



AMENDED: OFFICIAL NOTICE AND AGENDA

Pardeeville Village Board **Regular Meeting**

Pardeeville Village Hall – Board Room

114 Lake Street, Pardeeville, WI 53954

Wednesday, September 3, 2025 – 6:00 PM

1. **Call meeting to order:**
 - 1.1. Pledge of Allegiance
 - 1.2. Roll Call
 - 1.3. Approval of Agenda
2. **Approval of Minutes –06AUG25**
3. **Proclamations:**
4. **Presentations:**
 - 4.1. Brent Nelson - Johnson Block - 2024 Audit Overview
 - 4.2. Jon Congdon - Adams Columbia Electric Cooperative
 - 4.3. Heather Andrew - PSE's System Study and Work plan
5. **Comments from the Floor -** *(Please be advised per State Statute Section 19.84(2), information will be received from the public. The comments made must remain respectful. The Chief Presiding Officer has the right to end an individual's time should an individual become disrespectful. It is policy of the Village that each individual may receive up to two (2) minutes to speak. More time may be granted by the Chief Presiding Officer. There may be limited discussion on the information received, however, no action will be taken under Comments from the Floor).*
6. **Communication & Reports:**
 - 6.1. Angie Cox Library Report
 - 6.2. Senior Center Update Report
 - 6.3. Rio Fire & EMS Report
 - 6.4. McMahon Report
 - 6.5. Pardeeville Fire District Report
 - 6.6. Sheriff Monthly Report
 - 6.7. Public Works Foreman Report
 - 6.8. Clerk Report
 - 6.9. Treasurer Report
7. **Presentation of Bills:**
 - 7.1. Monthly Bills
8. **Committee Meeting Report:**
 - 8.1. Community Development Authority
 - 8.2. Finance & Administration Committee
 - 8.3. Plan Commission
 - 8.4. Public Service & Infrastructure Commission
 - 8.5. Senior Center Commission
9. **Ordinances & Resolutions:**
 - 9.1. Resolution Concerning Sunrise Subdivision Development Agreement
 - 9.2. Resolution Authorizing Staff to apply for the Department of Natural Resources Urban Forestry Grant
10. **Old Business: Consider and Possible Action on the following items**
 - 10.1. Verizon Cell Tower Agreement
 - 10.2. Schneider/Herwig Road Project
 - 10.3. Mismatched Street Lights in the Business District
 - 10.4. Sunrise Subdivision Update
 - 10.5. Security Camera System for Village Property
 - 10.6. EMS Update
 - 10.7. EMS Ambulance Sale Funds Distribution
 - 10.8. Key Fob Entry for EMS building
 - 10.9. Frog Pond Treatment Update
 - 10.10. Administrator Position
 - 10.11. Public Works Director Position

11. New Business: Consider and Possible Action on the following items

- 11.1. Temporary "Class B" Wine License – PABA Wine Walk, Friday, October 24th
 - 11.2. Allocation of Advertising Signage Income in Chandler Park to Pardeeville Boys Club
 - 11.3. Special Event Application Review – Wyocena Community Church "Meet Me in The Water." Sunday, September 7th
 - 11.4. Appointment of Brian Richter to Zoning Board of Appeals
 - 11.5. Pardeeville Highschool Student Council Parade Application – Friday, October 3rd
 - 11.6. Sunrise Subdivision Entrance Sign
 - 11.7. Broken Sidewalks in Sunrise Subdivision
 - 11.8. Electric Substation Project
 - 11.9. Electric Maintenance in Chandler Park
 - 11.10. Pickleball Court for Chandler Park; PACE project
 - 11.11. Volunteer Park Mural; PACE project
 - 11.12. Dumpster Rental for unsold Village items
 - 11.13. Dumpster Rental for Village Wide Large Item Drop-Off
 - 11.14. Halloween/Trick or Treat Day/Time – Halloween falls on Friday, October 31st
 - 11.15. EMS building parking lot quotes
 - 11.16. EMS Sign
 - 11.17. Duplicating EMS Keys or Rekeying them to be all the same key
 - 11.18. Renting out the Conference room portion of EMS building
 - 11.19. Adding Washer/Dryer in Village Garage (extra set from EMS building)
 - 11.20. Posting for Deputy Clerk Position
 - 11.21. Senior Center Walking Path Proposal
 - 11.22. Senior Center Automated Door Openers
 - 11.23. Quotes for Pressure Washing Village Owned Buildings (ie. Sr. Center, EMS, Village Hall)
 - 11.24. Quotes for Document Shredding Service
 - 11.25. Request From Town of Wyocena for Reimbursement for Interest for District EMS Loan
- 12. Consideration of Motion to convene into closed session pursuant to Wis. Stat. §19.85(1)(c) for consideration of employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility – compensation request for Pardeeville Public Utilities Lineman, compensation request for Department of Public Works Foreman, to wit the hiring of EMTs**
- 13. Reconvene into Open Session. Consider and Possible Action on the following items**
- 13.1. Compensation request for Pardeeville Public Utilities Lineman
 - 13.2. Compensation request for Department of Public Works Foreman
 - 13.3. Hiring of EMTs
- 14. Adjournment**

Angela Engelmann, Village President

Board Members: Michael Babcock, Kristie Chapman, Angela Engelmann, Fred Kocher, Justin Kopfhamer, Lloyd Miller, Tom Nakielski

For more details on reports and agenda items, please see the packet on the website: villageofpardeeville.net

The Village Hall is fully accessible. If you require additional assistance, please contact the Village Office (Phone 608-429-3121) 48 hours prior to the meeting. This is a public meeting. As such, all members or a majority of the members of any given Village Committee, Commission, or Board may be in attendance. While a majority of any given group may be present, only the above Board will take official action based on the above agenda.



Pardeeville Village Board Meeting Minutes
Pardeeville Village Hall – Board Room
114 Lake Street, Pardeeville, WI 53954
Wednesday, August 6, 2025 – 6:00 PM

1. Call meeting to order:

President Engelmann called the meeting to order at 6:00 PM.

1.1. Pledge of Allegiance

President Engelmann led the pledge of allegiance.

1.2. Roll Call

Present: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski

Absent: None

Staff: Finance Director/Treasurer Julie Reis, Village Clerk Laramie Renner, Deputy Clerk-Treasurer Victoria Kimbro

Guests: Steve Arkin (211 Lake St.), Jim Schmitt (Wyocena Township), Lorie and Randy Wiessenger (211 Bayview Dr), Steve and Stephanie Nickel (214 Brittany Ct), Mary Casey (614 Pondview Dr.), Robert Illinski (614 Pondview Dr), Jennifer Baher (W7907 Fur Rd, Oxford), Matt Cira (205 Lake St #3), Brian Richter (616 Breezy Point Dr), Madisyn and Jackson Pargman (213 Roosevelt St), Ellen Pulver (Wyocena Township), Darrell McGuire (300 Andy Ct), Katrina Cira (205 Lake St #3), Nicki Manthey (Rio EMS), Lieutenant Jordan Hauter (Columbia County Sheriffs Department), Rick Wendt (Pardeeville Fire District Chief)

1.3. Approval of Agenda

President Engelmann moved to approve the agenda. Second, by Trustee Miller. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

2. Approval of Minutes –02JUL25; 14JUL25.

Trustee Kopfhamer moved to approve the 02JUL25, 14JUL25 meeting minutes. Second, by Trustee Kocher. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

3. Public Hearings:

3.1. 6:00 pm – Vacation of a Portion of the Alley for Ingress and Egress over the Pondview Plat

Public hearing opened at 6:01pm

- First, second, and third calls for public comment made.
- No public comments received.

Public hearing closed at 6:02pm

4. Proclamations:

None

5. Presentations:

None

6. Comments from the Floor:

None

7. Communication & Reports:

7.1. Angie Cox Library Report

A newsletter report was included in the packet. Trustee Kopfhamer reported on the meeting scheduled for tomorrow and the 100-year anniversary celebration of the Angie Cox Library on Saturday, August 9.

7.2. Senior Center Update Report

Trustee Kocher reported on July meetings and rentals, noting that PABA hosted their monthly meeting at the facility.

7.3. Rio Fire & EMS Report

Nicki Manthey gave the July Monthly Report. 15 responses for July. Avg Dispatch to enroute was 4 minutes. Avg in route to on seen was 10 minutes.

7.4. McMahon Report

President Engelmann reported on the McMahon report and stated a hope for a September start date.

7.5. Pardeeville Fire District Report

Trustee Kopfhamer reported that the Fire District will hold a budget meeting on August 19. He noted that Rick has been reviewing replacement truck options. Fire Chief Wendt reported meeting with five companies regarding pricing for a new engine and stated there may be a request for a special board meeting concerning the new engine. The estimated cost for both the engine and tender is approximately \$1.5 million. New bylaws will be adopted on August 19.

7.6. Sheriff Monthly Report

Lieutenant Jordan Hauter discussed the emailed report and explained how emergency phone alert's function.

7.7. Public Works Foreman Report

Foreman Beau Zeihen referred to his report included in the packet. Discussion was held regarding whether he is working with MSA on road projects. He also provided an update on the 4th of July events and noted that he has been working with the Finance Director to review fixed assets (equipment). A list of all equipment was created, and all trucks were renumbered to better align with the budget, allowing for tracking of how much is spent on each truck within a budget year. This effort is intended to support more accurate budgeting for public works equipment.

7.8. Clerk Report

Clerk Renner introduced the new Deputy Clerk-Treasurer Victoria (Tori) Kimbro. Briefly reported on her report included in the packet. She noted that utility bills and the quarterly newsletter were recently sent out and requested that any items for the next quarterly newsletter be submitted to her by October 24, 2025.

7.9. Treasurer Report

Finance Director Julie provided her report verbally and distributed a written copy to the Trustees. She noted that EMS brought in \$140 and National Night Out raised \$484. Julie also reported on unclaimed property, stating that 43 letters were sent for amounts of \$50 or more and that there are 234 accounts for \$50 or less. Funds not claimed will be remitted to the State.

Julie further reported that 12 outstanding checks had been issued to businesses under investigation for possible double billing. These checks will likely be voided.

7.10. Administrator Report

None

8. Presentation of Bills:

8.1. Monthly Bills

Trustee Babcock moved to approve the monthly bills. Second, by Trustee Miller. Voice Vote. Motion carried 6-0-1.

Yes: Babcock, Chapman, Engelmann, Kocher, Miller, Nakielski (6)

No: (0)

Abstain: Kophamer (1)

9. Committee Meeting Report:

9.1. Community Development Authority

No meeting in July.

9.2. Finance & Administration Committee

President Engelmann spoke about Verona Safety Crew allowance.

9.3. Plan Commission

No meeting in July.

9.4. Public Service & Infrastructure Commission

Trustee Chapman reported on the meeting held on July 14, 2025. She discussed mismatched streetlights, the sidewalk program, and recommended the treatment of the frog pond to the Board.

9.5. Senior Center Commission

No further comment after item 7.2. Senior Center Update report.

10. Ordinances & Resolutions:

11. Old Business: Consider and Possible Action on the following items

11.1. Verizon Cell Tower Agreement

Trustee Babcock advised contacting Attorney Johnson for the representative's contact information.

11.2. Schneider Street Road Project

President Engelmann reported that Joe De Young is working with Foreman Zeihen on the project. She noted that the previous budgeted amount may not be sufficient and raised questions regarding the initial figures.

11.3. Public Works Part-Time Help

The position will remain open through the end of summer and will be reposted in the spring, as it will no longer be active until next year

11.4. EMS Building Clean Out

President Engelmann reported on project progress, noting that portions are ready for carpeting. The Board discussed flooring options and reviewed quotes, which appear later in the agenda.

11.5. Mismatched Street Lights in the Business District

The Village is in the process of obtaining quotes from multiple companies for inclusion in the 2026 budget.

11.6. Splitting the Deputy Clerk/Treasurer Position

President Engelmann reported on the Finance and Administration Committee discussion, noting the recommendation to split the positions. Committee member Linda Arkin will create the job descriptions. Trustee Babcock expressed concern regarding splitting the positions and supervisory roles, as well as the inclusion of 'other duties as assigned.'

President Engelmann made a motion to split the deputy clerk-treasurer role pending an agreement with staff working with Linda Arkin from the Finance and Administration committee to create new job descriptions. Second, by Trustee Kopfhamer. Roll Call Vote. Motion carried 6:1:0.

Yes: Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (6)

No: Babcock (1)

Abstain: (0)

11.7. Frog Pond Treatments

The Pardeeville Lakes District approved splitting the treatment costs with the Village.

President Engelmann made a motion to work with the Pardeeville Lakes District and start treatments on the Frog Pond. Second, by Trustee Chapman. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

11.8. Verona Safety Crew Allowance

President Engelmann reported on Public Works clothing costs. The initial order will be \$500 per employee, excluding Paul the lineman, and does not include a boot allowance; subsequent annual orders will be \$250. All clothing will be labeled 'Village of Pardeeville.' Foreman Zeihen discussed Class 2 and Class 3 striped high-visibility shirts. Trustee Babcock inquired about the timetable; the program takes effect tomorrow, with questions regarding when employees will be entitled to the \$250 allowance—either January 1 or one year from the initial order.

Trustee Kopfhamer made a motion to create a \$500 initial allowance for clothing through Verona Safety Company per public works employee to start and \$250 per subsequent year starting January 1st. Boot policy is incorporated with this. Second, by Trustee Nakielski. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

11.9. AEDs

President Engelmann provided a current update, noting receipt of an invoice from Cintas and stating that the Village will invoice Rio for the other AED.

11.10. EMS Update

Trustee Babcock inquired about the recent ambulance sale, noting that the heart monitor system, valued at \$60,000, was not included. He asked where the equipment is currently located and what the intent is going forward. This matter needs to be directed to Dan Burns from McMahon.

11.11. Sunrise Subdivision Update

President Engelmann reported on meetings with Richard Lynn, MSA, and Attorney Johnson regarding drafting a resolution confirming that Richard Lynn has met his obligations for Part One of the Sunrise Subdivision. Richard Lynn will attend the next meeting to discuss the matter.

12. New Business: Consider and Possible Action on the following items;

12.1. Vacation of a Portion of the Alley for Ingress and Egress over the Pondview Plat

Trustee Babcock made a motion to approve the vacation of a portion of the Alley for Ingress and Egress over the Pondview Plat as presented. Second, by President Engelmann. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

12.2. Picnic Class B Beer License – Pardee in the Park

Trustee Kopfhamer motion to approve the Picnic Class B Beer License for Pardee in the Park. Second, by Trustee Nakielski. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

12.3. Recap of National Night Out

Taffy spoke about the results of National Night out. (Ask Taffy for the results page) Taffy will be working on a lot of Thankyou letters and certificates for volunteers and for donations. Mr. Woxland promised to donate \$100 to the 2026 National Night Out. Radio Station Thunder 100.1 will also promote the event when they are reached out.

12.4. Park Lake Dam Inspection

President Engelmann made a motion to pay for the MSA bill for Park Lake Dam Inspection. Second, by Trustee Chapman. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

12.5. C.S.M. for Outlot 2. Parcel 11171.342.01 Bourgard(Pulver) property

Trustee Kocher made a motion to approve the map and have it recorded. Then Pulver will do a quit claim deed to the Village in which they convey outlot 2 to the Village. The deed will be recorded provided that Pulver provides that the property is clear of liens. Second, by Trustee Chapman. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

12.6. Drainage Work at 214 Brittany Court

Steve Nickel, 214 Brittany Court, spoke regarding an easement for the neighborhood drainage area and expressed concerns about rainwater drainage.

President Engelmann made a motion to have the Village MSA representative Joe DeYoung and Foreman Beau Zeihen work with homeowners to find a solution. It will then be brought back to the board while working with Attorney Johnson. Second, by Trustee Kopfhamer. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

12.7. Adams Columbia Electric Proposal

President Engelmann reported on discussions with John from Adams-Columbia regarding the cost of conducting an inventory for electric infrastructure and assessing necessary improvements. She noted that the expense would likely need to be included in the new budget.

12.8. Hydro Excitation Upgrade Estimate

President Engelmann reported that the dam is currently inoperable and noted the annual cost savings the hydro dam provides to the Village.

Trustee Babcock made a motion to approve the Hydro Excitation Upgrade Estimate. Second, by Trustee Nakielski. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

12.9. Beach Changing Room Quote

Trustee Chapman made a motion to move forward with the beach changing room quote. Second, by Trustee Miller. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

12.10. Sr. Center Gutters

Trustee Babcock reported on options discussed at the Senior Center meeting. He presented quotes received from C&D Seamless Gutters and SnS Construction for gutter work at the Senior Center. The quotes included separated amounts for the Senior Center building itself and the garage on the premises.

President Engelmann made a motion to approve the SnS construction quote that includes the Senior center and garage in the amount of \$5,976.00 to be used with Senior Center Donation Funds. Second, by Trustee Kopfhamer. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

12.11. Proline East Quote – Downtown Parking Spot Painting

Foreman Zeihen provided an update on the downtown parking spot painting.

President Engelmann made a motion to approve the Proline East quote for downtown parking spot painting not to exceed \$1,300.00. Second, by Trustee Kocher. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

12.12. Village Owned Building Door Signs

Trustee Chapman made a motion to approve the purchase and installation of Village owned building door signs stating no guns and no dogs allowed. Second, by Trustee Miller. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

12.13. Playground Park Mulch Quote

Trustee Chapman to purchase 120 yards of mulch not to exceed \$3,000.00. Second, by Trustee Kocher. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

12.14. Secure Raft/Swim Buoys

Discussion was held regarding securing the swim raft and the missing buoy. It was noted that the Lake District would need to order a replacement buoy. No action was taken.

