

THE VILLAGE OF



# RIDGEWAY

## BOARD OF TRUSTEES MEETING AMENDED AGENDA

August 06, 2024 at 7:00 PM

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

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### CALL TO ORDER AND ROLL CALL

### CONFIRMATION OF OPEN MEETING

### PLEDGE OF ALLEGIANCE

### PUBLIC COMMENT

### CONSENT AGENDA

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

### ANNOUNCEMENTS, DEPARTMENT REPORTS, AND CORRESPONDENCE

4. Announcements
5. Department Reports
6. Correspondence

### ITEMS FOR CONSIDERATION AND ACTION

7. 2024 Village Insurance Renewal
8. Resolution 2024-04 Fee Schedule
9. SWWIS Rural Internet Proposal
10. M G & E Estimate
11. Cardinal Way tree removal estimate
12. Window Quotes-Marshal Office
13. New Holland Radiator
14. Utility truck tires
15. Cyber Security Grant
16. Sewage dumping

- [17.](#) James Street Use Permit Application
18. Battle of the Bats Budget
19. Update Portable Building
- [20.](#) 2023 Audit
- [21.](#) Rule Construction Pay App #3

## **ADJOURNMENT**

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



THE VILLAGE OF



# RIDGEWAY

## BOARD OF REVIEW MEETING MINUTES

July 09, 2024 at 6:45 PM

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

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### CALL TO ORDER AND ROLL CALL

Meeting called to order by Clerk Phelan at 6:45 pm.

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

### CONFIRMATION OF BOARD REVIEW AND OPEN MEETING NOTICE COMPLIANCE

Phelan confirmed this was a properly noticed meeting posted on July 5, 2024, at the Ridgeway Community Center and the Village website, with notification sent via email/text to subscribers

### SELECTION OF CHAIRPERSON AND VICE-CHAIRPERSON

**Motion by Casper, seconded by Niehaus to nominate Julene Garner as Chairperson. Motion carried.**

**Motion by Casper, seconded by Nevins to nominate Cynthia Niehaus as Vice Chairperson. Motion carried.**

### ADJOURN TO A LATER DATE IN OCTOBER 2024

**Motion by Butler, seconded by Garner to adjourn to a tentative date of October 1, 2024 at 6:00 pm. Motion carried.**

### ADJOURNMENT

**Motion by Casper, seconded by Garner to adjourn at 6:51 pm. Motion carried.**

THE VILLAGE OF



# RIDGEWAY

## BOARD OF TRUSTEES MEETING MINUTES

July 09, 2024 at 7:00 PM

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

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### CALL TO ORDER AND ROLL CALL

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

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

### CONFIRMATION OF OPEN MEETING

Phelan indicated this was a properly noticed meeting posted on July 5 , 2024 at the Ridgeway Community Center and the Village website, with notification sent via email/text to subscribers. The AMENDED meeting was posted on July 8, 2024 at the Ridgeway Community Center and the Village website, with notification sent via email/text to subscribers.

### PLEDGE OF ALLEGIANCE

The pledge was recited.

### PUBLIC COMMENT

Adam Wineke spoke regarding recent flooding that occurred. All of the water from Cardinal Way and H follow a very shallow path along Main Street, to his property. This could be checked out with Delta 3. C Hardy was present and it may also be addressed (deepen the path) with the Cty HHH/Main Street project.

Brad Butler shared about some trees that recently went down from village property on his and his neighbors property. Losby will assess and share with the board next month.

### CONSENT AGENDA

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

1. Minutes to be Adopted: June 11, 2024 Board of Trustees,
2. ACH Payments and General Fund Disbursements
3. Adoption of Agenda

## ANNOUNCEMENTS, DEPARTMENT REPORTS, AND CORRESPONDENCE

### 4. Announcements

Updates: Garbage Cans, Portable Building

Garbage Can has been replaced across from Badger Market. Thank you Bruce Company and Julene Garner.

Casper spoke to J Coogan, he is still interested and working on plans and ability to remove the portable building behind the community center.

Casper thanked all of the volunteers and village staff for a successful Independence Day Celebration. The library carpet project is done. This project was made possible thanks to all the work from volunteers and donations from community members.

### 5. Department Reports

Received and filed.

Losby is taking the Peterbilt plow truck in for service for the engine light being on.

The sewer truck is in need of tires and alignment. Losby will have quotes for the next meeting.

Track skid loader is fixed and returned.

Phelan shared that the 2023 Audited Financials have been received and will be on next meeting for the board to accept.

Thank you to Larry Bierke for reaching out and considering the Village regarding any possible locations available for an apartment building in the Village.

### 6. Correspondence

Wineke 105 Main Street - shared during public comment.

## ITEMS FOR CONSIDERATION AND ACTION

### 7. SWWIS Rural Internet Proposal

Ayden and Aleksander from Southwest Wisconsin (SWWIS) addressed the board. Discussion regarding installation of an antenna to the top of the tower for rural internet service. Would also provide service to the Park and WWTP. Tabled until the August meeting.

### 8. Resolution-Iowa County Highway Department

Moved up on the agenda ahead of the Sewer I & I Study.

**Motion by Butler, seconded by Niehaus to approve Resolution 2024-03 with corrected total project cost. Motion carried.**

A Community Committee of mixed individuals will be formed for this project.

The Village will apply for grants for the Village costs for this project. Grants available: CDBG, Rural Water, LRIP, SDWLF.

9. Sanitary Sewer I & I Study

**Motion by Niehaus, seconded by Butler to approve the Sanitary Sewer I & I Study to be done by Delta 3 Engineering. Motion carried.**

10. Street Use Application

**Motion by Niehaus, seconded by Nevins to approve the Street Use Application form recommended by the Park & Rec Commission. Motion carried.**

Phelan will place the form on the website. A Resolution for an updated the fee schedule will be provided at the next meeting.

11. Generator Extended Warranty

Discussion regarding the low amount of hours and use of the generator.

**Motion by Nevins, seconded by Butler to decline the Extended Warranty. Motion carried.**

**Motion by Butler, seconded by Vosberg to do bi-annual preventative maintenance. Motion carried.**

12. Food Stand New vent/hood fan

**Motion by Niehaus, seconded by Venden to approve spending up to \$3000.00 for the purchase of a commercial vent/hood fan, including installation. Motion carried.**

Phelan and Cushman shared that they have reached out to MG&E regarding possible hook up of natural gas to the Food Stand. Will provide updated information at the next meeting.

13. August Board meeting

**Motion by Nevins, seconded by Niehaus to move the August Board Meeting from August 13th to August 6th at 7:00pm. Motion carried.**

**Motion by Nevins, seconded by Niehaus to approve Phelan to pay invoices on August 14th, that come in through August 12th. Motion carried.**

**ADJOURNMENT**

**Motion by Venden, seconded by Garner to adjourn at 8:57 pm. Motion carried.**

THE VILLAGE OF



# RIDGEWAY

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

August 01, 2024 at 4:30 PM

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

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### CALL TO ORDER AND ROLL CALL

Meeting called to order by Chair Niehaus at 4:36 pm

PRESENT: Chair Cindy Niehaus, Trustee Brad Butler, Trustee Ruth Nevins, Marshal Michael Gorham, Lori Phelan-Clerk/Treasurer.

### CONFIRMATION OF OPEN MEETING

Phelan indicated this was a properly noticed meeting posted on July 29, 2024, at the Ridgeway Community Center and the Village website, with notification sent via email/text to subscribers.

### CONSENT AGENDA

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

1. Meeting Agenda

### ITEMS FOR CONSIDERATION AND ACTION

2. Discussion regarding safety of the children playing between the hillside and playground. Rope off parking from across the small diamond going west to the shelter and up to the Depot. No action taken.  
Phelan will provide information to Cushman to add to the Park & Recreation Commission information.
3. Discussion regarding contract policing and Community Policing. Squad car is on the Capital Improvement Plan for replacement in 2026.

**Motion by Nevins, seconded by Butler** to move this to the Finance Committee for discussion during budget talks and future planning. Motion carried.

### ADJOURNMENT

**Motion by Butler, Seconded by Nevins** to adjourn at 5:39 pm.

Motion carried.

7/31/2024

1:57 PM

In Progress Checks - Full Report - Manual

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ALL Checks by Payee

ACCT

CHASE VISA CARD

Dated From:

From Account:

Thru: 7/28/2024

Thru Account:

Voucher Nbr	Check Date	Payee	Amount
	7/27/2024	AMAZON	
		Scott Essential Hard Roll Towels-6/cs	
		Manual Check Nbr:	ONLINE
150-00-55190-000-000		COMMUNITY CENTER OPERATIONS	67.54
		Scott Essential Hard Roll Towels-6/cs	
		Total	67.54
	7/24/2024	AMAZON	
		PROLINE 36" Prof Wall Hood Range	
		Manual Check Nbr:	ONLINE
150-00-55200-000-450		CONCESSION STAND EXPENSE - OTH	881.09
		PROLINE 36" Prof Wall Hood Range	
		Total	881.09
	7/22/2024	BASS PRO SHOPS	
		Manual Check Nbr:	IN STORE
100-00-52100-432-000		POLICE - AMMUNITION	408.40
		Total	408.40
	7/13/2024	FACEBOOK/META	
		June 29 Event ads	
		Manual Check Nbr:	ONLINE
150-00-55500-000-000		EVENT EXPENSES	44.41
		June 29 Event ads	
		Total	44.41
	7/09/2024	FACEBOOK/META	
		farm market ads	
		Manual Check Nbr:	ONLINE
150-00-59000-000-000		FARMER'S MARKET EXPENSE	110.00
		farm market ads	
		Total	110.00
	6/28/2024	FARM & FLEET	
		Sheet Metal	
		Manual Check Nbr:	STORE
150-00-55200-000-450		CONCESSION STAND EXPENSE - OTH	25.79
		Sheet Metal	
		Total	25.79
	6/26/2024	KWIK TRIP	
		CAR WASH-no receipt	
		Manual Check Nbr:	IN STORE
100-00-52100-400-000		POLICE - VEHICLE EXPENSE	14.00
		CAR WASH	

7/31/2024

1:57 PM

In Progress Checks - Full Report - Manual

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ALL Checks by Payee

ACCT

CHASE VISA CARD

Dated From:

From Account:

Thru: 7/28/2024

Thru Account:

Voucher Nbr	Check Date	Payee	Amount
<b>Total</b>			14.00
	6/28/2024	QUALITY BAKERY	
		Chicken BBQ-Cookies	
		<b>Manual Check Nbr:</b>	<b>STORE</b>
150-00-55500-000-000		EVENT EXPENSES	134.46
		Chicken BBQ-Cookies	
<b>Total</b>			134.46
<b>Grand Total</b>			1,685.69

7/31/2024 1:57 PM

In Progress Checks - Full Report - Manual  
ALL Checks by Payee  
CHASE VISA CARD

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ACCT

Dated From: From Account:  
Thru: 7/28/2024 Thru Account:

	Amount
<hr/>	
Total Expenditure from Fund # 100 - GENERAL FUND	422.40
Total Expenditure from Fund # 150 - PUBLIC PROPERTY AND EVENTS	1,263.29
Total Expenditure from all Funds	1,685.69



8/01/2024

10:22 AM

Reprint Check Register - Quick Report - Manual

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ACCT

1-POOLED CHECKING ACCOUNT \*\*0307

ALL Checks

Posted From: 7/01/2024 From Account:  
Thru: 7/31/2024 Thru Account:

Check Nbr	Check Date	Payee	Amount
ACH	7/09/2024	MADISON GAS & ELECTRIC CO.	60.28
	Manual Check		
ACH	7/03/2024	INTERNAL REVENUE SERVICE	2,287.93
	Manual Check	07.03.2024 Employers Fed Tax	
ACH	6/20/2024	ALLIANT ENERGY	3,556.27
	Manual Check	9583420000	
ACH	6/20/2024	ALLIANT ENERGY	-3,556.27
	Manual Check	9583420000	
ACH	7/19/2024	ASCENTIS CORPORATION	37.70
	Manual Check	JUNE 2024 ACH	
ACH	6/18/2024	INTERNAL REVENUE SERVICE	48.20
	Manual Check	RShort Tax WH	
ACH	6/18/2024	INTERNAL REVENUE SERVICE	-48.20
	Manual Check	06.11.2024 SS Tax RShort	
ACH	7/09/2024	SPECTRUM ENTERPRISE	199.99
	Manual Check	Charter ACH 50%	
ACH	7/10/2024	MHTC	273.26
	Manual Check	Two office phone lines	
ACH	7/17/2024	INTERNAL REVENUE SERVICE	2,274.30
	Manual Check	07.17.2024 SS Tax	
ACH	7/11/2024	FRONTIER COMMUNICATIONS	114.34
	Manual Check	WWTP phone line	
ACH	7/11/2024	FRONTIER COMMUNICATIONS	23.66
	Manual Check	Office Two Phone lines	
ACH	7/19/2024	ALLIANT ENERGY	1,039.68
	Manual Check	685030000	
ACH	7/02/2024	PRINCIPAL LIFE INSURANCE COMPANY	198.21
	Manual Check	Shyanne C	
ACH	7/31/2024	WISCONSIN DEPT. OF REVENUE	1,079.64
	Manual Check	July 2024 Payroll Tax	
ACH	7/31/2024	INTERNAL REVENUE SERVICE	2,164.53
	Manual Check	07.31.2024 SS Tax	
ACH	7/31/2024	WISCONSIN EMPLOYEE TRUST FUNDS	4,207.56
	Manual Check	June 2024-SC	
ACH	7/31/2024	FARMERS SAVINGS BANK	30.00
	Manual Check	July ACH Fees	
V1347	7/03/2024	CUSHMAN, SHYANNE	1,149.62
	Manual Check	Pay period 06/10/2024 to 06/23/2024	

8/01/2024

10:22 AM

Reprint Check Register - Quick Report - Manual

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ACCT

1-POOLED CHECKING ACCOUNT \*\*0307

ALL Checks

Posted From: 7/01/2024 From Account:  
Thru: 7/31/2024 Thru Account:

Check Nbr	Check Date	Payee	Amount
V1348	7/03/2024	PHELAN, LORI L	1,323.22
	Manual Check	Pay period 06/10/2024 to 06/23/2024	
V1349	7/03/2024	PETERSON, DALE	94.77
	Manual Check	Pay period 06/10/2024 to 06/23/2024	
V1350	7/03/2024	GORHAM, MICHAEL	1,780.17
	Manual Check	Pay period 06/10/2024 to 06/23/2024	
V1351	7/03/2024	JOHNSON, HAROLD	922.72
	Manual Check	Pay period 06/10/2024 to 06/23/2024	
V1352	7/03/2024	LOSBY, BRADEN	1,515.97
	Manual Check	Pay period 06/10/2024 to 06/23/2024	
V1353	7/03/2024	PHELAN, MICHAEL	933.51
	Manual Check	Pay period 06/10/2024 to 06/23/2024	
V1354	7/17/2024	CUSHMAN, SHYANNE	1,149.62
	Manual Check	Pay period 06/24/2024 to 07/07/2024	
V1355	7/17/2024	PHELAN, LORI L	1,311.62
	Manual Check	Pay period 06/24/2024 to 07/07/2024	
V1356	7/17/2024	PETERSON, DALE	81.82
	Manual Check	Pay period 06/24/2024 to 07/07/2024	
V1357	7/17/2024	GORHAM, MICHAEL	1,844.80
	Manual Check	Pay period 06/24/2024 to 07/07/2024	
V1358	7/17/2024	JOHNSON, HAROLD	832.25
	Manual Check	Pay period 06/24/2024 to 07/07/2024	
V1359	7/17/2024	LOSBY, BRADEN	1,598.44
	Manual Check	Pay period 06/24/2024 to 07/07/2024	
V1360	7/17/2024	PHELAN, MICHAEL	810.24
	Manual Check	Pay period 06/24/2024 to 07/07/2024	
V1361	7/31/2024	CUSHMAN, SHYANNE	1,165.77
	Manual Check	Pay period 07/08/2024 to 07/21/2024	
V1362	7/31/2024	PHELAN, LORI L	1,297.69
	Manual Check	Pay period 07/08/2024 to 07/21/2024	
V1363	7/31/2024	PETERSON, DALE	114.18
	Manual Check	Pay period 07/08/2024 to 07/21/2024	
V1364	7/31/2024	GORHAM, MICHAEL	1,754.32
	Manual Check	Pay period 07/08/2024 to 07/21/2024	
V1365	7/31/2024	JOHNSON, HAROLD	868.03
	Manual Check	Pay period 07/08/2024 to 07/21/2024	
V1366	7/31/2024	LOSBY, BRADEN	1,379.53
	Manual Check	Pay period 07/08/2024 to 07/21/2024	

1-POOLED CHECKING ACCOUNT \*\*0307 ALL Checks  
Posted From: 7/01/2024 From Account:  
Thru: 7/31/2024 Thru Account:

Check Nbr	Check Date	Payee	Amount
V1367	7/31/2024	PHELAN, MICHAEL	819.88
	Manual Check	Pay period 07/08/2024 to 07/21/2024	
ONLINE	7/05/2024	FARMERS SAVINGS BANK	650.98
	Manual Check	Cardinal Way Phase 2 - TID loan x5570	
ONLINE	7/09/2024	CHASE CARD SERVICES	2,379.80
	Manual Check		
AUTOPAY	7/02/2024	FIRSTNET - AT&T MOBILITY	33.49
	Manual Check	Mobile Internet Service	
AUTOPAY	7/01/2024	FIRSTNET - AT&T MOBILITY	279.10
	Manual Check		
AUTOPAY	7/17/2024	ALLIANT ENERGY	2,972.31
	Manual Check	9583420000	
		Grand Total	43,054.93

1-POOLED CHECKING ACCOUNT \*\*0307 ALL Checks  
Posted From: 7/01/2024 From Account:  
Thru: 7/31/2024 Thru Account:

	Amount
<hr/>	
Total Expenditure from Fund # 100 - GENERAL FUND	34,844.74
Total Expenditure from Fund # 150 - PUBLIC PROPERTY AND EVENTS	-508.54
Total Expenditure from Fund # 210 - TIF FUND	650.98
Total Expenditure from Fund # 300 - SEWER FUND	5,510.32
Total Expenditure from Fund # 400 - WATER FUND	2,557.43
Total Expenditure from all Funds	43,054.93

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ALL Checks by Payee

ACCT

1-POOLED CHECKING ACCOUNT \*\*0307

Dated From: 8/06/2024 From Account:  
Thru: 8/06/2024 Thru Account:

Voucher Nbr	Check Date	Payee	Amount
	8/06/2024	BADGER MARKET RIDGEWAY INC	
		Truck, Mower, UTV	
100-00-52100-410-000		POLICE - FUEL	122.11
100-00-53311-730-000		STREETS - FUEL	92.29
		Truck, Mower, UTV	
100-00-55200-730-000		PARK - FUEL	56.69
		Parks mowing	
300-00-53610-000-822		FUEL-AUTO	77.60
400-00-53610-000-822		FUEL-AUTO	77.60
150-00-55200-000-450		CONCESSION STAND EXPENSE - OTH	70.00
		PROPANE TANK	
		<b>Total</b>	<b>496.29</b>
	8/06/2024	BADGER METER	
		JULY 2024	
400-00-53612-000-840		BILLING & ACCOUNTING	139.20
		JULY 2024	
		<b>Total</b>	<b>139.20</b>
	8/06/2024	CINTAS CORP.	
300-00-53311-000-852		UNIFORMS	38.75
400-00-53311-000-852		UNIFORMS	38.75
100-00-53311-755-000		STREETS - UNIFORMS	52.72
100-00-51980-760-000		FACILITIES UTILIITIIES	87.96
		<b>Total</b>	<b>218.18</b>
	8/06/2024	CULLIGAN TOTAL WATER TREATMENT	
		40# Solar Salt 1 bag - Community Center	
100-00-51980-760-000		FACILITIES UTILIITIIES	11.89
		40# Solar Salt 1 bag - Community Center	
100-00-51600-100-000		VILLAGE HALL UTILITIES	19.46
		Water Service 4 btl	

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ALL Checks by Payee

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Dated From: 8/06/2024 From Account:  
Thru: 8/06/2024 Thru Account:

Voucher Nbr	Check Date	Payee	Amount
100-00-52100-315-000		POLICE - MISC SUPPLIES	9.73
		Water Service 1 btl	
Total			41.08

		8/06/2024	DELTA DENTAL OF WISCONSIN	
			Sept 2024 - MG, SC, LP, BL	
100-00-21530-000-000			HEALTH & DENTAL INS PAYABLE	349.57
			Sept 2024 - MG, SC, LP, BL	
Total				349.57

		8/06/2024	DIGGERS HOTLINE, INC.	
			Est no. 240 7021051 PP1	
400-00-53710-000-682			CONTRACTED SERVICES	387.20
			1st prepayment 2024	
400-00-53710-000-682			CONTRACTED SERVICES	-204.80
			Credit balance	
Total				182.40

		8/06/2024	DODGEVILLE AREA AMBULANCE SERVICE	
			Inv 8101-001 dated 07.18.2024	
100-00-52100-430-000			POLICE - EQUIPMENT PURCHASED	465.00
			Zoll CPR-D AED Pads	
Total				465.00

		8/06/2024	DON'S TIRE INC.	
			Inv #154096 dated 07.01.2024	
100-00-53311-722-000			STREETS - EQUIP REPAIR/MAINT	130.00
			Tire repair	
Total				130.00

		8/06/2024	FAHERTY, INC.	
			JULY 2024	
100-00-53635-000-000			RECYCLING COLLECTION	1,635.74
			JULY 2024	
100-00-53620-000-000			GARBAGE COLLECTION	2,546.09
			JULY 2024	
Total				4,181.83

		8/06/2024	FRANK LAW OFFICES	
			1st & 2nd Qtr 2024	

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ALL Checks by Payee

ACCT

1-POOLED CHECKING ACCOUNT \*\*0307

Dated From: 8/06/2024 From Account:  
Thru: 8/06/2024 Thru Account:

Voucher Nbr	Check Date	Payee	Amount
100-00-52100-440-000		POLICE - LEGAL & COLLECTIONS	556.60
	1st & 2nd Qtr 2024		
<b>Total</b>			<b>556.60</b>
<hr/>			
	8/06/2024	GEN COMM	
	Inv 333133 dated 06.11.2024		
100-00-52100-430-000		POLICE - EQUIPMENT PURCHASED	211.00
	TP9 battery, Otto earphone		
<b>Total</b>			<b>211.00</b>
<hr/>			
	8/06/2024	HOLIDAY WHOLESALE	
	Inv1792020 dated 07.29.2024		
150-00-55200-000-400		CONCESSION STAND INVENTORY EXP	298.35
	Inv1792020 dated 07.29.2024		
150-00-55200-000-400		CONCESSION STAND INVENTORY EXP	-202.30
	Credit on Acct Statement date 05.16.2024		
<b>Total</b>			<b>96.05</b>
<hr/>			
	8/06/2024	JOHNSON BLOCK & CO INC	
	Inv 519213 dated 07.16.2024		
100-00-51500-200-000		AUDIT/ACCOUNTING EXPENSE	1,900.00
	Final billing-2023 Audit		
400-00-53612-000-840		BILLING & ACCOUNTING	950.00
	Final billing-2023 Audit		
300-00-53612-000-840		BILLING & ACCOUNTING	950.00
	Final billing-2023 Audit		
210-00-51940-000-000		ADMINISTRATION & FEES	200.00
	Final billing-2023 Audit		
<b>Total</b>			<b>4,000.00</b>
<hr/>			
	8/06/2024	JX ENTERPRISES, INC	
	INV 3416900S DATED 07.12.2024		
100-00-53311-722-000		STREETS - EQUIP REPAIR/MAINT	230.66
	INV 3416900S DATED 07.12.2024		
<b>Total</b>			<b>230.66</b>
<hr/>			
	8/06/2024	LAMAR COMPANIES	
	INV 116117833 DATED 07.08.2024		
150-00-59000-000-000		FARMER'S MARKET EXPENSE	400.00
	INV 116117833 DATED 07.08.2024		

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ALL Checks by Payee

ACCT

1-POOLED CHECKING ACCOUNT \*\*0307

Dated From: 8/06/2024 From Account:  
Thru: 8/06/2024 Thru Account:

Voucher Nbr	Check Date	Payee	Amount
<b>Total</b>			400.00
<hr/>			
	8/06/2024	MARTELLE WATER TREATMENT	
		Liquid Alum Sulfate Inv 27441 07.10.24	
300-00-53610-000-821		OPERATION EXPENSES-WWTP	599.00
		Liquid Alum Sulfate Inv 27441 07.10.24	
400-00-53610-000-821		OPERATION EXPENSES	79.90
		Sodium Hypochlorite Inv 327475 07.18.24	
<b>Total</b>			678.90
<hr/>			
	8/06/2024	NETFORTRIS AQUISITION CO. INC (WWTP)	
		Acct 104568, Inv 170461	
300-00-53612-000-852		CONTRACTED SERVICES	117.25
		Acct 104568, Inv 170461	
<b>Total</b>			117.25
<hr/>			
	8/06/2024	OLSON PLUMBING	
		Inv 3493 dates 07.23.2024	
150-00-57630-000-000		COMMUNITY CENTER OUTLAY	659.30
		Replace pump in Marshal Office	
<b>Total</b>			659.30
<hr/>			
	8/06/2024	PHELAN, LORI L.	
		5/8/24 to County	
100-00-51420-350-000		CLERK TRAVEL/MILEAGE	13.67
		5/8/24 to County	
100-00-51420-350-000		CLERK TRAVEL/MILEAGE	13.94
		05/14/24 to and from County	
100-00-51420-350-000		CLERK TRAVEL/MILEAGE	27.60
		6/24 & 7/12/24 to and from County	
<b>Total</b>			55.21
<hr/>			
	8/06/2024	PUBLIC SERVICE COMMISSION OF WISCONSIN	
		Inv#2406-I-05090 2024 SRC	
400-00-53610-000-821		OPERATION EXPENSES	122.66
		Inv#2406-I-05090 2024 SRC	
<b>Total</b>			122.66
<hr/>			
	8/06/2024	RIDGEWAY FIRE DEPARTMENT	
		2024 2% Fire Dues	



8/06/2024 12:23 PM

In Progress Checks - Full Report - Regular

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ALL Checks by Payee

ACCT

1-POOLED CHECKING ACCOUNT \*\*0307

Dated From: 8/06/2024 From Account:  
Thru: 8/06/2024 Thru Account:

Voucher Nbr	Check Date	Payee	Amount
100-00-52200-245-001		FIRE DUES 2%	2,712.53
		2024 2% Fire Dues	
<b>Total</b>			<b>2,712.53</b>

8/06/2024 RIDGEWAY UTILITIES

299 Hughett St.

100-00-55200-760-000		PARK - UTILITIES	102.02
		299 Hughett St.	
100-00-53311-760-000		STREETS - UTILITIES	27.34
		1/3 206 Kirby	
300-00-53610-000-823		UTILITIES-LIFT STATIONS&SHOP	27.34
		1/3 206 Kirby	
400-00-53610-000-823		UTILITIES-TOWER&SHOP	27.34
		1/3 206 Kirby	
100-00-52100-760-000		POLICE - UTILITIES	11.39
		208 Jarvis 10%	
100-00-51600-100-000		VILLAGE HALL UTILITIES	17.09
		208 Jarvis 15%	
100-00-51980-760-000		FACILITIES UTILIITIES	85.46
		208 Jarvis 75%	
<b>Total</b>			<b>297.98</b>

8/06/2024 RULE CONSTRUCTION, LTD.

Pay App #3

140-00-57620-000-002		DNR - LWCF GRANT	92,245.74
		Pay App #3	
<b>Total</b>			<b>92,245.74</b>

8/06/2024 SUPERIOR CHEMICAL, LLC

Inv 3956006 Dated 07.12.2024

300-00-53610-000-821		OPERATION EXPENSES-WWTP	31.31
		1 cs odor neutralizer	
400-00-53610-000-821		OPERATION EXPENSES	31.31
		1 cs odor neutralizer	
100-00-55200-744-000		PARK - MATERIALS	62.63
		1 cs odor neutralizer	
<b>Total</b>			<b>125.25</b>

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In Progress Checks - Full Report - Regular

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ALL Checks by Payee

ACCT

1-POOLED CHECKING ACCOUNT \*\*0307

Dated From: 8/06/2024 From Account:  
Thru: 8/06/2024 Thru Account:

Voucher Nbr	Check Date	Payee	Amount
	8/06/2024	TEAM LAB CHEMICAL LLC INV0042297 dated 07.18.2024	
100-00-53311-715-000		STREETS MAINTENANCE Road patch	503.25
		<b>Total</b>	<b>503.25</b>
	8/06/2024	TOP PACK DEFENSE LLC Inv#13763 dated 07.22.2024	
100-00-52100-315-000		POLICE - MISC SUPPLIES Inv#13763 dated 07.22.2024	323.00
		<b>Total</b>	<b>323.00</b>
	8/06/2024	UNION TECHNOLOGY COOPERATIVE Inv 4819 dated 07.09.2024	
300-00-53611-000-833		MAINT OF TREATMENT SYSTEM Inv 4819 dated 07.09.2024	150.00
100-00-51420-316-000		CLERK INFORMATION TECHNOLOGY Inv 4781 dated 06.10.2024	287.50
300-00-53611-000-833		MAINT OF TREATMENT SYSTEM	0.00
100-00-51420-316-000		CLERK INFORMATION TECHNOLOGY	0.00
		<b>Total</b>	<b>437.50</b>
	8/06/2024	US CELLULAR Inv 0667159593 dated 07.16.2024	
300-00-53610-000-823		UTILITIES-LIFT STATIONS&SHOP Inv 0667159593 dated 07.16.2024	24.82
		<b>Total</b>	<b>24.82</b>
	8/06/2024	USA BLUE BOOK	
400-00-53610-000-821		OPERATION EXPENSES Inv00414747 dated 07.08.2024	84.95
400-00-53610-000-821		OPERATION EXPENSES Inv00415761 dated 07.09.2024	84.59
400-00-53700-000-650		REPAIRS & MAINTENANCE Inv00420036 dated 07.12.2024	322.79
300-00-53610-000-821		OPERATION EXPENSES-WWTP INV00442394 Dated 08.02.2024	76.20

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In Progress Checks - Full Report - Regular

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ALL Checks by Payee

ACCT

1-POOLED CHECKING ACCOUNT \*\*0307

Dated From: 8/06/2024

From Account:

Thru: 8/06/2024

Thru Account:

Voucher Nbr	Check Date	Payee	Amount
<b>Total</b>			<b>568.53</b>
<hr/>			
	8/06/2024	WDI LLC dba WISCONSIN DISTRIBUTORS	
	INV6713409	DATED 07.23.2024	
150-00-55200-000-400		CONCESSION STAND INVENTORY EXP	55.00
	INV6713409	DATED 07.23.2024	
<b>Total</b>			<b>55.00</b>
<hr/>			
	8/06/2024	WIL-KIL PEST CONTROL	
	INV65415918	DATED 07.15.2024	
300-00-53612-000-852		CONTRACTED SERVICES	105.10
	INV65415918	DATED 07.15.2024	
<b>Total</b>			<b>105.10</b>
<b>Grand Total</b>			<b>110,729.88</b>

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In Progress Checks - Full Report - Regular

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ALL Checks by Payee

ACCT

1-POOLED CHECKING ACCOUNT \*\*0307

Dated From: 8/06/2024 From Account:

Thru: 8/06/2024 Thru Account:

	Amount
<hr/>	
Total Expenditure from Fund # 100 - GENERAL FUND	12,664.93
Total Expenditure from Fund # 140 - CAPITAL PROJECTS FUND	92,245.74
Total Expenditure from Fund # 150 - PUBLIC PROPERTY AND EVENTS	1,280.35
Total Expenditure from Fund # 210 - TIF FUND	200.00
Total Expenditure from Fund # 300 - SEWER FUND	2,197.37
Total Expenditure from Fund # 400 - WATER FUND	2,141.49
Total Expenditure from all Funds	110,729.88

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

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

06/24/2024 - 07/07/2024 [14 days]

Item 5.

