount	Balance 12/31/2022
Governmental activities					
Water system revenue bonds	1/22/2020	5/1/2039	1.65%	\$ 300,149	\$ 262,322
Water system revenue bonds	5/1/2022	5/1/1942	2.15%	192,671	192,671
					<u>\$ 454,993</u>
Business-type activities					
Sewer system revenue bonds	5/16/2019	5/1/2059	2.00%	\$ 1,791,000	\$ 1,700,700
Sewer system revenue bonds	5/16/2019	5/1/2059	2.38%	186,000	177,300
Water system revenue bonds	1/22/2020	5/1/2039	1.65%	312,400	273,028
Water system revenue bonds	5/1/2022	5/1/1942	2.15%	360,622	360,621
Total business-type activities - revenue debt					<u>\$ 2,511,649</u>

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2022

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, 2022, the utility had a balance of \$30,154 in the reserve account. This requirement was met for 2022.
- 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, 2022, 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 2022 were \$120,439 and the requirement was \$79,394. This requirement was met for 2022.

The January 22, 2020 water system revenue bonds issue requires the Utility's net revenues be at least 1.10 times of the principal and interest coming due on all outstanding bonds payable each year. Net revenues for 2022 were \$79,369 and the requirement was \$39,759. The Utility met this requirement for 2022.

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

Under the provisions of the resolution, a portion of operating revenues must be set aside to the Debt Service Fund. An amount equal to one-sixth (1/6) of the next installment of interest coming due on the bonds and one-twelfth (1/12) of the next installment of principal of the bonds shall be transferred monthly. The balance in this account as of December 31, 2022 was \$19,388 and the requirement was \$19,608. This requirement was not met for 2022.

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
2023	\$ 21,310	\$ 4,217	\$ 25,527
2024	21,700	3,993	25,693
2025	22,097	3,764	25,861
2026	22,502	3,532	26,034
2027	22,915	3,297	26,212
2028-2032	121,037	12,808	133,845
2033-2037	132,568	6,302	138,870
2038-2042	90,864	576	91,440
Totals	\$ 454,993	\$ 38,489	\$ 493,482

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2022

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
2023	\$ 14,044	\$ 4,389	\$ 18,433	\$ 34,300	\$ 37,876	\$ 72,176
2024	14,276	4,155	18,431	35,100	37,171	72,271
2025	14,512	3,918	18,430	35,800	36,450	72,250
2026	14,751	3,677	18,428	36,600	35,714	72,314
2027	14,995	3,431	18,426	37,300	34,962	72,262
2028-2032	78,767	13,331	92,098	198,300	163,002	361,302
2033-2037	85,483	6,559	92,042	219,400	141,775	361,175
2038-2042	36,200	599	36,799	242,800	118,284	361,084
2043-2047				269,200	92,255	361,455
2048-2052				297,800	63,418	361,218
2053-2057				329,800	31,494	361,294
2058-2059				141,600	2,899	144,499
Totals	\$ 273,028	\$ 40,059	\$ 313,087	\$ 1,878,000	\$ 795,300	\$ 2,673,300

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, 2022 was as follows:

	Year ending December 31, 2022
Lease-related revenue	
Lease Revenue	
Land	\$ 31,938
Interest Revenue	2,058
Total	\$ 33,996

Aggregate cash flows for the revenue generated by the lease receivable and interest at December 31, 2022 are as follows:

Years Ended December 31,	Principal	Interest	Total
2023	\$ 31,163	\$ 1,639	\$ 32,802
2024	33,011	679	33,690
2025	3,174	97	3,271
	\$ 67,348	\$ 2,415	\$ 69,763

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2022

NOTE 7

INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS

The following is a schedule of interfund receivables and payables at December 31, 2022:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Governmental Funds:		
General	Sewer	\$ 60,878
General	Community Center	132,247
General	CDBG	91,057
TIF #1	General	195,495
		<u>\$ 479,677</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. No interest is charged on the advance.

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

Interfund advances were as follows on December 31, 2022:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Governmental Funds:		
General	TIF District #1	\$ 966,899
General	Sewer utility	80,682
Total		<u>\$ 1,047,581</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	\$ 46,151	Tax equivalent
Community Center	General	7,476	Donations received in 2022
Total		<u>\$ 53,627</u>	

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

Village of Ridgeway, Wisconsin
 Notes to Financial Statements
 December 31, 2022

NOTE 8

JOINT VENTURE

Ridgeway Volunteer Fire Department and Barneveld Area Rescue Squad

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

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

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

The municipalities participating in the Barneveld Area Rescue Squad share in the operation of the Rescue Squad based on their proportionate share of the population served. Municipalities participating and their percentages of costs for 2022 were as follows:

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

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

NOTE 9

TAX INCREMENTAL DISTRICT

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

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

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

	<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, 2022

NOTE 9

TAX INCREMENTAL DISTRICT (CONTINUED)

Following is the cumulative status of the TIF District as of December 31, 2022:

	TID #1
Project revenues	
Tax increment	\$ 249,135
Intergovernmental	1,729
Lot sales	697,376
Other	97,995
Total revenues	1,046,235
Project costs	
Construction	1,972,987
Administration	13,359
Professional services and DOR fees	11,612
Interest and other fiscal charges	158,171
Total expenditures	2,156,129
Amount to be recovered through future increments	\$ 1,109,894
Reconciliation of recoverable costs	
Long-term notes payable	\$ 306,549
TID #1 fund balance - deficit	803,345
Total	\$ 1,109,894

As shown in Note 6, the general fund advanced cash to TID #1 to pay project costs. The balance of the advance as of December 31, 2022 is \$966,899. No repayment terms have been established. The amounts to be recovered may be increased by interest charged on the advance.