12.15. Chandler Park Grant Announcement

President Engelmann reported that the Village received a \$50,000 grant from National Exchange Bank, with \$25,000 awarded this year and another \$25,000 to be awarded next year. The funds will be placed in the Grant Fund account.

12.16. Village Property Rummage Sales

President Engelmann discussed old and unused furniture and other items at the EMS building and various Village buildings. The intent is to remove or replace these items with more suitable ones. It was suggested that the best option may be to hold a garage sale, with any remaining items donated to a charity or donation center.

Trustee Chapman made a motion to sell some of the older Village Furniture at a city-wide garage sale. If it doesn't sell then it a donation center will be called. Second, by President Engelmann. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

12.17. Commercial Vacuums for Sr. Center, EMS building, and Village Hall

President Engelmann made a motion to work with Village Staff to purchase commercial vacuums for all three Village building locations not to exceed \$1,200.00. Second, by Trustee Nakielski. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

12.18. Village Office Printer – Rhyme

Clerk Renner reported on the recent maintenance performed on the machine, noting that it is five years old and several parts required replacement.

Trustee Babcock made a motion to approve the Rhyme Sharp BP70C45 Printer purchase. Second, by President Engelmann. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

12.19. CIVIC Plus Website Quote

President Engelmann discussed the quotes and trial for the CIVIC Plus website, including its usability. She also mentioned the possibility of using grant funds to cover the cost.

Trustee Babcock made a motion to approve the purchase of the Civic Plus Website quote. Second, by Trustee Kocher. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

12.20. Security Camera System for Village Property

Trustee Kopfhamer expressed interest in having cameras installed at all Village properties with a centrally hosted system. He noted that ARPA funds could be used for this purpose. This will remain an ongoing agenda item.

President Engelmann made a motion to have Jeren from Lantech Services provide us with a quote for camera installation for village owned properties including Chandler Park. Second, by Trustee Kopfhamer. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

12.21. Key Fob Entry for EMS Building

It was noted that the Village will be working with Per Mar to obtain a quote on incorporating the EMS building into the Village key card system. The information will be brought forward at the September meeting.

12.22. EMS Funds Distribution

Discussion was held regarding how to distribute the funds received from the sale of the ambulance. It was suggested that consultation with Ehlers may be beneficial to review possible options. One option discussed was placing the funds into a reserve fund to demonstrate fiscal responsibility. Matter will be discussed with Ehlers and brought back to the next meeting.

Ellen Pulver, speaking on behalf of the Township of Wyocena, addressed the debt incurred by the Township through a loan and the associated interest.

Trustee Babcock also commented on the interest. Attorney Johnson is currently reviewing the signed agreement, as certain terms remain unclear. It was noted that maintaining a clear paper trail is a priority. This matter will be taken to the next Finance and Administration Committee meeting.

12.23. EMS Billing Company

President Engelmann spoke that Mc Mahon spoke about the two EMS billing companies. Finance Director Julie spoke about ECP or EMS/MC.

Trustee Chapman made a motion to go with EMS/MC billing company. Second, by President Engelmann. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

12.24. EMS Insurance including malpractice

Attorney Johnson reviewed the matter and stated that this is standard practice. He saw no issues with the Village League Mutual Insurance coverage.

President Engelmann made a motion to accept the EMS insurance through the League Mutual Insurance. Second, by Trustee Kocher. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

12.25. EMS Kwik Trip Fleet Cards

The consultant recommended issuing a fleet card for each ambulance, with the guideline to refuel at every half tank. Each employee with a fleet card would be assigned a six-digit number to enter at the pump. In addition, each EMT would be assigned a name and ID number so that usage of the fleet card could be tracked to the individual.

President Engelmann made a motion to have Julie to get Kwik Trip Fleet Cards and set up for the EMS. Second, by Trustee Kocher. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

12.26. EMS Uniforms/TShirts

It was discussed that ordering shirts from companies typically requires a bulk order. The suggestion was made to inventory the closets for current clothing. It was noted that existing shirts could have patches removed and replaced with new patches. The matter will be discussed again at the next meeting.

12.27. EMS Flooring Quotes

Trustee Kocher made a motion to use donated funds to pay for the glue and trim for the EMS building from Drexel. Second, by Trustee Kocher. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

12.28. EMS Open House

A tentative plan for Halloween was discussed and will be brought back for further discussion in September.

12.29. Authorizing a \$500 Spending Limit for EMS Building Purchases

Trustee Babcock made a motion authorizing the Village President Angela Engelmann to be able to spend up to \$500 for maintenance and repair expenses for the EMS building. Second, by Trustee Nakielski. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

12.30. 00041020 RLAM Pay App 5 (FINAL) For LaFollette St Development

President Engelmann made a motion to approve the RLAM Pay App 5 (Final) for LaFollette St Development. Second, by Trustee Nakielski. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

12.31. National Exchange Bank Signers

Trustee Babcock made a motion to remove Austen Frederickson as a signer from all National Exchange Bank accounts and add Village Clerk Laramie Renner as a signer on all National Exchange Bank Accounts. Second, by Trustee Kopfhamer. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

12.32. Pardeeville Electric Commission WHEAP Vendor Contract

President Engelmann made a motion to allow Village Clerk Laramie Renner to sign the WHEAP Vendor Contract for the Pardeeville Electric Commission. Second, by Trustee Chapman. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

12.33. Library Board Appointee (resignation of Linda Arkin)

President Engelmann made a motion to appoint Debbie Smith to the Library Board. Second, by Trustee Nakielski. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

12.34. Administrator Position

Discussion was held regarding how past Village Administrators had been hired into the position and whether the Village should consider having an Administrator in the future.

Trustee Chapman made a motion to eliminate the Administrator position. Second, by Trustee Miller. Voice Vote. Motion failed by 2-5-0.

Yes: Chapman, Miller (2)

No: Babcock, Engelmann, Kocher, Kopfhamer, Nakielski (5)

Abstain: (0)

President Engelmann made a motion to send the Administrator position for discussion to Finance and Administration committee. Second, by Trustee Kocher. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

12.35. Public Works Director Position

Trustee Babcock made a motion to defer to the Finance and Administration Committee to review and make recommendations for the Interim Director of Public Works position. Second, by Trustee Kopfhamer. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

12.36. Wisconsin Surplus Sale of 106 Roosevelt St. Vacant Lot

Trustee Babcock made a motion to rescind the May 13th Village Board meeting decision to place 106 Roosevelt St on Wisconsin Surplus for \$23,000 with the covenant listed. Second, by President Engelmann. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

Trustee Kopfhamer made a motion to accept the winning bid on Wisconsin Surplus for 106 Roosevelt St in the amount of

\$16,500. Second, by President Engelmann. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

- 13. Consideration of Motion to convene into closed session pursuant to Wis. Stat. §19.85(1)(c) for consideration of employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility – to wit final contract review for hiring of EMS Director, possible payment of unfunded deferred compensation benefits for a particular employee and possible payment and reimbursement of certain benefits to certain employees.**

Trustee Kopfhamer made a motion to convene into closed session pursuant to Wis. Stat. §19.85(1)(c) for consideration of employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility – to wit final contract review for hiring of EMS Director, possible payment of unfunded deferred compensation benefits for a particular employee and possible payment and reimbursement of certain benefits to certain employees at 9:57 p.m. Second, by Trustee Chapman. Roll Call Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

- 14. Reconvene into Open Session. Consider**

Trustee Babcock made a motion to reconvene into open session at 10:53 p.m. Second, by Trustee Kopfhamer. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

14.1. Approval of contract for EMS Director Hiring

Trustee Chapman made a motion to hire Candidate 1 at a starting wage of \$10,000 plus on call not to exceed \$15,000. Second, by Trustee Miller. Roll Call Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

14.2. Payment of unfunded deferred compensation payments for a specific employee

Trustee Kopfhamer made a motion that Employee number 100027 gets reimbursed for \$301.89 for deferred compensation. Second, by Trustee Babcock. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

14.3. Payment and reimbursement of certain employee benefits for and from specific employees

Trustee Kopfhamer made a motion for employee 100122 to void \$14345.18 of insurance overpayments. Second, by President Engelmann. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

Trustee Kopfhamer made a motion for employee 100071 to void their underpayments of \$923.76 for insurance premiums. Second, by Trustee Babcock. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

Trustee Kopfhamer made a motion for employee 100175 to void their underpayments of \$229.84 for insurance premiums. Second, by Trustee Babcock. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

Trustee Kopfhamer made a motion for employee 100177 to void their underpayments of \$22.72 for insurance premiums. Second, by President Engelmann. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

Trustee Kopfhamer made a motion for employee 100027 to void their underpayments of \$351.44 for insurance premiums. Second, by Trustee Miller. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

Trustee Kopfhamer made a motion for employee 100181 to void their underpayments of \$61.98 for insurance premiums. Second, by Trustee Nakielski. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

Trustee Kopfhamer made a motion to pay employee 10069 for insurance premium overpayments in the amount of \$806.00. Second, by Trustee Nakielski. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

Trustee Kopfhamer made a motion to pay employee 1000135 for insurance premium overpayments in the amount of \$3.01. Second, by Trustee Nakielski. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

Trustee Kopfhamer made a motion to pay employee 1000153 for insurance premium overpayments in the amount of \$125.82. Second, by Trustee Nakielski. Voice Vote. Motion carried 6-0-1.

Yes: Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (6)

No: (0)

Abstain: Babcock (1)

15. Adjournment

President Engelmann made a motion to adjourn at 11:09 p.m. Second, by Trustee Nakielski. Voice Vote. Motion carried unanimously.

Yes: Babcock, Chapman, Engelmann, Kocher, Kopfhamer, Miller, Nakielski (7)

No: (0)

Abstain: (0)

Laramie Renner
Village Clerk

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

Year Ended December 31, 2024

DRAFT

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

VILLAGE OF PARDEEVILLE, WISCONSIN
Year Ended December 31, 2024

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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

To the Village Board
Village of Pardeeville
Pardeeville, Wisconsin

Dear Village Board:

We have audited the financial statements of the Village of Pardeeville ("Village") as of and for the year ended December 31, 2024, and have issued our report thereon dated _____, 2025. 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 January 9, 2023, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or 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 material weaknesses over financial reporting and other matters noted during our audit in a separate letter to you dated _____, 2025.

Planned Scope and Timing of the Audit

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

Compliance with All Ethics Requirements Regarding Independence

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

Significant Risks Identified

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

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Village is included in Note 1 to the financial statements. As described in Note 1 to the financial statements, the Village changed accounting policies by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 100, Accounting Changes and Error Corrections, and GASB Statement No. 101, Compensated Absences during the year ended December 31, 2024. 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 are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

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

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

Financial Statement Disclosures

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

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

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 management representation letter dated _____, 2025.

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.

Very truly yours,

Johnson Block & Company, Inc.
_____, 2025

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COMMUNICATION OF MATERIAL WEAKNESSES

To the Village Board
Village of Pardeeville
Pardeeville, Wisconsin

In planning and performing our audit of the basic financial statements of the Village of Pardeeville, Wisconsin ("Village") as of and for the year ended December 31, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the Village'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's internal control over financial reporting.

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control 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 probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events 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 material weaknesses:

Limited Segregation of Duties

As noted in prior audits, the size of the office staff precludes a proper segregation of functions to assure adequate internal control. This is not unusual in municipalities of the Village's 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 Village operations.

Material Adjustments

Material adjusting 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 adjusting journal entries and deem these adjustments to be material in relation to the financial statements. Since the Village did not make these adjustments prior to the audit, a material weakness exists in the Village's internal controls.

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

Johnson Block & Company, Inc.
_____, 2025

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MANAGEMENT LETTER

To the Village Board
Village of Pardeeville
Pardeeville, Wisconsin

In planning and performing our audit of the financial statements of the Village of Pardeeville, Wisconsin for the year ended December 31, 2024, we considered the Village's internal control in order to determine our auditing procedures for the purpose of expressing opinions on the financial statements and not to provide assurance on internal control.

However, during our audit we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. The following pages that accompany this letter summarize our comments and suggestions regarding those matters. This letter does not affect our report dated _____, 2025, 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.
_____, 2025

VILLAGE OF PARDEEVILLE, WISCONSIN

Year Ended December 31, 2024

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 Pardeeville 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. Utility materials and labor are charged to projects through a work order system. These systems are responsible for recording and summarizing the vast majority of your financial statements.

Beyond the 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 2024 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 Pardeeville, Wisconsin. The proposed entries were accepted by the Village of Pardeeville'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 Pardeeville.

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

Utility Rates of Return and Working Capital

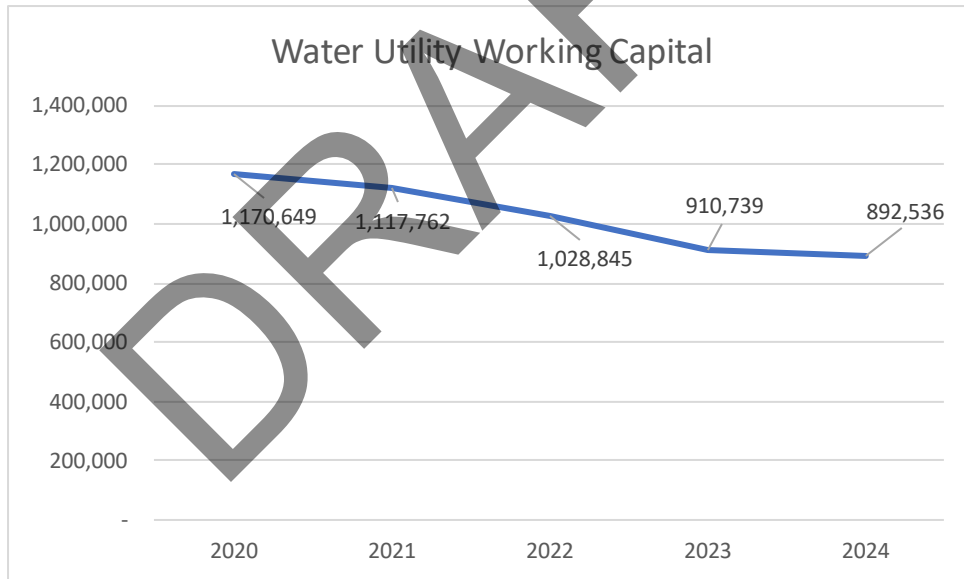
Below is historical rate of return and working capital information for each of the Village's three utilities. Working capital represents current assets (mainly cash, accounts receivable, and interfund receivables) less current liabilities (mainly accounts payable) and measures a utility's ability to meet its short-term obligations. Until 2020, none of the utilities had long-term loans or bonds outstanding. As of December 31, 2024, the utilities had total outstanding long-term loan obligations of \$1,180,000 that are allocated \$160,000, \$65,000, and \$955,000 to the water, sewer, and electric utilities, respectively.

For all utilities, user fees should regularly be reviewed to ensure they are generating an adequate cash reserve for operating activities, future plant replacement, and major repairs. Johnson Block and Company, Inc. has assisted numerous municipalities with rate studies and cash flow forecasting.

A) Water Utility

For 2024 and 2023, the water utility had negative rates of return of (1.24%) and (0.02%), respectively.

The following graph presents the water utility working capital for the most recent five years. Note that for December 31, 2024, \$183,823 was advanced to TIF District #2 which is not considered a current asset.



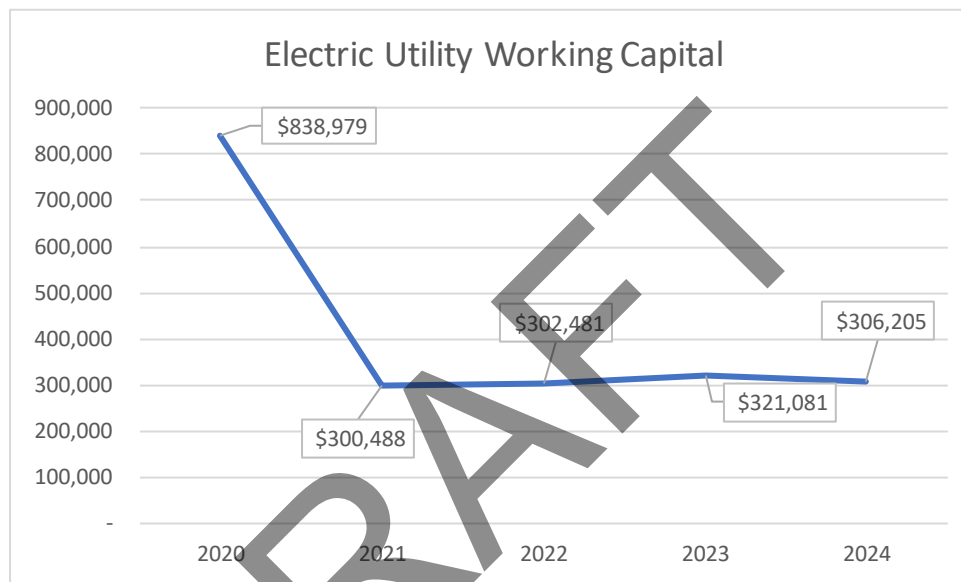
The Water rates were last updated November 21, 2024, using the PSC's full conventional rate case application process.

OTHER COMMENTS ON OPERATIONS AND INTERNAL CONTROL (CONTINUED)

Utility Rates of Return and Working Capital (Continued)

B) Electric Utility

For 2024 and 2023, the electric utility's operating loss was (\$4,185) and (\$85,044), respectively. We recommend that the electric utility review their user fees and consider raises rates to generate an adequate cash reserve for operating activities and future plant replacement or major repairs. The electric rates were last updated in 2023. We are able to assist with any simple rate applications to the Wisconsin Public Service Commission. The following graph presents the electric utility working capital for the most recent five years.