Employee	Police Wages	Reg Hours	Police (off Site Punch) Reg Hours	Adjust Hours	Holidays Hours	Police Float Ho Hours	Vacation Hours	Police Sick Hours	Police Grant Reg Hours	Total Hrs
<b>LOC: 1 [Village of Ridgeway]</b>										
<b>DEPT: PD [Police]</b>										
GORHAM, MICHAEL [PD011]		52.25	18.75	-3.00	8.00			4.00	11.50	91.50
<b>PD [Police] Total:</b>		52.25	18.75	-3.00	8.00	0.00	0.00	4.00	11.50	91.50
<b>Head Count:</b>										<b>1</b>
<b>1 [Village of Ridgeway] Total:</b>		52.25	18.75	-3.00	8.00	0.00	0.00	4.00	11.50	91.50
<b>Head Count:</b>										<b>1</b>
<b>Grand Total:</b>		52.25	18.75	-3.00	8.00	0.00	0.00	4.00	11.50	91.50
<b>Head Count:</b>										<b>1</b>

**END OF REPORT**

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

**Employee Timecard - LPHELAN-07/27/2015**

Item 5.

Report Date: 07/01/2024

06/24/2024 - 06/30/2024 [7 days]

Report Time: 9:22:49 AM

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

Time Card						
Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
06/24/2024 Mon	205 [POP]	03:00PM*	11:00PM*	8.0000000		8.00
06/26/2024 Wed	201 [POW]	03:00PM*	01:57AM	11.0000000		11.00
06/27/2024 Thu	201 [POW]	04:30PM*	12:30AM*	8.0000000		8.00
06/28/2024 Fri	201 [POW]	03:00PM*	10:45PM*	7.7500000		7.75
06/29/2024 Sat	201 [POW]	01:30PM*	01:15AM*	11.7500000		11.75
06/30/2024 Sun	206 [POG]	01:30PM*	06:30PM*	5.0000000		5.00

Summary - PD011 [GORHAM, MICHAEL]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									94.25
3 [SICK]									169.00
6 [FH]									8.00
201 [POW]	1[UNUSED]	38.50		38.50					
205 [POP]	1[UNUSED]	8.00		8.00					
206 [POG]	1[UNUSED]	5.00		5.00					
<b>TOTALS</b>		<b>51.50</b>		<b>51.50</b>					<b>271.25</b>

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X   
Employee Signature

X \_\_\_\_\_  
Supervisor Signature

*Sunday Judge 30, 1:30 to 6:30 p.m. Traffic Grant*

### Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 07/08/2024

07/01/2024 - 07/07/2024 [7 days]

Report Time: 7:44:14 AM

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

Time Card						
Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
07/02/2024 Tue	203 [POS]			4.0000000		
	201 [POW]	06:02PM	11:40PM	5.7500000		9.75
07/03/2024 Wed	206 [POG]	01:30PM*	08:00PM*	6.5000000		
	205 [POP]	08:00PM*	12:30AM*	4.5000000		11.00
07/04/2024 Thu	205 [POP]	09:00PM*	12:45AM*	3.7500000		
	202 [POH]			8.0000000		11.75
07/05/2024 Fri	205 [POP]	12:00PM*	02:30PM*	2.5000000		2.50
07/06/2024 Sat	205 [POP]	06:30PM*	02:30AM*	8.0000000		8.00
07/07/2024 Sun	208 [PADJ]			-3.0000000		-3.00

Summary - PD011 [GORHAM, MICHAEL]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									94.25
3 [SICK]					169.00	4.00	4.00		169.00
6 [FH]									8.00
201 [POW]	1[UNUSED]	5.75		5.75					
202 [POH]	1[UNUSED]	8.00		8.00					
203 [POS]	1[UNUSED]	4.00		4.00					
205 [POP]	1[UNUSED]	18.75		18.75					
206 [POG]	1[UNUSED]	6.50		6.50					
208 [PADJ]	1[UNUSED]	-3.00		-3.00					
<b>TOTALS</b>		<b>40.00</b>		<b>40.00</b>	<b>169.00</b>	<b>4.00</b>	<b>4.00</b>		<b>271.25</b>

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X *[Signature]*

Employee Signature

X \_\_\_\_\_

Supervisor Signature

7-3-2024 - 1:30 to 8:00p.m. - Grant 6.5 Hrs



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

Report Date: 07/10/2024

Report Time: 2:14:03 PM

Primary Sort By: Employee;DEPT(G2)

06/24/2024 - 07/07/2024 [14 days]

DEPT (G2)	Paycode	Reg. Hrs	OT-1	Total Hrs
<b>Employee: AD001 [PHELAN, LORI L]</b>				
AD [General Admin]	501[TRW]	58.50	0.00	58.50
AD [General Admin]	502[TRH]	8.00	0.00	8.00
AD [General Admin]	551[ECW]	1.00	0.00	1.00
SE [Sewer]	305[SADW]	2.25	0.00	2.25
WA [Water]	605[WADW]	4.50	0.00	4.50
<b>AD001 [PHELAN, LORI L] Total:</b>		<b>74.25</b>	<b>0.00</b>	<b>74.25</b>
<b>Employee: AD004 [CUSHMAN, SHYANNE]</b>				
DC [Deputy Clerk]	511[CW]	52.00	0.00	52.00
DC [Deputy Clerk]	512[CH]	8.00	0.00	8.00
SE [Sewer]	305[SADW]	6.00	0.00	6.00
WA [Water]	605[WADW]	6.00	0.00	6.00
<b>AD004 [CUSHMAN, SHYANNE] Total:</b>		<b>72.00</b>	<b>0.00</b>	<b>72.00</b>
<b>Employee: PW003 [JOHNSON, HARRY]</b>				
FM [FACILITES MAINTENANCE]	611[FMW]	7.75	0.00	7.75
PA [Parks]	101[PAW]	24.00	0.00	24.00
ST [Streets]	401[STW]	15.25	0.00	15.25
<b>PW003 [JOHNSON, HARRY] Total:</b>		<b>47.00</b>	<b>0.00</b>	<b>47.00</b>
<b>Employee: PW005 [PETERSON, DALE]</b>				
SE [Sewer]	301[SEW]	6.25	0.00	6.25
<b>PW005 [PETERSON, DALE] Total:</b>		<b>6.25</b>	<b>0.00</b>	<b>6.25</b>
<b>Employee: SP003 [LOSBY, BRADEN]</b>				
FM [FACILITES MAINTENANCE]	611[FMW]	4.00	0.00	4.00
PA [Parks]	101[PAW]	6.00	10.50	16.50
SE [Sewer]	301[SEW]	30.50	2.75	33.25
ST [Streets]	401[STW]	12.75	0.25	13.00
ST [Streets]	402[STH]	8.00	0.00	8.00
ST [Streets]	403[STS]	8.00	0.00	8.00
WA [Water]	601[WAW]	11.00	2.75	13.75
<b>SP003 [LOSBY, BRADEN] Total:</b>		<b>80.25</b>	<b>16.25</b>	<b>96.50</b>
<b>Grand Totals:</b>		<b>279.75</b>	<b>16.25</b>	<b>296.00</b>

**END OF REPORT**

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



**Employee Timecard - LPHELAN-07/27/2015**

Item 5.

Report Date: 07/01/2024

06/24/2024 - 06/30/2024 [7 days]

Report Time: 9:22:49 AM

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

Time Card						
Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
06/24/2024 Mon	501 [TRW]	07:57AM	12:31PM	4.5000000		8.00
	501 [TRW]	01:05PM	04:30PM	3.5000000		
06/25/2024 Tue	501 [TRW]	08:00AM	01:59PM	6.0000000		8.00
	501 [TRW]	02:28PM	04:32PM	2.0000000		
06/26/2024 Wed	501 [TRW]	07:59AM	01:00PM	5.0000000		8.00
	501 [TRW]	01:31PM*	04:30PM	3.0000000		
06/27/2024 Thu	501 [TRW]	08:00AM	12:53PM	5.0000000		8.00
	501 [TRW]	01:30PM	04:33PM	3.0000000		
06/28/2024 Fri	501 [TRW]	08:00AM	12:00PM*	4.0000000		4.00

Summary - AD001 [PHELAN, LORI L]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									84.00
3 [SICK]									9.00
6 [FH]									8.00
501 [TRW]	1[UNUSED]	36.00		36.00					
<b>TOTALS</b>		<b>36.00</b>		<b>36.00</b>					<b>101.00</b>

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

x Lori L. Phelan

Employee Signature

x \_\_\_\_\_

Supervisor Signature

Lori Phelan  
Time Distribution Work Log Week of June 24-30, 2024

Monday

- Print/distribute timesheets
- Utility receipts/late fees (2 hrs)
- ✓ • Emails
- DNR Grant numbers
- TID Annual Report prepared and filed

Tuesday

- Emails
- Library/event/Michele
- Invoice/receipt entry
- ✓ • Timesheet allocations
- Pick up election materials @ County
- Verizon Tower Rent-letters (2 hrs water)
- Amend/submit TID Annual Report

Wednesday

- Utility Receipts (30 min)
- Emails
- ✓ • Gather Wisconsin ETF Insurance information (2025 budget)
- Audit DRAFT review
- Timesheet allocations/enter WH
- MC/SC meet

Thursday

- Connect Communities
- Social event update
  - QR code/list of events
- ✓ • Bank Deposit
- Process Payroll in WH
- ETF Insurance

Friday

- ✓ • Utility Billing (30 min)
- Emails
- Liquor Licenses

### Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 07/08/2024

07/01/2024 - 07/07/2024 [7 days]

Report Time: 7:44:14 AM

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

Time Card						
Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
07/01/2024 Mon	501 [TRW]	08:02AM	02:27PM	6.500000		8.00
	501 [TRW]	02:58PM	04:34PM	1.500000		
07/02/2024 Tue	501 [TRW]	07:58AM	01:14PM	5.250000		8.50
	501 [TRW]	01:44PM	05:00PM	3.250000		
07/03/2024 Wed	501 [TRW]	07:50AM	01:17PM	5.500000		8.50
	501 [TRW]	01:42PM	04:42PM	3.000000		
07/04/2024 Thu	502 [TRH]			8.000000		8.00
07/05/2024 Fri	501 [TRW]	07:39AM	12:58PM	5.250000		5.25

Summary - AD001 [PHELAN, LORI L]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									84.00
3 [SICK]					9.00	4.00			13.00
6 [FH]									8.00
501 [TRW]	1[UNUSED]	30.25		30.25					
502 [TRH]	1[UNUSED]	8.00		8.00					
<b>TOTALS</b>		<b>38.25</b>		<b>38.25</b>	<b>9.00</b>	<b>4.00</b>			<b>105.00</b>

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

x Lori L. Phelan

Employee Signature

x \_\_\_\_\_

Supervisor Signature

Lori Phelan

Time Distribution Work Log Week of July 1-7, 2024

Monday

- Print/distribute timesheets
- CCR to DNR
- Enter invoices
- Liquor license corrected
- Utility receipts (30 min)

Tuesday

- Email payroll vouchers
- Auto accruals
- Credit card reconciliation
- Interest receipts
- Bank statement reconciliation

Wednesday

- Emails
- HR-Insurance
- Draft BOT meeting agenda, send to MC
- Bank Reconciliation
- Treasurer Report

Thursday - Holiday

Friday

- Utility Receipts
- Bank Deposit
- MHTC
- Prepare and publish Board of Review Agenda and email subscribers
- BOT Meeting Agenda and email subscribers



**Employee Timecard - LPHELAN-07/27/2015**

Report Date: 07/01/2024

06/24/2024 - 06/30/2024 [7 days]

Report Time: 9:22:49 AM

Item 5.

**AD004 [CUSHMAN, SHYANNE]**

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

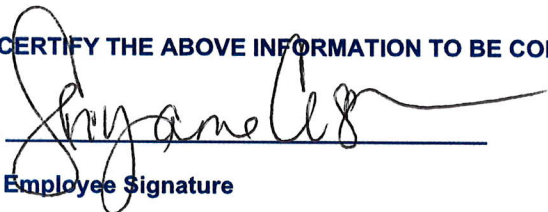
**Time Card**

Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
06/24/2024 Mon	511 [CW]	07:58AM	11:46AM	3.7500000		8.00
	511 [CW]	12:15PM	04:30PM	4.2500000		
06/25/2024 Tue	511 [CW]	07:57AM	12:36PM	4.5000000		8.00
	511 [CW]	01:07PM	04:31PM	3.5000000		
06/26/2024 Wed	511 [CW]	07:58AM	12:06PM	4.0000000		8.00
	511 [CW]	12:36PM	04:30PM	4.0000000		
06/27/2024 Thu	511 [CW]	07:57AM	12:00PM	4.0000000		8.00
	511 [CW]	12:30PM	04:30PM	4.0000000		
06/28/2024 Fri	511 [CW]	08:00AM*	12:00PM*	4.0000000		4.00

**Summary - AD004 [CUSHMAN, SHYANNE]**

Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									92.00
3 [SICK]									24.00
6 [FH]									8.00
511 [CW]	1[UNUSED]	36.00		36.00					
<b>TOTALS</b>		<b>36.00</b>		<b>36.00</b>					<b>124.00</b>

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X   
Employee Signature

X \_\_\_\_\_  
Supervisor Signature

## Time Distribution 6/24/24-6/28/24

### Monday

- Library Carpet Project
- July 4th Planning/Pickup shirts and posters

### Tuesday

- Utility Payments/Billing (3 hours)
- Library Carpet Project
- Social Posting
- July 4th Planning

### Wednesday

- July 4th Planning
- Utility Payments/Billing (3 hours)
- Social Posting

### Thursday

- Utility Payments (1 hour)
- July 4th Planning
- Social Posting
- Park & Rec Commission Meeting

### Friday (Out of the Office)

### Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 07/08/2024

07/01/2024 - 07/07/2024 [7 days]

Report Time: 7:44:14 AM

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

Time Card						
Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
07/01/2024 Mon	511 [CW]	06:57AM	12:19PM	5.2500000		8.00
	511 [CW]	12:51PM	03:30PM	2.7500000		
07/02/2024 Tue	511 [CW]	07:58AM	12:10PM	4.2500000		11.25
	511 [CW]	12:40PM	04:30PM	3.7500000		
	511 [CW]	05:59PM	09:17PM	3.2500000		
07/03/2024 Wed	511 [CW]	07:56AM	12:45PM*	4.7500000		4.75
07/04/2024 Thu	502 [TRH]			8.0000000		8.00
07/05/2024 Fri	511 [CW]	08:00AM*	12:00PM*	4.0000000		4.00

Summary - AD004 [CUSHMAN, SHYANNE]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									92.00
3 [SICK]					24.00	4.00			28.00
6 [FH]									8.00
502 [TRH]	1[UNUSED]	8.00		8.00					
511 [CW]	1[UNUSED]	28.00		28.00					
<b>TOTALS</b>		<b>36.00</b>		<b>36.00</b>	<b>24.00</b>	<b>4.00</b>			<b>128.00</b>

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X *Shyanne Cushman*  
Employee Signature

X \_\_\_\_\_  
Supervisor Signature

## Time Distribution 7/1-7/5

### Monday

- Utility Payments/10 Day Disconnects (2 hours)
- Library Carpet Project
- ✓ • Social Posting
- July 4th Event
- Community Center Rentals

### Tuesday

- Utility Move In/Move Out/Direct Pay/DPAs/10 Day Disconnects (3 hours)
- ✓ • Park & Recreation Commission Meeting/Planning
- July 4th Event

### Wednesday (Half Day)

- Utility Payments/Billing (15 minutes)
- Social Posting
- Park & Rec Minutes

### Thursday (Holiday)

### Friday (Out of the Office)

Comp 4 hrs - 4th event



Report Date: 07/01/2024

06/24/2024 - 06/30/2024 [7 days]

Report Time: 9:22:49 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	Reg Hrs	OT Hrs	Daily Total
06/24/2024 Mon	401 [STW]	08:08AM	12:38PM	4.5000000		4.50
06/25/2024 Tue	401 [STW]	07:57AM	12:58PM	5.0000000		5.00
06/26/2024 Wed	401 [STW]	08:06AM	03:05PM	7.0000000		7.00
06/27/2024 Thu	401 [STW]	08:01AM	01:45PM	5.7500000		5.75
06/28/2024 Fri	401 [STW]	08:01AM	01:18PM	5.2500000		5.25
06/29/2024 Sat	401 [STW]	09:17AM	12:13PM	3.0000000		3.00

Summary - PW003 [JOHNSON, HARRY]

Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
401 [STW]	1[UNUSED]	30.50		30.50					
<b>TOTALS</b>		<b>30.50</b>		<b>30.50</b>					

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

x *Harry Johnson*  
Employee Signature

x \_\_\_\_\_  
Supervisor Signature

Mon 6/24 Moved across from Badger Mart + next to Badger Mart  
 Moved along Huglitte street, Depot, part of park, picked up garbage on green

Tues 6/25 Helped remove shelves from library, finished table in colder room, cold patched street + filled holes

Wed 6/26 Moved west end of Village, Volley ball area, playground both ballfields, dragged small ballfield

Thurs 6/27 Moved fire lane, Village green, dragged home talent field, Helped with grill ~~bar~~ concession stand

Fri 6/28 Picked up tables at church, got park ready

Sat 6/29 Helped with celebration, dragged home talent field



PW003 [JOHNSON, HARRY]

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

Time Card

Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
07/01/2024 Mon	401 [STW]	08:04AM	01:00PM	5.0000000		5.00
07/02/2024 Tue	401 [STW]	08:08AM	11:52AM	3.5000000		3.50
07/03/2024 Wed	401 [STW]	08:06AM	01:11PM	5.2500000		5.25
07/05/2024 Fri	401 [STW]	08:08AM	10:55AM	2.7500000		2.75

Summary - PW003 [JOHNSON, HARRY]

Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
401 [STW]	1[UNUSED]	16.50		16.50					
<b>TOTALS</b>		<b>16.50</b>		<b>16.50</b>					

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X *Harry Johnson*  
Employee Signature

X \_\_\_\_\_  
Supervisor Signature

Mon 7/1 Took tables to church, Moved Hill behind RCE  
 Moved corner HHH & 18151, moved ditches along HHH  
 Finished mowing Cardinal way pond, Mowed outside of Dog  
 Park & Village shop lawn

Tues 7/2 Emptied garbage at RCE, Stocked Bathrooms,  
 Picked up Toilet paper at concession stand & Took to RCE  
 Replaced spindle cap on mower

Wed 7/3 Mowed & dragged both ball fields, Took down July 4  
 signs, Took saws green shed, Took down garbage  
 bin across from Burger Mart

Fri 7/5 Moved shelf stock into library

### Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 07/01/2024

06/24/2024 - 06/30/2024 [7 days]

Report Time: 9:22:49 AM

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

<b>Time Card</b>						
Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
06/28/2024 Fri	301 [SEW]	09:58AM	12:29PM	2.5000000		2.50

<b>Summary - PW005 [PETERSON, DALE]</b>									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									
3 [SICK]									
6 [FH]									8.00
301 [SEW]	1[UNUSED]	2.50		2.50					
<b>TOTALS</b>		<b>2.50</b>		<b>2.50</b>					<b>8.00</b>

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X  \_\_\_\_\_  
Employee Signature

X \_\_\_\_\_  
Supervisor Signature



### Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 07/08/2024

07/01/2024 - 07/07/2024 [7 days]

Report Time: 7:44:14 AM

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

<b>Time Card</b>						
Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
07/05/2024 Fri	301 [SEW]	07:20AM	11:06AM	3.7500000		3.75

<b>Summary - PW005 [PETERSON, DALE]</b>									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									
3 [SICK]									
6 [FH]									8.00
301 [SEW]	1[UNUSED]	3.75		3.75					
<b>TOTALS</b>		<b>3.75</b>		<b>3.75</b>					<b>8.00</b>

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X \_\_\_\_\_  
Employee Signature

X \_\_\_\_\_  
Supervisor Signature

### Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 07/01/2024

06/24/2024 - 06/30/2024 [7 days]

Report Time: 9:22:49 AM

**SP003 [LOSBY, BRADEN]**

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

**Time Card**

Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
06/24/2024 Mon	401 [STW]	06:55AM	11:59AM	5.0000000		8.00
	401 [STW]	12:33PM	03:29PM	3.0000000		
06/25/2024 Tue	401 [STW]	06:55AM	12:24PM	5.5000000		7.50
	401 [STW]	12:54PM	03:03PM	2.0000000		
06/26/2024 Wed	401 [STW]	06:57AM	11:39AM	4.7500000		8.00
	401 [STW]	12:14PM	03:34PM	3.2500000		
06/27/2024 Thu	401 [STW]	06:55AM	11:30AM*	4.5000000		8.50
	401 [STW]	12:00PM*	04:00PM*	4.0000000		
06/28/2024 Fri	401 [STW]	06:57AM	03:09PM	8.0000000	0.2500000	8.25
	401 [STW]	06:35AM	12:04PM		5.5000000	
06/29/2024 Sat	401 [STW]	12:32PM	01:55PM		1.5000000	13.25
	401 [STW]	02:15PM	05:03PM		2.5000000	
	401 [STW]	06:14PM	07:25PM		1.2500000	
	401 [STW]	07:43PM	08:32PM		0.7500000	
	401 [STW]	08:58PM	10:43PM		1.7500000	
06/30/2024 Sun	401 [STW]	09:05AM	11:43AM		2.7500000	2.75

**Summary - SP003 [LOSBY, BRADEN]**

Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									46.25
3 [SICK]									37.75
6 [FH]									8.00
7 [BREV]									
401 [STW]	1[UNUSED]	40.00	16.25	56.25					
<b>TOTALS</b>		<b>40.00</b>	<b>16.25</b>	<b>56.25</b>					<b>92.00</b>

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X BL  
Employee Signature

X \_\_\_\_\_  
Supervisor Signature

**Weekly Work Log June 24 – June 30 2024**      **Braden Losby****Monday June 24 2024:**

Daily rounds. – 2 hours – Water/Sewer

✓ Cleaning skimmers and screen. – 2 hours

Working on effluent building. – 4 hours

**Tuesday June 25 2024:**

Daily rounds. – 2 hours – Water/Sewer

✓ Working on getting ready for Independence Day event. – 1.5 hours

Burning brush. – 4 hours

**Wednesday June 26 2024:**

Daily rounds. – 2 hours – Water/Sewer

✓ Working on effluent building. – 2 hours

Getting old heaters out of school and taking to scrap yard. – 4 hours

**Thursday June 27 2024:**

Daily rounds. – 2 hours – Water/Sewer

✓ Pumping sludge. – 3 hours

✓ Cleaning screen and skimmers. – 2 hours

Getting generator over to park. – 1 hour

**Friday June 28 2024:**

Daily rounds. – 2 hours – Water/Sewer

✓ Getting ready for Independence Day event. – 3.25 hours

Meeting at park. – 3 hours

**Saturday June 29 2024:**

✓ Weekend rounds and Independence Day event. – 13.25 hours

**Sunday June 30 2024:**

✓ Weekend rounds and park cleanup. – 2.75 hours



### Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 07/08/2024

07/01/2024 - 07/07/2024 [7 days]

Report Time: 7:44:14 AM

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

Time Card						
Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
07/01/2024 Mon	401 [STW]	06:55AM	03:49PM	8.7500000		8.75
07/02/2024 Tue	401 [STW]	06:57AM	11:45AM	4.7500000		
	401 [STW]	12:22PM	03:11PM	3.0000000		
	101 [PAW]	06:31PM	08:16PM*	1.7500000		9.50
07/03/2024 Wed	301 [SEW]	05:35AM	07:35AM*	2.0000000		2.00
07/04/2024 Thu	402 [STH]			8.0000000		8.00
07/05/2024 Fri	403 [STS]			8.0000000		8.00
07/06/2024 Sat	601 [WAW]	10:12AM	12:12PM*	2.0000000		2.00
07/07/2024 Sun	301 [SEW]	11:05AM	01:05PM*	2.0000000		2.00

Summary - SP003 [LOSBY, BRADEN]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									46.25
3 [SICK]					37.75	4.00	8.00		33.75
6 [FH]									8.00
7 [BREV]									
101 [PAW]	1[UNUSED]	1.75		1.75					
301 [SEW]	1[UNUSED]	4.00		4.00					
401 [STW]	1[UNUSED]	16.50		16.50					
402 [STH]	1[UNUSED]	8.00		8.00					
403 [STS]	1[UNUSED]	8.00		8.00					
601 [WAW]	1[UNUSED]	2.00		2.00					
<b>TOTALS</b>		<b>40.25</b>		<b>40.25</b>	<b>37.75</b>	<b>4.00</b>	<b>8.00</b>		<b>88.00</b>

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X  \_\_\_\_\_

Employee Signature

X \_\_\_\_\_

Supervisor Signature

Weekly Work Log July 1 – July 7 2024 Braden Losby

Monday July 1 2024:

Daily rounds. – 2 hours – Water/Sewer

Cleaning skimmers and screen. – 2 hours

✓ Getting generator from park. – 1 hour

Replacing meter at badgermart. – 2 hours

Pumping sludge. – 1 hour

Tuesday July 2 2024:

Daily rounds. – 2 hours – Water/Sewer

Mowing. – 3 hours

Replacing influent sampler tube. – 1 hour

✓ Working on ac unit in effluent building. – 2 hours

Park and rec meeting. – 0.5 hours

Call in for water overflowing from ditch in yard. – 2 hours

Wednesday July 3 2024:

✓ Daily rounds. – 2 hours – Water/Sewer

Thursday July 4 2024:

✓ Holliday. – 8 hours

Friday July 5 2024:

✓ Sick time. – 8 hours

Saturday July 6 2024:

✓ Weekend rounds and Independence Day event. – ~~13.25 hours~~ 2.0 hrs

Sunday July 7 2024:

✓ Weekend rounds and park cleanup. – ~~2.75 hours~~ 2.0 hrs



Mike Phelan

6-24-8:30-12:30-4

6-25-8:30-12:30-4

6-26-8:30-12:30-4

6-27-8:30-4:30-8

6-28-8:30-12:30-4

Total - 24

Mike Phelan

7-1 - 8:30 - 1:00 -  $4\frac{1}{2}$

7-2 - off -

7-3 - 8:30 - 12:30 - 4

7-5 - 8:00 - 1:30 -  $5\frac{1}{2}$

Total - 14

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

Item 5.

Report Date: 07/23/2024

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

Report Time: 1:05:30 PM

07/08/2024 - 07/21/2024 [14 days]

Employee	Police Wages	Reg Hours	Police (off Site Punch) Reg Hours	Adjust Hours	Holidays Hours	Police Float Ho Hours	Vacation Hours	Police Sick Hours	Police Grant Hours	Reg Hours	Total Hrs
<b>LOC: 1 [Village of Ridgeway]</b>											
<b>DEPT: PD [Police]</b>											
GORHAM, MICHAEL [PD011]		33.50	17.50				21.00	8.00		8.00	88.00
<b>PD [Police] Total:</b>		33.50	17.50	0.00	0.00	0.00	21.00	8.00		8.00	88.00
<i>Head Count:</i>											<b>1</b>
<b>1 [Village of Ridgeway] Total:</b>		33.50	17.50	0.00	0.00	0.00	21.00	8.00		8.00	88.00
<i>Head Count:</i>											<b>1</b>
<b>Grand Total:</b>		33.50	17.50	0.00	0.00	0.00	21.00 ✓	8.00 ✓		8.00 ✓	88.00 ✓
<i>Head Count:</i>											<b>1</b>

**END OF REPORT**

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

V1361-1967

### Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 07/15/2024

07/08/2024 - 07/14/2024 [7 days]

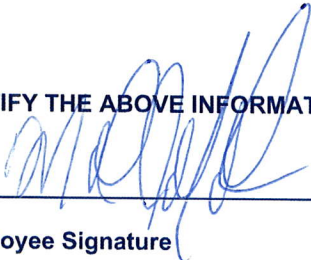
Report Time: 1:15:15 PM

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

Time Card						
Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
07/08/2024 Mon	203 [POS]			8.0000000		8.00
07/09/2024 Tue	201 [POW]	02:07PM	12:10AM	10.2500000		10.25
07/10/2024 Wed	204 [POV]			5.0000000		5.00
07/11/2024 Thu	201 [POW]	10:06AM	10:40PM	12.7500000		12.75

Summary - PD011 [GORHAM, MICHAEL]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]					94.25		5.00		89.25
3 [SICK]					169.00		8.00		161.00
6 [FH]									8.00
201 [POW]	1[UNUSED]	23.00		23.00					
203 [POS]	1[UNUSED]	8.00		8.00					
204 [POV]	1[UNUSED]	5.00		5.00					
<b>TOTALS</b>		<b>36.00</b>		<b>36.00</b>	<b>263.25</b>		<b>13.00</b>		<b>258.25</b>

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X  \_\_\_\_\_  
Employee Signature

X \_\_\_\_\_  
Supervisor Signature



### Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 07/22/2024

07/15/2024 - 07/21/2024 [7 days]

Report Time: 8:22:14 AM

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

Time Card						
Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
07/16/2024 Tue	205 [POP]	07:30PM*	12:30AM*	5.0000000		5.00
07/17/2024 Wed	201 [POW]	02:02PM	12:36AM	10.5000000		10.50
07/18/2024 Thu	205 [POP]	11:00AM*	09:30PM*	10.5000000		10.50
07/19/2024 Fri	205 [POP]	04:00PM*	06:00PM*	2.0000000		
	206 [POG]	06:00PM*	02:00AM*	8.0000000		10.00
07/20/2024 Sat	204 [POV]			8.0000000		8.00
07/21/2024 Sun	208 [PADJ]					

Summary - PD011 [GORHAM, MICHAEL]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]					81.25		8.00		73.25
3 [SICK]									161.00
6 [FH]									8.00
201 [POW]	1[UNUSED]	10.50		10.50					
204 [POV]	1[UNUSED]	8.00		8.00					
205 [POP]	1[UNUSED]	17.50		17.50					
206 [POG]	1[UNUSED]	8.00		8.00					
208 [PADJ]	1[UNUSED]								
<b>TOTALS</b>		<b>44.00</b>		<b>44.00</b>	<b>81.25</b>		<b>8.00</b>		<b>242.25</b>

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

x   
Employee Signature

x \_\_\_\_\_  
Supervisor Signature

*Grant*

7-19-2024 6:00 P.M. to 2:00 A.M.