NOTE 10

DEFERRED INFLOWS OF RESOURCES

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes receivable for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period. Governmental funds also defer inflow recognition in connection with resources that have been received, but not yet earned. At December 31, 2022, the various components of deferred inflows of resources reported in the governmental funds were as follows:

Property tax receivable	\$ 393,207
Tax increment receivable	154,916
2022 Water utility tax equivalent	43,548
Special assessments	2,592
Garbage and recycling penalties	27
TID #1 Interest	195,495
Total	\$ 789,785

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2022

NOTE 11

GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at December 31, 2022 includes the following:

	<u>General Fund</u>	<u>TIF District #1</u>	<u>CDBG Fund</u>	<u>Community Center</u>	<u>Other Governmental Funds</u>
Nonspendable:					
Advances to other funds	\$ 1,047,581	\$	\$	\$	\$
Prepaid expenses	7,637				
Restricted for:					
Community center					
Debt service					16,047
Environmental Projects	100,314				
Assigned for:					
Park improvements					21,702
Unassigned (deficit)	<u>789,761</u>	<u>(803,345)</u>	<u>(91,057)</u>	<u>(132,247)</u>	
Total fund balances	<u>\$ 1,945,293</u>	<u>\$ (803,345)</u>	<u>\$ (91,057)</u>	<u>\$ (132,247)</u>	<u>\$ 37,749</u>

NOTE 12

BUSINESS-TYPE ACTIVITIES RESTRICTED NET POSITION

Restricted assets and restricted net position in the business-type activities and the proprietary funds consist of the following at December 31, 2022:

Sewer utility restricted net position	
Debt service - revenue bonds	\$ 23,440
Equipment replacement	84,939
Total sewer restricted net position	<u>108,379</u>
Water utility restricted net position	
Debt service - revenue bonds	17,468
Total utility restricted net position	<u>\$ 125,847</u>

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

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

Village of Ridgeway, Wisconsin
Notes to Financial Statements
December 31, 2022

NOTE 13

DEFINED CONTRIBUTION PLAN

The Village participates in a deferred compensation program with Edward D. Jones. The Village contributes \$100 per month per employee. In 2022, the Village contributed \$5,900 for 4 employees. The Village recognizes pension expense as contributions are made, and there are no assets accumulated in a trust.

NOTE 14

TAX LEVY LIMIT

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

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

NOTE 15

PURCHASE COMMITMENTS / SUBSEQUENT EVENT

Prior to December 31, 2022, the Village approved design and construction document preparation for \$18,470.

Subsequent to December 31, 2022, the Village Board approved paying off the street portion of the 2018 CDBG project loan for \$17,866.

Subsequent to December 31, 2022, the Village Board approved repairs to the gym roof and Marshal's office roof at the community center and caulking of 20 windows for a cost not to exceed \$58,700. The Village Board also approved sealcoating for \$6,600.

NOTE 16

EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT FINANCIAL STATEMENTS

The Governmental Accounting Standards Board (GASB) has adopted GASB Statement No. 96, Subscription-Based Information Technology Arrangements, effective for periods beginning after June 15, 2022. When this becomes effective, application of this standard may restate portions of these financial statements.