The Electric rates were updated in December 2023.

A notable decrease in the financial position of the Electric Utility occurred in 2021. In February 2021, significant errors were identified during the 2020 year-end audit. Power cost adjustment calculations contained errors. Customers were determined to have been overbilled \$723,517 and refunds were issued from August 2021 through July 2022.

During the fall of 2020, the Electric Utility budgeted its 2021 revenues largely based on projected 2020 revenues. Unfortunately, those projected 2020 revenues were overstated given that the power cost adjustment issue had not yet been identified. 2021 electric revenues were budgeted at approximately \$2.7 million. Actual 2021 revenues were approximately \$2.3 million. Significant capital costs were incurred in 2021 that were not financed by long-term debt. Specifically, the Lake Street line rebuild and new meter purchases. Given the overbudgeting of 2021 revenue, these costs contributed toward the significant decrease in the financial position as of December 31, 2021.

Additionally of note, a pay study was performed in 2019 which resulted in pay increases for electric utility employees. Implementation of the pay increases began as early as September 1, 2019, and included additional pay increases to occur in 2020 and 2021.

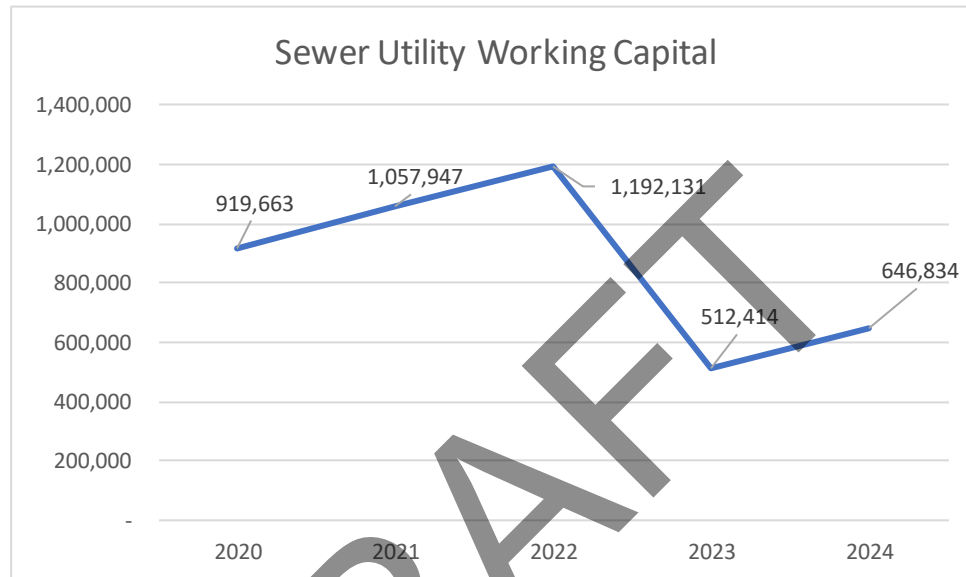
Of note for 2022, the Electric Utility decreased its full-time employees by 1. Also, large capital outlays for the electric substation improvements were financed by debt.

OTHER COMMENTS ON OPERATIONS AND INTERNAL CONTROL (CONTINUED)

Utility Rates of Return and Working Capital (Continued)

C) Sewer Utility

For 2024 and 2023, the sewer utility's rate of return was 2.81% and (3.20%), respectively. The following graph presents the sewer utility working capital for the most recent five years. Note that for December 31, 2024, \$739,574 was advanced to TIF District #2 which is not considered a current asset.



Sewer rates were updated January 3, 2023.

Tax Incremental Financing District No. 2 Status

The Village's Tax Incremental District (TID) No. 2 was created in August 2021. The TID has incurred project costs through December 31, 2024 of \$5,639,478. During 2022, the Village issued TID debt of \$4,030,000, the Village also issued \$490,000 of TID debt in 2024. Accordingly, approximately \$927,000 of costs have needed to be financed outside of the 2022 and 2024 borrowings. Other funds have been required to advance funds to TID for financing. Through December 31, 2024, other funds have advanced funds as follows:

General Fund	\$3,263
Water Utility	\$183,823
Sewer Utility	<u>\$739,574</u>
Total	<u>\$926,660</u>

All revenues generated by the TID are being used to finance scheduled debt payments and replenish the existing deficit fund balance. As of December 31, 2024, the deficit fund balance was (\$903,158).

OTHER COMMENTS ON OPERATIONS AND INTERNAL CONTROL (CONTINUED)

General Fund Balance

As of December 31, 2024, the Village's General Fund had a total fund balance of \$437,430. \$250,314 is classified as unassigned fund balance. The Village has a fund balance policy to maintain a minimum unassigned general fund balance of 35% of general fund expenditures. The December 31, 2024, unassigned fund balance was 13% of the 2024 general fund expenditures of \$1,883,317. Accordingly, the Village was below its fund balance policy as of December 31, 2024.

Budget to Actual Comparisons and Budget Amendments

A required supplementary schedule comparing general fund budget to actual results is included on Page 56 of the audit report. Several functions are reflecting an overspent budget when comparing the adopted budget to actual results. We recommend budget amendments be approved throughout the year to prevent expenditures exceeding budget appropriations.

Budget amendments do not need to be at an individual account level. 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 safety and general government functions with a net effect to the total expenditure budget of \$0.

Journal Entry Review

Journal entries made to the books are not currently reviewed and approved by another individual. No supporting documentation is currently saved for journal entries. To add a level of control, we recommend journal entries be reviewed and approved, along with any applicable supporting documentation, by another individual prior to being recorded.

Utility Interfund Amounts Owed

All primary Village activities share a pooled cash account that is reconciled within the Village's general fund. The joint use of the pooled cash account leads to the generation of interfund amounts owed between the funds. As of December 31, 2024, the electric utility owed the general fund \$420,543.

Strong Passwords

Current passwords used by Village personnel are not complex enough to be considered "strong." A strong password includes the following: at least 12 characters, mix of uppercase and lowercase letters, numbers, and symbols. We recommend the Village to update passwords used by employees to be consistent with strong password requirements.

Missing Invoice Documentation

During our testing, we selected an item to test that did not have documentation backing up the purchase and amount. We recommend keeping all documentation with the check when paying invoices.

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 Pardeeville 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 Pardeeville. They are made solely in the interest of establishing sound internal control practices required by changing professional standards. The Village of Pardeeville'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

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1001			
Record amortization on well rehabilitation costs.			
602-186001	Misc. Deferred Debits		9,192.00
602-57-9002-000	WELL UPGRADE - OUTLAY	9,192.00	
Total		9,192.00	9,192.00
Adjusting Journal Entries JE # 1002			
Reclassify personal property aid to shared revenue account.			
100-41-4115-000	OTHER TAX REVENUE	916.37	
100-43-4340-000	STATE SHARED REVENUE PAYMENTS		916.37
Total		916.37	916.37
Adjusting Journal Entries JE # 1003			
Record hydrant rent for 2024.			
100-156000	DUE FROM UTILITIES		121,677.33
100-52-5223-000	HYDRANT RENTAL	121,677.33	
602-233100	DUE TO MUNICIPALITY	121,677.33	
602-46-4630-000	PUBLIC FIRE PROTECTION SRVC		121,677.33
Total		243,354.66	243,354.66
Adjusting Journal Entries JE # 1004			
Record 2024 tax equivalent.			
100-156000	DUE FROM UTILITIES	107,997.00	
601-46-4081-000	TAX/LOCAL SCHOOL ST PSC	59,650.00	
602-53-4081-000	TAXES/LOCAL - SCHOOL/STATE/PSC	48,347.00	
100-261000	DEFERRED TAX ROLL REVENUE		107,997.00
601-233100	DUE TO MUNICIPALITY		59,650.00
602-233100	DUE TO MUNICIPALITY		48,347.00
Total		215,994.00	215,994.00
Adjusting Journal Entries JE # 1005			
Record 2023 TIF increment as revenue in 2024			
100-269400	DEFERRED REVENUE-TIF	42,731.60	
100-41-4112-000	TIF increment revenue		42,731.60
Total		42,731.60	42,731.60

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1006			
Allocate interest earnings on Ehlers account maintaining TIF funds to TIF district.			
100-48-4811-000	INTEREST EARNED ON INVESTMENTS		21.48
100-48-4811-000	INTEREST EARNED ON INVESTMENTS	7,953.57	
100-48-4811-100	Interest - TIF District		7,932.09
Total		7,953.57	7,953.57
Adjusting Journal Entries JE # 1007			
Apply December 2023 and January/February 2024 tax collections against taxes receivable.			
100-121100	TAXES RECEIVABLE		2,363,055.31
100-41-4111-000	TAX LEVY REVENUE	167,228.83	
100-260000	ADVANCE TAX COLLECTIONS	1,036,032.31	
100-41-4111-000	TAX LEVY REVENUE	1,159,794.17	
Total		2,363,055.31	2,363,055.31
Adjusting Journal Entries JE # 1008			
Apply lottery credit from colombia county against taxes receivable.			
100-121100	TAXES RECEIVABLE		40,864.10
100-41-4111-000	TAX LEVY REVENUE	40,864.10	
Total		40,864.10	40,864.10
Adjusting Journal Entries JE # 1009			
Reverse prior year AJE 1033.			
100-211000	ACCOUNTS PAYABLE	182,363.06	
100-57-5755-875	TIF Capital Expenditures		182,363.06
Total		182,363.06	182,363.06
Adjusting Journal Entries JE # 1010			
Correct tax settlement.			
100-121100	TAXES RECEIVABLE		627,009.21
100-245000	DUE LAKE PROTECTION DISTRICT	2,981.47	
100-246200	DUE TO VO TECH DISTRICT #4	38,293.29	
100-243000	DUE TO COLUMBIA COUNTY	199,469.64	
100-246100	DUE TO PARDEEVILLE SCHOOL DIST	386,264.81	
Total		627,009.21	627,009.21
Adjusting Journal Entries JE # 1011			
Reclassify December 2024 advance tax collections to liability.			
100-260000	ADVANCE TAX COLLECTIONS		1,284,144.20
100-41-4111-000	TAX LEVY REVENUE	1,284,144.20	
Total		1,284,144.20	1,284,144.20

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1012			
Clear out 2023 tax roll items based on February 2024 tax settlement.			
100-121100	TAXES RECEIVABLE		2,780.64
100-41-4111-000	TAX LEVY REVENUE	21.39	
100-139102	SPEC CHGS VILL. NOT SETTLE CTY	37.23	
100-139102	SPEC CHGS VILL. NOT SETTLE CTY	744.60	
100-123200	DELINQUENT PERSONAL PROPERTY	900.35	
100-139102	SPEC CHGS VILL. NOT SETTLE CTY	1,083.57	
100-48-4822-000	MISCELLANEOUS REVENUE		6.50
Total		2,787.14	2,787.14
Adjusting Journal Entries JE # 1013			
Record 2023 tax roll items as 2024 revenue.			
100-261000	DEFERRED TAX ROLL REVENUE	1,077,152.99	
100-41-4111-000	TAX LEVY REVENUE	0.26	
100-41-4111-000	TAX LEVY REVENUE		977,081.00
100-41-4130-000	PAYMENTS IN LIEU OF TAXES		99,519.00
100-46-4644-000	WEED & TREE CUTTING REVENUE		553.25
Total		1,077,153.25	1,077,153.25
Adjusting Journal Entries JE # 1014			
Record December 2024 public fire protection charge as of 12/31/2024. Reverse 1/1/2025.			
602-142000	CUSTOMER ACCOUNTS RECEIVABLE	14,405.43	
602-46-4630-000	PUBLIC FIRE PROTECTION SRVC		14,405.43
Total		14,405.43	14,405.43
Adjusting Journal Entries JE # 1015			
Adjust advance between TIF District and General fund for 2024 activity.			
100-152000	LOANS TO TID	27,728.14	
100-256500	ADVANCE FROM GENERAL TO TID		27,728.14
Total		27,728.14	27,728.14
Adjusting Journal Entries JE # 1016			
Closeout accounts.			
100-342150	D.F. Unspent 2020A garage debt	4,306.13	
100-342200	D.F. - SENIOR CENTER	64,184.99	
100-343000	FUNDS UNDESIGNATED		68,491.12
Total		68,491.12	68,491.12

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1017			
To record Accounts payable at 12/31/24. REVERSE 1/1/25			
100-211000	ACCOUNTS PAYABLE		278,826.13
100-53-5363-282	COLUMBIA COUNTY RECYCLING	3,055.56	
100-57-5755-875	TIF Capital Expenditures	6,894.19	
100-53-5371-340	SENIOR CENTER DONATIONS EXPNSE	8,245.00	
100-53-5363-280	Columbia Cty.- Garbage Contrac	8,598.82	
100-53-5371-340	SENIOR CENTER DONATIONS EXPNSE	9,671.83	
100-57-5755-875	TIF Capital Expenditures	15,722.01	
100-52-5210-270	POLICE CONTRACT	34,747.75	
100-57-5751-833	GEN GVT - STORMWATER	191,890.97	
Total		278,826.13	278,826.13
Adjusting Journal Entries JE # 1018			
To record retainage for terra engineering and construction. Reverse 1/1/25			
100-211000	ACCOUNTS PAYABLE		7,427.25
100-57-5751-833	GEN GVT - STORMWATER	7,427.25	
100-57-5751-833	GEN GVT - STORMWATER	50,681.78	
100-211000	ACCOUNTS PAYABLE		50,681.78
Total		58,109.03	58,109.03
Adjusting Journal Entries JE # 1019			
Record overcharge of PCAC against electric revenue as of 12/31/2024. Reverse 1/1/2025.			
601-211000	ACCOUNTS PAYABLE		30,494.56
601-46-4423-000	GENERAL SERVICE AREA LIGHTING	10.89	
601-46-4402-000	RESIDENTIAL AREA LIGHTS	43.70	
601-46-4482-000	INTRDPTMNTL SALES/SEWER DEPT	77.87	
601-46-4481-000	INTRDPTMNTL SALES/WATER DEPT	97.77	
601-46-4422-000	GENERAL SERVICE - RURAL	124.95	
601-46-4440-000	PUBLIC STREET & HWY LIGHTING	201.09	
601-46-4483-000	INTRDPTMNTL SALES/SEWER SP	321.67	
601-46-4424-000	GENERAL SERVICE THREE PHASE	1,327.71	
601-46-4411-000	RURAL SALES	1,862.15	
601-46-4421-000	GENERAL SERVICE - CITY	2,496.41	
601-46-4431-000	LARGE POWER SALES	4,937.65	
601-46-4433-000	SMALL POWER SALES - CITY	5,862.63	
601-46-4401-000	RESIDENTIAL SALES	13,130.07	
Total		30,494.56	30,494.56

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1020			
Record 2024 statement of taxes.			
100-121100	TAXES RECEIVABLE	3,646,589.86	
100-243000	DUE TO COLUMBIA COUNTY		743,484.74
100-245000	DUE LAKE PROTECTION DISTRICT		10,808.04
100-246100	DUE TO PARDEEVILLE SCHOOL DIST		1,386,193.34
100-246200	DUE TO VO TECH DISTRICT #4		147,734.40
100-261000	DEFERRED TAX ROLL REVENUE		1,250,646.00
100-269400	DEFERRED REVENUE-TIF		107,723.34
Total		3,646,589.86	3,646,589.86
Adjusting Journal Entries JE # 1021			
Record special assessment revenue for assessment put on 2023 statement of taxes.			
100-156000	DUE FROM UTILITIES		851.31
603-233100	DUE TO MUNICIPALITY	851.31	
100-269200	SPECIAL ASSMT-SIDEWALKS	8,468.27	
100-42-4230-000	SPEC. ASSESS CURB & GUTTER		2,059.57
100-42-4250-000	SPEC. ASSESS SIDEWALKS		5,557.39
603-46-6710-000	CAPITAL CONTRIBUTIONS		851.31
Total		9,319.58	9,319.58
Adjusting Journal Entries JE # 1022			
Move Pardeeville Ambulance payments all to one account for consistency.			
100-43-4372-000	OTHER LOCAL GOVT-AMB DISTRICT	29,491.10	
100-49-4915-000	EMS AMBULANCE/LOAN PMT		29,491.10
Total		29,491.10	29,491.10
Adjusting Journal Entries JE # 1023			
Apply reimbursement of 4th quarter of 2023 debt payment received in early 2024 against the related receivable.			
100-139100	ACCOUNTS RECEIVABLE		14,745.55
100-49-4915-000	EMS AMBULANCE/LOAN PMT	14,745.55	
Total		14,745.55	14,745.55
Adjusting Journal Entries JE # 1024			
Record 3rd quarter of 2024 loan payment made directly by Pardeeville Ambulance.			
100-49-4915-000	EMS AMBULANCE/LOAN PMT		14,745.55
100-58-5830-620	AMBULANCE INTEREST	14,745.55	
Total		14,745.55	14,745.55