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

Item 5.

Report Date: 07/23/2024

Primary Sort By: Employee;DEPT(G2)

Report Time: 3:00:02 PM

07/08/2024 - 07/21/2024 [14 days]

DEPT (G2)	Paycode	Reg. Hrs	OT-1	Total Hrs
<b>Employee: AD001 [PHELAN, LORI L]</b>				
AD [General Admin]	501[TRW]	52.00 ✓	0.00	52.00
AD [General Admin]	511[CW]	5.00 ✓	0.00	5.00
EL [ADMIN-ELECTION]	551[ECW]	7.50 ✓	0.00	7.50
SE [Sewer]	305[SADW]	4.50 ✓	0.00	4.50
WA [Water]	605[WADW]	4.50 ✓	0.00	4.50
<b>AD001 [PHELAN, LORI L] Total:</b>		<b>73.50</b>	<b>0.00</b>	<b>73.50 ✓</b>
<b>Employee: AD004 [CUSHMAN, SHYANNE]</b>				
DC [Deputy Clerk]	511[CW]	63.50 ✓	0.00	63.50
SE [Sewer]	305[SADW]	4.75 ✓	0.00	4.75
WA [Water]	605[WADW]	4.75 ✓	0.00	4.75
<b>AD004 [CUSHMAN, SHYANNE] Total:</b>		<b>73.00</b>	<b>0.00</b>	<b>73.00 ✓</b>
<b>Employee: PW003 [JOHNSON, HARRY]</b>				
FM [FACILITES MAINTENANCE]	611[FMW]	7.75 ✓	0.00	7.75
PA [Parks]	101[PAW]	16.75 ✓	0.00	16.75
ST [Streets]	401[STW]	24.75 ✓	0.00	24.75
<b>PW003 [JOHNSON, HARRY] Total:</b>		<b>49.25</b>	<b>0.00</b>	<b>49.25 ✓</b>
<b>Employee: PW005 [PETERSON, DALE]</b>				
SE [Sewer]	301[SEW]	7.50 ✓	0.00	7.50
<b>PW005 [PETERSON, DALE] Total:</b>		<b>7.50</b>	<b>0.00</b>	<b>7.50 ✓</b>
<b>Employee: SP003 [LOSBY, BRADEN]</b>				
SE [Sewer]	301[SEW]	32.25 ✓	2.75 ✓	35.00
ST [Streets]	401[STW]	32.00 ✓	0.00	32.00
WA [Water]	601[WAW]	15.75 ✓	4.00 ✓	19.75
<b>SP003 [LOSBY, BRADEN] Total:</b>		<b>80.00</b>	<b>6.75</b>	<b>86.75 ✓</b>
<b>Grand Totals:</b>		<b>283.25</b>	<b>6.75</b>	<b>290.00</b>

END OF REPORT

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



### Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 07/15/2024

07/08/2024 - 07/14/2024 [7 days]

Report Time: 1:15:15 PM

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

Time Card						
Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
07/08/2024 Mon	501 [TRW]	07:15AM*	01:15PM	6.0000000		6.00
07/09/2024 Tue	501 [TRW]	07:59AM	01:03PM	5.0000000		
	501 [TRW]	02:00PM	09:42PM	7.7500000		12.75
07/10/2024 Wed	501 [TRW]	08:09AM	12:10PM	4.0000000		
	501 [TRW]	12:51PM	04:30PM	3.7500000		7.75
07/11/2024 Thu	501 [TRW]	08:02AM	12:51PM	4.7500000		4.75
07/12/2024 Fri	501 [TRW]	07:54AM	01:54PM	6.0000000		6.00

Summary - AD001 [PHELAN, LORI L]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									84.00
3 [SICK]									13.00
6 [FH]									8.00
501 [TRW]	1[UNUSED]	37.25		37.25					
<b>TOTALS</b>		<b>37.25</b>		<b>37.25</b>					<b>105.00</b>

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

x *Lori L. Phelan*  
Employee Signature

x \_\_\_\_\_  
Supervisor Signature

Lori Phelan

Time Distribution Work Log Week of July 8-12, 2024

Monday

- Print/distribute timesheets
- Amend/post BOT meeting agenda
- Meet w/Dennis
  - Computer switchover
  - New printer/scanner
- Election webinar (1 hr)
- Workhorse fix
- Enter invoices
- Out early

Tuesday

- Update checks for board meeting
- Operator License
- Update BOT Meeting Packet
- WRWA contact update
- Print and prepare checks
- Pre-not utility file (30 min)
- Board of Review & Board meetings

Wednesday

- Filing
- Emails
- Vendor ACH Payments
- Clerk Election Training (1.5 hrs)
- Payroll processing

Thursday

- Utility disconnects w/SC (30 min)
- Process 941 payment
- Emails
- Recurring audit JE's 2024

Friday

- Emails
- Utility Receipts (30 Min)
- Bank Deposit
- Election (1 hr)
  - Statewide Referendum Notice
  - Pick up ballots from County
- Draft Meeting minutes
  - Board of Review 07.09.2024
  - Board of Trustees 07.09.2024
- Election Cybersecurity Webinar (1 hr)



**Employee Timecard - LPHELAN-07/27/2015**

Report Date: 07/22/2024

07/15/2024 - 07/21/2024 [7 days]

Report Time: 8:22:14 AM

Item 5.

**AD001 [PHELAN, LORI L]**

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

**Time Card**

Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
07/15/2024 Mon	501 [TRW]	07:59AM	12:35PM	4.5000000		8.00
	501 [TRW]	01:03PM	04:34PM	3.5000000		
07/16/2024 Tue	501 [TRW]	07:56AM	01:10PM	5.2500000		8.25
	501 [TRW]	01:41PM	04:42PM	3.0000000		
07/17/2024 Wed	501 [TRW]	07:57AM	12:13PM	4.2500000		8.00
	501 [TRW]	12:45PM*	04:33PM	3.7500000		
07/18/2024 Thu	501 [TRW]	07:55AM	12:38PM	4.7500000		8.00
	501 [TRW]	01:12PM	04:31PM	3.2500000		
07/19/2024 Fri	501 [TRW]	08:01AM	12:03PM	4.0000000		4.00

**Summary - AD001 [PHELAN, LORI L]**

Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									84.00
3 [SICK]									13.00
6 [FH]									8.00
501 [TRW]	1[UNUSED]	36.25		36.25					

<b>TOTALS</b>		<b>36.25</b>		<b>36.25</b>					<b>105.00</b>
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I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

x Lori L. Phelan

Employee Signature

x \_\_\_\_\_

Supervisor Signature

Lori Phelan

Time Distribution Work Log Week of July 15-19, 2024

Monday

- Utilities (2 hrs)
  - Receipts
  - ACH payment processing/upload to FSB
  - Reconnection
- Emails
- 2024 Recurring audit JE's

Tuesday

- Utilities (1.5 hrs)
  - Receipts
  - New Account
  - Fillable forms/post on website
- Bank Deposit
- Election Notice (1hr)

Wednesday

- Utility (2 hrs)
  - New utility Acct/Beacon/Meet with Josh @ Badger
  - ACH set up/process
  - Receipts
  - 1 day Disconnect notice
- Poll Worker communication/schedule(1 hr)
- Emails

Thursday

- Utility
  - Receipts
  - Shut off
- Auditor/Tax settlements
- Emails
- PWS&H Comm mtg review
- WEC election training (1 hr)
- Allocate timesheets
- VS research/budgets

Friday

- Adj JE
- Emails
- Invoice Entry
- Utility Receipts/reconnection (1 hr)

**Employee Timecard - LPHELAN-07/27/2015**

Item 5.

Report Date: 07/15/2024

07/08/2024 - 07/14/2024 [7 days]

Report Time: 1:15:15 PM

**AD004 [CUSHMAN, SHYANNE]**

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

**Time Card**

Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
07/08/2024 Mon	511 [CW]	07:58AM	12:28PM	4.5000000		10.00
	511 [CW]	01:04PM	06:25PM	5.5000000		
07/09/2024 Tue	511 [CW]	07:57AM	02:47PM	6.7500000		9.00
	511 [CW]	06:47PM	09:01PM	2.2500000		
07/10/2024 Wed	511 [CW]	07:58AM	01:16PM	5.2500000		8.50
	511 [CW]	01:47PM	05:00PM	3.2500000		
07/11/2024 Thu	511 [CW]	07:27AM	11:53AM	4.5000000		8.50
	511 [CW]	12:24PM	04:30PM	4.0000000		

**Summary - AD004 [CUSHMAN, SHYANNE]**

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

<b>TOTALS</b>		<b>36.00</b>		<b>36.00</b>					<b>128.00</b>
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I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X \_\_\_\_\_

Employee Signature

X \_\_\_\_\_

Supervisor Signature

## Time Distribution 7/8/24-7/12/24

### Monday

- Utility Payments (3 hours)
- ✓ • Library Carpet Project/Cleaning
- Social Posting
- Veterans Memorial Meeting (2 hours)

### Tuesday

- Utility Payments/Final Read (2 hours)
- Veterans Memorial List Building/Notes
- ✓ • Social Posting
- Community Building Rentals/Park Rentals
- Board Meeting (2 hours)

### Wednesday

- ✓ • Utility Payments/Billing/1 Day Disconnect (2 hours)
- Social Posting
- Community Building Rentals
- Veterans List Building

### Thursday

- Utility Payments/Disconnections (2.5 hours)
- Clerks Institute Planning
- ✓ • Burn Permit
- Dog Licenses
- Social Posting

### Friday (Out of the Office)



**Employee Timecard - LPHELAN-07/27/2015**

Item 5.

Report Date: 07/22/2024

07/15/2024 - 07/21/2024 [7 days]

Report Time: 12:42:08 PM

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

Time Card						
Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
07/15/2024 Mon	511 [CW]	03:15AM*	06:15AM*	3.0000000		9.00
	511 [CW]	08:00AM*	12:00PM*	4.0000000		
	511 [CW]	01:00PM*	03:00PM*	2.0000000		
07/16/2024 Tue	511 [CW]	08:00AM*	12:00PM*	4.0000000		8.00
	511 [CW]	01:00PM*	05:00PM*	4.0000000		
07/17/2024 Wed	511 [CW]	08:00AM*	12:00PM*	4.0000000		8.00
	511 [CW]	01:00PM*	03:00PM*	2.0000000		
	511 [CW]	03:15PM*	05:15PM*	2.0000000		
07/18/2024 Thu	511 [CW]	08:00AM*	12:00PM*	4.0000000		7.00
	511 [CW]	01:00PM*	04:00PM*	3.0000000		
07/19/2024 Fri	511 [CW]	08:00AM*	11:00AM*	3.0000000		5.00
	511 [CW]	12:00PM*	02:00PM*	2.0000000		

Summary - AD004 [CUSHMAN, SHYANNE]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									92.00
3 [SICK]									28.00
6 [FH]									8.00
511 [CW]	1[UNUSED]	37.00		37.00					
<b>TOTALS</b>		<b>37.00</b>		<b>37.00</b>					<b>128.00</b>

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X Shyanne Cushman  
Employee Signature

X \_\_\_\_\_  
Supervisor Signature

MON

TUE

WED

THU

FRI

SAT

SUN

15

16

17

18

19

20

21

Item 5.

11:05 AM  
4 AM  
5 AM  
5 AM  
7 AM  
3 AM  
9 AM  
10 AM  
11 AM  
12 PM  
1 PM  
2 PM  
3 PM  
4 PM  
5 PM  
6 PM  
7 PM  
8 PM  
9 PM  
10 PM  
11 PM

103 Election Administration Boot Camp 8am - 12pm

122 Planning Ahead: The 2 Year Guide for Clerks 8 - 10am

123 Agenda Layout and Minute Taking 10:10am - 12

141 Parliamentary Procedure 8 - 11am

149 AI Assiste 11:05am - 12

166 Ordinances, Resolutions, Proclamation, Policies and Procedures 8 - 11am

171 AI Assiste 11:10am - 12

181 Contracts 8 - 11am

185 A Republic: If You Can Keep It (Panel + Moderator) 12 - 2pm

111 Local Candidate Lifecycle: Registration to 1 - 3pm

127 Public Records & Open Meeting Laws 1 - 5pm

154 Election Tabletop 1 - 3pm

173 Alcohol & Tobacco Licensing 1 - 4pm

116 Elections don't end at 8 pm: What to do after the polls close 3:15 - 5:15pm

Information Se 5:15 - 6:15pm

157 First Year Clerks: What You Need To Know About Elections 3:15 - 5:15pm

Wednesday Night All- 5:15 - 6:30pm



7/15 - 7/19

Item 5.



# UWGB Official Transcript - Shyanne Cushman

Presented by the Division of Continuing Education & Workforce Training

## Effective Grant Writing

Session Name	Date/Time	Credits Earned
Day One - Tuesday February, 27, 2024	2/27/2024, 09:00 AM	3
Day Two - Wednesday, February 28, 2024	2/28/2024, 09:00 AM	3
<b>Total Credits: 6</b>		

## 2024 Clerks and Treasurers Institute

Session Name	Date/Time	Credits Earned
103 Election Administration Boot Camp	7/15/2024, 08:00 AM - 12	4
111 Local Candidate Lifecycle: Registration to Termination	7/15/2024, 01:00 PM - 3	2
116 Elections don't end at 8 pm: What to do after the polls close	7/15/2024, 03:15 PM - 5:15	2
Information Session: How to Become a Certified Clerk	7/15/2024, 05:15 PM - 6:15	1
122 Planning Ahead: The 2 Year Guide for Clerks	7/16/2024, 08:00 AM - 10	2
123 Agenda Layout and Minute Taking	7/16/2024, 10:10 AM - 12	2
127 Public Records & Open Meeting Laws	7/16/2024, 01:00 PM - 5	4
141 Parliamentary Procedure	7/17/2024, 08:00 AM - 11	3
149 AI Assisted Writing for Government Part 1	7/17/2024, 11:05 AM - 12	1
154 Election Tabletop	7/17/2024, 01:00 PM - 3	2
157 First Year Clerks: What You Need To Know About Elections	7/17/2024, 03:15 PM - 5:15	2
166 Ordinances, Resolutions, Proclamation, Policies and Procedures	7/18/2024, 08:00 AM - 11	3
171 AI Assisted Writing for Government Part 2	7/18/2024, 11:10 AM - 12	1
173 Alcohol & Tobacco Licensing	7/18/2024, 01:00 PM - 4	3
181 Contracts	7/19/2024, 08:00 AM - 11	3
185 A Republic: If You Can Keep It (Panel + Moderator)	7/19/2024, 12:00 PM - 2	2
<b>Total Credits: 37</b>		



Report Date: 07/15/2024

07/08/2024 - 07/14/2024 [7 days]

Report Time: 1:15:15 PM

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

Time Card						
Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
07/08/2024 Mon	401 [STW]	08:07AM	01:10PM	5.2500000		5.25
07/09/2024 Tue	401 [STW]	08:03AM	01:00PM	5.0000000		5.00
07/10/2024 Wed	401 [STW]	08:02AM	12:45PM	4.7500000		4.75
07/11/2024 Thu	401 [STW]	08:10AM	01:16PM	5.0000000		5.00
07/12/2024 Fri	401 [STW]	08:02AM	01:46PM	5.7500000		5.75

Summary - PW003 [JOHNSON, HARRY]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
401 [STW]	1[UNUSED]	25.75		25.75					
<b>TOTALS</b>		<b>25.75</b>		<b>25.75</b>					

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

x *Harry Johnson*  
Employee Signature

x \_\_\_\_\_  
Supervisor Signature

Mon 7/8 Moved Dept, Volleyball area, across from church  
Park parking area, both ball fields, lots next to  
Stoner Lane

Tues 7/9 fixed soccer net, mowed park & playground

Wed 7/10 Helped take flow off Peterbuilt, mowed west  
end of Village

Thurs 7/11 finished mowing west end of Village, mowed  
& mowed home talent field, mowed wells #102, fixed  
candis door

Fri 7/12 dragged home talent field, mowed outside of  
dog park, mowed acc lawn, took Peterbuilt to  
Mineral Point



PW003 [JOHNSON, HARRY]

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

Time Card

Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
07/15/2024 Mon	401 [STW]	08:10AM	12:24PM	4.2500000		4.25
07/16/2024 Tue	401 [STW]	08:03AM	12:54PM	5.0000000		5.00
07/17/2024 Wed	401 [STW]	08:04AM	12:30PM	4.5000000		4.50
07/18/2024 Thu	401 [STW]	08:05AM	01:05PM	5.0000000		5.00
07/19/2024 Fri	401 [STW]	08:05AM	12:38PM	4.7500000		4.75

Summary - PW003 [JOHNSON, HARRY]

Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
401 [STW]	1[UNUSED]	23.50		23.50					
<b>TOTALS</b>		<b>23.50</b>		<b>23.50</b>					

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

x HARRY JOHNSON  
Employee Signature

x \_\_\_\_\_  
Supervisor Signature

7/15 Mon Mowed RR ballways, emptied garbage, showed plumber hot water problem

7/16 Tues Mowed Volley ball area, part of Depot, part of Park, across from Badger Mart, along HHH

Wed 7/17 Mowed corner of H x HHH, fire station, next to Badger Mart, part of Park, dragged & mowed ball field

Thurs 7/18 Mowed playground, part parking area, across from church, across from lumber yard

Fri 7/19 Mowed corner of HHH x 18-157, west end of Village, ball park, dragged & mowed home talent field, mowed depot & Village green

### Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 07/15/2024

07/08/2024 - 07/14/2024 [7 days]

Report Time: 1:15:15 PM

#### PW005 [PETERSON, DALE]

<b>Employee ID</b>	PW005	<b>DEPT(G2)</b>	PW	<b>Pay Policy</b>	300
<b>Pay Type</b>	3	<b>Last Name</b>	PETERSON	<b>First Name</b>	DALE

#### Time Card

Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
07/12/2024 Fri	301 [SEW]	07:05AM	12:24PM	5.500000		5.50

#### Summary - PW005 [PETERSON, DALE]

Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									
3 [SICK]									
6 [FH]									8.00
301 [SEW]	1[UNUSED]	5.50		5.50					
<b>TOTALS</b>		<b>5.50</b>		<b>5.50</b>					<b>8.00</b>

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X \_\_\_\_\_  
Employee Signature

X \_\_\_\_\_  
Supervisor Signature



### Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 07/22/2024

07/15/2024 - 07/21/2024 [7 days]

Report Time: 8:24:04 AM

**PW005 [PETERSON, DALE]**

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

**Time Card**

Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
07/19/2024 Fri	301 [SEW]	07:00AM*	09:00AM*	2.0000000		2.00

**Summary - PW005 [PETERSON, DALE]**

Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									
3 [SICK]									
6 [FH]									8.00
301 [SEW]	1[UNUSED]	2.00		2.00					
<b>TOTALS</b>		<b>2.00</b>		<b>2.00</b>					<b>8.00</b>

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X \_\_\_\_\_  
Employee Signature

X \_\_\_\_\_  
Supervisor Signature

### Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 07/15/2024

07/08/2024 - 07/14/2024 [7 days]

Report Time: 1:15:15 PM

#### SP003 [LOSBY, BRADEN]

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

#### Time Card

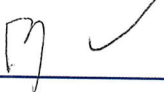
Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
07/08/2024 Mon	401 [STW]	06:55AM	01:08PM	6.2500000		6.25
07/09/2024 Tue	401 [STW]	06:55AM	12:17PM	5.2500000		
	401 [STW]	12:52PM	03:22PM	2.5000000		
	401 [STW]	06:48PM	08:58PM	2.2500000		10.00
07/10/2024 Wed	401 [STW]	06:58AM	11:47AM	4.7500000		
	401 [STW]	12:20PM	03:34PM	3.2500000		8.00
07/11/2024 Thu	401 [STW]	06:55AM	12:00PM	5.0000000		
	401 [STW]	12:30PM	04:00PM	3.5000000		8.50
07/12/2024 Fri	401 [STW]	06:58AM	02:21PM	7.2500000		7.25
07/13/2024 Sat	301 [SEW]	11:41AM	01:41PM*		2.0000000	2.00
07/14/2024 Sun	601 [WAW]	11:28AM	01:28PM*		2.0000000	2.00

#### Summary - SP003 [LOSBY, BRADEN]

Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									46.25
3 [SICK]									33.75
6 [FH]									8.00
7 [BREV]									
301 [SEW]	1[UNUSED]		2.00	2.00					
401 [STW]	1[UNUSED]	40.00		40.00					
601 [WAW]	1[UNUSED]		2.00	2.00					

<b>TOTALS</b>		<b>40.00</b>	<b>4.00</b>	<b>44.00</b>					<b>88.00</b>
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I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X 

Employee Signature

X \_\_\_\_\_

Supervisor Signature

Weekly Work Log July 8 – July 14 2024 Braden Losby**Monday July 8 2024:**

Daily rounds. – 2 hours – Water/Sewer

✓ Cleaning skimmers and screen. – 1 hours

Cleaning clarifiers. – 3 hours

**Tuesday July 9 2024:**

Daily rounds. – 2 hours – Water/Sewer

Taking plow and wing off Peterbilt. – 3 hours

✓ 1 day disconnects. – 1 hour

Washing vehicles. – 2 hours

Board meeting. – 2.25 hours

**Wednesday July 10 2024:**

Daily rounds. – 2 hours – Water/Sewer

Burning up sinkhole. – 1 hour

✓ Mowing at wwtp. – 3 hours

Pumping sludge. – 2 hours

**Thursday July 11 2024:**

Daily rounds. – 2 hours

✓ Water disconnects. – 2 hours

Cleaning skimmers. – 1.5 hours

2 ems calls. – 2 hours

**Friday July 12 2024:**

Daily rounds. – 2 hours

✓ Taking Peterbilt to dealer. – 2 hours

Flushing hydrants. – 3 hours

**Saturday July 13 2024:**

✓ Weekend rounds. – 2 hours

**Sunday July 14 2024:**

✓ Weekend rounds. – 2 hours



### Employee Timecard - LPHELAN-07/27/2015

Item 5.

Report Date: 07/22/2024

07/15/2024 - 07/21/2024 [7 days]

Report Time: 8:22:15 AM

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

Time Card						
Date	Paycode	IN	OUT	Reg Hrs	OT Hrs	Daily Total
07/15/2024 Mon	401 [STW]	06:56AM	03:11PM	8.2500000		8.25
07/16/2024 Tue	401 [STW]	07:01AM	12:27PM	5.5000000		
	401 [STW]	12:50PM	03:34PM	2.5000000		8.00
07/17/2024 Wed	401 [STW]	06:55AM	12:00PM	5.0000000		
	401 [STW]	12:35PM	03:21PM	2.7500000		7.75
07/18/2024 Thu	401 [STW]	06:55AM	12:40PM	5.7500000		
	401 [STW]	01:13PM	03:20PM	2.0000000		7.75
07/19/2024 Fri	401 [STW]	07:00AM*	12:00PM*	5.0000000		
	401 [STW]	12:30PM*	02:27PM*	2.0000000		7.00
07/20/2024 Sat	301 [SEW]	09:57AM	11:57AM*	1.2500000	0.7500000	2.00
07/21/2024 Sun	601 [WAW]	08:08AM	10:08AM*		2.0000000	2.00

Summary - SP003 [LOSBY, BRADEN]									
Paycode	N/A	Reg Hrs	OT1 - OT-2	Total Hrs	Accrual				
					Prior Bal	Adjust	Used	Earned	Available
2 [VACA]									46.25
3 [SICK]									33.75
6 [FH]									8.00
7 [BREV]									
301 [SEW]	1[UNUSED]	1.25	0.75	2.00					
401 [STW]	1[UNUSED]	38.75		38.75					
601 [WAW]	1[UNUSED]		2.00	2.00					
<b>TOTALS</b>		<b>40.00</b>	<b>2.75</b>	<b>42.75</b>					<b>88.00</b>

I CERTIFY THE ABOVE INFORMATION TO BE CORRECT

X  \_\_\_\_\_  
Employee Signature

X \_\_\_\_\_  
Supervisor Signature

**Weekly Work Log July 15 – July 21 2024** **Braden Losby****Monday July 15 2024:**

Daily rounds. – 2 hours – Water/Sewer

✓ New water service hookup. – 2 hours

✓ Cleaning screen and skimmers. – 2 hours

Removing radiator from new Holland. – 2 hours

**Tuesday July 16 2024:**

Daily rounds. – 2 hours – Water/Sewer

✓ Burning brush. – 4 hours

✓ Picking up Peterbilt from dealer. – 2 hours

**Wednesday July 17 2024:**

Daily rounds. – 2 hours – Water/Sewer

Pumping sludge. – 2 hours

✓ Working on quotes for upcoming meetings. – 2 hours

Cleaning skimmers and screen. – 2 hours

**Thursday July 18 2024:**

Daily rounds. – 2 hours

✓ Cleaning both clarifiers. – 6 hours

**Friday July 19 2024:**

Daily rounds. – 2 hours

✓ Mowing at wwtp. – 3 hours

Working on new Holland for cooling issue. – 2 hours

**Saturday July 20 2024:**

✓ Weekend rounds. – 2 hours

**Sunday July 21 2024:**

✓ Weekend rounds. – 2 hours

Mike Phelan

7-9-8:30-1:00-4½

7-10-8:30-1:00-4½

7-11-8:30-1:00-4½

7-12-8:30-12:00-3½

7-13-9:00-10:30-1½

Total - 18½ ✓

+/- 6070 streets  
+/- 4070 Parks



Mike Phelan

7-15-8:30-12:00-3½

7-16-8:30-12:30-4

7-17-8:30-12:30-4

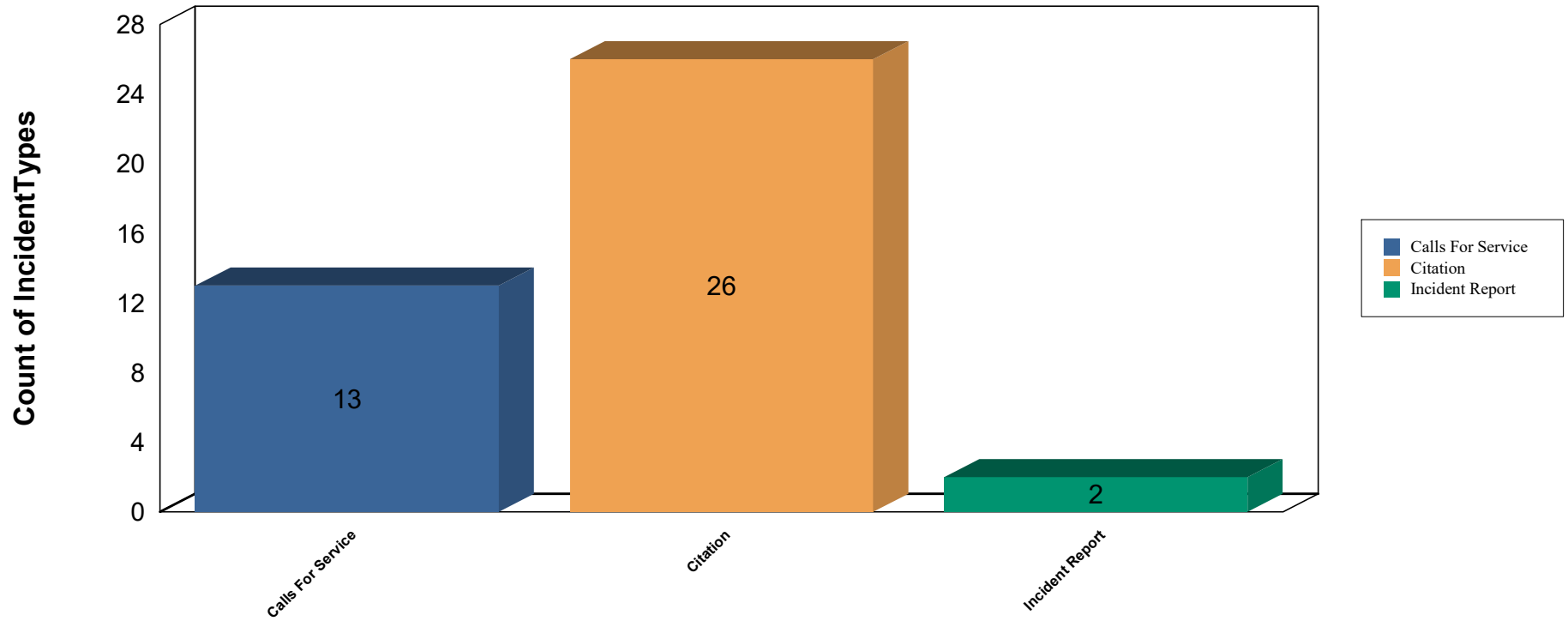
7-18-8:30-1:00-4½

7-19-8:30-12:30-4

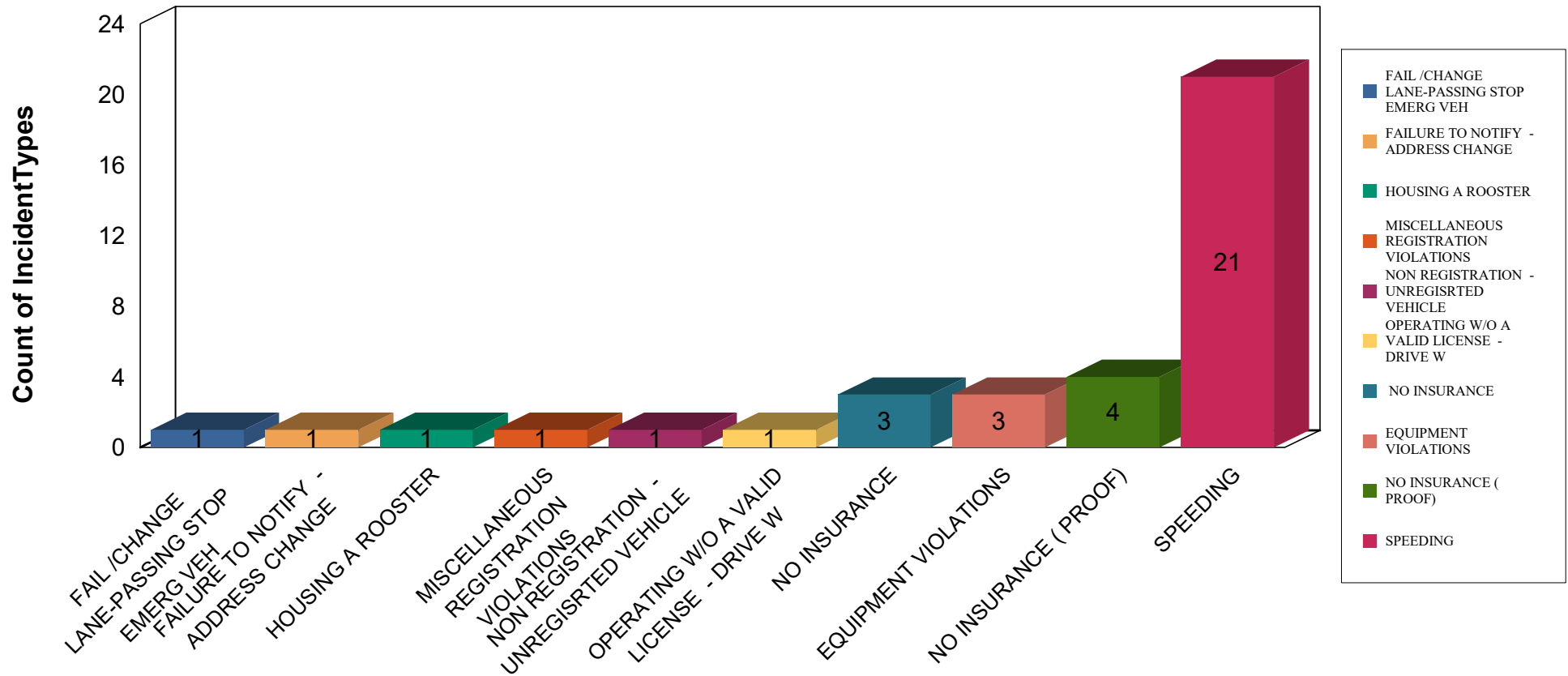
Total - 20 ✓

MONTHLY Statistics from: 7/1/2024 12:00:00AM to 8/1/2024 11:59:00PM

### Count of Reports Completed



# Count of Incident Types



2.70% # of Reports: 1 Citation FAIL /CHANGE LANE-PASSING STOP EMERG VEH

2.70% # of Reports: 1 Citation FAILURE TO NOTIFY - ADDRESS CHANGE

2.70% # of Reports: 1 Citation HOUSING A ROOSTER

2.70% # of Reports: 1 Citation MISCELLANEOUS REGISTRATION VIOLATIONS

Item 5.