Required Supplementary Information

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Exhibit B-1
 Required Supplementary Information
 Village of Ridgeway, Wisconsin
 Budgetary Comparison Schedule for the General Fund
 For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variances- Positive (Negative)	
	Original	Final		Original to Actual	Final to Actual
REVENUES					
Taxes	\$ 254,788	\$ 254,788	\$ 254,788	\$	\$
Special assessments	3,010	3,010	2,847	(163)	(163)
Intergovernmental	191,381	198,381	193,025	1,644	(5,356)
Licenses and permits	6,650	6,650	136,631	129,981	129,981
Fines and forfeitures	1,750	1,750	26,838	25,088	25,088
Public charges for services	45,250	45,250	47,732	2,482	2,482
Interest income	33,275	33,275	14,162	(19,113)	(19,113)
Miscellaneous	17,763	18,263	17,155	(608)	(1,108)
Total revenues	<u>553,867</u>	<u>561,367</u>	<u>693,178</u>	<u>139,311</u>	<u>131,811</u>
EXPENDITURES					
Current:					
General government	182,911	203,783	214,121	(31,210)	(10,338)
Public safety	207,324	209,534	235,917	(28,593)	(26,383)
Public works	170,150	170,150	141,894	28,256	28,256
Leisure activities	24,971	24,971	26,065	(1,094)	(1,094)
Debt service	0	0	17,713	(17,713)	(17,713)
Total expenditures	<u>585,356</u>	<u>608,438</u>	<u>635,710</u>	<u>(32,641)</u>	<u>(9,559)</u>
Excess (deficiency) of revenues over expenditures	<u>(31,489)</u>	<u>(47,071)</u>	<u>57,468</u>	<u>106,670</u>	<u>122,252</u>
OTHER FINANCING SOURCES (USES)					
Sale of capital assets			500	500	500
Transfers in	50,000	50,000	46,151	(3,849)	(3,849)
Transfers out			(7,476)	(7,476)	(7,476)
Total other financing sources	<u>50,000</u>	<u>50,000</u>	<u>39,175</u>	<u>(10,825)</u>	<u>(10,825)</u>
Net changes in fund balance	18,511	2,929	96,643	95,845	111,427
Fund balance - beginning	1,848,650	1,848,650	1,848,650		
Fund balance - ending	<u>\$ 1,867,161</u>	<u>\$ 1,851,579</u>	<u>\$ 1,945,293</u>	<u>\$ 95,845</u>	<u>\$ 111,427</u>

Exhibit B-2
 Required Supplementary Information
 Village of Ridgeway, Wisconsin
 Budgetary Comparison Schedule for the CDBG Fund
 For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variances- Positive (Negative)	
	Original	Final		Original to Actual	Final to Actual
REVENUES					
Intergovernmental	\$	\$	\$ 215,720	\$ 215,720	\$ 215,720
Total revenues			215,720	215,720	215,720
EXPENDITURES					
Capital outlay			325,167	(325,167)	(325,167)
Debt Service:					
Principal retirement			196,893	(196,893)	(196,893)
Interest and debt issuance costs			3,297	(3,297)	(3,297)
Total expenditures			525,357	(525,357)	(525,357)
Excess (deficiency) of revenues over over expenditures			(309,637)	(309,637)	(309,637)
OTHER FINANCING SOURCES (USES)					
Loan proceeds			238,233	(238,233)	(238,233)
Net changes in fund balance			(71,404)	(71,404)	(71,404)
Fund balance - beginning	(19,653)	(19,653)	(19,653)		
Fund balance - ending	\$ (19,653)	\$ (19,653)	\$ (91,057)	\$ (71,404)	\$ (71,404)

Village of Ridgeway, Wisconsin
Notes to Required Supplementary Information
December 31, 2022

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, 2022:

<u>Expenditure</u>	<u>Excess Expenditures</u>
General fund	
Current:	
General government	\$ 10,338
Public safety	26,383
Leisure activities	1,094
Debt service	17,713
CDBG fund	
Capital outlay	325,167
Debt service:	
Principal retirement	196,893
Interest and debt issuance costs	3,297

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Supplementary Information

Exhibit C-1
 Village of Ridgeway, Wisconsin
 Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2022

	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Totals</u>
ASSETS			
Cash and investments	\$ 26,987	\$ 54,654	\$ 81,641
Taxes receivable	6,816	82,633	89,449
Total assets	<u>\$ 33,803</u>	<u>\$ 137,287</u>	<u>\$ 171,090</u>
LIABILITIES			
Accounts payable	\$ 2,101	\$	\$ 2,101
Total liabilities	<u>2,101</u>	<u></u>	<u>2,101</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred revenues	<u>10,000</u>	<u>121,240</u>	<u>131,240</u>
FUND BALANCES			
Restricted		16,047	16,047
Assigned	<u>21,702</u>	<u></u>	<u>21,702</u>
Total fund balances	<u>21,702</u>	<u>16,047</u>	<u>37,749</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 33,803</u>	<u>\$ 137,287</u>	<u>\$ 171,090</u>

Exhibit C-2
Village of Ridgeway, Wisconsin
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2022

	<u>Special Revenue</u>			<u>Totals</u>
	<u>Local Fiscal Recovery Fund</u>	<u>Capital Projects</u>	<u>Debt Service</u>	
REVENUES				
Property taxes	\$	\$ 32,500	\$ 123,142	\$ 155,642
Intergovernmental	65,941			65,941
 Total revenues	 65,941	 32,500	 123,142	 221,583
EXPENDITURES				
Capital outlay:				
Public works	27,034	29,611		56,645
Leisure activities	38,907	25,262		64,169
Debt service:				
Principal retirement		18,604	113,570	132,174
Interest and fiscal charges			11,236	11,236
 Total expenditures	 65,941	 73,477	 124,806	 264,224
 Excess (deficiency) of revenues over expenditures		 (40,977)	 (1,664)	 (42,641)
OTHER FINANCING SOURCES				
Loan proceeds			17,711	17,711
 Net change in fund balances		 (40,977)	 16,047	 (24,930)
 Fund balance - beginning		 62,679		 62,679
 Fund balance - ending	 \$	 \$ 21,702	 \$ 16,047	 \$ 37,749