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1025			
Record fire truck loan payment reimbursement to account used in prior years for consistency.			
100-49-4900-000	OTHER REVENUES	34,729.50	
100-49-4914-000	FIRE DIST TRUCK PAYMENT		34,729.50
Total		34,729.50	34,729.50
Adjusting Journal Entries JE # 1026			
Record fire department overpayment as an amount owed back to them.			
100-211000	ACCOUNTS PAYABLE		4,523.20
100-49-4900-000	OTHER REVENUES	4,523.20	
Total		4,523.20	4,523.20
Adjusting Journal Entries JE # 1027			
Apply pardeeville ambulance payment against receivable.			
100-139100	ACCOUNTS RECEIVABLE		662.31
100-49-4915-000	EMS AMBULANCE/LOAN PMT	662.31	
Total		662.31	662.31
Adjusting Journal Entries JE # 1028			
Write off remaining 12/31/23 Pardeeville ambulance receivable that was on the books.			
100-139100	ACCOUNTS RECEIVABLE		5,657.65
100-52-5230-000	AMBULANCE DISTRICT	5,657.65	
Total		5,657.65	5,657.65
Adjusting Journal Entries JE # 1029			
Remove Pardeeville Ambulance receivable from the books. Any funds received through PDAS dissolution will be recorded as revenue in year received.			
100-139100	ACCOUNTS RECEIVABLE		12,361.35
100-261000	DEFERRED TAX ROLL REVENUE	12,361.35	
Total		12,361.35	12,361.35

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1030			
Apply payments from Columbia County for specials against the related receivable.			
100-156000	DUE FROM UTILITIES	447.18	
100-48-4813-000	INTEREST - SPECIAL ASSESSMENTS	24.29	
100-48-4813-000	INTEREST - SPECIAL ASSESSMENTS	308.24	
100-48-4813-000	INTEREST - SPECIAL ASSESSMENTS	2,842.84	
601-46-4560-000	OTHER ELECTRIC REVENUES	145.25	
602-46-4740-000	OTHER WATER REVENUES	110.57	
603-46-6350-000	OTHER SEWER REVENUES	191.36	
100-139102	SPEC CHGS VILL. NOT SETTLE CTY		308.24
100-139102	SPEC CHGS VILL. NOT SETTLE CTY		471.47
100-139102	SPEC CHGS VILL. NOT SETTLE CTY		2,842.84
601-233100	DUE TO MUNICIPALITY		145.25
602-233100	DUE TO MUNICIPALITY		110.57
603-233100	DUE TO MUNICIPALITY		191.36
Total		4,069.73	4,069.73
Adjusting Journal Entries JE # 1031			
Close out delinquent personal property taxes.			
100-123200	DELINQUENT PERSONAL PROPERTY		2,613.39
100-51-5191-740	ILLEGAL TAXES-LICENSES ETC	2,613.39	
Total		2,613.39	2,613.39
Adjusting Journal Entries JE # 1032			
Reduce retiree M Desjarlais remaining liability down to actual at 12/31/24.			
100-156000	DUE FROM UTILITIES	6,916.80	
601-263000	PENSIONS AND BENEFITS RESERVE	6,916.80	
100-156200	DUE FOR HEALTH INSURANCE		6,916.80
601-233100	DUE TO MUNICIPALITY		6,916.80
Total		13,833.60	13,833.60
Adjusting Journal Entries JE # 1033			
Apply retiree health insurance against the related liabilities.			
100-156000	DUE FROM UTILITIES	6,232.66	
100-156000	DUE FROM UTILITIES	9,348.98	
602-265000	MISC OPERATING RESERVES	6,232.66	
603-262000	ACCRUED COMPENSATION	9,348.98	
100-156200	DUE FOR HEALTH INSURANCE		6,232.66
100-156200	DUE FOR HEALTH INSURANCE		9,348.98
602-233100	DUE TO MUNICIPALITY		6,232.66
603-233100	DUE TO MUNICIPALITY		9,348.98
Total		31,163.28	31,163.28

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1034			
Adjust prepaid health insurance to actual.			
100-156000	DUE FROM UTILITIES	4,802.55	
100-53-5330-153	STREET MAINT - Health Insuranc	2,401.27	
601-53-9261-153	HEALTH INS EXPENSE	2,401.27	
602-53-6861-153	HEALTH INS EXPENSE	2,401.28	
100-156200	DUE FOR HEALTH INSURANCE		7,203.82
601-233100	DUE TO MUNICIPALITY		2,401.27
602-233100	DUE TO MUNICIPALITY		2,401.28
Total		12,006.37	12,006.37
Adjusting Journal Entries JE # 1035			
Allocate portion of outsourced interim DPW/utilities manager to utilities.			
100-156000	DUE FROM UTILITIES	17,626.35	
601-53-9230-000	OUTSIDE SERVICES EMPLOYED	6,733.66	
602-53-6820-000	OUTSIDE SERVICES EMPLOYED	5,545.37	
603-53-8520-000	OUTSIDE SERVICES EMPLOYED	5,347.32	
100-51-5142-999	Miscellaneous Expense		17,626.35
601-233100	DUE TO MUNICIPALITY		6,733.66
602-233100	DUE TO MUNICIPALITY		5,545.37
603-233100	DUE TO MUNICIPALITY		5,347.32
Total		35,252.70	35,252.70
Adjusting Journal Entries JE # 1036			
Record activity in South Central Library account.			
100-111189	CASH-LIBRARY JOHNSON	64,939.78	
100-46-4674-000	LIBRARY ADDN'L GRANTS/AIDS		60,907.70
100-48-4811-000	INTEREST EARNED ON INVESTMENTS		4,032.08
Total		64,939.78	64,939.78
Adjusting Journal Entries JE # 1037			
Apply subdivision gas main refund from Wisconsin Power and Light to the TIF fund per inquiry with Austen.			
100-48-4822-000	MISCELLANEOUS REVENUE	32,172.00	
100-57-5755-875	TIF Capital Expenditures		32,172.00
Total		32,172.00	32,172.00

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1038			
The TIF owes other funds \$926,659 as of 12/31/24. Water Utility cash made significant cash transfers from reserves during 2024 to support cash flow. Reflect an additional \$65,000 of			
100-152000	LOANS TO TID		65,000.00
100-156000	DUE FROM UTILITIES	65,000.00	
100-256500	ADVANCE FROM GENERAL TO TID	65,000.00	
602-156600	ADVANCE DUE FROM TID	65,000.00	
100-256600	ADVANCE FROM WATER TO TID		65,000.00
602-233100	DUE TO MUNICIPALITY		65,000.00
Total		195,000.00	195,000.00
Adjusting Journal Entries JE # 1039			
Adjust inventory to actual per listing at 12/31/24.			
602-150000	MATERIALS & SUPPLIES-INVENTORY		167.71
602-53-6500-350	GENERAL REPAIR & MAINT	167.71	
Total		167.71	167.71
Adjusting Journal Entries JE # 1040			
Record retainage for RLAM. Reverse 1/1/25.			
100-211000	ACCOUNTS PAYABLE		5,000.00
100-57-5755-875	TIF Capital Expenditures	5,000.00	
Total		5,000.00	5,000.00
Adjusting Journal Entries JE # 1041			
Clear out old payroll payables. Client requested.			
100-215700	DEFERRED COMPENSATION PROGRA	900.00	
100-215900	OTHER PAYROLL DEDUCTIONS DUE	1,154.28	
100-51-5142-150	TREASURER SOCIAL SECURITY	42.89	
100-215110	SOCIAL SECURITY TAX PAYABLE		5.58
100-215120	FEDERAL TAXES PAYABLE		16.15
100-215130	STATE TAXES PAYABLE		19.85
100-215140	MEDICARE TAX PAYABLE		1.31
100-51-5142-110	TREASURER SALARY & WAGES		2,054.28
Total		2,097.17	2,097.17
Adjusting Journal Entries JE # 1043			
Record PSC remainder assessment to a separate account.			
601-53-4083-000	TAXES-PSC REMAINDER	2,942.52	
602-53-4083-000	TAXES-PEC REMAINDER	546.55	
601-53-9230-000	OUTSIDE SERVICES EMPLOYED		2,942.52
602-53-6820-000	OUTSIDE SERVICES EMPLOYED		546.55
Total		3,489.07	3,489.07

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1044			
Entry to adjust accrued compensated absences as of 12/31/2024.			
601-263000	PENSIONS AND BENEFITS RESERVE		28,344.13
602-53-6800-120	ADMINISTRATION & GENERAL LABOR	5,884.59	
603-53-8500-120	ADMIN & GENERAL SALARIES	6,951.89	
601-53-9200-120	ADMINISTRATIVE & GEN SALARIES	28,344.13	
602-265000	MISC OPERATING RESERVES		5,884.59
603-262000	ACCRUED COMPENSATION		6,951.89
Total		41,180.61	41,180.61

Adjusting Journal Entries JE # 1045

Record depreciation expense for 2024 for utilities.

601-53-4030-000	DEPRECIATION EXPENSE	80,314.00	
601-53-4031-000	Other Income Deductions	72,986.00	
602-53-4030-000	DEPRECIATION EXPENSE	106,907.00	
602-53-4030-010	Other Income Deductions	12,285.00	
603-53-4030-000	DEPRECIATION EXPENSE	143,669.00	
602-110001	ACCU DEPR-CONTRIBUTED CAPITAL		12,285.00
601-110000	ACCM PROV DEPR AMOR UTIL PLANT		80,314.00
601-110001	ACCU DEPR-CONTRIBUTED CAPITAL		72,986.00
602-110000	ACCT PROV DEPR AMOR UTIL PLANT		106,907.00
603-110000	ACCUMULATED DEPRECIATION		143,669.00
Total		416,161.00	416,161.00

Adjusting Journal Entries JE # 1046

Record Sandborn St utility fixed asset additions financed by TIF.

601-170000	CONSTRUCTION WORK IN PROGRESS	96,752.87	
602-183430	TRANS & DISTRIBUTION MAINS	64,278.70	
602-183450	SERVICES	32,058.97	
602-183480	HYDRANTS	14,834.64	
603-183130	COLLECTING SEWERS	105,909.74	
601-46-4710-000	CAPITAL CONTRIBUTIONS		96,752.87
602-46-4710-000	CAPITAL CONTRIBUTIONS		111,172.31
603-46-6710-000	CAPITAL CONTRIBUTIONS		105,909.74
Total		313,834.92	313,834.92

Adjusting Journal Entries JE # 1047

Record PY AJE 1056.

603-183120	SERVICE LATERALS SEWER		478,000.21
603-183130	COLLECTING SEWERS	478,000.21	
Total		478,000.21	478,000.21

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1048			
Record water utility fixed asset additions.			
602-183140	WELLS & SPRINGS	9,632.00	
602-183460	METERS	39,600.00	
602-183480	HYDRANTS	12,504.14	
602-53-6400-000	SUPPLIES & EXPENSES		19,800.00
602-53-6820-000	OUTSIDE SERVICES EMPLOYED		12,504.14
602-57-6550-000	METER REPLACEMENT - OUTLAY		9,632.00
602-57-6550-000	METER REPLACEMENT - OUTLAY		19,800.00
Total		61,736.14	61,736.14
Adjusting Journal Entries JE # 1049			
Record water utility fixed asset removals.			
602-110000	ACCT PROV DEPR AMOR UTIL PLANT	72.96	
602-110000	ACCT PROV DEPR AMOR UTIL PLANT	18,917.55	
602-110001	ACCUM DEPR-CONTRIBUTED CAPITAL	27.04	
602-183140	WELLS & SPRINGS		5,317.55
602-183460	METERS		13,600.00
602-183480	HYDRANTS		27.04
602-183480	HYDRANTS		72.96
Total		19,017.55	19,017.55
Adjusting Journal Entries JE # 1050			
Record electric work orders and adjust inventory to listing at 12/31/2024.			
601-150100	MATERIAL & SUPPLIES	2,857.14	
601-170000	CONSTRUCTION WORK IN PROGRESS	47,225.72	
601-183652	OVHHD CNDCTRS & DVCS/PRDEVL PR	2,014.96	
601-183662	UNDRGRND CONDUIT/PARDEEVILLE	1,192.13	
601-183682	LINE TRANSFORMERS/PARDEEVILLE	43,518.44	
601-183692	SERVICES/PARDEEVILLE	6,965.57	
601-53-5695-340	MAINT OF DISTRIBUTION SYSTEM		2,876.30
601-53-9030-340	SUPPLIES & EXPENSES		11,000.00
601-57-5621-000	POLE REPLACEMENT - OUTLAY		43,976.00
601-57-5625-546	LIBRARY ELECTRIC PROJECT OUTLY		3,935.70
601-57-5625-546	LIBRARY ELECTRIC PROJECT OUTLY		9,874.25
601-57-5626-000	TRANSFORMER REPLACEMENT OUTLA		32,111.71
Total		103,773.96	103,773.96

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1051			
Record electric utility fixed asset removals.			
601-110000	ACCM PROV DEPR AMOR UTIL PLANT	4,983.79	
601-110001	ACCUM DEPR-CONTRIBUTED CAPITAL	555.27	
601-183652	OVHRD CNDCTRS & DVCS/PRDEVL PR		326.59
601-183652	OVHRD CNDCTRS & DVCS/PRDEVL PR		424.18
601-183682	LINE TRANSFORMERS/PARDEEVILLE		228.67
601-183682	LINE TRANSFORMERS/PARDEEVILLE		4,559.62
Total		5,539.06	5,539.06
Adjusting Journal Entries JE # 1052			
Reclassify contributed revenue.			
601-46-4560-000	OTHER ELECTRIC REVENUES	6,665.85	
601-46-4710-000	CAPITAL CONTRIBUTIONS		6,665.85
Total		6,665.85	6,665.85
Adjusting Journal Entries JE # 1053			
Record shared meter allocation.			
602-233100	DUE TO MUNICIPALITY	22,062.00	
603-53-4030-000	DEPRECIATION EXPENSE	10,421.00	
603-53-4080-000	TAXES/SOCIAL SECURITY/MEDICARE	2,446.00	
603-53-8560-000	OTHER GENERAL EXPENSE	9,195.00	
602-46-4740-000	OTHER WATER REVENUES		9,195.00
602-53-4030-000	DEPRECIATION EXPENSE		10,421.00
602-53-4081-000	TAXES/LOCAL - SCHOOL/STATE/PSC		2,446.00
603-233100	DUE TO MUNICIPALITY		22,062.00
Total		44,124.00	44,124.00
Adjusting Journal Entries JE # 1054			
Record gross receipts tax to the correct expense account.			
601-238600	STATE SALES TAX		6,239.25
601-53-4081-000	TAXES/LOCAL - SCHOOL/STATE/PSC	6,239.25	
Total		6,239.25	6,239.25

Appendix 2 – Passed Journal Entries

Account	Description	Debit	Credit
Proposed Journal Entries			
Proposed Journal Entries JE # 6001			
Estimate of Village OPEB.			
100-51-5142-999	Miscellaneous Expense	5,828.28	
601-53-5760-120	MISC. DISTRIBUTION	8,433.05	
602-53-6844-511	OTHER INSURANCE- Liability	3,186.06	
603-53-8534-511	OTHER INSURANCE - Liability	7,552.61	
601-253100	Other Deferred Credits		8,433.05
602-253000	OTHER DEFERRED CREDITS		3,186.06
603-211000	ACCOUNTS PAYABLE		7,552.61
8-00-1000-540	Net OPEB Asset (Liability) LRLIF		5,828.28
Total		25,000.00	25,000.00
Proposed Journal Entries JE # 6002			
Adjust customer accounts receivable to expectation.			
601-46-4560-000	OTHER ELECTRIC REVENUES	6,480.00	
603-46-6350-000	OTHER SEWER REVENUES	1,935.00	
601-142000	CUSTOMER ACCOUNTS RECEIVABLE		6,480.00
603-142000	CUSTOMER ACCOUNTS RECEIVABLE		1,935.00
Total		8,415.00	8,415.00
Proposed Journal Entries JE # 6003			
To record accrued payroll as of 12/31/24.			
100-343000	FUNDS UNDESIGNATED	8,247.00	
601-216000	UNAPPROPRIATED EARNED SURPLUS	4,257.00	
602-216000	UNAPPROPRIATED EARNED SURPLUS	2,549.00	
602-53-6000-120	LABOR - GENERAL OPER/MAINT	373.00	
603-216000	UNAPPROPRIATED EARNED SURPLUS	1,516.00	
603-53-8200-120	LBR - GENERAL OPER(GRAGE MOVE)	1,101.00	
100-211000	ACCOUNTS PAYABLE		7,928.00
100-51-5142-110	TREASURER SALARY & WAGES		319.00
601-211000	ACCOUNTS PAYABLE		3,569.00
601-53-5611-120	LINE - LABOR		688.00
602-211000	ACCOUNTS PAYABLE		2,922.00
603-211000	ACCOUNTS PAYABLE		2,617.00
Total		18,043.00	18,043.00
Proposed Journal Entries JE # 6004			
Record unbilled revenue.			
601-142000	CUSTOMER ACCOUNTS RECEIVABLE	85,916.00	
601-46-4401-000	RESIDENTIAL SALES	13,438.00	
602-142000	CUSTOMER ACCOUNTS RECEIVABLE	10,221.00	
603-142000	CUSTOMER ACCOUNTS RECEIVABLE	13,740.00	
603-46-6221-000	RESIDENTIAL REVENUES	5,768.00	
601-216000	UNAPPROPRIATED EARNED SURPLUS		99,355.00
602-216000	UNAPPROPRIATED EARNED SURPLUS		9,905.00
602-46-4611-000	METERED SALES - RESIDENTIAL		315.00
603-216000	UNAPPROPRIATED EARNED SURPLUS		19,508.00
Total		129,083.00	129,083.00

Account	Description	Debit	Credit
Proposed Journal Entries JE # 6005			
Record lease asset and liability for lessee leases.			
601-00-1001-000	Lease Asset	1,103.00	
602-00-1001-000	Lease Asset	1,103.00	
603-00-1001-000	Lease Asset	1,103.00	
8-00-1001-000	Leased Assets	8,897.00	
601-00-2001-000	Lease Liability		1,103.00
602-00-2001-000	Lease Liability		1,103.00
603-00-2001-000	Lease Liability		1,103.00
8-00-2001-000	Lease Liability		8,897.00
Total		12,206.00	12,206.00

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Appendix 3 – Management Representation Letter

VILLAGE OF PARDEEVILLE, WISCONSIN
FINANCIAL STATEMENTS
Including Independent Auditor's Report
As of and for the year ended December 31, 2024



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

VILLAGE OF PARDEEVILLE, WISCONSIN
DECEMBER 31, 2024
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INDEPENDENT AUDITOR'S REPORT

To the Village Board
Village of Pardeeville
Pardeeville, 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 Pardeeville, Wisconsin ("Village"), as of and for the year ended December 31, 2024, 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, as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

Required Supplementary Information (Continued)

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 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.