2.70% # of Reports: 1 Citation NON REGISTRATION - UNREGISRTEED VEHICLE

2.70% # of Reports: 1 Citation OPERATING W/O A VALID LICENSE - DRIVE WITHOUT A LICENSE

8.11% # of Reports: 3 Citation NO INSURANCE

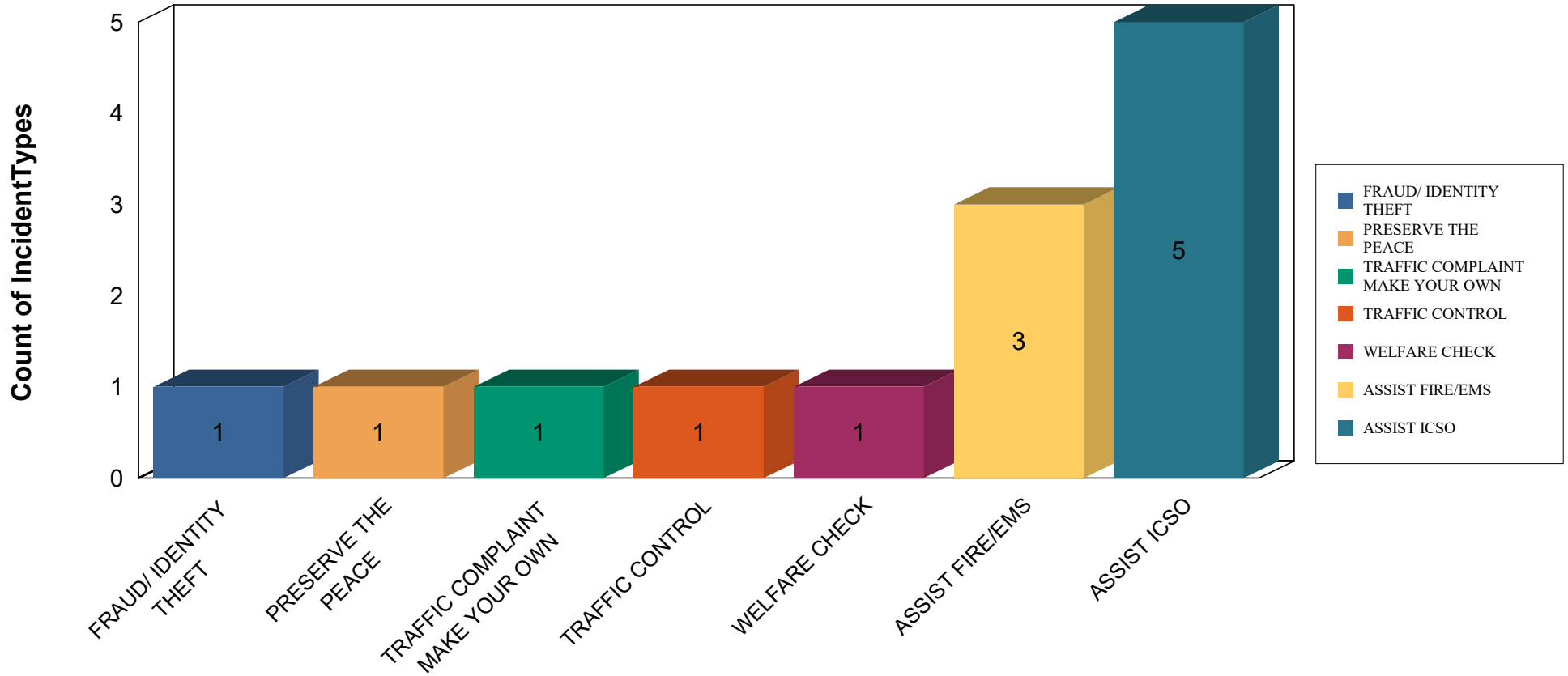
8.11% # of Reports: 3 Citation EQUIPMENT VIOLATIONS

10.81% # of Reports: 4 Citation NO INSURANCE ( PROOF)

56.76% # of Reports: 21 Citation SPEEDING

**Grand Total: 100.00% Total # of Incident Types Reported: 37 Total # of Reports: 26**

# Count of Incident Types



7.69% # of Reports: 1 Calls For Service FRAUD/ IDENTITY THEFT

7.69% # of Reports: 1 Calls For Service PRESERVE THE PEACE

7.69% # of Reports: 1 Calls For Service TRAFFIC COMPLAINT MAKE YOUR OWN



7.69% # of Reports: 1 Calls For Service TRAFFIC CONTROL

Item 5.

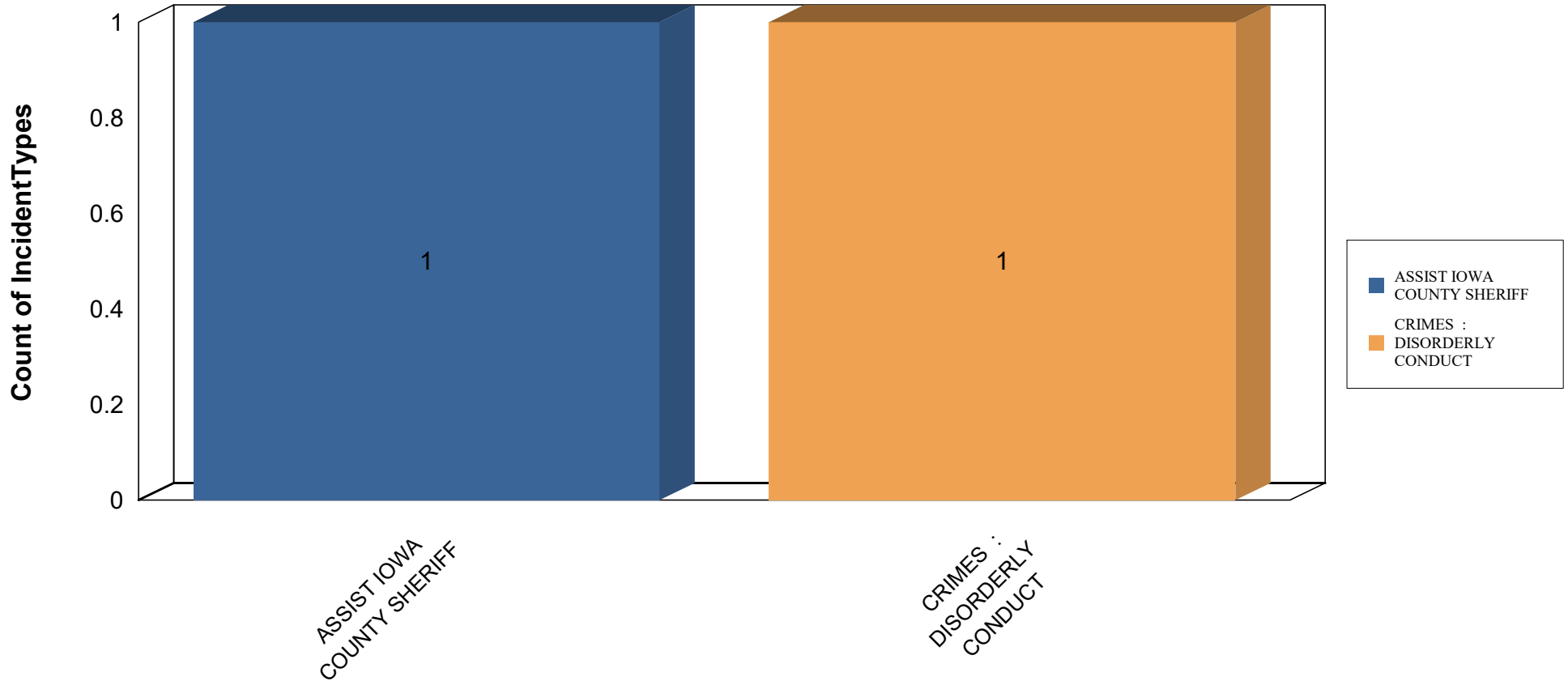
7.69% # of Reports: 1 Calls For Service WELFARE CHECK

23.08% # of Reports: 3 Calls For Service ASSIST FIRE/EMS

38.46% # of Reports: 5 Calls For Service ASSIST ICSO

**Grand Total: 100.00% Total # of Incident Types Reported: 13 Total # of Reports: 13**

# Count of Incident Types



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

50.00% # of Reports: 1 Incident Report CRIMES : DISORDERLY CONDUCT

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

Grand Total: 100.00% Total # of Incident Types Reported: 52

8/05/2024 3:21 PM

Treasurer's Report  
All Banks  
7/01/2024 Thru: 7/31/2024

Page: 1  
ACCT

---

6/30/2024 Balance: 1,285,047.30

Checks: -114,000.14

Receipts: 141,800.29

Other Cash Transactions: 0.00

7/31/2024 Balance: 1,312,847.45

8/05/2024 3:21 PM

Treasurer's Report  
All Banks  
7/01/2024 Thru: 7/31/2024

Page: 2  
ACCT

Post Date	Type	Trans ID	Description	Amount
7/31/2024	JE	GEN-2108	2024 Recurring Monthly Entries	-5,246.00
7/31/2024	JE	WAT-1525	2024 Recurring Monthly Entries	5,246.00
				-----
Others Cash Transactions:				0.00



8/05/2024 3:15 PM

Treasurer's Report  
1-POOLED CHECKING ACCOUNT \*\*0307  
7/01/2024 Thru: 7/31/2024

Page: 1  
ACCT

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6/30/2024 Balance: 250,776.46

Checks: -112,488.70

Receipts: 138,558.72

Other Cash Transactions: 0.00

7/31/2024 Balance: 276,846.48

8/05/2024 3:15 PM

Treasurer's Report  
1-POOLED CHECKING ACCOUNT \*\*0307  
7/01/2024 Thru: 7/31/2024

Page: 2  
ACCT

Post Date	Type	Trans ID	Description	Amount
7/31/2024	JE	GEN-2108	2024 Recurring Monthly Entries	-5,246.00
7/31/2024	JE	WAT-1525	2024 Recurring Monthly Entries	5,246.00
				-----
Others Cash Transactions:				0.00

8/05/2024 3:18 PM

Treasurer's Report  
2-GENERAL FUND MM \*\*0753  
7/01/2024 Thru: 7/31/2024

Page: 1  
ACCT

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6/30/2024	Balance:	769,229.63
	Checks:	0.00
	Receipts:	2,733.19
	Other Cash Transactions:	0.00
7/31/2024	Balance:	771,962.82

8/05/2024 3:19 PM

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

Page: 1  
ACCT

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6/30/2024 Balance: 0.00

Checks: 0.00

Receipts: 0.00

Other Cash Transactions: 0.00

7/31/2024 Balance: 0.00

8/05/2024 3:19 PM

Treasurer's Report  
8-CDBG MATCHING FUNDS \*\*0783  
7/01/2024 Thru: 7/31/2024

Page: 1  
ACCT

---

6/30/2024 Balance: 0.00

Checks: 0.00

Receipts: 0.00

Other Cash Transactions: 0.00

7/31/2024 Balance: 0.00

8/05/2024 3:20 PM

Treasurer's Report  
9-RD SEW REPL FUND \*\*0804  
7/01/2024 Thru: 7/31/2024

Page: 1  
ACCT

---

6/30/2024	Balance:	30,494.22
	Checks:	0.00
	Receipts:	20.68
	Other Cash Transactions:	0.00
7/31/2024	Balance:	30,514.90



8/05/2024 3:18 PM

Treasurer's Report  
4-SEWER DNR EQUIP REPLACEMENT FUND \*\*1692  
7/01/2024 Thru: 7/31/2024

Page: 1  
ACCT

---

6/30/2024 Balance: 89,849.64

Checks: 0.00

Receipts: 319.25

Other Cash Transactions: 0.00

7/31/2024 Balance: 90,168.89

8/05/2024 3:19 PM

Treasurer's Report  
5-WATER MM ACCOUNT \*\*1801  
7/01/2024 Thru: 7/31/2024

Page: 1  
ACCT

---

6/30/2024	Balance:	86,945.62
	Checks:	0.00
	Receipts:	117.13
	Other Cash Transactions:	0.00
7/31/2024	Balance:	87,062.75

8/05/2024 3:21 PM

Treasurer's Report  
999-2018 SDWL DEBT SVC \*\*1807  
7/01/2024 Thru: 7/31/2024

Page: 1  
ACCT

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6/30/2024	Balance:	38,095.87
	Checks:	0.00
	Receipts:	51.32
	Other Cash Transactions:	0.00
7/31/2024	Balance:	38,147.19

8/05/2024 3:20 PM

Treasurer's Report  
99-HOLIDAY HELPER\*\*1815  
7/01/2024 Thru: 7/31/2024

Page: 1  
ACCT

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6/30/2024	Balance:	19,830.11
	Checks:	0.00
	Receipts:	0.00
	Other Cash Transactions:	0.00
7/31/2024	Balance:	19,830.11

## 2024 League Insurance Renewal Proposal - Ridgeway

1 message

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

Wed, Jul 17, 2024 at 4:36 PM

Lori,

As you know your Liability, Property and Workers Compensation policies are coming up for renewal on 8/15/24. Attached you will find a proposal which outlines the renewal pricing for these policies.

**Please review the quote proposal attached and let us know prior to 8/12/24 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 2024

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.

Have a great day!

**Sheila Blum, CIC, CISR**

Account Manager / Epic Systems Specialist

Baer Insurance Services, Inc.

608.830.5805

sheilab@baerinsurance.com

[www.BaerInsurance.com](http://www.BaerInsurance.com)


Item 7.



This message and its contents are confidential.

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**2 attachments**

 **2024 League Insurance Renewal Proposal.pdf**  
7129K

 **Member\_Services\_Guide\_Live.pdf**  
2906K





# Village of Ridgeway

208 Jarvis Street  
Suite A  
Ridgeway, WI 53582

**Ryan Burns**  
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 – 1<sup>st</sup> and 3<sup>rd</sup> 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**

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

Village of Ridgeway

## Workers Compensation – Coverage/Payroll Information

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

### Class Codes

Loc	St	Code	Description	Estimated Annual Payroll	Base Rate	Estimated Annual Premium
<b>1</b>	<b>208 Jarvis Street Suite A, Ridgeway, WI 53582</b>					
	WI	7720	Police	\$60,000	2.42	\$1,452
	WI	9414	Municipal Operations - Miscellaneous - Village	\$118,000	4.01	\$4,732
	WI	8810	Clerical	\$93,500	0.17	\$159
	WI	7520	Waterworks Operation	\$33,000	3.07	\$1,013

### Premium Calculations

Description	Factor	Factored Premium
-------------	--------	------------------

State of Wisconsin		
Total Factored Premium		\$7,356
Experience or Merit Modification	0.95	-\$368
Expense Constant		\$220
<b>Total Estimated Annual Premium for Wisconsin</b>		<b>\$7,208</b>



Village of Ridgeway

### MPIC Property – Coverage/Limits Summary

Coverage	Deductible	Expiring Insured Value	Renewal Insured Value
<b>Buildings, Personal Property &amp; Property in the Open – Replacement Cost</b>	\$5,000	\$11,922,773	\$19,182,900
<b>Contractors Equipment – New Replacement Cost</b>	\$1,000	\$65,259	\$80,000
<b>Contractors Equipment valued under \$25,000</b>	\$1,000	\$12,899	\$33,900
<b>Equipment Breakdown with Sewer, Water for Municipality or Other Entity</b>	\$1,000	\$11,922,773	\$19,182,900

### Crime - Coverage/Limits Summary

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

**PREMIUM SUMMARY**

Coverage	Company	Expiring Premium	Renewal Premium
<b>General Liability</b>	League of Wisconsin Municipalities Mutual Insurance	\$1,660	\$1,569
<b>Governmental &amp; Police Professional Liability</b>	League of Wisconsin Municipalities Mutual Insurance	\$1,272	\$1,298
Police FTE		1	1
<b>Public Official Liability</b>	League of Wisconsin Municipalities Mutual Insurance	\$1,613	\$1,634
<b>Automobile Liability</b>	League of Wisconsin Municipalities Mutual Insurance	\$1,606	\$1,638
<b>Auto Physical Damage</b>	League of Wisconsin Municipalities Mutual Insurance	\$2,050	\$2,106
Number of Autos		4	4
<b>No-fault Sewer Backup Coverage</b>	League of Wisconsin Municipalities Mutual Insurance	\$1,750	\$1,750
<b>Liability &amp; Auto Total</b>		<b>\$9,951</b>	<b>\$9,995</b>
<b>Workers Compensation</b>	League of Wisconsin Municipalities Mutual Insurance	<b>\$7,585</b>	<b>\$7,208</b>
Experience Modification Factor		.90	.95
<b>Property</b>	Municipal Property Insurance Company	<b>\$13,166</b>	<b>\$19,611</b>
<b>Crime (5/15/22-5/15/25)</b>	Travelers Insurance	<b>\$464</b>	<b>\$464</b>
<b>Total Premium</b>		<b>\$31,166</b>	<b>\$37,278</b>

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.



# STATEMENT OF VALUES

## MUNICIPAL PROPERTY INSURANCE COMPANY

Item 7.

Coverage Amount - \$19,182,900

Site	Bldg	Description	Year Built	Floors	Square Footage	Building RC	Personal Property RC
<b>002</b>		<b>MUNICIPAL GARAGE</b>					
	001	MUNICIPAL GARAGE 206 KIRBY STREET, RIDGEWAY,WI 53582	1950	1	2,722	\$304,700	\$76,600
		<b>MUNICIPAL GARAGE (002) Total</b>				<b>\$304,700</b>	<b>\$76,600</b>
<b>003</b>		<b>WASTEWATER TREATMENT PLANT</b>					
	001	WASTEWATER PLANT 3708 County Hwy H, RIDGEWAY,WI 53582		1	0	\$6,458,100	\$0
		<b>WASTEWATER TREATMENT PLANT (003) Total</b>				<b>\$6,458,100</b>	<b>\$0</b>
<b>004</b>		<b>WELL HOUSE #2</b>					
	001	WELL #2 105 LORRAINE COURT, RIDGEWAY,WI 53582	1989	1	400	\$408,400	\$0
		<b>WELL HOUSE #2 (004) Total</b>				<b>\$408,400</b>	<b>\$0</b>
<b>005</b>		<b>WELL HOUSE #1</b>					
	001	WELL #1 219 FARWELL STREET, RIDGEWAY,WI 53582	1947	1	1,008	\$488,700	\$0
		<b>WELL HOUSE #1 (005) Total</b>				<b>\$488,700</b>	<b>\$0</b>



# STATEMENT OF VALUES

## MUNICIPAL PROPERTY INSURANCE COMPANY

Item 7.

Coverage Amount - \$19,182,900

Site	Bldg	Description	Year Built	Floors	Square Footage	Building RC	Personal Property RC	
<b>006</b>		<b>RIDGEWAY BALL PARK</b>						
	001	CONCESSION STAND HUGHETT STREET, RIDGEWAY,WI 53582	1965	1	468	\$66,000	\$6,400	
	002	ELECTRIC HOUSE HUGHETT STREET, RIDGEWAY,WI 53582	1965	1	20	\$3,700	\$300	
	003	PICNIC SHELTER #1 HUGHETT STREET, RIDGEWAY,WI 53582		1	480	\$30,500	\$0	
	004	PICNIC SHELTER #2 HUGHETT STREET, RIDGEWAY,WI 53582		1	3,600	\$165,100	\$0	
	005	PICNIC SHELTER #3 HUGHETT STREET, RIDGEWAY,WI 53582		1	2,520	\$121,700	\$0	
	006	RESTROOMS HUGHETT STREET, RIDGEWAY,WI 53582	1965	1	320	\$81,400	\$1,800	
	007	GRANDSTAND HUGHETT STREET, RIDGEWAY,WI 53582		1	540	\$28,300	\$0	
		Property in the Open					\$271,200	
		<b>RIDGEWAY BALL PARK (006) Total</b>				<b>\$496,700</b>	<b>\$279,700</b>	
<b>007</b>		<b>COLLINS ST LIFT STATION</b>						
	001	LIFT STATION 115 COLLINS STREET, RIDGEWAY,WI 53582	1984	1	0	\$125,200	\$0	
		<b>COLLINS ST LIFT STATION (007) Total</b>				<b>\$125,200</b>	<b>\$0</b>	
<b>009</b>		<b>WELLS ST LIFT STATION</b>						
	001	LIFT STATION 226 WELLS STREET, RIDGEWAY,WI 53582	1984	1	0	\$125,200	\$0	
		<b>WELLS ST LIFT STATION (009) Total</b>				<b>\$125,200</b>	<b>\$0</b>	

# STATEMENT OF VALUES

## MUNICIPAL PROPERTY INSURANCE COMPANY

Item 7.

Coverage Amount - \$19,182,900

Site	Bldg	Description	Year Built	Floors	Square Footage	Building RC	Personal Property RC
<b>010</b>		<b><i>WATER TOWER</i></b>					
	001	WATER TOWER 620 MAIN STREET, RIDGEWAY,WI 53582	1993	1	0	\$1,349,600	\$0
<b>WATER TOWER (010) Total</b>						<b>\$1,349,600</b>	<b>\$0</b>
<b>012</b>		<b><i>Ridgeway Community Building</i></b>					
	001	RIDGEWAY COMMUNITY BUILDING 208 JARVIS STREET, RIDGEWAY,WI 53582	1939	2	33,128	\$8,337,700	\$454,600
<b>Ridgeway Community Building (012) Total</b>						<b>\$8,337,700</b>	<b>\$454,600</b>
<b>013</b>		<b><i>PITO Throughout Village</i></b>					
							\$277,700
<b>PITO Throughout Village (013) Total</b>						<b>\$0</b>	<b>\$277,700</b>
<b>Building Subtotal</b>							<b>\$18,094,300</b>
<b>Contents Subtotal</b>							<b>\$539,700</b>
<b>Property in the Open Subtotal</b>							<b>\$548,900</b>
<b>Building, Contents and PITO Total</b>							<b>\$19,182,900</b>

**PROPERTY IN THE OPEN**  
**MUNICIPAL PROPERTY INSURANCE COMPANY**

Item 7.

Site	Description	Quantity	Replacement Cost
<b>006</b>	<b>RIDGEWAY BALL PARK</b>		
	BLEACHERS, ALUMINUM 40', 5 TIER		\$20,900
	BLEACHERS, ALUMINUM 60', 3 TIER		\$22,400
	FENCING, CHAINLINK 5' (1,000 LF)		\$22,800
	FENCING, CHAINLINK 6' (1,800 LF)		\$49,100
	LIGHTING, OUTDOOR 50', 10 LMPS (6)		\$143,100
	PLAYGROUND EQUIPMENT		\$12,900
	<b>RIDGEWAY BALL PARK (006) Total</b>		<b>\$271,200</b>
<b>013</b>	<b>PITO Throughout Village</b>		
	Fire Hydrants (56)		\$277,700
	<b>PITO Throughout Village (013) Total</b>		<b>\$277,700</b>
<b>PROPERTY IN THE OPEN TOTAL</b>			<b>\$548,900</b>

# CONTRACTORS EQUIPMENT MUNICIPAL PROPERTY INSURANCE COMPANY

Item 7.

Description (Year/Make/Model/Serial #)	Department	Replacement Cost
2019 MI ATLAS JSV UTV		\$18,900
2024 CASE TR310B SKIDLOADER		\$80,000
2024 FERRIS ISX3300B ZERO TURN 60" MOWER DECK		\$15,000
<b>CONTRACTOR'S EQUIPMENT ≥ \$25,000</b>		<b>\$80,000</b>
<b>CONTRACTOR'S EQUIPMENT &lt; \$25,000</b>		<b>\$33,900</b>
<b>CONTRACTOR'S EQUIPMENT TOTAL</b>		<b>\$113,900</b>



## 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](mailto:mikez@baerinsurance.com)

# 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







# REBOUND

We protect those who protect us

Item 7.

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



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## Nurse Triage & Telehealth

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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.

***Better injury management helps your employees and your bottom line.***



# 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**





# 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](mailto: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



# 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.



## 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](http://www.crisisrisk.com)

[www.crisiscoordinator.com](http://www.crisiscoordinator.com)

**In the Event of a Crisis call:**

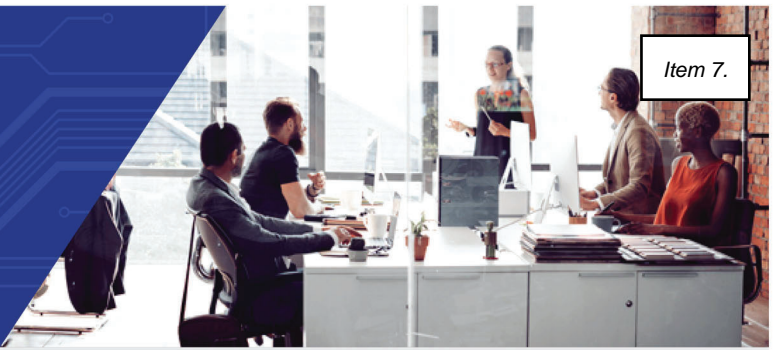
**1-877-274-7473**

Someone is available 24/7 for guidance and recommendations.





## State-of-the-Art CYBER PROTECTION



With cyber liability coverage from League of Wisconsin Municipalities Mutual Insurance, you have access to state-of-the-art cyber coverage to keep you protected against cyber threats.

If your business relies on internet access, email communication, accepts credit card payments, collects customer information, or stores employee data, your business is at risk. Whether your systems become compromised due to malware or personal data is accidentally exposed, you may suffer losses that can be covered by your cyber insurance endorsement.

### In 2019

- The Identity Theft Resource Center (ITRC) reported 1,473 data breaches. This is a 17% increase over 2018 records.<sup>1</sup>
- 65% of US organizations experienced a successful phishing attack last year.<sup>2</sup>
- Average ransom demands doubled in 2018, from \$42K to \$84K.<sup>3</sup>

### Cyber Liability protects you against:

- System failure due to ransomware or malware attacks
- Loss and/or exposure of customer or employee data, including social security numbers, phone numbers, email addresses,
- Phishing or email scams targeting your business or employees that result in financial loss

## Cyber Risk Support & Training

With access to expert cyber security advisors and online training courses, our cyber support resources help you and your organization mitigate cyber risks and the impact of a cyber security breach. You'll have access to:

- Cyber security advisors to help with scenario planning and policy development
- Online cyber security courses and trainings
- Best practices for cyber incident response planning

Through our partnership with leading cyber insurance provider, Tokio Marine HCC, you have access to a team of cyber experts with the experience and know-how to respond quickly and get your business back on track. Should you suspect a cyber breach, the response our expert claims examiners coordinate the response, including expert legal counsel who will act as your breach coach throughout the claims process. If necessary, specialists may be engaged, including:

- IT security and forensic experts
- Public relations/advertising support
- Breach notification
- Call center and website support
- Credit monitoring and identity theft restoration services

## Cyber Threats to Your Business

### System Failure Claim Scenario

During a public library's system upgrade, a software malfunction causes data corruption. Unfortunately, an attempt to restore lost data from uninspected backups, was also corrupted during the installation process. The library hired part-time employees to manually recreate the lost data from paper receipts. System Failure Insurance covered the library's data restoration expenses, including the cost of hiring additional staff to recreate the lost data, as well as associated business interruption losses.

1. Identity Theft Resource Center, "ITRC Breach Reports, 2019 End of the Year Data Breach Report", January 28, 2020 <https://www.idtheftcenter.org/identity-theft-resource-centers-annual-end-of-year-data-breach-report-reveals-17-percent-increase-in-breaches-over-2018/>

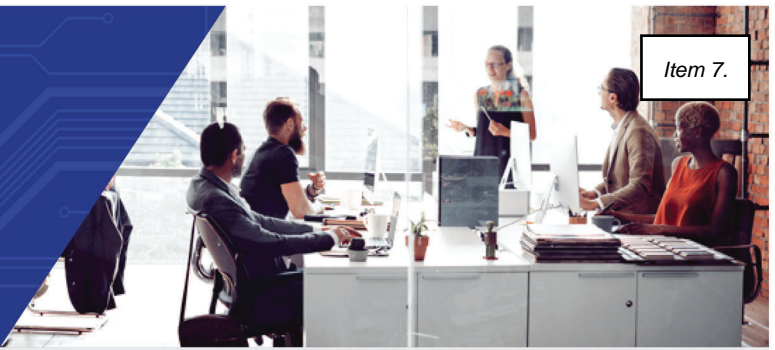
2. Proofpoint, "Threat actors leverage credential dump, phishing, and legacy email protocols to bypass MFA and breach cloud accounts worldwide", March 14, 2019 <https://www.proofpoint.com/us/threat-insight/post/threat-actors-leverage-credential-dumps-phishing-and-legacy-email-protocols>

3. Coveware, Inc., "Ransomware Costs Double in Q4 as Ryuk, Sodinokibi Proliferate", January 22, 2020 <https://www.coveware.com/blog/2020/1/22/ransomware-costs-double-in-q4-as-ryuk-sodinokibi-proliferate#:~:text=What%20is%20the%20Average%20Ransom,that%20are%20actively%20attacking%20companies.>





## State-of-the-Art CYBER PROTECTION



### Cyber Crime Claim Scenario

An accountant at a small municipality in the Chicago area received an e-mail from a member of the municipality's finance and budget committee requesting a wire transfer be processed in the amount of \$50,000. The wire was sent, but, in a later conversation with a committee member, the accountant discovered that the committee had not actually requested the wire transfer. In fact, the e-mail the accountant received was a "spoof" e-mail, sent by a hacker who had created a fraudulent e-mail account to impersonate a committee member. The bank would not return the municipality's funds because the transfer appeared to be legitimate. Cyber Crime Insurance covered the municipality's financial loss of \$50,000.

### State-of-the-Art Cyber

League of Wisconsin Municipalities Mutual Insurance's cyber liability insurance provides coverage and support for a broad range of cyber threats and related expenses:

**Breach Event Costs** - Coverage for mitigation costs and expenses incurred because of a privacy breach, security breach or adverse media report, including legal expenses, public relations expenses, IT expenses.

**System Failure** - Coverage for income loss, business interruption expenses, and data recovery costs.

**Cyber Extortion** - Coverage for extortion-related expenses and monies paid as a direct result of a credible cyber extortion threat, including ransomware.

**Cyber Crime** - Coverage for loss of money or securities incurred due to financial fraud, including wire transfer fraud; charges incurred for unauthorized calls resulting from fraudulent use of an insured telephone system; expenses incurred to notify customers of phishing schemes.

**Reward Expenses** - Coverage for reasonable amounts paid to an informant for information not otherwise available, which leads to the arrest and conviction of a person or group responsible for a privacy breach, security breach, system failure, cyber extortion threat, financial fraud, telecommunications fraud, or phishing attack.

**Court Attendance Costs** - Coverage for reasonable amounts paid to an informant for information not otherwise available, which leads to the arrest and conviction of a person or group responsible for a privacy breach, security breach, system failure, cyber

extortion threat, financial fraud, telecommunications fraud, or phishing attack.

**BrandGuard®** - Coverage for loss of net profit incurred as a direct result of an adverse media report or notification to affected individuals following a security breach or privacy breach.

**Multimedia Liability** - Coverage for third party claims including claims alleging copyright/trademark infringement, libel/slander, plagiarism, or personal injury.

**Security and Privacy Liability** - Coverage for claims alleging failure to safeguard electronic or non-electronic confidential information, or failure to prevent virus attacks.

**Privacy Regulatory Defense and Penalties** - Coverage for regulatory fines, penalties and regulatory compensatory awards brought by federal, state, or local governmental agencies.

**PCI DSS Liability** - Coverage for assessments, fines, or penalties imposed by banks or credit card companies due to non-compliance with the Payment Card Industry Data Security Standard (PCI DSS) or payment card company rules.

**TCPA Defense** - Coverage for the defense of claims alleging violation of the Telephone Consumer Protection Act, the Telemarketing and Consumer Fraud and Abuse Prevention Act, the CAN-Spam Act, or any similar federal, state, local or foreign law regulating the use of telephonic or electronic communications for solicitation purposes.

**If you are interested in coverage, contact your League of Wisconsin representative or visit us at: [www.lwmmi.org](http://www.lwmmi.org)**

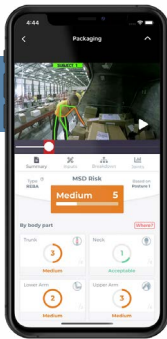


## Taking Ergonomic Assessments to the Next Level

ErgoView: Powered by TuMeke — is a motion capture technology tool that helps identify musculoskeletal risk factors. Using artificial intelligence and motion capture technology, ErgoView helps with ergonomic assessments through the use of video and proprietary software. Sounds complex, but the process is easy!

### Step One

Video footage is taken of employee performing job



### Step Two

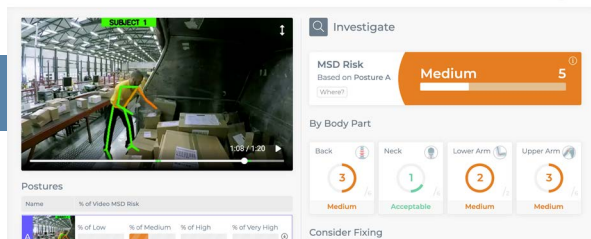
Footage is uploaded into the ErgoView software where it's analyzed using industry-accepted assessment tools



### Step Three

Comprehensive risk analysis is computed, including:

- Summary of the risk using standard medical techniques
- Risk score for each part of the body
- Joint angles visualized in charts for deeper analysis
- Prioritization of tasks with highest risks
- 3D joint overlay to clearly outline areas of risk, body mechanics and posture
- Comparison of risk scores before/after improvements to illustrate the impact



"I just had the opportunity to go over the results of the task analysis we did on our jobs. All I can say is WOW! So incredibly impressive! The data is going to prove very helpful in setting up stations to fit our people better. Anxious to continue this."

– Occupational Health & Safety Nurse and United Heartland customer

ErgoView works in tandem with our experienced Loss Control professionals who play a critical role with inputting the right data, making recommendations, troubleshooting solutions and impacting change. Here are just a few of the benefits:

- No wearable devices are needed
- Videos can be taken remotely by policyholders — or in-person by our Loss Control team — and submitted via text or email for uploading into the software
- Historical videos can be used
- Can be used in any industry or business sector
- FREE for AF Group customers

Contact your AF Group Loss Control representative to learn more about our superior services or visit [AFGroup.com](http://AFGroup.com).

[AFGroup.com](http://AFGroup.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

AF Group (Lansing, Mich.) and its subsidiaries are a premier provider of innovative insurance solutions. Insurance policies may be issued by any of the following companies within AF Group: Accident Fund Insurance Company of America, Accident Fund National Insurance Company, Accident Fund General Insurance Company, United Wisconsin Insurance Company, Third Coast Insurance Company or CompWest Insurance Company. United Heartland is the marketing name for United Wisconsin Insurance Company, a member of AF Group.

 AF Group

## 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](http://UnitedHeartland.com)



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

**Phone:** 608-833-9595

**Fax:** 608-833-8088

**Web:** [lwmmi.org](http://lwmmi.org)

**Email:** [Insurance@lwmmi.org](mailto:Insurance@lwmmi.org)



# 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](mailto:customerservice@localgovu.com)

THE VILLAGE OF



**RIDGEWAY**

208 Jarvis Street | Suite A | Ridgeway, WI 53582

Iowa County, Wisconsin

**FEE SCHEDULE**

Adopted August 6, 2024 as Resolution #2024-04

Code Section	License/Fee Type	Current Charge / Fee
	Village Attorney	As approved by Board
	Village Engineer	As approved by Board
	Publication Costs	Any costs incurred by the Village for publication of any public notice shall be paid for by the Village. The party initiating any request, application, proposal or other activity which has caused or resulted in the publication of the public notice, shall not be granted a license, permit, privilege or other benefit until all other costs or fees required are paid to the Village Clerk-Treasurer under the terms of any statute governing the operation of the Village.
	Copying of Public Records	\$0.25 per copied page; locating record \$20/hr – no charge until exceeds \$50.00
2018-07	Special Assessment Letter – Electronic (online or email)	\$5.00
2018-07	Special Assessment Letter – printed and scanned for emailing	\$10.00
2018-07	Special Assessment Letter – printed, mailed	\$20.00
	Return Check Charge	\$25.00 per check

PARKS	License/Fee Type	Current Charge / Fee
	Shelter or Park Reservation <150 people	\$50.00 /resident \$100/non-resident
	Shelter or Park Reservation >150 people	\$100.00 /resident \$200/non-resident
	Youth Ball Diamond	\$10 per use
	Adult Ball Diamond	\$20 per use
	Shelter or Park Use Security Deposit	\$100.00 per shelter
8.06 (4)	Public Entertainment/ Special Events Permit	No additional fee, Temporary Class B required

THE VILLAGE OF



**RIDGEWAY**

208 Jarvis Street | Suite A | Ridgeway, WI 53582

Iowa County, Wisconsin

RIDGEWAY COMMUNITY CENTER	Room	Rate	Resident/Not for Profit Rate
	Multipurpose/Community Room & Kitchen	\$75/hour \$175/day	\$70/hour \$150/day
	Kitchen Only	\$25/hour \$75/day	\$20/hour \$70/day
	Gymnasium	\$25/hour (M-F) \$100/evening (M-F) \$50/hour Sat/Sun \$250/day Sat/Sun	\$20/hour (M-F) \$100/evening (M-F) \$40/hour Sat/Sun \$200/day Sat/Sun
	Library (depending on availability)	\$20/hour	\$15/hour
	Board room (Room 101/102)	\$50/hour \$150/day	\$45/hour \$135/day
	Upper Level: Room 201 (667sq. ft.), Room 206 (682 sq. ft.)	\$25/hour \$75/day \$550/month	\$20/hour \$70/day
	Upper Level: Room 205 (575 sq. ft.)	\$25/hour \$75/day \$600/month	\$20/hour \$70/day
	Upper Level: Room 202/203 (1,380 sq. ft.)	\$50/hour \$150/day \$700/month	\$45/hour \$135/day
	Upper Level: Room 204 (150 sq. ft.)	\$20/hour \$60/day \$250/month	\$15/hour \$55/day

All hourly/daily rentals require a \$100 deposit.

Monthly rentals require a \$500 deposit and a signed lease agreed upon between tenant and village board.

THE VILLAGE OF



**RIDGEWAY**

208 Jarvis Street | Suite A | Ridgeway, WI 53582

Iowa County, Wisconsin

LIQUOR & TOBACCO LICENSING		Current Charges / Fees
WI Stat. 125.25(4)	Retail "Class A" Intoxicating Liquor	\$100.00 annually
WI Stat. 125.51(3)(e)1	Retail "Class B" Intoxicating Liquor	\$300.00 annually
WI Stat. 125.25(4)	Class "A" Fermented Malt Beverage	\$100.00 annually
WI Stat. 125.26(4) and (5)	Class "B" Fermented Malt Beverage	\$100.00 annually or prorated
8.01 (3)	Temporary Class "B" Fermented Malt Beverage (Picnic)	\$10.00
8.01 (5)	Wholesaler's License	\$25.00 annually
8.01 (6) (d)	Pharmacist's License	\$10.00 annually
8.01 (6) (e)	Manager's License	\$25.00 annually
	Temporary Class "B" Wine (picnic)	No fee
WI Stat. 125.51(3m)(e)	"Class C" Wine	\$ 100
WI Stat. 125.51(2)(a), (b), (c), (d), and (e)	"Class A" Cider	\$100 annually
	Operator's License	\$15.00 annually
WI Stat. 125.04(6)(e)	Agent Change	\$10.00
8.01 (2)	Cigarette License	\$50.00 annually
8.01 (11)	Soda Water Beverages	\$5.00 annually

LAW ENFORCEMENT		Current Charges / Fees
	Paper Service Fee by Police Dept	\$20.00 within Village Limits
	Public Records Request	Accident reports \$5.00; other reports \$.25/page; \$2.00/photo; \$25/DVD-CD

THE VILLAGE OF



**RIDGEWAY**

208 Jarvis Street | Suite A | Ridgeway, WI 53582

Iowa County, Wisconsin

PLANNING / ZONING / DEVELOPMENT		Current Charges / Fees
	Conditional Use Permits	\$400.00, Professional costs to be billed
	Zoning Variances Requests	\$400.00, Professional costs to be billed
	Rezoning Requests	\$400.00, Professional costs to be billed
	Site Plan Review	\$150.00 + \$0.02 per sq ft
	Conceptual Review	\$100.00 + \$0.02 per sq ft
	Preliminary Plat	\$150.00 + \$15.00 per lot
	Final Plat	\$150.00 + \$10.00 per lot
	Deposit to secure payments under Preliminary Land Divider's, Developers or PUD Agreement	*Applicant must: 1. Execute a pre-development agreement; 2. Deposit \$2,500, or such other amount as approved by Village Board; and 3. Reimburse professional costs associated with project review, approval and inspection, as billed. 4. Applicant will be refunded any unapplied deposit balance after approval of application.
	Conceptual Land Division (CSM)	\$100.00 + \$10.00 per lot
	Petition for Comprehensive Plan Change	\$500.00, professional costs to be billed
	Annexations	\$500.00, professional costs to be billed

ANIMAL LICENSING		Current Charges / Fees
8.05 (b)1	Spayed Female or Neutered Dog	\$8.00 annually
8.05 (b)1	Intact Female/Male	\$18.00 annually
8.05 (b)1	Late Renewal Dog License	\$10.00 per animal after April 1 <sup>st</sup>
10.11.1	Application & Renewal Fee for License to Keep Chickens	\$10.00 annually
10.12	Keeping of Bees	Swarms and locations restricted. No fee.

BUILDING PERMITS	Current Charges / Fees
------------------	------------------------

THE VILLAGE OF



**RIDGEWAY**

208 Jarvis Street | Suite A | Ridgeway, WI 53582

Iowa County, Wisconsin

7.02 7 (a)	<b>New Construction Building Permit Rates</b>	
	Seal	\$25.00
	Permit Issuance	\$0.05/square foot, \$150 minimum
	Plumbing, Electrical, General Building Inspection	\$35.00
	Erosion Control	\$75.00
	Temporary Electrical	\$35.00
	Red Tag Inspections	\$50.00
7.02 7 (a)	<b>Repairs Building Permit Rates</b>	
	Permit Issuance	\$35.00
	Plumbing, Electrical and General Building	\$35.00
	Fence or Sign	\$30.00
	Driveway Construction	\$35.00
7.02 7 (a)	Repairs/remodeling/alterations under \$500	No fee
	Connection Fee – Sanitary Sewer	\$1,875.00 per residential equivalent unit
8.13 (4)	Fence Permit	\$10 per first one hundred feet; \$5.00 for every 100 feet thereafter
7.02 7 (b)	Wrecking Building	No fee
7.02 7 (b)	Wrecking Building by Fire	\$35.00
7.02 7 (c)	Moving Building	\$10.00 plus a \$15.00 deposit
<b>UTILITIES</b>		<b>Current Charges / Fees</b>
6.02 (1)	Utility fees are outlined in Chapter 6, listed on the bill and changes are posted yearly in July	
6.02 (6)	Utility - Late fee	1% per month of amount not paid within 20 days
6.02 (7)	Reconnection fee	\$30.00
	NSF Return fee	\$20.00



THE VILLAGE OF



# RIDGEWAY

208 Jarvis Street | Suite A | Ridgeway, WI 53582

Iowa County, Wisconsin

STREETS / PUBLIC WORKS SERVICES		Current Charges / Fees
9.04.6	Mowing (Yard) Fees	Actual expenses - \$50.00 per hour; minimum charge.
	Snow Removal	Actual expenses - \$75.00 per hour; minimum charge. Time in excess of one hour to be billed in 15 minute increments
	Disposal of trees/stumps	\$125.00 per hour
	Right of Way/Street Opening Permit	\$5.00 per opening
	Driveway Repairs	Permit Required, Costs of road damage only
	Sidewalk Repairs	Permit Required, costs of damages only
7.02 7 (f)	Street Occupancy Permit	\$6.00/day

MISCELLANEOUS PERMITS		Current Charges / Fees
	Burn Permit	No Fee
8.06 (6)	Direct Seller's Permit/Solicitor's License	\$10.00 annually

\_\_\_\_\_  
Michele Casper, Village President

### CERTIFICATION

I hereby certify that the foregoing resolution is a true, correct, and complete copy of the resolution duly and regularly passed by the Village Board of the Village of Ridgeway, Iowa County, State of Wisconsin on April 9 2024; and that said resolution has not been repealed or amended and is now in full force and effect.

Dated August 6, 2024

\_\_\_\_\_  
Lori Phelan, Village Clerk/Treasurer

---

**MGE Estimate**

1 message

**Shyanne Cushman** <deputyclerk@ridgewaywi.gov>

Mon, Jul 29, 2024 at 10:55 AM

To: Lori Phelan &lt;clerk@ridgewaywi.gov&gt;

Lilly from MGE just called. The estimate for getting gas to the concession stand would be approx. \$12,000. If you have any questions or want further clarification, 608-444-4152.

Shy

**Shyanne Cushman****Deputy Clerk**

208 Jarvis Street, Ridgeway, WI 53582

608-924-5581

[www.ridgewaywi.gov](http://www.ridgewaywi.gov)

THE VILLAGE OF

**RIDGEWAY**

*E-mail correspondence to and from this address may be subject to the open records law and may be disclosed to outside parties.*

# TOTL Construction LLC

# ESTIMATE

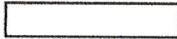
**SOLD TO:**  
 Village Of Ridgeway  
 208 Jarvis St Ridgeway

**RECEIVED**  
**JUL 30 2024**  
 Village of Ridgeway

INVOICE NUMBER | 70221199

TERMS | Due on Receipt  
 SALES REP | George Montgomery

**SHIPPED TO:**  
 Same



QUANTITY	DESCRIPTION	PRICE	AMOUNT
4	26x61 vynle casement swing out right. Hawthorn series	1,100.00	\$4,400.00
	****if more than 4 windows are ordered plea e subtract 100 from each		
		Total Due	4,400.00
			PAY THIS AMOUNT

**DIRECT ALL INQUIRIES TO:**  
 George Montgomery 608-469-1385

**MAKE ALL CHECKS PAYABLE TO:**  
 TOTL Construction LLC  
 222 Grove St Ridgeway Wi 53582

**THANK YOU FOR YOUR BUSINESS!**



# Customer Proposal

**Dealer Information**

Tri State Custom Windows  
3940 Wisconsin 23  
DODGEVILLE WI 53533  
Noah Bocek  
☎ 1-608-930-1945  
✉ noah@tristatecustomwindows.com

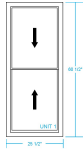
**Customer Information**

Ridgeway Community Center  
Shyanne Cushman  
208 Jarvis St  
Ridgeway WI 53582  
☎ 608-924-5881  
✉ deputyclerk@ridgewaywi.gov

**Order Information**

Quote Name: Ridgeway Community Center Marshals Office  
Quote ID: Q163484  
Date Created: August 05, 2024  
Date Modified: August 05, 2024  
Expiration Date: September 04, 2024

10



**Quantity:** 8  
**Series:** Midwest  
**Interior Color:** White  
**Extension Jamb:** Quarter Round - 0 "  
**Interior Trim:** No  
**Notes:**

**Unit Price:** \$467.70  
**Location:** Marshal's Office  
**Exterior Color:** White  
**Exterior Trim:** Wrap Exterior in Metal

**Line Price:** \$3,741.60  
**Installation:** Window Insert- New Interior Trim Wrapping Exterior  
**Glass Package:** 272  
**Hardware:** White

**Overall W x H:** 25 1/2" x 60 1/2"  
**Screen:** FLEX  
**Decorative Glass:** N/A  
**Accessories:** N/A

Item 12.

Unit #	Type	Width	Height	Glass Strength	Grilles	Grille Pattern	U-Factor   SHGC
1	Double Hung	25.5000"	60.5000"	Annealed	No	N/A	0.26   0.31



Sub Total:	\$3,741.60
Installation:	\$6,200.00
Delivery Fee:	\$0.00
Material Surcharge:	\$0.00
Sales Tax - 0.00 % :	\$0.00
<b>Your Project Cost:</b>	<b>\$9,941.60</b>

Item 12.

**Shyanne Cushman**

Customer Name

Customer Signature

Date

**Noah Bocek**

Sales Rep Name

*Noah Bocek*

Sales Rep Signature

**August 05, 2024**

Date

**Notes**

Windows quoted as rough size, white on white, and as replacements. Will need to add interior trim (1/4 round our rip down jambs). Wrap exterior with white aluminum as needed. Rough quote only--need to remeasure and verify installation details.

**Weighted Average Energy Values & Project Square Feet**

U-Factor: 0.26                      SHGC: 0.31                      VT: 1                      Windows FT²: 85.71                      Doors FT²: 0

**Payment Terms**

Down Payment:                      50%                      =                      \$4,970.80  
 Balance Due:                      50%                      =                      \$4,970.80  
 Payment Terms:                      Payment due upon project completion.  
 Late Payment:

**Disclaimer**

When Tri State Custom Windows (TSCW) is installing, the install price includes all materials, labor and disposal fees. This quote also includes replacing any existing framing that we find to be deteriorated during the removal/installation process. All window coverings, including blinds and curtains, must be removed by the customer, prior to the install teams arrival. All operable windows come with a full FlexScreen. Windows installed by anyone other than TSCW, DO NOT include pre-made jamb extensions. Post installation: It may be necessary for customers to paint and/or do minor drywall repairs after installation of windows and trim.





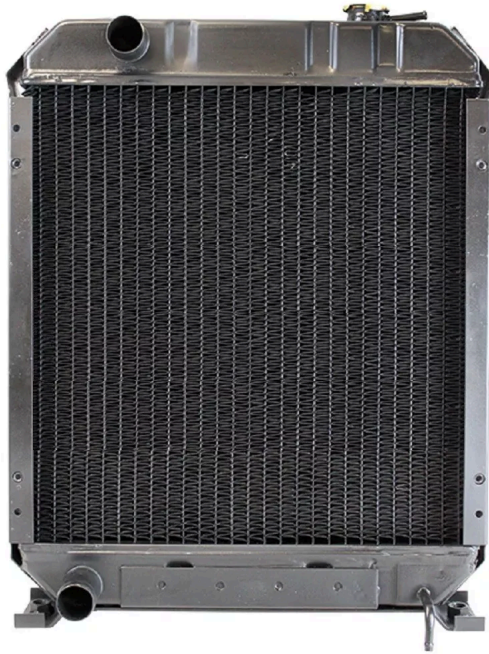
Search for anything

All Categories Search

Back to home page Business & Industrial > Heavy Equipment, Parts & ... > Heavy Equipment Parts & A... > Engine Cooling Systems

Share Add to Watchlist

SAVE UP TO 5% WHEN YOU BUY MORE



Radiator Fits New Holland TC29 TC33 1530 1630 1925 TC25 1725

Reliable Aftermarket Parts (549763) 98.4% positive Seller's other items Contact seller

US \$582.99/ea

or Best Offer

\$48.58 for 12 months with PayPal Credit\*

Condition: New

Quantity: 1 More than 10 available

Bulk savings:

Buy 1 \$582.99/ea	Buy 2 \$577.16/ea	Buy 3 \$565.50/ea	4 or more for \$553.84
----------------------	----------------------	----------------------	------------------------------

- Buy It Now
- Add to cart
- Make offer
- Add to watchlist



Have one to sell? Sell now

Similar Items

Sponsored

Feedback on our suggestions | See all

- Radiator fits Case IH 86402368 fits New Holland TC25 TC29... New \$571.99 Free shipping 5 watchers
- Radiator Fits New Holland 1725 TC33D 1925 TC25 1530 TC29... New \$632.99 Free shipping
- New OEM Genuine Eaton Char-Lynn 104-1143-006 Hydraulic... New (Other) \$545.00 0 bids 1d 9h + \$20.00 shipping Seller with 100% positive feedback
- Radiator Fits New Holland TC33 TC25D TC33D TC29 1630 192... New \$632.99 Free shipping

Shipping: Free Expedited Shipping. See details  
 Located in: Webberville, Michigan, United States

Delivery: Estimated between Thu, Aug 1 and Sat, Aug 3 to 54210

Returns: 30 days returns. Seller pays for return shipping. See details

Payments: \*\$48.58 for 12 months. Minimum purchase required. See terms and apply now  
 Earn up to 5x points when you use your eBay Mastercard. Learn more

Shop with confidence

eBay Money Back Guarantee Get the item you ordered or your money back. Learn more



Farm and Fleet of Dodgeville  
4894 County Trunk YZ  
DODGEVILLE, WI 53533  
(608)935-2753

Customer ID: 0  
Name:  
Address:  
Address 2:  
City, State, Zip Code: , ,  
Home Phone: () -  
Work Phone: () -  
Mobile Phone: () -  
Tax Exempt #:

Year:  
Make:  
Model:  
Lic No:  
VIN:  
Color:  
Engine:  
Mileage In: 0  
Mileage Out: 0

Create Date: 07/29/24 17:52:59  
Date/Time: 07/29/24 18:45:30  
Workorder #: 321968  
Invoice #:  
Email Address:  
PO Number:  
Fleet/Wholesale: N

Service comments:

Qty.	Part #	RFR	Loc	Description	Parts	Labor	Total
<b>LT235/80R17 R E DISCVR HT3 BLK</b>							
2	170193003			LT235/80R17 R E DISCVR HT3 BLK CPR LT 2358017 120RR E BW 50,000 MILE WEAROUT WARRANTY	241.99	0.00	483.98
	UPC: 029142753513						
				<b>TOTAL LT235/80R17 R E DISCVR HT3 BLK:</b>			<b>483.98</b>
<b>LT235/80R17 R E DISCVR HT3 BLK</b>							
4	170193003			LT235/80R17 R E DISCVR HT3 BLK CPR LT 2358017 120RR E BW 50,000 MILE WEAROUT WARRANTY	181.49	0.00	725.96
	UPC: 029142753513						
6	202			Install/Balance New Purchased	0.00	19.99	119.94
	UPC: 432125189429						
1	604			Wheel Alignment	0.00	99.99	99.99
	UPC: 432152074019						
6	075			Scrap Tires	3.25	0.00	19.50
	UPC: 420702039335						
				<b>TOTAL LT235/80R17 R E DISCVR HT3 BLK:</b>			<b>965.39</b>
<b>GENERAL MAINTENANCE &amp; INSTALLATION</b>							
1	SUPPLY CHG			SUPPLY CHARGE	9.99	0.00	9.99
				<b>TOTAL GENERAL MAINTENANCE &amp; INSTALLATION:</b>			<b>9.99</b>
*** Customer Wishes To Discard Old Parts _____ ***							
<b>These Parts And/Or Services Were Declined by the Customer:</b>							
4	1000			Road Hazard Protection	15.99	0.00	63.96
	UPC: 420702818022						
Total Declined Service Recommendations:							63.96

YOU ARE ENTITLED TO A PRICE ESTIMATE FOR THE REPAIRS YOU HAVE AUTHORIZED. THE REPAIR PRICE MAY BE LESS THAN THE ESTIMATE, BUT WILL NOT EXCEED THE ESTIMATE WITHOUT YOUR PERMISSION. YOUR SIGNATURE WILL INDICATE YOUR ESTIMATE SELECTION.

- I request an estimate in writing before you begin repairs. Signature: \_\_\_\_\_
- Please proceed with repairs, but call me before continuing if the price will exceed \$ \_\_\_\_\_. Signature: \_\_\_\_\_
- I do not want an estimate. Signature: \_\_\_\_\_

SEE NEXT PAGE



**Farm and Fleet of Dodgeville**  
**4894 County Trunk YZ**  
**DODGEVILLE, WI 53533**  
**(608)935-2753**

Customer ID: 0  
 Name:  
 Address:  
 Address 2:  
 City, State, Zip Code: , ,  
 Home Phone: () -  
 Work Phone: () -  
 Mobile Phone: () -  
 Tax Exempt #:

Year:  
 Make:  
 Model:  
 Lic No:  
 VIN:  
 Color:  
 Engine:  
 Mileage In: 0  
 Mileage Out: 0

Create Date: 07/29/24 17:52:59  
 Date/Time: 07/29/24 18:45:30  
 Workorder #: 321968  
 Invoice #:  
 Email Address:  
 PO Number:  
 Fleet/Wholesale: N

**NOTICE:** Applying tires to your vehicle with a lower speed rating than the original equipment tire on your vehicle is not recommended and may change the handling and performance of the vehicle. Your vehicle should not be operated at speeds in excess of the rating for the replacement tires. Leading tire manufacturers recommend that the tires with the best traction be mounted on the rear of the vehicle, even on front wheel drive vehicles, for better performance on wet and slick roads.