Report of Summarized Comparative Information

We have previously audited the Village's 2023 financial statements, and we expressed unmodified audit opinions on the respective financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information in our report dated August 27, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Johnson Block & Company, Inc.
_____, 2025

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BASIC FINANCIAL STATEMENTS

Exhibit A-1
Village of Pardeeville, Wisconsin
Statement of Net Position
December 31, 2024
(With summarized financial information as of December 31, 2023)

	Governmental Activities	Business-Type Activities	Total	
			2024	2023
<u>Assets</u>				
Current assets:				
Cash and investments	\$ 2,339,405	\$ 1,498,558	\$ 3,837,963	\$ 2,703,110
Receivables				
Taxes	876,520		876,520	706,466
Customer		402,735	402,735	328,732
Other		16,356	16,356	108,329
Special assessments	13,402		13,402	13,402
Due from other governments (current)	81,996		81,996	109,182
Prepaid expenses	16,706		16,706	155,029
Internal balances	(1,579,967)	1,579,967		
Materials and supplies		123,993	123,993	121,304
Total current assets	1,748,062	3,621,609	5,369,671	4,245,554
Noncurrent assets:				
Restricted cash and investments		91,700	91,700	86,961
Capital assets:				
Property and equipment	12,187,773	16,047,314	28,235,087	27,132,343
Less: accumulated depreciation	(5,574,575)	(8,780,051)	(14,354,626)	(13,627,565)
Net book value of capital assets	6,613,198	7,267,263	13,880,461	13,504,778
Due from other governments (long-term notes receivable)	218,296		218,296	574,581
Total noncurrent assets	6,831,494	7,358,963	14,190,457	14,166,320
Total assets	8,579,556	10,980,572	19,560,128	18,411,874
<u>Deferred Outflows of Resources</u>				
Unamortized major repairs		18,384	18,384	27,576
Pension outflows	156,721	352,258	508,979	821,734
OPEB outflows	3,368	24,695	28,063	32,224
Total deferred outflows of resources	160,089	395,337	555,426	881,534
Total assets and deferred outflows of resources	\$ 8,739,645	\$ 11,375,909	\$ 20,115,554	\$ 19,293,408

Exhibit A-1 (Continued)
Village of Pardeeville, Wisconsin
Statement of Net Position
December 31, 2024
(With summarized financial information as of December 31, 2023)

	Governmental Activities	Business-Type Activities	Total	
			2024	2023
<u>Liabilities</u>				
Current liabilities:				
Accounts payable	\$ 346,091	\$ 45,274	\$ 391,365	\$ 347,852
Accrued interest	32,847	6,718	39,565	30,894
Public benefits payable		9,435	9,435	7,355
Unearned revenue	152,931		152,931	152,931
Current portion of:				
Compensated absences	2,432	36,714	39,146	46,780
General obligation notes	275,834	105,000	380,834	218,302
Total current liabilities	810,135	203,141	1,013,276	804,114
Noncurrent liabilities:				
General obligation notes	5,854,180	1,180,000	7,034,180	5,707,482
Compensated absences	3,719	110,868	114,587	116,889
Net OPEB liability	7,078	51,906	58,984	53,735
Net pension liability	17,809	40,028	57,837	221,600
Less: current portion	(278,266)	(141,714)	(419,980)	(265,082)
Total noncurrent liabilities	5,604,520	1,241,088	6,845,608	5,834,624
Total liabilities	6,414,655	1,444,229	7,858,884	6,638,738
<u>Deferred Inflows of Resources</u>				
Tax apportionment	1,358,369		1,358,369	1,020,365
Pension inflows	96,958	217,931	314,889	472,311
OPEB inflows	6,221	45,618	51,839	58,636
Total deferred inflows of resources	1,461,548	263,549	1,725,097	1,551,312
<u>Net Position</u>				
Net investment in capital assets	1,343,198	6,087,263	7,430,461	8,449,084
Restricted for:				
Library endowment	157,119		157,119	92,179
Equipment replacement fund		91,700	91,700	86,961
Unrestricted	(636,875)	3,489,168	2,852,293	2,475,134
Total net position	863,442	9,668,131	10,531,573	11,103,358
Total liabilities, deferred inflows of resources, and net position	\$ 8,739,645	\$ 11,375,909	\$ 20,115,554	\$ 19,293,408

Exhibit A-2
Village of Pardeeville, Wisconsin
Statement of Activities
For the Year Ended December 31, 2024
(With summarized financial information for the year ended December 31, 2023)

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenue and Changes in Net Position			
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business Type Activities	Total	
							2024	2023
Governmental activities:								
General government	\$ 259,981	\$ 17,172	\$	\$	\$ (242,809)	\$	\$ (242,809)	\$ (228,894)
Public safety	1,113,226	31,005	8,431		(1,073,790)		(1,073,790)	(713,992)
Public works	597,548	553	127,631		(469,364)		(469,364)	(499,268)
Leisure activities	379,568	92,414	54,246	61,371	(171,537)		(171,537)	171,080
Conservation and economic development	43,721				(43,721)		(43,721)	(209,531)
Interest, debt issue, and fiscal charges	195,113		21,363		(173,750)		(173,750)	(157,818)
Total governmental activities	2,589,157	141,144	211,671	61,371	(2,174,971)		(2,174,971)	(1,638,423)
Business-type activities:								
Water	425,305	435,619				10,314	10,314	8,795
Sewer	470,911	537,342		851		67,282	67,282	(67,637)
Electric	2,778,035	2,761,134		6,666		(10,235)	(10,235)	(73,732)
Total business-type activities	3,674,251	3,734,095		7,517		67,361	67,361	(132,574)
Total	\$ 6,263,408	\$ 3,875,239	\$ 211,671	\$ 68,888	(2,174,971)	67,361	(2,107,610)	(1,770,997)
General revenues:								
Property taxes								
General purposes					977,081		977,081	992,407
Tax increments					42,732		42,732	23,011
Other taxes					44,784		44,784	21,348
Federal and state aid not restricted for specific purposes								
General					313,915		313,915	245,471
Interest and investment earnings					51,178	100,965	152,143	286,543
Miscellaneous					3,170		3,170	3,933
Gain (loss) on disposal of capital assets					2,000		2,000	74,690
Transfers					(121,596)	121,596		
Total general revenues and transfers					1,313,264	222,561	1,535,825	1,647,403
Changes in net position					(861,707)	289,922	(571,785)	(123,594)
Net position - beginning of year					1,725,149	9,378,209	11,103,358	11,226,952
Net position - end of year					\$ 863,442	\$ 9,668,131	\$ 10,531,573	\$ 11,103,358

Exhibit A-3
Village of Pardeeville, Wisconsin
Balance Sheet
Governmental Funds
December 31, 2024

(With summarized financial information as of December 31, 2023)

	General	TIF District #2	Capital Projects	Total	
				2024	2023
<u>Assets</u>					
Cash and investments	\$ 1,196,478	\$ 89,331	\$ 1,053,596	\$ 2,339,405	\$ 698,272
Receivables:					
Taxes	807,009	69,511		876,520	706,466
Special assessments	13,402			13,402	13,402
Prepaid expenses	16,706			16,706	14,541
Due from other governments	300,292			300,292	683,763
Due from other funds	420,543			420,543	914,506
Advance to other funds	3,263			3,263	40,535
Total assets	\$ 2,757,693	\$ 158,842	\$ 1,053,596	\$ 3,970,131	\$ 3,071,485
<u>Liabilities</u>					
Accounts payable	\$ 68,474	\$ 27,617	\$ 250,000	\$ 346,091	\$ 337,568
Unearned revenue	152,931			152,931	152,931
Due to other funds	427,617		649,496	1,077,113	89,424
Advance from other funds		926,660		926,660	898,931
Total liabilities	649,022	954,277	899,496	2,502,795	1,478,854
<u>Deferred Inflows of Resources</u>	1,671,241	107,723		1,778,964	1,801,599
<u>Fund Balance</u>					
Nonspendable	19,969			19,969	56,789
Restricted	157,119			157,119	96,485
Assigned	10,028		154,100	164,128	73,695
Unassigned (deficit)	250,314	(903,158)		(652,844)	(435,937)
Total fund balance	437,430	(903,158)	154,100	(311,628)	(208,968)
Total liabilities, deferred inflows of resources, and fund balance	\$ 2,757,693	\$ 158,842	\$ 1,053,596	\$ 3,970,131	\$ 3,071,485

Exhibit A-4
Village of Pardeeville, Wisconsin
Reconciliation of the Governmental Funds Balance Sheet
with the Statement of Net Position
December 31, 2024
(With summarized financial information as of December 31, 2023)

	<u>2024</u>	<u>2023</u>
Total fund balances-governmental funds:	\$ (311,628)	\$ (208,968)
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	12,187,773	11,537,029
Governmental accumulated depreciation	<u>(5,574,575)</u>	<u>(5,239,118)</u>
	6,613,198	6,297,911
Pension and OPEB deferred outflows and inflows of resources are actuarially determined by the plans. These items are reflected in the statement of net position and are being amortized with pension and OPEB expense in the statement of activities. The deferred outflows of resources and deferred inflows of resources are not financial resources or uses and therefore are not reported in the fund statements.		
Deferred outflows of resources	160,089	241,940
Deferred inflows of resources	(103,179)	(156,766)
Other long-term assets that are not available to pay for current-period expenditures and therefore are deferred inflows for the fund statements:		
Long-term notes receivable	299,196	659,843
Subsequent year tax equivalent from utility	107,997	99,519
Special assessments receivable	13,402	21,870
Long-term liabilities 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:		
Notes payable	(5,854,180)	(5,107,482)
Net pension liability	(17,809)	(61,410)
Accrued interest on general obligation debt	(32,847)	(27,823)
Compensated absences	(3,719)	(9,770)
Net OPEB liability	<u>(7,078)</u>	<u>(23,715)</u>
Net position of governmental activities	<u>\$ 863,442</u>	<u>\$ 1,725,149</u>

Exhibit A-5
Village of Pardeeville, Wisconsin
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2024
(With summarized financial information for the year ended December 31, 2023)

	General	TIF District #2	Capital Projects	Total	
				2024	2023
<u>Revenues:</u>					
Taxes	\$ 809,173	\$ 167,908	\$	\$ 977,081	\$ 992,407
Tax increments		42,732		42,732	23,011
Special assessments	7,617			7,617	11,257
Intergovernmental	553,093			553,093	508,607
Licenses and permits	26,846			26,846	35,182
Fines and forfeits	16,960			16,960	18,346
Public charges for services	97,338			97,338	20,976
Interest	44,096	7,932		52,028	178,032
Miscellaneous	94,504	32,171		126,675	535,664
Total revenues	1,649,627	250,743		1,900,370	2,323,482
<u>Expenditures:</u>					
Current:					
General government	244,733	150		244,883	219,083
Public safety	790,373			790,373	752,277
Public works	336,467			336,467	362,909
Leisure activities	277,877			277,877	243,144
Conservation & economic development	3,797			3,797	15,745
Capital outlay:					
General government	15,669			15,669	27,392
Public works	25,690		250,000	275,690	107,770
Public safety	2,188			2,188	342,241
Leisure activities	16,970		69,391	86,361	724,399
Conservation & economic development		710,095		710,095	4,079,542
Debt service:					
Principal retirement	128,302	20,000		148,302	107,742
Interest, debt issuance costs, and fiscal charges	41,071	149,018		190,089	235,703
Total expenditures	1,883,137	879,263	319,391	3,081,791	7,217,947
Excess (deficiency) of revenues over expenditures	(233,510)	(628,520)	(319,391)	(1,181,421)	(4,894,465)
<u>Other Financing Sources (Uses):</u>					
Long-term debt proceeds		490,000	405,000	895,000	335,000
Transfer from other funds	84,242			84,242	31,441
Transfer to other funds					(31,441)
Transfer from water and electric-tax equivalent	99,519			99,519	101,824
Total other financing sources (uses)	183,761	490,000	405,000	1,078,761	436,824
Net change in fund balances	(49,749)	(138,520)	85,609	(102,660)	(4,457,641)
Fund balance - beginning of year	487,179	(764,638)	68,491	(208,968)	4,248,673
Fund balance - end of year	\$ 437,430	\$ (903,158)	\$ 154,100	\$ (311,628)	\$ (208,968)

Exhibit A-6
Village of Pardeeville, 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, 2024
(With summarized financial information for the year ended December 31, 2023)

	2024	2023
Net change in fund balances-total governmental funds	\$ (102,660)	\$ (4,457,641)
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	656,122	3,140,628
Depreciation expenses reported in the statement of activities	<u>(340,835)</u>	<u>(213,764)</u>
Amount by which capital outlays are greater (less) than depreciation in the current period.	315,287	2,926,864
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, donations, and disposals) is to decrease net position:		(28,316)
In governmental funds, special assessment collections are reflected as revenue when received. In the statement of activities, revenue is recognized when assessed.		
Amount of special assessments assessed were more (less) than related payments received during the year	(8,467)	453
Compensated absences and OPEB are reported in the governmental funds when amounts are paid. The statement of activities reports the amount earned during the year.		
Change in OPEB liability and related deferred outflows and inflows of resources	25,441	(10,071)
Change in compensated absences	6,051	8,109
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 long-term debt principal payments in the current year is:	148,302	107,742
The issuance of long-term debt provides current financial resources to governmental funds and does not have any effect on net position.		
The amount of long-term debt issued in the current year is:	(895,000)	(335,000)
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.		
Prior year utility tax equivalent recognized as revenue in the current year in the governmental funds	(99,519)	(101,824)
Current year utility tax equivalent recognized as a transfer in for the statement of activities	<u>107,997</u>	<u>99,519</u>
	8,478	(2,305)
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	189,061	235,302
The amount of interest accrued during the current period	<u>(194,085)</u>	<u>(176,184)</u>
Interest paid is greater (less) than interest expensed by	(5,024)	59,118
Repayment of notes receivable are reflected as revenue in governmental funds, but are reported as a reduction of the receivable the statement of net position and does not affect the statement of activities.		
Amount of repayments were (more) less than new notes receivable issued during year	(42,859)	287,459
Notes receivable wrote off	<u>(317,788)</u>	(360,647)
Pension expense reported in the governmental funds represents current year required contributions into the defined benefit pension plan.		
Pension expense in the statement of activities is actuarially determined by the defined benefit pension plan as the difference between the net pension liability from the prior year to the current year, with some adjustments.		
Difference between the required contributions into the defined benefit plan and the actuarially determined change in net pension liability between years, with adjustments.	6,532	(11,805)
Change in net position-governmental activities	<u>\$ (861,707)</u>	<u>\$ (1,455,393)</u>

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

Exhibit A-7
Village of Pardeeville, Wisconsin
Statement of Net Position
Proprietary Funds
December 31, 2024
(With summarized financial information as of December 31, 2023)

	Water Utility	Sewer Utility	Electric Utility	Total	
				2024	2023
<u>Assets</u>					
Current assets:					
Cash and investments	\$ 641,115	\$ 396,684	\$ 460,759	\$ 1,498,558	\$ 2,004,838
Receivables:					
Customer	50,681	54,447	297,607	402,735	328,732
Other	4,990		11,366	16,356	108,329
Due from other funds	214,557	213,060	649,496	1,077,113	89,424
Prepaid expenses					140,488
Materials and supplies	14,991	2,460	106,542	123,993	121,304
Total current assets	926,334	666,651	1,525,770	3,118,755	2,793,115
Noncurrent assets:					
Restricted cash and investments:					
Replacement account		91,700		91,700	86,961
Advance to other funds	183,823	739,574		923,397	858,397
Capital assets:					
Property and plant, net of accumulated depreciation	2,872,853	2,390,873	2,003,537	7,267,263	7,206,867
Total noncurrent assets	3,056,676	3,222,147	2,003,537	8,282,360	8,152,225
Total assets	3,983,010	3,888,798	3,529,307	11,401,115	10,945,340
<u>Deferred Outflows of Resources</u>					
Unamortized major repairs	18,384			18,384	27,576
Pension outflows	93,493	85,802	172,963	352,258	594,015
OPEB outflows	2,834	6,791	15,070	24,695	18,003
Total deferred outflows of resources	114,711	92,593	188,033	395,337	639,594
Total assets and deferred outflows of resources	\$ 4,097,721	\$ 3,981,391	\$ 3,717,340	\$ 11,796,452	\$ 11,584,934

Exhibit A-7 (Continued)
Village of Pardeeville, Wisconsin
Statement of Net Position
Proprietary Funds
December 31, 2024
(With summarized financial information as of December 31, 2023)