**Repair Authorization:** I hereby authorize the repair work to be done along with the necessary materials and hereby grant you or your employee's permission to operate the vehicle herein described for the purposes of testing and/or inspection. **WE ARE NOT RESPONSIBLE FOR LOSS OR DAMAGE TO THE VEHICLE OR ARTICLES LEFT IN THE VEHICLE IN THE CASE OF FIRE, THEFT OR ANY OTHER CAUSE BEYOND OUR CONTROL.**

The set of documents that defines this transaction include this workorder as well as the subsequent invoice that will be provided at time of payment. All terms, from both documents, defines the conditions of this transaction. Motor vehicle repair practices are regulated by chapter ATCP 132. Wis. Adm. Code, administered by the Bureau of Consumer Protection, Wisconsin Dept. of Agriculture, Trade and Consumer Protection, P.O. Box 8911, Madison, Wisconsin 53708-8911

I understand that all alloy and dual wheel lug nuts must be re-torqued within 50 miles and rechecked periodically.

Estimate prices are valid 14 days past Create Date.

**Signature:** \_\_\_\_\_  
 My signature certifies that I have agreed to all terms printed above.

I have torqued the wheels to \_\_\_\_\_ ft.lbs., cleaned the hub and wheel surfaces. Tech: \_\_\_\_\_ Torque verified by \_\_\_\_\_


Tire Pressure Monitoring System indicator light was on. YES / NO Tech: \_\_\_\_\_

---

TECH:	SUB TOTAL	1,459.36
	SALES TAX	79.19
	GRAND TOTAL	1,538.55

Wisconsin Emergency Management (WEM)

## Notice of Funding Opportunity (NOFO)



State Local Cybersecurity Grant Program  
(SLCGP)

Cycle 1 Funding 2022

**Applications must be submitted in  
Egrants on or before **Thursday, August 15, 2024.****

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## A. PROGRAM DESCRIPTION

The Infrastructure Investment and Jobs Act (IIJA) established grant funding through the State and Local Cybersecurity Grant Program (SLCGP) to award grants to eligible entities to address cybersecurity risks and cybersecurity threats to information systems. The SLCGP provides funding to state, local, and tribal governments to improve their cybersecurity capabilities. Administered through the federal Department of Homeland Security's (DHS) Cybersecurity and Infrastructure Security Agency (CISA), the program aims to help state, local, and tribal governments improve their cybersecurity posture and better protect their networks, systems, and data from cyber threats.

In Wisconsin, the SLCGP is administered by Wisconsin Emergency Management (WEM) and the Division of Enterprise Technology (DET). Grant funding is available to counties, tribes, municipalities, school districts, utilities, and other public entities as part of a competitive grant process. Grant funding can be used on cybersecurity-related activities, including purchase and installation or activation of multifactor authentication (MFA) and managed detection and response (MDR).

For additional information or questions, please reach out to the primary contact as listed in [section G](#) of this document. The grant manager for this funding opportunity is:

Grant manager: **Marc Couturier, SLCGP Grant Manager**  
Phone: **(608) 242-3258**  
Email/MS Teams: **marc.couturier@widma.gov**

## B. AWARD INFORMATION

### (1) Funding source:

**Authorizing authority:** The Department of Homeland Security as authorized by section 2220A of the Homeland Security Act of 2002, as amended (Pub. L. No. 107-296) (6 U.S.C. § 665g)

**Appropriation authority:** Infrastructure Investment and Jobs Act (Pub. L. No. 117-58)

**Grant Award:** State and Local Cybersecurity Grant Program FFY2022 awarded to WEM under grant number EMW-2022-CY-00053.

**(2) Assistance Listing Number (for Single Audit requirement):** 97.137

**(3) Total amount of funds eligible:** \$3,035,612.00

**(4) Anticipated number of awards:** 30

**(5) Anticipated grant award amount:** \$100,000.00

**(6) Anticipated grant performance/budget period:** 09/01/2024-08/31/2026

**(7) Type of grant award:** This is a new competitive grant opportunity for one-time initiative projects. Applications for renewal or supplementing existing project are not eligible.

**(8) Expectations:** If WEM approves an application for award, the authorized representative of your agency will be required to sign an agreement with WEM that sets forth your agency's obligations to adhere to this NOFO and all requirements set forth in [section F](#) of this NOFO. **Please review the entirety of this NOFO and each document in [section F](#) carefully prior to applying for this grant to ensure that your agency will be able to fulfill all obligations set forth in them should its application be approved.** Grant recipients must complete the Nationwide Cybersecurity Review (NCSR) prior to grant close Year 1 and then annually for each year funding is approved. The NCSR is available each year from October through February at <https://www.cisecurity.org/ms-isac/services/ncsr>. Grant recipients must sign up for free cyber hygiene services through CISA: <https://www.cisa.gov/cyber-hygiene-services>.

## C. ELIGIBILITY

### (1) Eligible applicants

All applicants that submit an application for this funding opportunity are certifying that they are willing and able to comply with all requirements as stated in this NOFO including all rules and regulations

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identified in [section F](#) of this document. Eligible applicants are government agencies including counties, municipalities, local public authorities, school districts, special districts, intrastate districts, councils of government, regional or interstate government entities, agencies or instrumentalities of a local government, authorized tribal governments and organizations, rural communities, unincorporated towns or villages, and other public entities.

## Additional eligibility requirements for federal funding

All applicants for this grant opportunity must have a valid Unique Entity Identifier (UEI) number in System for Award Management (SAM.gov) or must have started the registration process before applying. WEM's website has a helpful guide for obtaining a UEI number located at <https://wem.wi.gov/available-grants/>. **WEM cannot award a grant until the applicant has complied with all SAM requirements.** If your agency is exempt under [2 CFR 25.110\(b\)](#) or [\(c\)](#), or has an exception approved by the Federal awarding agency under [2 CFR 25.110\(d\)](#), please contact the individual identified in [section G](#) of this document as soon as possible.

## **(2) Cost share or local match**

There are no cost share or local match requirements for this funding opportunity as the ten percent (10%) match requirement for this first year of funding has been waived by FEMA. Any costs over the eligible award amount will be the responsibility of the applicant.

## **(3) Eligible costs and funding restrictions**

All expenses related to this grant must be allowable, reasonable, allocable, and incurred within the grant's performance and budget period. Applicants that accept funding are responsible for all sustainment costs. Additional funding restrictions are included in [section D\(4\)](#) of this document.

### **(a) Allowable costs**

The following direct cost categories and related costs are allowable under this funding opportunity:

#### Supplies & Operating

Costs under this category are for equipment and/or supplies \$5,000.00 or less.

Eligible costs under this category are limited to the following:

- Multi factor authentication (MFA) and/or managed detection and response (MDR).

#### Equipment

Costs under this category include:

- All equipment costs greater than \$5,000.00. All equipment purchases should follow local procurement policies and procedures that adhere to the required procurement standards as stated in the Terms and Conditions of this grant.
- All equipment costs must follow asset management and an Inventory Report will be required prior to closeout.
- All approved eligible costs must be on the Authorized Equipment List (AEL), provided as an attachment at <https://www.fema.gov/grants/tools/authorized-equipment-list>.

Eligible costs under this category are limited to the following:

- Multi factor authentication (MFA) and/or managed detection and response (MDR).

#### Consultant/Contractual

Costs under this category include consultant or contractual services through a third party. All costs must have a signed contractual agreement, and, if appropriate, must adhere to proper procurement standards. Eligible costs under this category are limited to the following:

- Contractual services associated with multi factor authentication (MFA) and/or managed detection and response (MDR).

### **(b) Conditionally allowable costs**

The following costs may be conditionally approved with proper justification and dependent on availability of funding:

- There are no conditionally allowable costs.

## (c) Unallowable costs

The following costs are unallowable under this funding opportunity:

- Construction costs.
- Only items under allowable costs will be considered.

## (4) Eligible activity and outcomes

The activity supported by this grant must contribute to the achievement of the program's goals and objectives, and the expected performance goals, indicators, targets, baseline data, data collection, and other outcomes as described in Section A for Program Description. Any activity that occurs outside this grant's performance period is unallowable.

## D. APPLICATION & SUBMISSION INFORMATION

### (1) Pre-application

There are no pre-application requirements for this funding opportunity.

### (2) Full application

The application for this is available and conducted through WEM's online grant management system called Egrants. Through Egrants, you will provide WEM with detailed information about your project that will be used to make a funding decision. All applications must be submitted through this system in the manner prescribed below unless a special accommodation has been requested.

#### (a) Access application

Applications must be submitted through the Egrants online grants management system accessible at <https://wem.egrants.us>. To access the Egrants system, you will need an user identification and a password. If you do not currently have access to the Egrants system please see [section D\(5\)](#) "Other submission requirements" of this document for Egrants registration information and troubleshooting contact information. For special accommodations, WEM's Reasonable Accommodation Policy is available on WEM's website <https://wem.wi.gov/admin-tools/>.

#### (b) Application components

Information provided in this application may be cited in WEM reports or press releases and will likely be used in reports to federal funding agencies or other stakeholders. The following Egrants sections below must be completed in their entirety as described in this document to be approved for award.

##### (i) Main Summary

1. Agency
2. Unique Entity Identifier (UEI)

All applicants for this grant opportunity must provide a valid UEI and be registered in System for Award Management (SAM.gov) before applying. WEM's website has a helpful guide for SAM registration. [UEI External Fact Sheet \(wi.gov\)](#).

**WEM cannot award a grant until the applicant has complied with all SAM requirements.** If you agency is exempt under [2 CFR 25.110\(b\)](#) or [\(c\)](#), or has an exception approved by the federal awarding agency under [2 CFR 25.110\(d\)](#), please contact the individual identified in [section G](#) of this document as soon as possible.

3. Point of contacts

A separate individual must be selected for each of the following roles:

- **Project Director** - For this grant, select the individual who is responsible and accountable for execution, oversight, and administration of this grant.
- **Financial Officer** - For this grant, select the individual who is responsible and accountable for the financial management of the awarded agency with the authority to certify expenditures.

# SLCGP Cycle 1 Funding 2022 NOFO

Item 15.

- **Signing official** – For this grant, select the individual that has the authority to sign the legal agreement and obligate your agency into a legal grant agreement. In most cases, this is the highest elected official.
- **Alternate contact** – This individual is a back-up contact in the event the Project Director is not available. This individual cannot sign or certify on behalf of the Financial Officer or Project Director.

## 4. Congressional Districts

Please enter your school district, state senate and assembly districts, and your congressional district. Access the Wisconsin Legislative District Viewer here: <https://maps.legis.wisconsin.gov/#>.

## 5. Performance Period

The performance period you include should **not exceed** the eligible period in [section B\(6\)](#) of this document, without proper justification to support the request for extension. Please contact the person identified in [section G](#) of this document before proceeding.

## 6. Brief Description

In the Brief Project Description text box, please effectively describe your project in 150 words or less. Plain language that clearly describes the intent of the project is most effective. A suggested format may be:

*“Funds will be used by the (your agency name and others involved in the project) to (describe what funds will be used for and who will be involved). The (what - equipment, training, project, etc.) will (describe the specific goals you hope to achieve – how will the project or equipment improve your agency’s cybersecurity posture?).”*

### (ii) **Performance Measures**

Please open this section and change the page status to Complete; then SAVE the page. Upon approval of an award, you will be required to report on the impact and outcomes this grant has in your area. See [section F\(4\)](#) of this document for additional information.

### (iii) **Budget Detail**

Only eligible costs under the appropriate cost category as described in [section C\(3\)](#) for eligible costs should be included in the application. All costs must have the following in Egrants:

1. A proper description of the item(s).
2. A proper justification that describes how the item(s) will be used during the grant period to meet the eligible activity and outcomes.
3. Detailed computations that adequately support the amount requested **must include an item description, unit cost, and quantity/frequency**. Detailed computations should be clear and reflect accurate calculations that support the total amount requested (e.g., “Contracted Training \$30/student/day x 25 students x 4 days; total \$3,000”). **Lump sums are not acceptable unless stated otherwise below.**

### (iv) **Budget Narrative**

The maximum allowable award amount per entity is \$100,000.00. The budget should demonstrate a clear link to the overall program or project and the proposed budget items. Please attach supporting documentation to support the funds requested such as quotes, estimates, and calculations.

### (v) **Agency Profile**

Provide your entity type: county, tribe, municipality, school district, utility, or other public entity. If other public entity, please specify the entity type.

(vi) **Community Profile**

Is the applicant a rural community?

A rural community is defined in 40 U.S.C. 5302(17) as “an area encompassing a population of less than 50,000 people that has not been designated in the most recent decennial census as an “urbanized area” by the Secretary of Commerce.”

(vii) **Organizational Structure & Resources**

Is this a multi-entity application? If so, please upload to the “Required Attachment” section one or more additional pages that list the name and type of all participating entities. Make sure to identify which participating entities (if any) are rural.

(viii) **Project Type**

Select your project type below. Eligible projects activities include multi-factor authentication (MFA), managed detection and response (MDR), or both activities.

MFA is a workforce service that requires users to provide two or more credentials to verify their identity. MFA adds an extra layer of security by providing strong authentication for your cloud, web-based, on-premises, SaaS, and IaaS applications.

MDR services provide customers with remotely-delivered, human-led, turnkey security operations center functions by delivering threat disruption and containment.

(ix) **Project Narrative**

Describe your program or project in detail, including what objectives will be accomplished. Your narrative must address the following questions:

1. Desktop/Laptop Operating System: Please provide the type and version (i.e., Microsoft, Apple, Linux, multiple, other/unknown).
2. Estimated number of users for multi-factor authentication (MFA).
3. Estimated number of computing devices and types (servers, computers, smart phones, tablets, etc.) for managed detection and response (MDR) endpoint security services (ESS).

(x) **Implementation Schedule**

Label project benchmarks by month. For example, Month 1 – Accept grant award, Month 2 – Solicit bids for work, Month 3 – Execute contract for work, etc. You may upload your implementation schedule to the “Required Attachment” section in Egrants.

(xi) **Evidence of Need**

Describe the urgency of implementing the project and potential impacts if it does not proceed.

If the applicant has had a cybersecurity vulnerability scan, please upload the results to the “Required Attachment” section in Egrants. Also include information on impacts from previous cyber incidents; how this investment will address any unmet time-sensitive legal mandates or audit findings; and/or current use of unsupported systems in need of modernization.

(xii) **Program Sustainability**

Describe your plan for continuing critical services when federal funds are no longer available.

(xiii) **Required Attachments**

Please upload the following documents to your application in this section (if needed):

- Quotes, estimates, calculations to support your budget request.
- Multi-entity application information.
- Implementation schedule
- Cybersecurity vulnerability scan.
- Other attachments, as needed or desired.

### (3) Submission dates & times

Applications must be submitted in Egrants on or before 11:59 PM on **Thursday, August 15, 2024**. Failure to complete the Egrants application by the posted deadline and/or respond to requests from WEM may lead to rescindment of grant funding. Any delays in submitting a returned application will result in a delayed grant start date and a shorter period of performance.

### (4) Funding restrictions

The following costs are prohibited; any violation may result in a range of penalties, including suspension of current and future funds under this program, suspension or debarment from federal grants, repayment of monies provided under a grant, and civil and/or criminal penalties.

**Additional funding restrictions are identified in [section C\(3\)](#) and [section D\(3\)](#) of this document.**

Supplanting is the substitution of existing state or local government funding with grant funds.

Pre-award costs are unallowable. Pre-award costs are any costs that have been incurred prior to notification from WEM of either a fully executed award document or Grant Adjustment Notification (GAN). *A cost is incurred when an action or activity will result in an expense or obligation. This may be, but is not limited to, ordering items, scheduling trainings, reserving hotel rooms, signing a contract, finalizing a purchase order, hours worked.*

Duplication of benefits are prohibited and include any cost allocable to a particular financial assistance award provided for may not be charged to other financial assistance awards to overcome fund deficiencies; to avoid restrictions imposed by federal statutes, regulations, or federal financial assistance award terms and conditions; or for other reasons. However, these prohibitions would not preclude recipients from shifting costs that are allowable under two or more awards in accordance with existing federal statutes, regulations, or the federal financial assistance award terms and conditions.

### (5) Other submission requirements

Only applications successfully submitted in the online grant management system Egrants will be considered and reviewed. To access Egrants, you must be a registered user and have a unique password. Sharing usernames and passwords is strictly prohibited and may result in disqualification of the user and/or applicant agency in this and future funding opportunities.

#### (a) Egrants registration

If you have never used Egrants before, you will need to register for access to the system. To register online, go to <https://register.wisconsin.gov/accountmanagement/default.aspx> and complete the 'self-registration' process. Authorization to access Egrants can take several days depending on registration activity. *Please note: If you register outside the hours of Monday-Friday 7:30am-4pm, access may not be approved until the next business day. Once your Egrants access has been approved, you may begin your online grant application.*

#### (b) Egrants technical assistance

- (i) The Egrants User Guide is available on the Egrants log-in screen <https://wem.egrants.us/egmis/>.
- (ii) The Egrants Help Desk is available on business days from 7:30AM to 4:00PM via phone at (608) 242-3231 or via email at [WEMEgrants@egrants.us](mailto:WEMEgrants@egrants.us).
- (iii) Once signed into the Egrants system, additional guidance is available by clicking on the "Help" icon in the upper right-hand corner.

## E. APPLICATION REVIEW AND NOTIFICATION OF AWARD

### (1) Criteria

All applications must be submitted on or before the deadline to be considered. Applications will be screened for completeness and compliance with the instructions provided in this announcement. Applications will be scored using criteria designed to evaluate the reduction of risk achieved by implementing the project and thoroughness of responses to the required application components.



## (2) Review and selection process

All applications submitted will be reviewed and scored by a committee after the August 15<sup>th</sup> deadline.

## (3) Anticipated announcement and dates

Applicants that are approved for award will be notified in approximately two weeks from the approval date in Egrants by the receipt of award documents.

## F. AWARD ADMINISTRATION INFORMATION

### (1) Required information upon approval (intent) but prior to award

Upon intent to make an award, you will be required to provide WEM with the awarded agency's Employee Identification Number (EIN) with the submission of a W-9. If your entity does not have an EIN, you can register for one here: <https://www.irs.gov/businesses/small-businesses-self-employed/apply-for-an-employer-identification-number-ein-online>. In addition, a fully executed agreement should be signed and returned to WEM prior to the start date of your grant. Activity and costs may not be incurred until an agreement is fully signed. See the Grant Award Notices below.

### (2) Grant award notices

If WEM approves an application for award, an authorized representative of your agency will be required to sign an agreement with WEM that sets forth your agency's obligations with respect to the funds (the Grant Agreement). The Grant Agreement will incorporate this NOFO and all Terms & Conditions as set forth by [section F](#) of this NOFO. The terms are non-negotiable. **Please review the entirety of each document carefully prior to applying for the grant** to ensure that your agency will be able to fulfill all obligations should its application be approved. If your agency can fulfill all obligations, it may wish to start whatever process is necessary to get the authority to sign the Grant Agreement as soon as possible so that, if WEM ultimately approves your agency's application, the Grant Agreement can be signed, and the funds made available expeditiously.

The award document must be returned to WEM prior to the grant performance period start date as indicated in Egrants. Grant awards without signatures will not be considered active until the authorized officials of the applicant agency have signed and returned the award documents to WEM. The grant award documents will explain the total funding amount approved, budget by category, performance period, and fiscal and program reporting requirements and deadlines.

### (3) Administrative and policy requirements

The following requirements are non-negotiable as set forth in your agency's obligations with respect to the grant funds awarded. **Please review the entirety of each document carefully prior to applying for the grant** to ensure that your agency will be able to fulfill all obligations should its application be approved. If your agency will not be able to do so, you are encouraged to forego applying for these grant funds.

#### (a) Standard Terms & Conditions

All grants awarded through the Department of Military Affairs (DMA) and Wisconsin Emergency Management (WEM) must comply with the DMA/WEM Standard Terms & Conditions which are provided in this document under [Appendix II: DMA/WEM Standard Terms & Conditions](#).

#### (b) Special Conditions

Special Conditions that are required upon award are provided in this document under [Appendix I: Special Conditions & Additional Monitoring](#).

#### (c) Additional requirements for federally funded grants

The following federal rules, regulations and guidance are applicable to funds awarded under this opportunity:

- (i) Unique Entity Identifier (UEI) and System for Award Management (SAM). Refer to Application Components [section D\(2\)](#) for more information.



- (ii) Department of Homeland Security Standard Terms & Conditions as provided in this document under [Appendix III: DHS FFY2022 Standard Terms & Conditions](#).
- (iii) The Department of Homeland Security (DHS) Notice of Funding Opportunity (NOFO) Fiscal Year 2022 State and Local Cybersecurity Grant Program: <https://www.fema.gov/fact-sheet/department-homeland-security-notice-funding-opportunity-fiscal-year-2022-state-and-local>
- (iv) Federal Emergency Management Agency (FEMA) Preparedness Grants Manual: Monitoring & reporting: [https://www.fema.gov/sites/default/files/documents/fema\\_fy-2022-preparedness-grants-manual.pdf](https://www.fema.gov/sites/default/files/documents/fema_fy-2022-preparedness-grants-manual.pdf)

If awarded a grant, your agency will be responsible for completing the following reports and submitting the following items in Egrants to receive reimbursement:

## (a) Progress Reports

Program Reports must be submitted in Egrants quarterly by the 12<sup>th</sup> day of the month following the end of the quarter. A final Program Report for closeout must be submitted in Egrants within 30 days following the end of the grant.

## (b) Inventory Reports

An Inventory Report must be submitted in Egrants no more than 30 days following the grant period end date.

## (c) Special Conditions

The special conditions located in [Appendix I: Special Conditions & Additional Monitoring](#) require a document to be submitted to WEM via the Egrants Project Document Attachments within 30 days of completion of the project or prior to seeking reimbursement, whichever is sooner.

## (d) Fiscal Reports

Fiscal Reports must be submitted in Egrants quarterly by the 12<sup>th</sup> day of the month following the end of the quarter. A final fiscal report for closeout must be submitted in Egrants within 30 days following the end of the grant. Please see the [Reimbursement Requests section](#) for more information.

## (4) Modifications

Any request to modify an approved award must be submitted in Egrants for pre-approval prior to the activity occurring or incurring expenses. All modification requests will be reviewed by the Program Manager for approval. All final grant modification decisions will be made by the WEM Administrator. Modifications are not considered final until WEM provides a signed Grant Adjustment Notification (GAN); **any activity conducted or related expenses incurred prior to receipt of a signed modification approval are not eligible for reimbursement.** At a minimum, modification requests must be submitted to WEM via Egrants for the following changes:

- (a) Primary contact(s) of the grant.** This includes change in Signing Official, Fiscal Officer, or Project Director.
- (b) Requesting an extension of the performance/budget period.** This includes changes to the grant period and must be submitted prior to the previously approved end date of the grant.
- (c) Scope of work.** This includes changes to the scope, objectives, performance measures, and intent of the approved award.
- (d) Budget adjustment.** This includes changes to the budget that do not fall within a change to the scope or objective and may include a change to the total award or shifting funds among approved cost categories in which the net change is greater than ten percent (10%) of the total award.

## (5) Reimbursement Requests

### (a) Requirements

Payments will be made on a reimbursement basis once all requirements, activities, and expenses have been completed by the grantee and verified by WEM. Guidance is available through the Egrants Job Aid for Fiscal Reports: <https://wem.wi.gov/wp-content/library/grants/egrants-job-aid-fiscal-report-and-reimbursement-request.pdf>.

### (b) Submission

Requests for reimbursement are made by submitting a Fiscal Report in Egrants. The following documentation is required to be attached to and submitted with the Fiscal Reports in Egrants:

- (i) A **Reimbursement Request Form** generated by the Egrants Fiscal Report and signed by the recipient's Project Director and Financial Officer.
- (ii) **Invoices/receipts** that are detailed and itemized to clearly show what was ordered, the quantity, unit cost, and total amount. Please review the job aid for additional information.
- (iii) **Proof of payment** must be submitted to prove that the awarded entity has paid for the expense prior to seeking reimbursement. The proof of payment must adequately show that the vendor has been paid in full.
- (iv) Additional supporting documentation necessary to validate and/or justify the expense.

### (c) Review process

WEM requires at least two weeks to complete an initial review of the submitted reimbursement documentation. The grant manager will return any request that does not comply with the grant's requirements and will contact recipients with questions, corrections, or concerns. Reimbursement payments, once approved by WEM, may take up to an additional month to be disbursed. Reimbursement payments require registration in the State of Wisconsin's financial management system (STAR). The payment method will depend on how the recipient is set up in STAR and may be sent as an Automated Clearing House (ACH) payment or a physical check. It is the responsibility of the recipient to maintain and update their account and payment information in STAR.

## G. CONTACT INFORMATION

Grant manager: **Marc Couturier, SLCGP Grant Manager**  
 Phone: **(608) 242-3258**  
 Email/MS Teams: **marc.couturier@widma.gov**

## H. OTHER INFORMATION

### (1) Resources

- Wisconsin Emergency Management (WEM) website: <https://wem.wi.gov/>
- WEM Grant Administration tools: <https://wem.wi.gov/admin-tools/>
- WEM Egrants Job Aid for Fiscal Reports: <https://wem.wi.gov/wp-content/library/grants/egrants-job-aid-fiscal-report-and-reimbursement-request.pdf>
- Egrants Grants Management System
  - Egrants website: <https://wem.egrants.us/>
  - User Guide: <https://wem.egrants.us/egmis/documents/EgrantsExternalUserGuideUpdated9-9-19-Final.pdf>
  - Egrants help desk available 7:30am to 4:00pm
    - Email: [WEMEgrants@egrants.us](mailto:WEMEgrants@egrants.us)
    - Help desk phone: (608) 242-3231

### (2) Related programs & funding opportunities

Future funding is anticipated to be available for the following 3 years. Although this first year of funding includes a waiver of the required ten percent match requirement, the FFY 2023, 2024, and 2025 federal funding will require match at 20%, 30% and 40% respectively. An approved award under this funding opportunity does not constitute approval for future federal awards.

## APPENDIX I: SPECIAL CONDITIONS & ADDITIONAL MONITORING

Your grant award will be subject to standard terms and conditions as well as the following special conditions. If you are awarded funds under this announcement, you will be required to provide regular progress reports in the Grant Management System Egrants, as well as upload proper documentation to verify compliance with the conditions below as specified.

### 1. **Nationwide Cybersecurity Review (NCSR)**

Grant recipients must complete the Nationwide Cybersecurity Review (NCSR) prior to grant close Year 1 and then annually for each year funding is approved. The NCSR It is available each year from October through February at <https://www.cisecurity.org/ms-isac/services/ncsr>.

### 2. **Cyber Hygiene Services**

Grant recipients must sign up for free cyber hygiene services through CISA: <https://www.cisa.gov/cyber-hygiene-services>.

## APPENDIX II: DMA/WEM STANDARD TERMS & CONDITIONS

### Article I. Notice of Funding Opportunity Requirements

All the instructions, guidance, limitations, and other conditions set forth in the Notice of Funding Opportunity (NOFO) for this program are incorporated here by reference in the award terms and conditions. All recipients must comply with any such requirements set forth in the program NOFO.

### ARTICLE II. Compliance with Award Terms and Conditions

Submission of an application constitutes the recipient's agreement to comply with and spend funds consistent with all the terms and conditions of this award. If DMA, WEM determines that noncompliance by the recipient cannot be remedied by imposing additional conditions, WEM may take one or more of the following actions, as appropriate in the circumstances:

- (a) *Temporarily withhold cash payments pending correction of the deficiency by the recipient.*
- (b) *Disallow all, or part of, the cost of the activity or action not in compliance.*
- (c) *Wholly or partly suspend or terminate the award.*
- (d) *Initiate suspension or debarment proceedings as authorized under state and/or federal law.*
- (e) *Withhold further awards for the project or program.*
- (f) *Take other remedies that may be legally available.*

### Article III. Recipient Responsibilities

In accepting this financial assistance award (grant or cooperative agreement), the Recipient assumes legal, financial, administrative, and programmatic responsibility for administering the award in accordance with the laws, rules, regulations, and Executive Orders governing grants and cooperative agreements, and these Award Terms and Conditions, including responsibility for complying with any provisions included in the award.

### Article IV. Order of Precedence

Any inconsistency or conflict in the terms and conditions specified in this award will be resolved in accordance with the term or condition that is the stricter of the two.

### Article V. Adherence to Original Project Objectives and Budget Estimates

a) The Recipient is responsible for any commitments or expenditures it incurs in excess of the funds provided by an award. Pre-award costs are those incurred prior to the effective date of the federal award directly pursuant to the negotiation and in anticipation of the Federal award where such costs are necessary for efficient and timely performance of the scope of work. Such costs are allowable only to the extent that they would have been allowable if incurred after the date of a federal award, and only with the written approval of the authorized official or delegate.

### Article VI. Acceptance of Post Award Changes

In the event DMA/WEM determines that changes are necessary to the award document after an award has been made, including changes to period of performance or terms and conditions, recipients will be notified of the changes in writing. Once notification has been made, any subsequent request for funds will indicate recipient acceptance of the changes to the award.

### Article VII. Prior approval and modifications

All activity and the corresponding incurred expenses must be approved and have a fully executed award agreement prior to conducting the activity and/or incurring the expense unless otherwise stated in the Notice of Funding Opportunity (NOFO). The following require WEM's **advanced** written approval:

- i. Changes to key personnel*
- ii. Changes to the grant period must be submitted prior to the approved end date of the grant.*
- iii. Changes to the scope, objectives, performance measures and intent of the approved award.*
- iv. Changes to the budget that do not fall within a change to the scope or objective but exceeds the approved budget categories by ten percent (10%) of the total award.*

WEM will notify the subrecipient in writing within 30 calendar days after receipt of the request for revision or adjustment whether the request has been approved. Upon approval, WEM will issue a signed Grant Adjustment Notification (GAN). All changes are not officially approved until the GAN is received by the subrecipient.

### Article VIII. Allowable activity and costs

Only activity and expenses that are approved within the approved award's application may be allowable for reimbursement by grant funds. All approved costs must be allowable, allocable, necessary and reasonable. To be allowable under a grant program, costs must match the sub-grant's approved award and must comply with the following:

- (a) Be incurred and obligated (purchase order issued, class scheduled) within the performance period.
- (b) If incurred within the performance period, payment must be made within 30 days of the grant period ending date.

## Article IX. Project Income

All income generated as a direct result of a grant-funded project shall be deemed program income. Program income must be used for the purpose and under the conditions applicable to the award. Program income should be used as earned and accounted for in your reimbursement request.

## Article X. Duplication of Benefits

Any cost allocable to a particular financial assistance award provided for may not be charged to other financial assistance awards to overcome fund deficiencies; to avoid restrictions imposed by federal statutes, regulations, or federal financial assistance award terms and conditions; or for other reasons. However, these prohibitions would not preclude recipients from shifting costs that are allowable under two or more awards in accordance with existing federal statutes, regulations, or the federal financial assistance award terms and conditions.

## Article XI. Procurement

Recipients and subrecipients shall use their own procurement procedures and regulations, provided that the procurement conforms to applicable state law and procurement standards. If the subrecipient does not have their own procurement policies and procedures, then the State of Wisconsin Procurement Policy and Procedures applies.

<https://doa.wi.gov/Documents/DEO/ProcurementDeskGuide.pdf>

## Article XII. Travel expenses

Recipients and subrecipients shall use their own travel policy and procedures, provided that the policy and procedure conform to applicable state law and not otherwise stated in the Notice of Funding Opportunity. If a subrecipient does not have travel policy and procedures, then the State of Wisconsin Travel Policy – Section F Uniform Travel Schedule Amounts applies as the threshold for what is deemed reasonable.

[https://dpm.wi.gov/Documents/BCER/Compensation/PocketTravelGuide\\_2\\_2022.pdf](https://dpm.wi.gov/Documents/BCER/Compensation/PocketTravelGuide_2_2022.pdf)

[https://dma.wi.gov/wp-content/library/StateHR/Travel/Section\\_F\\_21-23.pdf](https://dma.wi.gov/wp-content/library/StateHR/Travel/Section_F_21-23.pdf)

## Article XIII. Equipment and supplies

Equipment and supplies must be received and placed into inventory before the end date of the grant. All personnel who utilize **equipment** purchased with funds from this grant must receive training either through the equipment vendor or other competent source specific to that piece of equipment before it is put into service. The recipient is required to maintain proper training and inventory records for the appropriate retention period.

## Article XIV. Acknowledgement of Funding from WEM

Recipients and Subrecipients must acknowledge their use of funding when issuing statements, press releases, requests for proposal, bid invitations, and other documents describing projects or programs funded in whole or in part with grant funds.

## Article XV. Payments and closeout

Grant funds will be paid on a reimbursement basis only and disbursed by WEM upon completion of and approval of all monitoring requirements including Program Report(s), Fiscal Report(s), and satisfaction of Special Conditions as well as verification to the best of WEM's ability that all terms, conditions and requirements have been met. If DMA/WEM determines that payment to the recipient was not proper after the payment has been made, WEM will notify the recipient of recoupment in writing in which the subrecipient has 30 days to repay WEM or appeal the decision.

## Article XVI. Monitoring

- (a) Subrecipients must complete all required reporting and special conditions as stated in the NOFO, in the grant management system (Egrants) and upon the request of the Grant Manager.
- (c) Subrecipients must submit timely, complete, and accurate reports to the appropriate WEM officials and maintain appropriate backup documentation to support the reports for the appropriate retention period.
- (d) Subrecipients must comply with all other special reporting, data collection, and evaluation requirements, as prescribed by law, or detailed in program guidance.

## Article XVII. Maintaining, retaining and access to records

All recipients, subrecipients, successors, transferees, and assignees must acknowledge and agree to comply with applicable provisions governing access to records, accounts, documents, information, facilities, and staff.

- (a) Subrecipients must maintain official grant records of all grants related activity, adherence to grant requirements and grant funded costs. This includes but is not limited to documentation of actual time and

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effort of any personnel, materials, supplies, travel expenses, inventory records, management of assets, rational and justification to support any split allocation of costs, and any other records that support the allowability of expenditures of grant funds.

- (b) Subrecipients must cooperate with any compliance reviews or compliance investigations conducted by the State of Wisconsin, Department of Military Affairs and/or Wisconsin Emergency Management.
- (e) Subrecipients must give access to examine and copy records, accounts, and other documents and sources of information related to the financial assistance award and permit access to facilities or personnel.

## **Article XVIII. Best Practices for Collection and Use of Personally Identifiable Information**

Recipients who collect personally identifiable information (PII) are required to have a publicly available privacy policy that describes standards on the usage and maintenance of the PII they collect. Wis. Stats. § 19.62 (5) Personally Identifiable Information (PII) means information that can be associated with a particular individual through one or more identifiers or other information or circumstances. This includes, but is not limited to, Driver License Numbers, Social Security Numbers, Addresses, Telephone numbers, Credit Card information and/or bank account information.

## **Article XIX. Nondiscrimination**

In connection with the performance of work under this agreement the grantee agrees not to discriminate against any employee or grantee for employment because of age, race, religion, color, handicap, sex, physical condition, or developmental disability as defined in s. 51.01(5) Wis. Stats., arrest or conviction record, sexual orientation, as defined in s. 111.32(13m) Wis. Stat. or national origin, or ancestry, or marital status. This provision shall include, but not be limited to the following: employment, upgrading, demotion or transfer, recruitment or recruitment advertising, layoff or termination, rates of pay, or other forms of compensation, and selection for training, including apprenticeship. Except with respect to sexual orientation, the Grantee further agrees to take affirmative action to ensure equal employment opportunities. The Grantee agrees to post in conspicuous places, available for employees and Grantees for employment, notices to be provided by the contracting officer setting forth the provisions of the nondiscrimination clause. The recipient shall comply with Section 504, rehabilitation Act of 1973 which prohibits discrimination on the basis of a physical condition or handicap and the Age Discrimination Act of 1975, which prohibits discrimination because of age.

## **Article XX. Liability**

The State of Wisconsin and the Department of Military Affairs, Wisconsin Emergency Management, its agents and employees shall not be liable to the recipient, or to any individuals or entities with whom the recipient contracts for any direct, indirect, incidental, consequential, or other damages sustained or incurred because of activities, actions or inactions on the part of the recipient for services rendered pursuant to the Award Agreement. The recipient agrees to indemnify and save and hold the Department of Military Affairs, Wisconsin Emergency Management, its agents and employees harmless from all claims or causes of action arising from the performance of this award by the recipient or recipient's agent or employees.

## **Article XXI. Establishment of safeguards**

The recipient shall ensure the establishment of safeguards to prevent employees, consultants, or members of the governing bodies from using their positions for purposes that are, or give the appearance of being, motivated by a desire for private gain for themselves or others, such as those with whom they have family, business, or other ties as specified in Wisconsin Statutes 946.10 and 646.13.

## **Article XXII. Termination of Agreement.**

Any termination of this grant award shall be without prejudice to any obligations or liabilities of either party already accrued prior to such termination. This grant award may be terminated in whole or in part as follows:

- (a) DMA/WEM may terminate this grant award at any time for cause by delivering thirty (30) days written notice to the Recipient. Upon termination, the awarding agency's liability will be limited to the pro rata cost of the services performed as of the date of termination plus expenses incurred with the prior written approval of the awarding agency.
- (f) DMA/WEM may terminate this grant award at will effective upon delivery of written notice to the Recipient, under any of the following conditions:
- (g) If the awarding agency's funding from federal, state, or other sources is not obtained and/or continued at levels sufficient to allow for purchases of the indicated quantity of services, the grant may be modified to accommodate a reduction or increase in funds.
- (h) If federal or state laws, rules, regulations, or guidelines are modified, changed, or interpreted in such a way that the services are no longer allowable or appropriate for purchase under this grant or are no longer eligible for the funding proposed for payments by this grant.
- (i) If any license or certification required by law or regulation to be held by the Recipient to provide the services required by this grant award is for any reason denied, revoked, or not renewed.



## APPENDIX III: DHS FY2022 STANDARD TERMS & CONDITIONS

### Article I. Applicability of DHS Standard Terms and Conditions

#### Section 1.01 Recipients and Subrecipients

The Fiscal Year (FY) 2022 DHS Standard Terms and Conditions apply to all new federal financial assistance awards funded in FY 2022. These terms and conditions flow down to subrecipients unless an award term or condition specifically indicates otherwise. The United States has the right to seek judicial enforcement of these obligations.

All legislation and digital resources are referenced with no digital links. The FY 2022 DHS Standard Terms and Conditions will be housed on dhs.gov at [www.dhs.gov/publication/fy15-dhs-standard-terms-and-conditions](http://www.dhs.gov/publication/fy15-dhs-standard-terms-and-conditions).

#### Section 1.02 Tribes

The DHS Standard Terms and Conditions are a restatement of general requirements imposed upon recipients and flow down to subrecipients as a matter of law, regulation, or executive order. If the requirement does not apply to Indian tribes or there is a federal law or regulation exempting its application to Indian tribes, then the acceptance by Tribes of, or acquiescence to, DHS Standard Terms and Conditions does not change or alter its inapplicability to an Indian tribe. The execution of grant documents is not intended to change, alter, amend, or impose additional liability or responsibility upon the Tribe where it does not already exist.

### Article II. Assurances, Administrative Requirements, Cost Principles, Representations and Certifications

- (a) DHS financial assistance recipients must complete either the Office of Management and Budget (OMB) Standard Form 424B Assurances - Non-Construction Programs, or OMB Standard Form 424D Assurances - Construction Programs, as applicable. Certain assurances in these documents may not be applicable to your program, and the DHS financial assistance office (DHS FAO) may require applicants to certify additional assurances. Applicants are required to fill out the assurances as instructed by the awarding agency.
- (b) DHS financial assistance recipients and subrecipients are required to follow the applicable provisions of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards located at Title 2, Code of Federal Regulations (C.F.R.) Part 200 and adopted by DHS at 2 C.F.R. Part 3002.
- (c) By accepting this agreement, recipients and their executives, as defined in 2 C.F.R. section 170.315, certify that their policies are in accordance with OMB's guidance located at 2 C.F.R. Part 200, all applicable federal laws, and relevant Executive guidance.

### Article III. General Acknowledgements and Assurances

All recipients, subrecipients, successors, transferees, and assignees must acknowledge and agree to comply with applicable provisions governing DHS access to records, accounts, documents, information, facilities, and staff.

- (a) Recipients must cooperate with any DHS compliance reviews or compliance investigations conducted by DHS.
- (b) Recipients must give DHS access to examine and copy records, accounts, and other documents and sources of information related to the federal financial assistance award and permit access to facilities or personnel.
- (c) Recipients must submit timely, complete, and accurate reports to the appropriate DHS officials and maintain appropriate backup documentation to support the reports.
- (d) Recipients must comply with all other special reporting, data collection, and evaluation requirements, as prescribed by law, or detailed in program guidance.

### Article IV. Acknowledgement of Federal Funding from DHS

Recipients must acknowledge their use of federal funding when issuing statements, press releases, requests for proposal, bid invitations, and other documents describing projects or programs funded in whole or in part with federal funds.

### Article V. Activities Conducted Abroad

Recipients must ensure that project activities performed outside the United States are coordinated as necessary with appropriate government authorities and that appropriate licenses, permits, or approvals are obtained.

## **Article VI. Age Discrimination Act of 1975**

Recipients must comply with the requirements of the Age Discrimination Act of 1975, Public Law 94-135 (1975) (codified as amended at Title 42, U.S. Code, section 6101 et seq.), which prohibits discrimination on the basis of age in any program or activity receiving federal financial assistance.

## **Article VII. Americans with Disabilities Act of 1990**

Recipients must comply with the requirements of Titles I, II, and III of the Americans with Disabilities Act, Pub. L. 101-336 (1990) {codified as amended at 42 U.S.C. sections 12101 - 12213}, which prohibits recipients from discriminating on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing entities.

## **Article VIII. Best Practices for Collection and Use of Personally Identifiable Information**

Recipients who collect personally identifiable information (PII) are required to have a publicly available privacy policy that describes standards on the usage and maintenance of the PII they collect. DHS defines PII as any information that permits the identity of an individual to be directly or indirectly inferred, including any information that is linked or linkable to that individual. Recipients may also find the DHS Privacy Impact Assessments: Privacy Guidance and Privacy Template as useful resources respectively.

## **Article IX. Civil Rights Act of 1964 -Title VI**

Recipients must comply with the requirements of Title VI of the Civil Rights Act of 1964 (codified as amended at 42 U.S.C. section 2000d et seq.), which provides that no person in the United States will, on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance. DHS implementing regulations for the Act are found at 6 C.F.R. Part 21 and 44 C.F.R. Part 7.

## **Article X. Civil Rights Act of 1968**

Recipients must comply with Title VIII of the Civil Rights Act of 1968, Pub. L. 90-284, as amended through Pub. L. 113-4, which prohibits recipients from discriminating in the sale, rental, financing, and advertising of dwellings, or in the provision of services in connection therewith, on the basis of race, color, national origin, religion, disability, familial status, and sex (see 42 U.S.C. section 3601 et seq.), as implemented by the U.S. Department of Housing and Urban Development at 24 C.F.R. Part 100. The prohibition on disability discrimination includes the requirement that new multifamily housing with four or more dwelling units - i.e., the public and common use areas and individual apartment units (all units in buildings with elevators and ground-floor units in buildings without elevators) - be designed and constructed with certain accessible features. (See 24 C.F.R. Part 100, Subpart D.)

## **Article XI. Copyright**

Recipients must affix the applicable copyright notices of 17 U.S.C. sections 401 or 402 and an acknowledgement of U.S. Government sponsorship (including the award number) to any work first produced under federal financial assistance awards.

## **Article XII. Debarment and Suspension**

Recipients are subject to the non-procurement debarment and suspension regulations implementing Executive Orders (E.O.) 12549 and 12689, which are at 2 C.F.R. Part 180 as adopted by DHS at 2 C.F.R. Part 3002. These regulations restrict federal financial assistance awards, subawards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities.

## **Article XIII. Drug-Free Workplace Regulations**

Recipients must comply with drug-free workplace requirements in Subpart B (or Subpart C, if the recipient is an individual) of 2 C.F.R. Part 3001, which adopts the Government-wide implementation (2 C.F.R. Part 182) of Sec. 5152-5158 of the Drug-Free Workplace Act of 1988 (41 U.S.C. sections 8101-8106).

## **Article XIV. Duplication of Benefits**

Any cost allocable to a particular federal financial assistance award provided for in 2 C.F.R. Part 200, Subpart E may not be charged to other federal financial assistance awards to overcome fund deficiencies; to avoid restrictions imposed by federal statutes, regulations, or federal financial assistance award terms and conditions; or for other reasons. However, these prohibitions would not preclude recipients from shifting costs that are allowable under two or more awards in accordance with existing federal statutes, regulations, or the federal financial assistance award terms and conditions.

## **Article XV. Education Amendments of 1972 (Equal Opportunity in Education Act) - Title IX**

Recipients must comply with the requirements of Title IX of the Education Amendments of 1972, Pub. L. 92-318 (1972) (codified as amended at 20 U.S.C. section 1681 et seq.), which provide that no person in the United States will, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any educational program or activity receiving federal financial assistance. DHS implementing regulations are codified at 6 C.F.R. Part 17 and 44 C.F.R. Part 19.

## **Article XVI. Energy Policy and Conservation Act**

Recipients must comply with the requirements of the Energy Policy and Conservation Act, Pub. L. 94-163 (1975) (codified as amended at 42 U.S.C. section 6201 et seq.), which contain policies relating to energy efficiency that are defined in the state energy conservation plan issued in compliance with this Act.

## **Article XVII. False Claims Act and Program Fraud Civil Remedies**

Recipients must comply with the requirements of the False Claims Act, 31 U.S.C. sections 3729- 3733, which prohibit the submission of false or fraudulent claims for payment to the Federal Government. (See 31 U.S.C. sections 3801-3812, which details the administrative remedies for false claims and statements made.)

## **Article XVIII. Federal Debt Status**

All recipients are required to be non-delinquent in their repayment of any federal debt. Examples of relevant debt include delinquent payroll and other taxes, audit disallowances, and benefit overpayments. (See OMB Circular A-129.)

## **Article XIX. Federal Leadership on Reducing Text Messaging while Driving**

Recipients are encouraged to adopt and enforce policies that ban text messaging while driving as described in E.O. 13513, including conducting initiatives described in Section 3(a) of the Order when on official government business or when performing any work for or on behalf of the Federal Government.

## **Article XX. Fly America Act of 1974**

Recipients must comply with Preference for U.S. Flag Air Carriers (air carriers holding certificates under 49 U.S.C.) for international air transportation of people and property to the extent that such service is available, in accordance with the International Air Transportation Fair Competitive Practices Act of 1974, 49 U.S.C. section 40118, and the interpretative guidelines issued by the Comptroller General of the United States in the March 31, 1981, amendment to Comptroller General Decision B-138942.

## **Article XXI. Hotel and Motel Fire Safety Act of 1990**

Recipients must ensure that all conference, meeting, convention, or training space funded in whole or in part with federal funds complies with the fire prevention and control guidelines of Section 6 of the Hotel and Motel Fire Safety Act of 1990, 15 U.S.C. section 2225a.

## **Article XXII. John S. McCain National Defense Authorization Act of Fiscal Year 2019**

Recipients, subrecipients, and their contractors and subcontractors are subject to the prohibitions described in section 889 of the John S. McCain National Defense Authorization Act for Fiscal Year 2019, Pub. L. No. 115-232 (2018) and 2 C.F.R. sections 200.216, 200.327, 200.471, and Appendix II to 2 C.F.R. Part 200. Beginning August 13, 2020, the statute - as it applies to DHS recipients, subrecipients, and their contractors and subcontractors - prohibits obligating or expending federal award funds on certain telecommunications and video surveillance products and contracting with certain entities for national security reasons.

## **Article XXIII. Limited English Proficiency (Civil Rights Act of 1964 - Title VI)**

Recipients must comply with Title VI of the Civil Rights Act of 1964, (42 U.S.C. section 2000d et seq.) prohibition against discrimination on the basis of national origin, which requires that recipients of federal financial assistance take reasonable steps to provide meaningful access to persons with limited English proficiency (LEP) to their programs and services. For additional assistance and information regarding language access obligations, please refer to the DHS Recipient Guidance: <https://www.dhs.gov/guidance-published-help-department-supported-organizations-provide-meaningful-access-people-limited> and additional resources on <http://www.lep.gov>.

## **Article XXIV. Lobbying Prohibitions**

Recipients must comply with 31 U.S.C. section 1352, which provides that none of the funds provided under a federal financial assistance award may be expended by the recipient to pay any person to influence, or attempt to influence an officer or employee of any agency, a Member of Congress, an officer or employee of

Congress, or an employee of a Member of Congress in connection with any federal action related to a federal award or contract, including any extension, continuation, renewal, amendment, or modification.

## **Article XXV. National Environmental Policy Act**

Recipients must comply with the requirements of the National Environmental Policy Act of 1969, (NEPA) Pub. L. 91-190 (1970) (codified as amended at 42 U.S.C. section 4321 et seq.) and the Council on Environmental Quality (CEQ) Regulations for Implementing the Procedural Provisions of NEPA, which require recipients to use all practicable means within their authority, and consistent with other essential considerations of national policy, to create and maintain conditions under which people and nature can exist in productive harmony and fulfill the social, economic, and other needs of present and future generations of Americans.

## **Article XXVI. Nondiscrimination in Matters Pertaining to Faith-Based Organizations**

It is DHS policy to ensure the equal treatment of faith-based organizations in social service programs administered or supported by DHS or its component agencies, enabling those organizations to participate in providing important social services to beneficiaries. Recipients must comply with the equal treatment policies and requirements contained in 6 C.F.R. Part 19 and other applicable statutes, regulations, and guidance governing the participations of faith-based organizations in individual DHS programs.

## **Article XXVII. Non-Supplanting Requirement**

Recipients receiving federal financial assistance awards made under programs that prohibit supplanting by law must ensure that federal funds do not replace (supplant) funds that have been budgeted for the same purpose through non-federal sources.

## **Article XXVIII. Notice of Funding Opportunity Requirements**

All the instructions, guidance, limitations, and other conditions set forth in the Notice of Funding Opportunity (NOFO) for this program are incorporated here by reference in the award terms and conditions. All recipients must comply with any such requirements set forth in the program NOFO.

## **Article XXIX. Patents and Intellectual Property Rights**

Recipients are subject to the Bayh-Dole Act, 35 U.S.C. section 200 et seq, unless otherwise provided by law. Recipients are subject to the specific requirements governing the development, reporting, and disposition of rights to inventions and patents resulting from federal financial assistance awards located at 37 C.F.R. Part 401 and the standard patent rights clause located at 37 C.F.R. section 401.14.

## **Article XXX. Procurement of Recovered Materials**

States, political subdivisions of states, and their contractors must comply with Section 6002 of the Solid Waste Disposal Act, Pub. L. 89-272 (1965), (codified as amended by the Resource Conservation and Recovery Act, 42 U.S.C. section 6962.) The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 C.F.R. Part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition.

## **Article XXXI. Rehabilitation Act of 1973**

Recipients must comply with the requirements of Section 504 of the Rehabilitation Act of 1973, Pub. L. 93-112 (1973) (codified as amended at 29 U.S.C. section 794), which provides that no otherwise qualified handicapped individuals in the United States will, solely by reason of the handicap, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance.

## **Article XXXII. Required Use of American Iron, Steel, Manufactured Products, and Construction Materials**

Recipients and subrecipients must comply with the Build America, Buy America Act (BABAA), which was enacted as part of the Infrastructure Investment and Jobs Act Sections 70901-70927, Pub. L. No. 117-58 (2021); and Executive Order 14005, Ensuring the Future is Made in All of America by All of America's Workers. See also Office of Management and Budget (OMB), Memorandum M-22-11, Initial Implementation Guidance on Application of Buy America Preference in Federal Financial Assistance Programs for Infrastructure.

Recipients and subrecipients of federal financial assistance programs for infrastructure are hereby notified that none of the funds provided under this award may be used for a project for infrastructure unless:

- (a) all iron and steel used in the project are produced in the United States--this means all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States;
- (b) all manufactured products used in the project are produced in the United States--this means the manufactured product was manufactured in the United States; and the cost of the components of the manufactured product that are mined, produced, or manufactured in the United States is greater than 55 percent of the total cost of all components of the manufactured product, unless another standard for determining the minimum amount of domestic content of the manufactured product has been established under applicable law or regulation; and
- (c) all construction materials are manufactured in the United States--this means that all manufacturing processes for the construction material occurred in the United States. The Buy America preference only applies to articles, materials, and supplies that are consumed in, incorporated into, or affixed to an infrastructure project. As such, it does not apply to tools, equipment, and supplies, such as temporary scaffolding, brought to the construction site and removed at or before the completion of the infrastructure project. Nor does a Buy America preference apply to equipment and furnishings, such as movable chairs, desks, and portable computer equipment, that are used at or within the finished infrastructure project but are not an integral part of the structure or permanently affixed to the infrastructure project.

## Waivers

When necessary, recipients may apply for, and the agency may grant, a waiver from these requirements.

- a) When the federal agency has made a determination that one of the following exceptions applies, the awarding official may waive the application of the domestic content procurement preference in any case in which the agency determines that:
  - i) *applying the domestic content procurement preference would be inconsistent with the public interest;*
  - ii) *the types of iron, steel, manufactured products, or construction materials are not produced in the United States in sufficient and reasonably available quantities or of a satisfactory quality; or*
  - iii) *the inclusion of iron, steel, manufactured products, or construction materials produced in the United States will increase the cost of the overall project by more than 25 percent.*

A request to waive the application of the domestic content procurement preference must be in writing. The agency will provide instructions on the format, contents, and supporting materials required for any waiver request. Waiver requests are subject to public comment periods of no less than 15 days and must be reviewed by the OMB Made in America Office.

There may be instances where an award qualifies, in whole or in part, for an existing waiver described. For awards by the Federal Emergency Management Agency (FEMA), existing waivers are available and the waiver process is described at "Buy America" Preference in FEMA Financial Assistance Programs for Infrastructure FEMA.gov. For awards by other DHS components, please contact the applicable DHS FAO.

To see whether a particular DHS federal financial assistance program is considered an infrastructure program and thus required to include a Buy America preference, please either contact the applicable DHS FAO, or for FEMA awards, please see Programs and Definitions: Build America, Buy America Act FEMA.gov.

## Article XXXIII. Reporting of Matters Related to Recipient Integrity and Performance

If the total value of any currently active grants, cooperative agreements, and procurement contracts from all federal awarding agencies exceeds \$10,000,000 for any period of time during the period of performance of this federal award, then the recipients must comply with the requirements set forth in the government-wide Award Term and Condition for Recipient Integrity and Performance Matters located at 2 C.F.R. Part 200, Appendix XII, the full text of which is incorporated here by reference in the award terms and conditions.

## Article XXXIV. Reporting Subawards and Executive Compensation

Reporting of first tier subawards. Recipients are required to comply with the requirements set forth in the government-wide award term on Reporting Subawards and Executive Compensation located at 2 C.F.R. Part 170, Appendix A, the full text of which is incorporated here by reference in the award terms and conditions.



## **Article XXXV. SAFECOM**

Recipients receiving federal financial assistance awards made under programs that provide emergency communication equipment and its related activities must comply with the SAFECOM Guidance for Emergency Communication Grants, including provisions on technical standards that ensure and enhance interoperable communications.

## **Article XXXVI. Terrorist Financing**

Recipients must comply with E.O. 13224 and U.S. laws that prohibit transactions with, and the provisions of resources and support to, individuals and organizations associated with terrorism. Recipients are legally responsible to ensure compliance with the Order and laws.

## **Article XXXVII. Trafficking Victims Protection Act of 2000 (TVPA)**

Trafficking in Persons. Recipients must comply with the requirements of the government-wide financial assistance award term which implements Section 106 (g) of the Trafficking Victims Protection Act of 2000 (TVPA), codified as amended at 22 U.S.C. section 7104. The award term is located at 2 C.F.R. section 175.15, the full text of which is incorporated here by reference.

## **Article XXXVIII. Universal Identifier and System of Award Management**

Requirements for System for Award Management and Unique Entity Identifier Recipients are required to comply with the requirements set forth in the government-wide financial assistance award term regarding the System for Award Management and Universal Identifier Requirements located at 2 C.F.R. Part 25, Appendix A, the full text of which is incorporated here by reference.

## **Article XXXIX. USA PATRIOT Act of 2001**

Recipients must comply with requirements of Section 817 of the Uniting and Strengthening America by Providing Appropriate Tools Required to Intercept and Obstruct Terrorism Act of 2001 (USA PATRIOT Act), which amends 18 U.S.C. sections 175-175c.

## **Article XL. Use of DHS Seal, Logo and Flags**

Recipients must obtain permission from their DHS FAO prior to using the DHS seal(s), logos, crests or reproductions of flags or likenesses of DHS agency officials, including use of the United States Coast Guard seal, logo, crests or reproductions of flags or likenesses of Coast Guard officials.

## **Article XLI. Whistleblower Protection Act**

Recipients must comply with the statutory requirements for whistleblower protections (if applicable) at 10 U.S.C section 2409, 41 U.S.C. section 4712, and 10 U.S.C. section 2324, 41 U.S.C. sections 4304 and 4310.

## **Article XLII. Environmental Planning and Historic Preservation (EHP) Review**

DHS/FEMA funded activities that may require an Environmental Planning and Historic Preservation (EHP) review are subject to the FEMA EHP review process. This review does not address all federal, state, and local requirements. Acceptance of funding requires the recipient to comply with all federal, state, and local laws.

DHS/FEMA is required to consider the potential impacts to natural and cultural resources of all projects funded by DHS/ FEMA grant funds, through its EHP review process, as mandated by: the National Environmental Policy Act; National Historic Preservation Act of 1966, as amended; National Flood Insurance Program regulations; and any other applicable laws and executive orders. To access the FEMA EHP screening form and instructions, go to the DHS/FEMA website. In order to initiate EHP review of your project(s), you must complete all relevant sections of this form and submit it to the Grant Programs Directorate (GPO) along with all other pertinent project information. The EHP review process must be completed before funds are released to carry out the proposed project; otherwise, DHS/FEMA may not be able to fund the project due to noncompliance with EHP laws, executive orders, regulations, and policies.

If ground disturbing activities occur during construction, applicant will monitor ground disturbance, and if any potential archeological resources are discovered the applicant will immediately cease work in that area and notify the pass-through entity, if applicable, and DHS/FEMA.

## **Article XLIII. Acceptance of Post Award Changes**

In the event FEMA determines that changes are necessary to the award document after an award has been made, including changes to period of performance or terms and conditions, recipients will be notified of th



# SLCGP Cycle 1 Funding 2022 NOFO

Item 15.

changes in writing. Once notification has been made, any subsequent request for funds will indicate recipient acceptance of the changes to the award. Please call FEMA/GMD Call Center at (866) 927-5646 or via e-mail to [ASK-GMD@fema.dhs.gov](mailto:ASK-GMD@fema.dhs.gov) if you have any questions.

## **Article XLIV. Disposition of Equipment Acquired Under the Federal Award**

For purposes of original or replacement equipment acquired under this award by a non-state subrecipients, when that equipment is no longer needed for the original project or program or for other activities currently or previously supported by a federal award, you must request instructions from WEM to make proper disposition of the equipment pursuant to 2 C.F.R. section 200.313. State recipients and state subrecipients must follow the disposition requirements in accordance with state laws and procedures.

## Cyber Security Grant

1 message

**Shyanne Cushman** <deputyclerk@ridgewaywi.gov>

Wed, Jul 31, 2024 at 4:19 PM

To: Lori Phelan <clerk@ridgewaywi.gov>

We need to propose this at the Board Meeting.

It is \$185/month that we pay and it is like a Menards rebate. We pay it and the state will 100% reimburse us. It will not start until approval from the VC3. September-October?

The \$185 covers:

**Multi-Factor Authentication (MFA):** MFA is a workforce service that requires users to provide two or more credentials to verify their identity. MFA adds an extra layer of security by providing strong authentication for your cloud, web-based, on-premises, and SaaS applications.