	Water Utility	Sewer Utility	Electric Utility	Total	
				2024	2023
<u>Liabilities</u>					
Current liabilities:					
Accounts payable	\$	\$	\$ 45,274	\$ 45,274	\$ 10,282
Due to other funds			420,543	420,543	914,506
Public benefits payable			9,435	9,435	7,355
Accrued interest	800	325	5,593	6,718	3,071
Current portion of:					
General obligation notes	25,000	10,000	70,000	105,000	70,000
Compensated absences	7,998	9,492	19,224	36,714	43,666
Total current liabilities	33,798	19,817	570,069	623,684	1,048,880
Long-term liabilities:					
General obligation notes	160,000	65,000	955,000	1,180,000	600,000
Compensated absences	10,188	11,682	88,998	110,868	107,119
Net OPEB liability	5,957	14,274	31,675	51,906	30,020
Net pension liability	10,624	9,749	19,655	40,028	160,190
Less: current portion	(32,998)	(19,492)	(89,224)	(141,714)	(113,666)
Total long-term liabilities	153,771	81,213	1,006,104	1,241,088	783,663
Total liabilities	187,569	101,030	1,576,173	1,864,772	1,832,543
<u>Deferred Inflows of Resources</u>					
Pension inflows	57,841	53,083	107,007	217,931	341,424
OPEB inflows	5,236	12,545	27,837	45,618	32,758
Total deferred inflows of resources	63,077	65,628	134,844	263,549	374,182
<u>Net Position</u>					
Net investment in capital assets	2,712,853	2,325,873	1,048,537	6,087,263	6,606,867
Restricted for:					
Equipment replacement fund		91,700		91,700	86,961
Unrestricted	1,134,222	1,397,160	957,786	3,489,168	2,684,381
Total net position	3,847,075	3,814,733	2,006,323	9,668,131	9,378,209
Total liabilities, deferred inflows of resources, and net position	\$ 4,097,721	\$ 3,981,391	\$ 3,717,340	\$ 11,796,452	\$ 11,584,934

Exhibit A-8
Village of Pardeeville, Wisconsin
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2024
(With summarized financial information for the year ended December 31, 2023)

	Water Utility	Sewer Utility	Electric Utility	Total	
				2024	2023
<u>Operating Revenues:</u>					
Charges for services	\$ 422,559	\$ 533,095	\$ 2,722,336	\$ 3,677,990	\$ 3,554,428
Forfeited discounts	1,379	2,547	16,403	20,329	20,956
Grants - operating					63,000
Other	11,681	1,700	22,395	35,776	37,486
Total operating revenues	435,619	537,342	2,761,134	3,734,095	3,675,870
<u>Operating Expenses:</u>					
Operation and maintenance	305,354	314,676	2,584,850	3,204,880	3,395,763
Depreciation	108,771	143,669	153,400	405,840	369,088
Taxes	7,855	11,216	27,069	46,140	49,530
Total operating expenses	421,980	469,561	2,765,319	3,656,860	3,814,381
Operating income (loss)	13,639	67,781	(4,185)	77,235	(138,511)
<u>Nonoperating Revenues (Expenses):</u>					
Interest expense	(3,325)	(1,350)	(12,716)	(17,391)	(14,366)
Interest income	48,993	26,068	25,904	100,965	108,511
Income before contributions and transfers	59,307	92,499	9,003	160,809	(44,366)
Contributions of capital	111,172	106,761	103,419	321,352	1,475,684
Transfer of tax equivalent	(48,347)		(59,650)	(107,997)	(99,519)
Transfer to other funds		(84,242)		(84,242)	
Total nonoperating revenues (expenses)	62,825	22,519	43,769	129,113	1,376,165
Change in net position	122,132	115,018	52,772	289,922	1,331,799
Net position - beginning of year	3,724,943	3,699,715	1,953,551	9,378,209	8,046,410
Net position - end of year	\$ 3,847,075	\$ 3,814,733	\$ 2,006,323	\$ 9,668,131	\$ 9,378,209

Exhibit A-9
Village of Pardeeville, Wisconsin
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2024
(With summarized financial information for the year ended December 31, 2023)

	Business Type Activities- Enterprise Funds			Total	
	Water Utility	Sewer Utility	Electric Utility	2024	2023
<u>Cash Flows From (Used by) Operating Activities:</u>					
Received from customers	\$ 411,472	\$ 544,473	\$ 2,798,200	\$ 3,754,145	\$ 3,690,565
Payments to employees	(129,947)	(128,838)	(270,990)	(529,775)	(520,820)
Payments for employee benefits	(33,055)	(47,968)	(68,589)	(149,612)	(159,346)
Payments to suppliers	(136,398)	(150,288)	(2,062,792)	(2,349,478)	(2,906,629)
Payments from (to) other funds for operating reimbursements	(309,419)	(123,636)	(399,101)	(832,156)	568,801
Net cash flows from (used by) operating activities	(197,347)	93,743	(3,272)	(106,876)	672,571
<u>Cash Flows (Used by) Noncapital Financing Activities:</u>					
Paid to municipality for tax equivalent	(48,347)		(59,650)	(107,997)	(99,519)
Transfer to other funds		(84,242)		(84,242)	
Net cash flows (used by) noncapital financing activities	(48,347)	(84,242)	(59,650)	(192,239)	(99,519)
<u>Cash Flows From (Used by) Capital and Related Financing Activities:</u>					
Acquisition and construction of capital assets	(61,683)		(100,985)	(162,668)	(234,891)
Loan proceeds			650,000	650,000	
Net interfund capital borrowing			(649,496)	(649,496)	
Debt payments	(25,000)	(10,000)	(35,000)	(70,000)	(70,000)
Interest paid	(3,450)	(1,400)	(8,894)	(13,744)	(16,849)
Advance to other funds	(65,000)			(65,000)	(858,397)
Capital contributions		851	6,666	7,517	20,303
Net cash flows (used by) capital and related financing activities	(155,133)	(10,549)	(137,709)	(303,391)	(1,159,834)
<u>Cash Flows From Investing Activities:</u>					
Receipts of interest	48,993	26,068	25,904	100,965	108,511
Net cash flows from investing activities	48,993	26,068	25,904	100,965	108,511
Net change in cash and cash equivalents	(351,834)	25,020	(174,727)	(501,541)	(478,271)
Cash and cash equivalents - beginning of year	992,949	463,364	635,486	2,091,799	2,570,070
Cash and cash equivalents - end of year	\$ 641,115	\$ 488,384	\$ 460,759	\$ 1,590,258	\$ 2,091,799
<u>Reconciliation of Cash and Cash Equivalents to Statement of Net Position Accounts</u>					
Cash and investments	\$ 641,115	\$ 396,684	\$ 460,759	\$ 1,498,558	\$ 2,004,838
Replacement account - restricted asset		91,700		91,700	86,961
Cash and cash equivalents	\$ 641,115	\$ 488,384	\$ 460,759	\$ 1,590,258	\$ 2,091,799
<u>Noncash Capital and Related Financing Activities</u>					
Capital asset additions financed by TIF District #2	\$ 111,172	\$ 105,910	\$ 96,753	\$ 313,835	\$ 1,455,381

Exhibit A-9 (Continued)
Village of Pardeeville, Wisconsin
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2024
(With summarized financial information for the year ended December 31, 2023)

	Business Type Activities- Enterprise Funds			Total	
	Water	Sewer	Electric	2024	2023
	Utility	Utility	Utility		
<u>Reconciliation of operating income (loss) to net cash provided (used by) operating activities:</u>					
Operating income (loss)	\$ 13,639	\$ 67,781	\$ (4,185)	\$ 77,235	\$ (138,511)
Noncash items in operating income:					
Depreciation expense	119,192	143,669	153,400	416,261	377,654
Pension expense	(829)	(2,264)	1,195	(1,898)	54,470
OPEB expense	(815)	5,626	23,243	28,054	(5,675)
Amortization of major repairs	9,192			9,192	9,192
Changes in assets and liabilities:					
Customer accounts receivable	(20,383)	7,131	34,886	21,634	27,136
Other accounts receivable	(3,818)			(3,818)	(118)
Due from other funds	(214,557)	(123,636)		(338,193)	473,060
Prepays			140,488	140,488	(140,488)
Material and supplies	168		(2,857)	(2,689)	(45,491)
Accounts payable	(3,926)	(2,167)	41,085	34,992	10,282
Due to other funds	(94,862)		(399,101)	(493,963)	95,741
Compensated absences	(348)	(2,397)	6,494	3,749	(34,553)
Public benefit fees payable			2,080	2,080	(10,128)
Net cash provided from (used by) operating activities	\$ (197,347)	\$ 93,743	\$ (3,272)	\$ (106,876)	\$ 672,571

Exhibit A-10
Village of Pardeeville, Wisconsin
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2024

(With summarized financial information as of December 31, 2023)

	Custodial Fund		Totals	
	Tax Collection		2024	2023
	Fund			
<u>Assets</u>				
Cash and investments	\$ 811,692	\$ 811,692	\$ 716,930	
Taxes receivable	1,476,528	1,476,528	1,527,971	
Total assets	\$ 2,288,220	\$ 2,288,220	\$ 2,244,901	
<u>Liabilities</u>				
Due to other governments	\$ 2,288,220	\$ 2,288,220	\$ 2,244,901	
<u>Net Position</u>				
Restricted				
Total liabilities and net position	\$ 2,288,220	\$ 2,288,220	\$ 2,244,901	

Exhibit A-11
Village of Pardeeville, Wisconsin
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2024
(With summarized financial information for the year ended December 31, 2023)

	<u>Custodial Fund</u>		
	Tax Collection	<u>Totals</u>	
	Fund	2024	2023
<u>Additions</u>			
Property tax collections for other governments	\$ 1,712,187	\$ 1,712,187	\$ 1,300,420
<u>Deductions</u>			
Property tax collections paid or owed to other governments	1,712,187	1,712,187	1,300,420
Net increase (decrease) in fiduciary net position			
Net position - beginning of year			
Net position - end of year	\$	\$	\$

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NOTES TO THE BASIC FINANCIAL STATEMENTS

Village of Pardeeville, Wisconsin
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December 31, 2024

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Village of Pardeeville, Wisconsin
Notes to the Basic Financial Statements
December 31, 2024

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Village of Pardeeville, Wisconsin have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the Village are described below:

A. Reporting Entity

This report includes all of the funds of the Village of Pardeeville, Wisconsin. The reporting entity for the Village consists of the (a) 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.

These financial statements present all the fund types of the Village, the primary government. No component units have been identified that should be included in the financial statements.

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.

Village of Pardeeville, Wisconsin
Notes to the Basic Financial Statements
December 31, 2024

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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.

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 #2 Fund – Accounts for the activity of Tax Incremental Financing District #2.

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

Major Enterprise Funds:

The Village reports the following major enterprise funds:

Electric Utility – Accounts for the operations of the electric system.

Water Utility – Accounts for the operations of the water utility.

Sewer Utility – Accounts for the operations of the sewer utility.

Nonmajor Governmental Funds:

The Village does not have any non-major governmental funds.

Village of Pardeeville, Wisconsin
Notes to the Basic Financial Statements
December 31, 2024

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Fiduciary Funds (Not included in Government-Wide Statements):

Fiduciary funds consist of pension (and other employee benefit) trust funds, private-purpose trust funds, investment trust 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, 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:

Custodial Fund - 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 Village accounts for tax collections payable to overlying taxing jurisdictions in a custodial fund.

- Tax Collection

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, sewer, and electric utilities 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 Pardeeville, Wisconsin
Notes to the Basic Financial Statements
December 31, 2024

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

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

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

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

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

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

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 Pardeeville, Wisconsin
Notes to the Basic Financial Statements
December 31, 2024

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (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, sewer, and electric utilities 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.

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 and liabilities 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. Deposits and Investments

Cash and investments are combined on the balance sheet. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. 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 agency fund balance sheet.

Property tax calendar - 2024 tax roll:

Lien date and levy date	December 2024
Tax bills mailed	December 2024
Payment in full, or	January 31, 2025
First installment due	January 31, 2025
Second installment due	July 31, 2025
Tax sale- 2024 delinquent real estate taxes	October 2028

Delinquent real estate taxes as of July 31 are paid in full by the county, which assumes the collection thereof. No provision for uncollectible accounts receivable has been made for the Village and the utilities because they have the right by law to place delinquent bills on the tax roll.

Village of Pardeeville, Wisconsin
Notes to the Basic Financial Statements
December 31, 2024

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 nonspendable fund balance, which indicates that they do not constitute expendable available financial resources and, therefore, are not available for appropriation.

F. Inventories and Prepaid Items

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 average cost 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.

H. Capital Assets

Government-Wide Statements

In the government-wide financial statements, fixed assets are accounted for as capital assets. Capital assets are defined by the government as assets with an initial cost of more than \$50,000 for infrastructure and \$5,000 for all other fixed assets and an estimated useful life in excess of two-years. All capital assets are valued at historical cost, or estimated historical cost if actual amounts are unavailable. Donated fixed assets are reported at acquisition value.

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

Village of Pardeeville, Wisconsin
Notes to the Basic Financial Statements
December 31, 2024

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Capital Assets (Continued)

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

	<u>Years</u>
Buildings	25-50
Machinery and Equipment	5-25
Utility System	10-100
Infrastructure	10-50
Land Improvements	15-20

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, employees are granted vacation in varying amounts. Employees earn twelve sick days annually with a maximum accumulation of 180 days. Benefits considered more likely than not to be used or settled at termination are recognized in the financial statements.

Amounts of accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported as liabilities in the Statement of Net Position. A liability is also recorded for accumulating rights to receive sick pay benefits for the portion more likely than not to be used by employees. Additionally, a liability is recognized for that portion of accumulating sick leave benefits that is estimated will more likely than not be paid upon termination. The Village accrues salary-related payments associated with payments of compensated absences.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at December 31, 2024 are determined on the basis of current salary rates and include salary related payments.

Village of Pardeeville, Wisconsin
Notes to the Basic Financial Statements
December 31, 2024

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, and accrued compensated absences.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) 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 is not included in the calculation of net investment in capital assets.
- b. Restricted net position - Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net position that do 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 Pardeeville, Wisconsin
Notes to the Basic Financial Statements
December 31, 2024

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:

- Non-Spendable – 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 the Village Board, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the Village Board takes the same highest level action to remove or change the constraint.
- Assigned – includes spendable fund balance amounts that are intended to be used for specific purposes that are not considered restricted or committed. Fund balance may be assigned through the following; 1) Board or management identification 2) All remaining positive spendable amounts in governmental funds, other than the general fund, that are neither restricted nor committed may be assigned. Assignments may take place after the end of the reporting period.
- 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 Pardeeville Village Board, as the Village's highest level of decision-making authority, may commit fund balance for specific purposes pursuant to constraints imposed by formal actions taken, such as a majority vote or resolution. These committed amounts cannot be used for any other purpose unless the Village removes or changes the specific use through the same type of formal action taken to establish the commitment. Village Board action to commit fund balance needs to occur within the calendar year, no later than December 31; however, the amount can be determined subsequent to the release of the financial statements. As of December 31, 2024, the Village does not have any commitments that meet this component of fund balance.

Amounts that are constrained by the Village's intent to be used for specific purposes, but are neither restricted nor committed, should be reported as assigned fund balance. This policy hereby delegates the authority to assign amounts to be used for specific purposes to the Clerk-Treasurer for the purpose of reporting these amounts in the annual financial statements. Any funds set aside as assigned fund balance must be reported to the Village Board at their next regular meeting. With a simple majority vote, the Village Board has the authority to assign funds for a specific purpose and remove or change an existing assignment.

Unassigned Fund Balance is the residual amount of Fund Balance in the General Fund. It represents the resources available for future spending.

When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it is 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 is the policy of the Village that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.

Village of Pardeeville, Wisconsin
Notes to the Basic Financial Statements
December 31, 2024

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Equity Classifications (Continued)

The Village's fund balance policy establishes a minimum unassigned fund balance equal to 35% of total General Fund expenditures. In the event that the balance drops below the established minimum level, the Village Board will develop a plan to replenish the fund balance to the established minimum level in two years.

N. Interfund Transactions

During 2024, the Village had the following interfund transactions:

- The water and electric utilities are charged for tax equivalents due to the municipality. Payments in lieu of taxes are treated as revenues in the general fund.
- The general fund pays a fire protection charge to the water utility. In addition, the water, sewer and electric utilities provide basic services to departments in the general fund. Charges for fire protection and basic services are recorded as expenditures in the general fund.

O. Income Tax

Municipal utilities are exempt from income taxes and therefore no income tax liability is recorded by the Pardeeville Utilities.

P. Encumbrances

Encumbrances outstanding represent the estimated amount of expenditures ultimately to result if unperformed contracts and open purchase orders at year-end are fulfilled. Encumbrances outstanding at year-end are reported as reservations of fund balance and do not represent liabilities or expenditures. Encumbrance accounting applies only to governmental fund types. The municipality does not use encumbrance accounting.

Q. Risk Management

The Village is exposed to various risks of loss related to torts; 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.

R. Comparative Data

Comparative total data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the Village's financial position, operations, and cash flows. However, comparative (i.e., presentations of prior year totals by fund type) data has not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

Village of Pardeeville, Wisconsin
Notes to the Basic Financial Statements
December 31, 2024

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

S. Pensions

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

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

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

T. Other Postemployment Benefits

The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the following:

- Net OPEB Liability (Asset),
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs, and
- OPEB Expense (Revenue).

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

U. 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 future periods and will not be recognized as an outflow of resources (expenditure) until then. The deferred outflows of resources are for the WRS pension system and OPEB plan and are discussed in Note 7 and Note 8.

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 resource (revenue) until then. The deferred inflows of resources related to the WRS pension system are discussed in Note 7, those related to the OPEB plan are discussed in Note 8, and other deferred amounts are discussed in Note 6.

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

Village of Pardeeville, Wisconsin
Notes to the Basic Financial Statements
December 31, 2024

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

V. Unamortized Major Repairs

The water utility incurred \$45,960 of well rehabilitation costs in 2022. This amount is being amortized to expense over five years per authorization from the Public Service Commission. The balance as of December 31, 2024 was \$18,384.

W. Change in Accounting Principles

Effective January 1, 2024, the Village adopted GASB Statement No. 100, Accounting Changes and Error Corrections. GASB 100 was issued to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The Village did not have any accounting changes or error corrections requiring disclosure in the financial statements.

Effective January 1, 2024, the Village adopted GASB Statement No. 101, Compensated Absences. GASB 101 was issued to provide guidance on the accounting and financial reporting for compensated absences. The Village's calculation of the compensated absences liability did not change as a result of implementing this standard.

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 Pardeeville, Wisconsin
Notes to the Basic Financial Statements
December 31, 2024

NOTE 3

CASH AND INVESTMENTS

The Village maintains various cash and investment accounts, including pooled funds that are available for use by all funds. Each fund's portion of these accounts are displayed on the combined balance sheet as "Cash and Investments".

At December 31, 2024, cash and investments included the following:

Petty cash/cash on hand	\$ 500
Deposits with financial institutions	3,369,378
Government/Treasury Money Market Fund	1,182,589
Wisconsin Local Government Investment Pool	31,769
South Central Library Fund	157,119
Total cash	<u>\$ 4,741,355</u>

Cash and investments as of December 31, 2024 are classified in the accompanying financial statements as follows:

Exhibit A-1:	
Cash and investments	\$ 3,837,963
Cash and investments-restricted	91,700
Exhibit A-10:	
Cash and investments	811,692
Total Cash and Investments	<u>\$ 4,741,355</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.
- Bonds issued by a local exposition district.
- Bonds issued by a local professional baseball park district.
- Bonds issued by the University of Wisconsin Hospital and Clinics Authority.
- Bonds issued by a local football stadium.
- Bonds issued by a local arts district.
- Bonds issued by the Wisconsin Aerospace Authority.

Village of Pardeeville, Wisconsin
Notes to the Basic Financial Statements
December 31, 2024

NOTE 3

CASH AND INVESTMENTS (CONTINUED)

Interest Rate Risk

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

The Village investment policy limits investment maturities to 3 years as a means of managing its exposure to fair value losses arising from increasing interest rates.

Information about the sensitivity of the fair values of the Village's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the Village's investments by maturity:

Investment Type	Remaining Maturity	
	Amount	12 Months or Less
Local Government Investment Pool	\$ 31,769	\$ 31,769
Government/Treasury Money Market Fund	1,182,589	1,182,589
South Central Library Fund	157,119	157,119
Totals	<u>\$ 1,371,477</u>	<u>\$ 1,371,477</u>

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's policy for custodial credit risk is to collateralize all cash and investments in some form to cover those deposits in excess of \$500,000. The Village's policy is to require financial institutions to secure deposits and investments by pledging as collateral, U.S. Treasury bills, notes, bonds, U.S. Government Agencies or State of Wisconsin general obligation bonds or a bank deposit guaranty bond.

Village of Pardeeville, Wisconsin
Notes to the Basic Financial Statements
December 31, 2024

NOTE 3

CASH AND INVESTMENTS (CONTINUED)

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law limits investments in commercial paper, corporate bonds and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. The Village has chosen to limit its allowable investments to these instruments:

1. Certificates of Deposit – Village funds may be invested in certificates of deposit maturing within three (3) years or less from the date of investment issued by any banks, savings and loan associations or credit unions which are authorized to transact business in the State of Wisconsin.
2. Government Bonds and Securities – Village funds may be invested in the United States government bonds or securities which are direct obligations of or guaranteed as to principal and interest by the federal government; and, bonds or securities which are obligations of any agency, commission, board or other instrumentality of the federal government. The securities must be purchased through financial institutions authorized to conduct business in the State of Wisconsin and placed in safekeeping in a segregated account in the Village's name at any designated public depository or approved financial institution.
3. Government Investment Pool – Village funds may be invested in the Wisconsin Local Government Pool Investment Fund without restriction as to the amount of deposit or collateralization.
4. Savings Accounts – Village funds may be temporarily invested in savings accounts.

Federal Deposit Insurance Corporation (FDIC) Insurance

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

Collateralization of Public Unit Deposits

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

Village of Pardeeville, Wisconsin
Notes to the Basic Financial Statements
December 31, 2024

NOTE 3

CASH AND INVESTMENTS (CONTINUED)

Collateralization of Public Unit Deposits (Continued)

As of December 31, 2024, \$2,331,219 of the Village's investments were in excess of FDIC limits. All this amount is collateralized by securities held in the Village's name by a local financial institution. Any uninsured and uncollateralized portion is provided additional coverage by the State Deposit Guarantee Fund provided funds are available at the time of any potential loss.

Wisconsin Local Government Investment Pool

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board (SWIB). The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. All investments are valued at amortized cost by the SIF for purposes of calculating earnings to each participant. Specifically, the SIF distributes income to pool participants monthly, based on their average daily share balance. Distributions include interest income based on stated rates (both paid and accrued), amortization of discounts and premiums on a straight-line basis, realized investment gains and losses calculated on an amortized cost basis, and investment expenses. This method does not distribute to participants any unrealized gains or losses generated by the pool's investments. Detailed information about the SIF is available in separately issued financial statements available at <https://doa.wi.gov/Pages/StateFinances/LGIP.aspx>. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2024, the fair value of the Village's share of the LGIP's assets was substantially equal to the amount reported above. Information on derivatives was not available to the Village.

SWIB may invest in obligations of the U.S. Treasury and its agencies, Commercial Paper, Bank Time Deposits/Certificates of Deposit, Bankers' Acceptances, Asset Backed Securities and Repurchase Agreements secured by the U.S. Government or its agencies and other instruments authorized under State Investment Fund Investment guidelines.

Investment allocation in the local government investment pool as of December 31, 2024 was: 97% in U.S. Government Securities and 3% in commercial paper and corporate notes. The Wisconsin State Treasurer updates the investment allocations on a monthly basis.

Concentration of Credit Risk

The Village places no limit on the amount the Village may invest in any one issuer. Government securities and investments in mutual funds are excluded from this risk.

Village of Pardeeville, Wisconsin
Notes to the Basic Financial Statements
December 31, 2024

NOTE 3

CASH AND INVESTMENTS (CONTINUED)

Fair value measurement

Financial assets required to be measured on a recurring basis are classified under a three-tier hierarchy for fair value investments. Fair value is the amount that would be received to sell an asset, or paid to settle a liability, in an orderly transaction between market participants at the measurements date.

The Village uses the following hierarchical disclosure framework:

Level 1 – Measurement based upon quoted prices for identical assets in an active market as of the reporting date.

Level 2 – Measurement based upon marketplace inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices in active markets for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in inactive markets, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 – Measurement based on the Village's assumptions about a hypothetical marketplace because observable market inputs are not available as of the reporting date.

The Village uses appropriate valuation techniques based on the available inputs to measure the fair values of its assets and liabilities. When available, the Village measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs have the lowest priority.

	Assets at Fair Value	
	Fair Value	Level 1
Government/Treasury Money Market Fund	\$ 1,182,589	\$ 1,182,589
	<u>\$ 1,182,589</u>	<u>\$ 1,182,589</u>

Village of Pardeeville, Wisconsin
Notes to the Basic Financial Statements
December 31, 2024

NOTE 4

CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2024 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<u>Governmental Activities:</u>				
Capital assets not being depreciated:				
Land	\$ 365,303	\$	\$	\$ 365,303
Construction work in progress	152,008	647,221		799,229
Total assets not being depreciated	<u>517,311</u>	<u>647,221</u>		<u>1,164,532</u>
Other Capital Assets				
Buildings and improvements	2,518,719			2,518,719
Machinery and equipment	802,261	8,901	(5,378)	805,784
Infrastructure	7,698,738			7,698,738
Total other capital assets	<u>11,019,718</u>	<u>8,901</u>	<u>(5,378)</u>	<u>11,023,241</u>
Less Accumulated Depreciation for:				
Buildings and improvements	(926,729)	(48,993)		(975,722)
Machinery and equipment	(618,968)	(28,890)	5,378	(642,480)
Infrastructure	(3,693,421)	(262,952)		(3,956,373)
Total Accumulated Depreciation	<u>(5,239,118)</u>	<u>(340,835)</u>	<u>5,378</u>	<u>(5,574,575)</u>
Net Other Capital Assets	<u>5,780,600</u>	<u>(331,934)</u>		<u>5,448,666</u>
Total Net Capital Assets	<u>\$ 6,297,911</u>	<u>\$ 315,287</u>	<u>\$</u>	<u>\$ 6,613,198</u>

Depreciation expense was charged to functions as follows:

Governmental Activities

General Government	\$ 8,367
Public Safety	2,877
Public Works, which includes the depreciation of infrastructure	294,180
Leisure Activities	35,411
Total Governmental Activities Depreciation Expense	<u>\$ 340,835</u>

Village of Pardeeville, Wisconsin
Notes to the Basic Financial Statements
December 31, 2024

NOTE 4

CAPITAL ASSETS (CONTINUED)

	Beginning Balance	Additions	Deletions	Ending Balance
<u>Business-Type Activities:</u>				
Capital assets not being depreciated:				
Intangible plant	\$ 1,049	\$	\$	\$ 1,049
Land and land rights	51,420			51,420
Construction work in progress	65,322	143,979		209,301
Total Capital Assets Not Being Depreciated	<u>117,791</u>	<u>143,979</u>		<u>261,770</u>
Capital assets being depreciated:				
Water:				
Source of supply	139,438	9,632	(5,318)	143,752
Pumping plant	304,807			304,807
Water treatment plant	18,945			18,945
Transmission and distribution plant	3,507,696	163,276	(13,699)	3,657,273
General plant	435,976			435,976
Sewer:				
Collection system	2,872,723	105,910		2,978,633
Collecting system pumping plant	532,313			532,313
Treatment and disposal plant	1,683,063			1,683,063
General plant	378,371			378,371
Electric:				
Hydraulic production plant	1,369,902			1,369,902
Other production	1,646			1,646
Transmission				
Distribution plant	3,555,315	53,760	(5,538)	3,603,537
General plant	677,328			677,328
Total Capital Assets Being Depreciated	<u>15,477,523</u>	<u>332,578</u>	<u>(24,555)</u>	<u>15,785,546</u>
Less: Accumulated Depreciation for:				
Water	(1,588,637)	(119,192)	19,017	(1,688,812)
Sewer	(3,076,153)	(143,669)		(3,219,822)
Electric	(3,723,657)	(153,400)	5,638	(3,871,419)
Total Accumulated Depreciation	<u>(8,388,447)</u>	<u>(416,261)</u>	<u>24,655</u>	<u>(8,780,053)</u>
Net Capital Assets Being Depreciated	<u>7,089,076</u>	<u>(83,683)</u>	<u>100</u>	<u>7,005,493</u>
Total Net Capital Assets	<u>\$7,206,867</u>	<u>\$ 60,296</u>	<u>\$ 100</u>	<u>\$ 7,267,263</u>

Village of Pardeeville, Wisconsin
Notes to the Basic Financial Statements
December 31, 2024

NOTE 4

CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to functions as follows:

Business-Type Activities:

Water	\$ 119,192
Sewer	143,669
Electric	<u>153,400</u>
Total Depreciation Expense	416,261
Less: Water Depreciation Expense Allocated to Sewer	<u>(10,421)</u>
Total Depreciation Expense per Exhibit A-8	<u><u>\$ 405,840</u></u>

NOTE 5

LONG-TERM OBLIGATIONS

Long-term obligations activity for the year ended December 31, 2024 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due within One Year
<u>Governmental Activities</u>					
Notes from direct borrowings and direct placements	\$ 647,482		\$ (63,302)	\$ 584,180	\$ 65,834
General obligation debt-nondirect	4,460,000	895,000	(85,000)	5,270,000	210,000
Other Liabilities:					
Compensated absences	<u>9,770</u>		<u>(6,051)</u>	<u>3,719</u>	<u>2,432</u>
Total Governmental Activities	<u><u>\$5,117,252</u></u>	<u><u>\$ 895,000</u></u>	<u><u>\$ (154,353)</u></u>	<u><u>\$5,857,899</u></u>	<u><u>\$ 278,266</u></u>
<u>Business - Type Activities</u>					
General obligation debt-nondirect	\$ 600,000	\$ 650,000	\$ (70,000)	\$ 1,180,000	\$ 105,000
Other Liabilities:					
Compensated absences	<u>107,119</u>	<u>3,749</u>		<u>110,868</u>	<u>36,714</u>
Total Business-Type Activities	<u><u>\$ 707,119</u></u>	<u><u>\$ 653,749</u></u>	<u><u>\$ (70,000)</u></u>	<u><u>\$1,290,868</u></u>	<u><u>\$ 141,714</u></u>

The change in compensated absences liability is presented as a net change.

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 or, if the revenues are not sufficient, by future tax levies.

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, 2024 was \$12,007,965. Total general obligation debt outstanding at year-end was \$7,034,180.

Village of Pardeeville, Wisconsin
Notes to the Basic Financial Statements
December 31, 2024

NOTE 5

LONG-TERM OBLIGATIONS (CONTINUED)

Governmental Activities	Date of Issue	Final Maturity	Interest Rates	Original Amount	Balance 12/31/24
General Obligation Debt					
Bank Note	6/19/22	6/19/32	3.760%	\$ 345,226	\$ 299,196
Bank Note	9/12/23	9/12/30	5.925%	335,000	284,984
Promissory Notes	11/12/20	4/1/30	2%	625,000	380,000
Bonds	6/8/22	5/1/42	2.8-4.1%	4,030,000	3,995,000
Promissory Notes	11/12/24	4/1/39	4.0-5.0%	895,000	895,000
Total Government Activities - General Obligation Debt					<u>\$ 5,854,180</u>
Business - Type Activities					
General Obligation Debt					
Promissory Notes	11/12/20	4/1/30	2%	\$ 625,000	\$ 385,000
Bonds	6/8/22	5/1/32	2.8-3.6%	165,000	145,000
Promissory Notes	11/12/24	4/1/39	4.0-5.0%	650,000	650,000
Total Business - Type Activities - General Obligation Debt					<u>\$ 1,180,000</u>

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

Years	Governmental Activities			
	Bonds and Promissory Notes - Nondirect		Notes from Direct Borrowings and Direct Placements	
	Principal	Interest	Principal	Interest
2025	\$ 210,000	\$ 188,216	\$ 65,834	\$ 26,979
2026	255,000	185,603	68,464	23,483
2027	265,000	177,269	71,257	19,826
2028	290,000	168,173	74,195	16,045
2029	315,000	158,045	77,365	11,986
2030-2034	1,415,000	630,509	227,065	16,009
2035-2039	1,555,000	352,656		
2039-2042	965,000	60,798		
Total:	<u>\$ 5,270,000</u>	<u>\$ 1,921,269</u>	<u>\$ 584,180</u>	<u>\$ 114,328</u>

Village of Pardeeville, Wisconsin
Notes to the Basic Financial Statements
December 31, 2024

NOTE 5

LONG-TERM OBLIGATIONS (CONTINUED)

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

Years	Business - Type Activities		
	Bonds and Promissory Notes - Nondirect		
	Principal	Interest	Total
2025	\$ 105,000	\$ 37,070	\$ 142,070
2026	110,000	37,120	147,120
2027	115,000	33,630	148,630
2028	120,000	29,915	149,915
2029	130,000	25,950	155,950
2030-2034	350,000	79,545	429,545
2035-2039	250,000	25,800	275,800
Total:	<u>\$ 1,180,000</u>	<u>\$ 269,030</u>	<u>\$ 1,449,030</u>

NOTE 6

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 of resource recognition in connection with resources that have been received, but not yet earned. At December 31, 2024 the various components of deferred inflows of resources reported in the governmental funds were as follows:

Property tax receivable	\$ 1,142,923
Tax increment receivable	107,723
Special assessments not yet due	13,402
2024 tax equivalents	107,997
Long-term notes receivable	299,196
Total	<u>\$ 1,671,241</u>

Postponed special assessments are generally collectible in annual installments over five years. The long-term notes receivable represents an amount owed by the Pardeeville Fire Protection District. The Village obtained a loan to finance equipment purchases for the Pardeeville Fire Protection District. The Pardeeville Fire Protection District will be reimbursing the Village for principal and interest payments on those loans. As of December 31, 2024, there is a loan balance of \$299,196 owed by the Pardeeville Fire Protection District. Repayment of principal and interest of the loans are recorded as revenue in the general fund and follows the debt repayment schedule. Interest is charged on the receivables at the same rate as the debt. The Village also obtained loans to finance equipment purchases and for operational purposes on behalf the Pardeeville District Ambulance Service. Multiple taxing districts withdrew from the District during 2024 and the District effectively ceased operations as of December 31, 2024. Loan balances of \$305,428 and \$12,360 owed to the Village by the Pardeeville District Ambulance were written off due to the Village now levying for the loan payments.

Village of Pardeeville, Wisconsin
Notes to the Basic Financial Statements
December 31, 2024

NOTE 7

DEFINED BENEFIT PENSION PLAN

Plan description. The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

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

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

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

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

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

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

The WRS also provides death and disability benefits for employees.

Village of Pardeeville, Wisconsin
Notes to the Basic Financial Statements
December 31, 2024

NOTE 7

DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

Year	Core Fund Adjustment (%)	Variable Fund Adjustment (%)
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0
2023	1.6	(21.0)

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

During the reporting period, the WRS recognized \$45,787 in contributions from the employer.