**Managed Detection and Response (MDR) Services:** MDR services provide municipalities with remotely-delivered, human-led, turnkey security operations center functions by delivering threat disruption and containment.

Here are the links regarding the SLCGP: (That go into detail):

[Wisconsin State and Local Cybersecurity Grant Program \(SLCGP\) Funding | VC3](#)

<https://wem.wi.gov/wp-content/library/grants/State%20and%20Local%20Cybersecurity%20Grant%20Program%20%28SLCGP%29%20Cycle%201%20Funding%202022%20%282024%29%20Final.pdf>

Christina will have a DocuSign sent to us, prior to the meeting, that will draw out online items for us.

Everything is covered at 100% for two years that includes the full implementation of both projects.

The only charge that we will be paying for is in the third year, we pay 185 per month that does not get reimbursed.

I think that is all the details. Here is Christina's Contact.

**Christina Drews**

Senior Account Executive

VC3



(763) 342-5474



[vc3.com](http://vc3.com)

Let me know if you want to discuss this further.

Shy

**Shyanne Cushman**

**Deputy Clerk**

208 Jarvis Street, Ridgeway, WI 53582

608-924-5581

[www.ridgewaywi.gov](http://www.ridgewaywi.gov)

THE VILLAGE OF



RIDGEWAY

*E-mail correspondence to and from this address may be subject to the open records law and may be disclosed to outside parties.*



image899691.png

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THE VILLAGE OF

# Street Use Permit Application



## Village of Ridgeway

### RIDGEWAY

Application must be submitted 45 days prior to event.

Name/Organization: Megan James (on behalf of Cardinal Way neighborhood)

Address: 106 Cardinal Way, Ridgeway WI 53582

Phone: 608-438-5479 Email: megan.hornby@gmail.com

Date Proposed: ~~7/30/24~~ <sup>9/7/24</sup> Time Proposed: 9/7/24 12p-5p

Street(s) to be blocked: Cardinal Way (from HTH to Tailman)

An accurate description of the plans for the day requested: Cardinal Way neighborhood picnic and we have many kids in neighborhood now so would like to allow them to freely ride bikes/play w/d concern of traffic during that time.

Barricades supplied by Streets Department one business day prior to event. Residents responsible for setting up barricades and taking them down for pickup the following business day.

- Applicant must indicate neighbors have been contacted and approve the street closing.
- No Glass containers allowed on road.
- Alcohol allowed inside barricades and within allotted timeframe.
- Fixtures shall not be physically attached to the street.
- Fixtures should not impede the flow of pedestrian traffic on street.
- After event, street must be returned to its original conditions, free of debris.

**RECEIVED**  
**JUL 30 2024**  
**Village of Ridgeway**

Additional fees may be charged for damage to grounds and/or failure to pick up litter generated from the event.

I/We Megan & Cardinal Way neighbors agree to release, hold harmless, and defend the Village of Ridgeway, its officers and employees against any and all claims for loss, damage or personal injury occurring as a result of the event for which this permit is requested.

Megan James  
Signature

7/30/24  
Date

**Office Use Only:**

Date Received: 7/30/24 \$25 Permit Fee Received: pd 7/30/24 cash

Date for Board Meeting Approval: \_\_\_\_\_

Date Marshal Notified: \_\_\_\_\_

(Marshal will notify Iowa County Dispatch)

Date Streets Department Notified: \_\_\_\_\_

Date notified applicant of approval/denial: \_\_\_\_\_

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

**Year Ended December 31, 2023**

**DRAFT**

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

**VILLAGE OF RIDGEWAY, WISCONSIN**

**Year Ended December 31, 2023**

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Appendices

Appendix 1 – Adjusting Journal Entries

Appendix 2 – Passed Journal Entries

Appendix 3 – Management Representation Letter



## COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

June 26, 2024

To the Village Board  
Village of Ridgeway, Wisconsin

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

### **Our Responsibility in Relation to the Financial Statement Audit**

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

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

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

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

### **Planned Scope and Timing of the Audit**

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

### **Compliance with All Ethics Requirements Regarding Independence**

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



## Significant Risks Identified

We have identified the following significant risks:

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

## Qualitative Aspects of the Entity's Significant Accounting Practices

### *Significant Accounting Policies*

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

### *Significant Accounting Estimates and Related Disclosures*

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

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

### *Significant Accounting Estimates and Related Disclosures (Continued)*

The most sensitive accounting estimates affecting the financial statements are:

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

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

### *Financial Statement Disclosures*

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

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

### **Significant Difficulties Encountered during the Audit**

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

### **Uncorrected and Corrected Misstatements**

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

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

**Disagreements with Management**

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

**Representations Requested from Management**

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

**Management's Consultations with Other Accountants**

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

**Other Significant Matters, Findings, or Issues**

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

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

Johnson Block & Company, Inc.  
June 26, 2024



COMMUNICATION OF MATERIAL WEAKNESSES

To the Village Board  
Village of Ridgeway, Wisconsin

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Ridgeway, Wisconsin (“Village”), as of and for the year ended December 31, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the Village of Ridgeway’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Village of Ridgeway’s internal control.

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

A deficiency in internal control over financial reporting exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probably as defined as follows:

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

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

Limited Segregation of Duties

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

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

### Material Adjustments

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

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

Johnson Block & Company, Inc.  
June 26, 2024

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MANAGEMENT LETTER

To the Village Board  
Village of Ridgeway, Wisconsin

In planning and performing our audit of the financial statements of the Village of Ridgeway, Wisconsin for the year ended December 31, 2023, we considered the Village's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

However, during our audit we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. The following pages that accompany this letter summarize our comments and suggestions regarding those matters. This letter does not affect our report dated June 26, 2024, on the financial statements of the Village.

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

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

Johnson Block & Company, Inc.  
June 26, 2024



**VILLAGE OF RIDGEWAY, WISCONSIN****Year Ended December 31, 2023**ADJUSTING JOURNAL ENTRIES

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

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

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

For the 2023 audit, we proposed adjustments and reclassifications to your records. The effect of these journal entries was considered to be material to the financial statements of the Village of Ridgeway, Wisconsin. The proposed entries were accepted by the Village of Ridgeway's management. All of these changes are reflected properly in your audited financial statements.

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

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

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

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

#### PASSED JOURNAL ENTRIES

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

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## OTHER COMMENTS ON OPERATIONS AND INTERNAL CONTROL

### Tax Incremental District Considerations

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

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

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

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

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

### Sewer Utility Advances from Other Funds

The Sewer Utility owed the General Fund \$117,159 as of December 31, 2023. \$56,282 of this amount is from 1989 when the General Fund advanced \$224,000 to assist the utility in payments of improvements to the sewer plant. \$12,200 of this advance is being repaid each year. There is no repayment schedule for the other \$60,877 owed at December 31, 2023.

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

### Budget

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

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

CONCLUDING REMARKS

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

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

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

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

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**Appendix 1 – Adjusting Journal Entries**

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

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



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

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Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 1007</b>		<b>4220.45</b>		
Reclass interest on special assessments and reflect collections in balance sheet accounts. Reclass dog licenses.				
100-00-26200-000-000	DEFERRED SPECIAL ASSESSMENTS		741.39	
100-00-42000-000-000	SPECIAL ASSESSMENTS		16.00	
100-00-42000-000-000	SPECIAL ASSESSMENTS		84.22	
100-00-13200-000-000	SPEC ASSESS RECEIVABLE			741.39
100-00-44200-000-000	DOG LICENSES			16.00
100-00-48130-000-000	INTEREST ON SPECIAL ASSESS			84.22
<b>Total</b>			<b>841.61</b>	<b>841.61</b>
<b>Adjusting Journal Entries JE # 1008</b>		<b>4220.01</b>		
Recognize 2022 payable 2023 tax equivalent as revenue.				
100-00-26300-000-000	DEFERRED REV - PROP TAX EQUIV		43,548.00	
100-00-41310-000-000	PROP TAX EQUIVALENT - WATER			43,548.00
<b>Total</b>			<b>43,548.00</b>	<b>43,548.00</b>
<b>Adjusting Journal Entries JE # 1009</b>		<b>4900.10</b>		
Record interest expense due on TID advance.				
100-00-11100-000-000	POOLED GENERAL FUND		25,816.20	
210-00-58291-000-000	TIF INTEREST ON ADVANCES		25,816.20	
100-00-48111-000-000	INTEREST ON ADVANCES			25,816.20
210-00-11100-000-000	POOLED TIF FUND			25,816.20
<b>Total</b>			<b>51,632.40</b>	<b>51,632.40</b>
<b>Adjusting Journal Entries JE # 1010</b>		<b>4900.01</b>		
Record payment on advance for annual amount agreed-upon by the Village Board when the advance was originally made.				
100-00-11100-000-000	POOLED GENERAL FUND		12,200.00	
300-00-29600-000-223	ADVANCE FROM VILLAGE		12,200.00	
100-00-15700-000-000	ADVANCE TO SEWER UTILITY			12,200.00
300-00-11100-000-000	POOLED SEWER FUND			12,200.00
<b>Total</b>			<b>24,400.00</b>	<b>24,400.00</b>
<b>Adjusting Journal Entries JE # 1011</b>		<b>5100.01</b>		
Allocate payment of credit card to other funds. This is the payment dated 1/9/2024.				
100-00-21000-000-000	ACCOUNTS PAYABLE		1,856.46	
150-00-21800-000-000	CREDIT CARD PAYABLE		1,719.85	
300-00-21800-000-000	CREDIT CARD PAYABLE		160.25	
400-00-21800-000-000	CREDIT CARD PAYABLE		174.36	
100-00-21800-000-000	CREDIT CARD PAYABLE			1,856.46
150-00-21100-000-000	ACCOUNTS PAYABLE			1,719.85
300-00-21100-000-000	ACCOUNTS PAYABLE			160.25
400-00-21100-000-000	ACCOUNTS PAYABLE			174.36
<b>Total</b>			<b>3,910.92</b>	<b>3,910.92</b>

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

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

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

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



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

**Appendix 2 – Passed Journal Entries**

DRAFT

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

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

**Appendix 3 – Management Representation Letter**

DRAFT

June 26, 2024

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

Dear Johnson Block and Company:

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

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information such that, in the light of surrounding circumstances, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

#### **Financial Statements**

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

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



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

### Information Provided

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

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



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

**Required Supplementary Information**

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

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

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(Village President)

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(Village Clerk – Treasurer)

DRAFT

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

Dear Lori,

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

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

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

Sincerely,

Johnson Block & Company, Inc.  
, 2024

**VILLAGE OF RIDGEWAY, WISCONSIN**

**FINANCIAL STATEMENTS**

Including Independent Auditor's Report

As of and for the year ended December 31, 2023

DRAFT

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

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

To the Village Board  
Village of Ridgeway, Wisconsin

### Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Ridgeway, Wisconsin ("Village"), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Ridgeway, Wisconsin, as of December 31, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis of Opinions

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

### Responsibilities of Management for the Financial Statements

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

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

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

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

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

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

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

### **Required Supplementary Information**

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

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

**Supplementary Information**

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

Johnson Block & Company, Inc.  
June 26, 2024

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Basic Financial Statements

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

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Current assets:			
Cash and investments	\$ 1,362,728	\$ 205,674	\$ 1,568,402
Cash and investments - restricted		163,077	163,077
Receivables:			
Taxes	278,414		278,414
Special assessments	1,850		1,850
Customer		38,057	38,057
Leases		33,011	33,011
Other	7,630		7,630
Internal balances	135,964	(135,964)	
Materials and supplies		2,362	2,362
Prepaid expenses	7,477	14,954	22,431
	<u>1,794,063</u>	<u>321,171</u>	<u>2,115,234</u>
Total current assets			
Noncurrent assets:			
Lease receivable		3,174	3,174
Capital assets:			
Property, plant and equipment	4,374,903	9,644,494	14,019,397
Less: accumulated depreciation	(1,252,809)	(2,101,860)	(3,354,669)
Net book value of capital assets	<u>3,122,094</u>	<u>7,542,634</u>	<u>10,664,728</u>
	<u>3,122,094</u>	<u>7,545,808</u>	<u>10,667,902</u>
Total noncurrent assets			
	<u>4,916,157</u>	<u>7,866,979</u>	<u>12,783,136</u>
Total assets			
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred interest on advance	195,495		195,495
Unamortized major repairs		196,581	196,581
Total deferred outflows of resources	<u>195,495</u>	<u>196,581</u>	<u>392,076</u>
Total assets and deferred outflows of resources	<u>\$ 5,111,652</u>	<u>\$ 8,063,560</u>	<u>\$ 13,175,212</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, 2023

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

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



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

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

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

Exhibit A-3  
Village of Ridgeway, Wisconsin  
Balance Sheet  
Governmental Funds  
December 31, 2023

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

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

Total fund balances - governmental funds:		\$ 1,129,302
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental funds are not financial resources and therefore are not reported in the fund statements. Amounts reported for governmental activities in the statement of net position:		
Governmental capital assets	4,374,903	
Governmental accumulated depreciation	<u>(1,252,809)</u>	
		3,122,094
Other long-term assets that are not available to pay for current-period expenditures and therefore are deferred in the fund statements.		
2023 tax equivalent from utility		41,265
Special assessments		1,850
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds statements. Long-term liabilities reported in the statement of net position that are not reported in the funds balance sheet are:		
Revenue bonds payable		(433,683)
Notes payable		(562,329)
Accrued interest on general obligation debt		<u>(2,577)</u>
Total net position - governmental activities		<u>\$ 3,295,922</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, 2023

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

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

Exhibit A-6  
 Village of Ridgeway, Wisconsin  
 Reconciliation of Statement of Revenues, Expenditures, and Changes  
 in Fund Balance of Governmental Funds to the Statement of Activities  
 For the Year Ended December 31, 2023

Net change in fund balances - total governmental funds		\$ 172,909
Amounts reported for governmental activities in the statement of activities are different because:		
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		
Capital outlay reported in governmental fund statements	86,570	
Depreciation expenses reported in the statement of activities	<u>(221,793)</u>	
Amount by which capital outlays are greater (less) than depreciation in the current period.		(135,223)
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, donations and disposals) is to decrease net position:		
		(9,000)
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		
The amount of debt principal payments in the current year is:		155,703
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.		
		(29,572)
In governmental funds, special assessment collections are reflected as revenue when received. In the statement of activities, revenue is recognized when assessed.		
Amount assessed		
Amount collected	<u>(741)</u>	(741)
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.		
2022 utility tax equivalent recognized as revenue in 2023 in the governmental funds	(43,548)	
2023 utility tax equivalent recognized as a transfer in for the statement of activities	<u>41,265</u>	
		(2,283)
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.		
The amount of interest paid during the current period	26,226	
The amount of interest accrued during the current period	<u>(25,571)</u>	
Interest paid is greater (less) than interest expensed by		<u>655</u>
Change in net position - governmental activities		<u>\$ 152,448</u>



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

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



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

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

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

Exhibit A-8  
Village of Ridgeway, Wisconsin  
Statement of Revenues, Expenses, and Changes in Net Position  
Proprietary Funds  
For the Year Ended December 31, 2023

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

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

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

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

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

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

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

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

Exhibit A-11  
Village of Ridgeway, Wisconsin  
Statement of Changes in Fiduciary Net Position  
Fiduciary Funds  
For the Year Ended December 31, 2023

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

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Notes to the Basic Financial Statements

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Village of Ridgeway, Wisconsin  
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 December 31, 2023

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

Item 20.

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

B. Government-Wide and Fund Financial Statements

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

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

**Fund Financial Statements**

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

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



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

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

Major Governmental Funds:

The Village reports the following major governmental funds:

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

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

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

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

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

Nonmajor Governmental Funds:

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

- Local Fiscal Recovery Fund

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

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

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

Item 20.

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Major Enterprise Funds:

The Village reports the following major enterprise funds:

Water Utility – accounts for the operations of the water system

Sewer Utility – accounts for the operations of the sewer system

Fiduciary Funds (Not Included in Government-Wide Statements)

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

The Village reports the following fiduciary fund type:

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

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

**Government-Wide Financial Statements**

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

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

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

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

Item 20.

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

**Fund Financial Statements**

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

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

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

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

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

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

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

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

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



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

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

**Fund Financial Statements (Continued)**

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

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

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

D. Cash and Investments

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

E. Receivables

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

Property tax calendar - 2023 tax roll:

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

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

Village of Ridgeway, Wisconsin  
Notes to Financial Statements  
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Item 20.

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Receivables (Continued)

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

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

*Lease Receivable*

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

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

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

F. Inventories

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

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

G. Restricted Assets

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

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

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Capital Assets

**Government-Wide Statements**

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

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

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

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

**Fund Financial Statements**

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

I. Unearned Revenue

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

J. Compensated Absences

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



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

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Long-Term Obligations

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

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

L. Claims and Judgments

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

M. Equity Classifications

**Government-Wide Statements**

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

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

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

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

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Equity Classifications (Continued)

**Fund Statements**

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

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

The Board may, from time to time, commit additional amounts of fund balance to a specific purpose. Such action shall be taken in open meeting and require the approval of a majority of the Board. Commitments of fund balance, once made, can be modified only by majority vote of the Board. As of December 31, 2023 the Village does not have any reserves that meet this component of fund balance.

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

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

N. Interfund Transactions

The water utility is charged for a tax equivalent due to the municipality. Payments in lieu of taxes are treated as revenues in the general fund. If the general fund balance should fall below 25%, the Village will attempt to replenish the general fund to an amount equal to the minimum fund balance policy.

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

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

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. Risk Management

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

P. Deferred Outflows and Inflows of Resources

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

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

Q. Change in Accounting Principle

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



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

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

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

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

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

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

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

NOTE 3

CASH AND INVESTMENTS

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

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

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

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

Investments Authorized by Wisconsin State Statutes

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

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

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

Interest Rate Risk

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

Village of Ridgeway, Wisconsin  
Notes to Financial Statements  
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Item 20.

NOTE 3

CASH AND INVESTMENTS (CONTINUED)

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law limits investments in commercial paper, corporate bonds and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. The Village limits its investments as follows:

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

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Village would not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial risk for investments is the risk that, in the event of failure of the counterparty (e.g. broker-dealer) to a transaction, the Village would not be able to recover the value of its investment of collateral securities that are in possession of another party. The Village may request collateral for any deposits at any financial institution that exceed Federal Deposit Insurance Corporation insurance.

*Federal Deposit Insurance Corporation (FDIC) Insurance*

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

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

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NOTE 3

CASH AND INVESTMENTS (CONTINUED)

*Collateralization of Public Unit Deposits*

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

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

As of December 31, 2023, \$500,000 of Village deposits were insured by FDIC and \$1,417,411 of the Village's deposits with financial institutions were in excess of FDIC limits. This amount was collateralized by securities pledged by the financial institution.

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

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of the Village's investment in a single issuer. Government securities and investments in mutual funds are excluded from this risk.

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

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



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

## NOTE 4

CAPITAL ASSETS

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

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

Depreciation expense was charged to functions as follows:

**Governmental Activities**

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



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

NOTE 4

CAPITAL ASSETS (CONTINUED)

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

Depreciation expense was charged to functions as follows:

**Business-Type Activities:**

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

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

Item 20.

NOTE 5

LONG-TERM AND SHORT-TERM OBLIGATIONS

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

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

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

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

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

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

NOTE 5

LONG-TERM AND SHORT-TERM OBLIGATIONS (CONTINUED)

Debt service requirements to maturity are as follows:

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

In accordance with Wisconsin Statutes, total general obligation indebtedness of the Village may not exceed five percent of the equalized value of taxable property within the Village's jurisdiction. The debt limit as of December 31, 2023 was \$3,194,460. Total general obligation debt outstanding at year-end was \$957,454.

Revenue Debt

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

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

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

NOTE 5

LONG-TERM AND SHORT-TERM OBLIGATIONS (CONTINUED)

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

- Establish and maintain a reserve account in the amount equal to the least of (a) \$7,200, (b) maximum annual debt service on the Bonds in any Bond Year and (c) 125% of average annual debt service on the Bonds in any Bond Year. The reserve account is to be accumulated in semi-annual installments of 5% until the account is equal to the reserve requirement. As of December 31, 2023, the utility had a balance of \$37,580 in the reserve account. This requirement was met for 2023.
- A depreciation fund to be used whenever necessary to restore any deficiency in the debt service reserve. Funds may be used for repairs, replacements, new construction, extensions or additions to the sewer system. The amount required is determined by the Village Board to be sufficient to provide a proper and adequate depreciation account for the sewer system. As of December 31, 2023, the utility had a balance of \$0 in the depreciation account.
- Net revenues of the sewer system will be at least 1.10 times the annual debt service requirement for each bond year. Net revenues for 2023 were \$78,868 and the requirement was \$79,498. This requirement was not met for 2023.

The January 22, 2020 and September 28, 2022 water system revenue bonds issue requires the Utility's net revenues be at least 1.10 times of the principal and interest coming due on all outstanding bonds payable each year. Net revenues for 2023 were \$121,141 and the requirement was \$66,881. The Utility met this requirement for 2023.

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

Under the provisions of the resolution, a portion of operating revenues must be set aside to the Debt Service Fund. An amount equal to one-sixth (1/6) of the next installment of interest coming due on the bonds and one-twelfth (1/12) of the next installment of principal of the bonds shall be transferred monthly. The balance in this account as of December 31, 2023 was \$37,388 and the requirement was \$37,240. This requirement was met for 2023.

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

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



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

NOTE 5

LONG-TERM AND SHORT-TERM OBLIGATIONS (CONTINUED)

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

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

NOTE 6

LEASES

*Lease Receivable*

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

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

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

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



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

NOTE 7

INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS

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

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

The Village has advanced cash to Tax Incremental Financing (TIF) District #1 to cover principal, interest and project costs. TIF #1 will repay the Village with future tax increments. Interest is being charged at 2.67% but is not required to be paid back until the TID is able to do so. TIF #1 paid interest of \$25,816 for 2023.

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

Interfund advances were as follows on December 31, 2023:

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

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

The following is a schedule of interfund transfers:

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

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

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

NOTE 8

JOINT VENTURE

Ridgeway Volunteer Fire Department and Barneveld Area Rescue Squad

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

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

Village of Ridgeway	50 %
Town of Ridgeway	50 %
	100 %

The municipalities participating in the Barneveld Area Rescue Squad share in the operation of the Rescue Squad based on their proportionate share of the population served. Municipalities participating and their percentages of costs for 2023 were as follows:

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

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

NOTE 9

TAX INCREMENTAL DISTRICT

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

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

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

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

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

NOTE 9

TAX INCREMENTAL DISTRICT (CONTINUED)

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

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

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

NOTE 10

DEFERRED INFLOWS OF RESOURCES

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes receivable for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period. Governmental funds also defer inflow recognition in connection with resources that have been received, but not yet earned. At December 31, 2023, the various components of deferred inflows of resources reported in the governmental funds were as follows:

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

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

NOTE 11

GOVERNMENTAL FUND BALANCES

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

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

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

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

NOTE 12

BUSINESS-TYPE ACTIVITIES RESTRICTED NET POSITION

Restricted assets and restricted net position in the business-type activities and the proprietary funds consist of the following at December 31, 2023:

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

As described in Note 5, May 16, 2019 sewer system revenue bonds require the utility to establish and maintain debt service and depreciation accounts. January 22, 2020 and September 28, 2022 water system revenue bonds require the utility to establish and maintain a debt service account.

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

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

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NOTE 13

DEFINED CONTRIBUTION PLAN

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

NOTE 14

TAX LEVY LIMIT

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

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

NOTE 15

PURCHASE COMMITMENTS / SUBSEQUENT EVENT

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

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

NOTE 16

EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT FINANCIAL STATEMENTS

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



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Required Supplementary Information

Exhibit B-1  
 Required Supplementary Information  
 Village of Ridgeway, Wisconsin  
 Budgetary Comparison Schedule for the General Fund  
 For the Year Ended December 31, 2023

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

Exhibit B-2  
 Required Supplementary Information  
 Village of Ridgeway, Wisconsin  
 Budgetary Comparison Schedule for the Community Service Fund  
 For the Year Ended December 31, 2023

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

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

NOTE 1

BUDGET SCHEDULE

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

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

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

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

NOTE 2

EXCESS EXPENDITURES OVER APPROPRIATIONS

The following expenditures exceeded budget appropriations for the year ended December 31, 2023:

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

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Supplementary Information



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

	Capital Projects	CDBG	Totals
<b>ASSETS</b>			
Cash and investments	\$ 3,663	\$	\$ 3,663
Taxes receivable	11,808		11,808
Total assets	<u>\$ 15,471</u>	<u>\$</u>	<u>\$ 15,471</u>
<b>LIABILITIES</b>			
Due to other funds	<u>\$</u>	<u>\$ 91,057</u>	<u>\$ 91,057</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred revenues	24,994		24,994
<b>FUND BALANCES</b>			
Unassigned (deficit)	<u>(9,523)</u>	<u>(91,057)</u>	<u>(100,580)</u>
Total fund balances	<u>(9,523)</u>	<u>(91,057)</u>	<u>(100,580)</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 15,471</u>	<u>\$</u>	<u>\$ 15,471</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, 2023

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



**Contractor's Application for Payment No.** 3

Application Period: 5/10/24 to 6/18/24		Application Date: 6/18/2024	
To (Owner): Village of Ridgeway	From (Contractor): Rule Construction, Ltd.	Via (Engineer): Parkitecture + Planning	
Project: Ridgeway Community Park Improvements	Contract: Contract #1		
Owner's Contract No.: Contract #1	Contractor's Project No.: Ridgeway 2024 Contract #1	Engineer's Project No.: Contract #1	

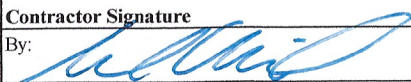
**Application For Payment  
Change Order Summary**

Approved Change Orders	Number	Additions	Deductions
TOTALS			
NET CHANGE BY CHANGE ORDERS			

1. ORIGINAL CONTRACT PRICE.....	\$ 310,336.91
2. Net change by Change Orders.....	\$
3. Current Contract Price (Line 1 ± 2).....	\$ 310,336.91
4. TOTAL COMPLETED AND STORED TO DATE (Column F total on Progress Estimates).....	\$ 301,313.46
5. RETAINAGE:	
a.           X                           \$301,313.46 Work Completed.	\$
b.           X   Stored Material...	\$
c. Total Retainage (Line 5.a + Line 5.b).....	\$
6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5.c).....	\$ 301,313.46
7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application).....	\$ 209,067.72
8. AMOUNT DUE THIS APPLICATION.....	\$ 92,245.74
9. BALANCE TO FINISH, PLUS RETAINAGE (Column G total on Progress Estimates + Line 5.c above).....	\$ 6,026.27

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

**Contractor Signature**  
By:  Date: 6/18/2024

Payment of: \$ 92,245.74  
(Line 8 or other - attach explanation of the other amount)

is recommended by: Katie MacDonald, PE / Digitally signed by Katie MacDonald, PE  
(Engineer) / Date: 2024.08.05 11:36:39 -05'00'  
(Date)

Payment of: \$ \_\_\_\_\_  
(Line 8 or other - attach explanation of the other amount)

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

Approved by: \_\_\_\_\_ / \_\_\_\_\_  
Funding or Financing Entity (if applicable) / (Date)



# Progress Estimate - Unit Price Work

Contractor's Application

Item 21.

For (Contract):	Contract #1	Application Number:	3
Application Period:	5/10/24 to 6/18/24	Application Date:	6/18/2024

A				B	C	D	E	F		
Bid Item No.	Item Description	Contract Information			Quantity Installed	Value of Work Installed to Date	Materials Presently Stored (not in C)	Total Completed and Stored to Date (D + E)	% (F / B)	Balance to Finish (B - F)
		Item Quantity	Units	Unit Price						
1	Mobilization	1	LS	\$8,000.00	\$8,000.00	1.00	\$8,000.00	\$8,000.00	100.0%	
2	Erosion Control	1	LS	\$2,500.00	\$2,500.00	1.00	\$2,500.00	\$2,500.00	100.0%	
3	Demolition	1	LS	\$10,000.00	\$10,000.00	1.00	\$10,000.00	\$10,000.00	100.0%	
4	Earthwork	1	LS	\$5,100.00	\$5,100.00	1.00	\$5,100.00	\$5,100.00	100.0%	
5	Dense Graded Base Course	720	TON	\$15.00	\$10,800.00	294.42	\$4,416.30	\$4,416.30	40.9%	\$6,383.70
6	Concrete Pavement - 5" Thickened	595	SF	\$16.00	\$9,520.00	550.00	\$8,800.00	\$8,800.00	92.4%	\$720.00
7	Concrete Pavement - 5"	210	SF	\$8.00	\$1,680.00	286.50	\$2,292.00	\$2,292.00	136.4%	-\$612.00
8	Tactile Warning Plates	28	SF	\$52.00	\$1,456.00	28.00	\$1,456.00	\$1,456.00	100.0%	
9	Asphalt Pavement - Parking Lot	145	TON	\$135.45	\$19,640.25	130.00	\$17,608.50	\$17,608.50	89.7%	\$2,031.75
10	Pavement Markings	1	LS	\$750.00	\$750.00	1.00	\$750.00	\$750.00	100.0%	
11	Regulatory Signs	2	EA	\$250.00	\$500.00	2.00	\$500.00	\$500.00	100.0%	
12	4" Storm Sewer	30	LF	\$30.00	\$900.00	30.00	\$900.00	\$900.00	100.0%	
13	Storm Sewer Outfall	1	LS	\$500.00	\$500.00					\$500.00
14	Trench Drain	24	LF	\$275.00	\$6,600.00	24.00	\$6,600.00	\$6,600.00	100.0%	
15	Site Electrical and Exterior Athletic Lighting	1	LS	\$189,434.59	\$189,434.59	1.00	\$189,434.59	\$189,434.59	100.0%	
16	Restoration	1	LS	\$7,500.00	\$7,500.00	1.00	\$7,500.00	\$7,500.00	100.0%	
17	Limestone Screenings Trail	1	LS	\$2,500.00	\$2,500.00	1.00	\$2,500.00	\$2,500.00	100.0%	
A1	Removal and Installation of Light Poles	1	LS	\$32,956.07	\$32,956.07	1.00	\$32,956.07	\$32,956.07	100.0%	
<b>Totals</b>					<b>\$310,336.91</b>		<b>\$301,313.46</b>	<b>\$301,313.46</b>	<b>97.1%</b>	<b>\$9,023.45</b>