Contribution rates as of December 31, 2024 are:

Employee Category	Employee	Employer
General (including teachers, executives and elected officials)	6.90%	6.90%
Protective with Social Security	6.90%	14.30%
Protective without Social Security	6.90%	19.10%

Village of Pardeeville, Wisconsin
Notes to the Basic Financial Statements
December 31, 2024

NOTE 7

DEFINED BENEFIT PENSION PLAN (CONTINUED)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2024, the Village reported a liability (asset) of \$57,837 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2022 rolled forward to December 31, 2023. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Village's proportion of the net pension liability (asset) was based on the Village's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2023, the Village's proportion was 0.00389013%, which was a decrease of 0.000292820% from its proportion measured as of December 31, 2022.

For the year ended December 31, 2024, the Village recognized pension expense of \$39,266.

Pension amounts have been allocated to the proprietary funds and business-type activities. Allocations were based on the proportionate share of current year contributions to the pension plan made by the proprietary funds and business-type activities relative to the total contributions made by the Village.

At December 31, 2024, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 233,205	\$ (308,881)
Net differences between projected and actual earnings on pension plan investments	201,559	
Changes in assumptions	25,210	
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,366	\$ (6,008)
Employer contributions subsequent to the measurement date	47,639	
Total	<u>\$ 508,979</u>	<u>\$ (314,889)</u>

\$47,639 reported as deferred outflows of resources related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ended December 31:	Net Deferred Outflows (Inflows) of Resources
2025	\$ 29,499
2026	30,175
2027	125,560
2028	(38,783)
Total	<u>\$ 146,451</u>

Village of Pardeeville, Wisconsin
Notes to the Basic Financial Statements
December 31, 2024

NOTE 7

DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial assumptions. The total pension liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2022
Measurement Date of Net Pension Liability (Asset):	December 31, 2023
Experience Study	January 1, 2018 - December 31, 2020 Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Wage Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table
Post-Retirement Adjustments*	1.7%

* No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The Total Pension Liability for December 31, 2023 is based upon a roll-forward of the liability calculated from the December 31, 2022 actuarial valuation.

Village of Pardeeville, Wisconsin
Notes to the Basic Financial Statements
December 31, 2024

NOTE 7

DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

Asset Allocation Targets and Expected Returns ¹ As of December 31, 2023			
Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return % ²
Public Equity	40	7.3	4.5
Public Fixed Income	27	5.8	3.0
Inflation Sensitive	19	4.4	1.7
Real Estate	8	5.8	3.0
Private Equity/Debt	18	9.6	6.7
Leverage ³	(12)	3.7	1.0
Total Core Fund	100	7.4	4.6
Variable Fund Asset			
U.S. Equities	70	6.8	4.0
International Equities	30	7.6	4.8
Total Variable Fund	100	7.3	4.5

¹ Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations.

² New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.7%

³ The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. Currently, an asset allocation target of 12% policy leverage is used, subject to an allowable range of up to 20%.

Village of Pardeeville, Wisconsin
Notes to the Basic Financial Statements
December 31, 2024

NOTE 7

DEFINED BENEFIT PENSION PLAN (CONTINUED)

Single Discount rate. A single discount rate of 6.8% was used to measure the total pension liability for the current and prior year. The discount rate is based on the expected rate of return on pension plan investments of 6.80% and a municipal bond rate of 3.77% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2023. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Village's proportionate share of the net pension liability (asset) to changes in the discount rate. The following presents the Village's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.80 percent, as well as what the Village's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80 percent) or 1-percentage-point higher (7.80 percent) than the current rate:

	1% Decrease to Discount Rate (5.80%)	Current Discount Rate (6.80%)	1% Increase to Discount Rate (7.80%)
Village's proportionate share of the net pension liability (asset)	\$ 559,038	\$ 57,837	\$ (292,872)

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

NOTE 8 OTHER POSTEMPLOYMENT BENEFITS – MULTIPLE-EMPLOYER LIFE INSURANCE PLAN

Plan description. The Local Retiree Life Insurance Fund (LRLIF) is a multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides post-employment life insurance benefits for all eligible members.

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

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

Benefits provided. The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired employees and pre-65 retirees who pay for their coverage.

Village of Pardeeville, Wisconsin
Notes to the Basic Financial Statements
December 31, 2024

NOTE 8 OTHER POSTEMPLOYMENT BENEFITS – MULTIPLE-EMPLOYER LIFE INSURANCE PLAN (CONTINUED)

Contributions. The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a post-retirement benefit.

Employers are required to pay the following contributions based on employee contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the employee premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates as of December 31, 2024 are:

Coverage Type	Employer Contribution
25% Post Retirement Coverage	20% of Member Contribution

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating employees must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The member contribution rates in effect for the year ended December 31, 2023 are as listed below:

Life Insurance			
Member Contribution Rates*			
For the year ended December 31, 2023			
Attained Age		Basic	Supplemental
Under 30		\$0.05	\$0.05
30-34		0.06	0.06
35-39		0.07	0.07
40-44		0.08	0.08
45-49		0.12	0.12
50-54		0.22	0.22
55-59		0.39	0.39
60-64		0.49	0.49
65-69		0.57	0.57
*Disabled members under age 70 receive a waiver-of-premium benefit.			

During the reporting period, the LRLIF recognized \$261 in contributions from the employer.

Village of Pardeeville, Wisconsin
Notes to the Basic Financial Statements
December 31, 2024

NOTE 8 OTHER POSTEMPLOYMENT BENEFITS – MULTIPLE-EMPLOYER LIFE INSURANCE PLAN (CONTINUED)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs

At December 31, 2024, the Village reported a liability (asset) of \$58,984 for its proportionate share of the net OPEB liability (asset). The net OPEB liability (asset) was measured as of December 31, 2023, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of January 1, 2023 rolled forward to December 31, 2023. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Village's proportion of the net OPEB liability (asset) was based on the Village's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2023, the Village's proportion was 0.012821%, which was a decrease of 0.001283% from its proportion measured as of December 31, 2022.

For the year ended December 31, 2024, the Village recognized OPEB expense of \$2,826.

OPEB amounts have been allocated to the proprietary funds and business-type activities. Allocations were based on the proportionate share of current year contributions to the OPEB plan made by the proprietary fund and business-type activities relative to the total contributions made by the Village.

At December 31, 2024, the Village reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$	\$ (5,220)
Net differences between projected and actual earnings on plan investments	798	
Changes in actuarial assumptions	18,451	(23,227)
Changes in proportion and differences between employer contributions and proportionate share of contributions	8,601	(23,392)
Employer contributions subsequent to the measurement date	213	
Total	<u>\$ 28,063</u>	<u>\$ (51,839)</u>

Village of Pardeeville, Wisconsin
Notes to the Basic Financial Statements
December 31, 2024

NOTE 8 OTHER POSTEMPLOYMENT BENEFITS – MULTIPLE-EMPLOYER LIFE INSURANCE PLAN (CONTINUED)

\$213 reported as deferred outflows related to OPEB resulting from the LRLIF employer's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability (asset) in the year ended December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended December 31:	Net Deferred Outflows (Inflows) of Resources
2025	\$ (2,255)
2026	(1,410)
2027	(4,496)
2028	(7,797)
2029	(7,910)
Thereafter	(121)
Total	<u>\$ (23,989)</u>

Actuarial assumptions. The total OPEB liability in the January 1, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2023
Measurement Date of Net OPEB Liability (Asset)	December 31, 2023
Experience Study:	January 1, 2018 - December 31, 2020, Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield*:	3.26%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	3.32%
Salary Increases:	
Wage Inflation:	3.00%
Seniority/Merit:	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table

* Based on the Bond Buyer GO 20-Bond Municipal Index.

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The total OPEB liability for December 31, 2023 is based upon a roll-forward of the liability calculated from the January 1, 2023 actuarial valuation.

Long-term expected Return on Plan Assets. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

Village of Pardeeville, Wisconsin
Notes to the Basic Financial Statements
December 31, 2024

NOTE 8 OTHER POSTEMPLOYMENT BENEFITS – MULTIPLE-EMPLOYER LIFE INSURANCE PLAN (CONTINUED)

Local OPEB Life Insurance
Asset Allocation Targets and Expected Returns
As of December 31, 2023

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return
US Intermediate Credit Bonds	Bloomberg US Interm Credit	40%	2.32%
US Mortgages	Bloomberg US MBS	60%	2.52%
Inflation			2.30%
Long-Term Expected Rate of Return			4.25%

Single Discount rate. A single discount rate of 3.32% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 3.76% for the prior year. The change in the discount rate was primarily caused by the decrease in the municipal bond rate from 3.72% as of December 31, 2022 to 3.26% as of December 31, 2023. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the total OPEB liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

Sensitivity of the Village's proportionate share of the net OPEB liability (asset) to changes in the discount rate. The following presents the Village's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 3.32%, as well as what the Village's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (2.32%) or 1-percentage-point higher (4.32%) than the current rate:

	1% Decrease to Discount Rate (2.32%)	Current Discount Rate (3.32%)	1% Increase to Discount Rate (4.32%)
Village's proportionate share of the net OPEB liability (asset)	\$ 79,255	\$ 58,984	\$ 43,513

Village of Pardeeville, Wisconsin
Notes to the Basic Financial Statements
December 31, 2024

NOTE 9

INTERFUND ACCOUNTS

The following is a schedule of interfund receivables and payables:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>	<u>Purpose</u>
General	Electric	\$ 420,543	unreimbursed operating activity
Water	General	214,557	unreimbursed operating activity
Sewer	General	213,060	unreimbursed operating activity
Electric	Capital Projects	649,496	unspent debt proceeds
Total		<u>\$ 1,497,656</u>	

Other funds made advances to TIF District #2 to pay project costs. TIF District #2 will repay the other funds with a future debt borrowing and future tax increments. No interest is charged on the advance and no repayment terms have been established. The following is a schedule of interfund advances at December 31, 2024:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	TIF District #2	\$ 3,263
Water	TIF District #2	183,823
Sewer	TIF District #2	739,574
Total		<u>\$ 926,660</u>

For the 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 Transfer To</u>	<u>Fund Transferred From</u>	<u>Amount</u>	<u>Purpose</u>
Governmental Funds (Exhibit A-5):			
General	Water utility	\$ 41,236	tax equivalent
General	Electric utility	58,283	tax equivalent
General	Sewer utility	84,242	reimbursement for operating costs
Total		<u>\$ 183,761</u>	
Proprietary Funds (Exhibit A-8):			
General	Water utility	\$ 48,347	tax equivalent
General	Electric utility	59,650	tax equivalent
Total		<u>\$ 107,997</u>	

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that 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 assigned purpose has been removed.

Village of Pardeeville, Wisconsin
Notes to the Basic Financial Statements
December 31, 2024

NOTE 10

COMPENSATED ABSENCES/POSTEMPLOYMENT BENEFITS

Employees, who qualify for retirement under the Wisconsin Retirement Plan and do retire, or those who become permanently totally disabled under the Wisconsin Retirement Plan, shall have a sum of money equivalent to the value of unused sick leave which the employee has accrued (not to exceed 180 sick days) applied to the payment of health insurance premiums or premiums for medical Medicare supplement insurance.

Sick leave is regarded as a termination benefit and is accounted for under governmental accounting standards as a compensated absence. Any implicit rate subsidy resulting from allowing retirees to stay on Village health insurance after retirement is not deemed material.

NOTE 11

JOINT VENTURES

- A. The Village of Pardeeville and the Towns of Scott, Marcellon, and Wyocena jointly operate the local fire district, which is called the Pardeeville Fire Protection District. The Communities share in the operation of the district as follows:

Community	%	2024 Assessment
Town of Scott	8.68%	\$ 16,879
Town of Marcellon	22.51%	43,758
Town of Wyocena	35.45%	68,907
Village of Pardeeville	33.36%	64,806

The governing body is made up of citizens from each community. Local representatives are appointed by the board. The governing body of the district has the authority to prepare its own budget (which must be approved by the board of the governing bodies) and control the financial affairs of the district.

The transactions of the district are not reflected in these financial statements. Financial information of the district is available at their office.

As discussed in Note 6, to finance the purchase of a fire truck, the Village issued a loan on behalf of the Pardeeville Fire Protection District. The Fire District will be reimbursing the Village for the principal and interest payments on the loan. The Village has recorded a long-term receivable from the Pardeeville Fire Protection District for the balances.

Village of Pardeeville, Wisconsin
Notes to the Basic Financial Statements
December 31, 2024

NOTE 11

JOINT VENTURES (CONTINUED)

- B. The Villages of Columbus, Cambria, Fall River, Pardeeville, Randolph, and Rio jointly operate a municipal court. The communities share in the operation of the court based on each member municipality's percentage of total annual filed cases.

The municipal court committee is made up of one representative from each member municipality and the police chief of a member municipality. Local representatives are appointed by the Village president/board. The municipal court committee has authority to prepare its own budget (which must be approved by the council/board of the governing bodies) and control the financial affairs of the municipal court.

The transactions of the court are not reflected in these financial statements. Financial information of the municipal court is available at its offices.

- C. The Villages of Pardeeville and the Towns of Marcellon, Scott, Springvale, and Wyocena jointly operated the local Pardeeville District Ambulance Service. The district ceased operations effective December 31, 2024.

The transactions of the district is not reflected in these financial statements. Financial information of the district is available at their office.

In 2020 the Village loaned the Pardeeville Ambulance District \$30,000 for operations. In 2023, the Village issued a loan on behalf of the Pardeeville Ambulance District for \$335,000. Due to the Pardeeville Ambulance District ceasing operations, loan balances of \$305,428 and \$12,360 owed to the Village were written off due to the Village now levying for the loan payments.

NOTE 12

RESTRICTED ASSETS

Equipment Replacement Account

The utility has established an equipment replacement account to be used for significant wastewater treatment mechanical equipment replacement as required by the Wisconsin Department of Natural Resources as a condition to receiving construction grants.

Village of Pardeeville, Wisconsin
Notes to the Basic Financial Statements
December 31, 2024

NOTE 13

TAX INCREMENTAL DISTRICTS

Transactions of the tax incremental district to December 31, 2024 are summarized below:

	<u>TIF #2</u>
Revenues:	
Tax increments	\$ 65,743
Interest	150,533
Total revenues	<u>216,276</u>
Expenditures:	
Construction	5,319,300
Administration	173,230
Development grants and incentives	65,084
Interest and issuance costs	436,652
Total costs	<u>5,994,266</u>
Amounts to recovered through future increments	<u>\$ 5,777,990</u>
Cash	\$ 1,292,990
Notes Payable	<u>4,485,000</u>
Amounts to be recovered through future increments	<u>\$ 5,777,990</u>

The Village of Pardeeville, Wisconsin Tax Incremental Financing District (TID) 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 of 27 years (TIDs created before October 1, 1995). TIDs created after September 30, 1995 but before October 1, 2004 have a maximum life of 27 years for blight elimination districts and 23 years for industrial and mixed-use TIDs. TIDs created after October 1, 2004 will have a maximum life of 27 years for blight elimination districts and 20 years for industrial and mixed-use TIDs. Project costs uncollected at the dissolution date are absorbed by the municipality.

	<u>Creation Date</u>	<u>Last Date to Incur Project Costs</u>	<u>Final Dissolution Date</u>
District #2	8/17/2021	8/17/2036	8/17/2041

Village of Pardeeville, Wisconsin
Notes to the Basic Financial Statements
December 31, 2024

NOTE 14

GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at December 31, 2024 include the following:

Nonspendable	
General Fund:	
Prepaid Expenses	\$ 16,706
Advance to other funds	3,263
Total Nonspendable	<u>\$ 19,969</u>
Restricted for:	
General Fund:	
Library Bequest	<u>\$ 157,119</u>
Assigned for:	
General Fund:	
Community development	\$ 10,028
Capital Projects Fund:	
Senior Center	154,100
Total Assigned	<u>\$ 164,128</u>

At December 31, 2024, TIF District #2 had a deficit of \$903,158. The deficit is expected to be eliminated by debt service levies and increment revenues in future years.

NOTE 15

TAX LEVY LIMIT

As part of Wisconsin's Act 32 (2011), legislation was passed that limits the Village's future tax levies. Generally, the Village is limited to its prior tax levy dollar amount, increased by the greater of the percentage change in the Village's equalized value due to new construction or zero percent for the 2011 levy collected in 2012 and thereafter. Changes in debt service from one year to the next are generally exempt from this limit with certain exceptions.

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 16 EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT PERIOD FINANCIAL STATEMENTS

The Governmental Accounting Standards Board (GASB) has adopted GASB Statement No. 102, *Certain Risk Disclosures*, effective for periods beginning after June 15, 2024, GASB Statement No. 103, *Financial Reporting Model Improvements*, effective for periods beginning after June 15, 2025, and GASB Statement No. 104, *Disclosure of Certain Capital Assets*, effective for periods beginning after June 15, 2025. When these become effective, application of these standards may restate portions of these financial statements.

Village of Pardeeville, Wisconsin
Notes to the Basic Financial Statements
December 31, 2024

NOTE 17

SUBSEQUENT EVENTS

The Village Board approved the following subsequent to December 31, 2024:

- Loaning the Pardeeville District Ambulance Service \$90,000 to be applied to the District's IRS and DOR debt
- Borrowing a 15 year \$1,000,000 loan from the State Trust Fund Loan program to secure the Pardeeville District Ambulance Service's assets, outstanding debt, and to form a Village owned ambulance service
- Repairs to Well #2 in the amount of \$23,390

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REQUIRED SUPPLEMENTARY INFORMATION

Exhibit B-1
Required Supplementary Information
Village of Pardeeville, Wisconsin
Budgetary Comparison Schedule for the General Fund
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variances- Positive (Negative)	
	Original	Final		Original to Actual	Final to Actual
<u>Revenues</u>					
Taxes	\$ 809,173	\$ 809,173	\$ 809,173	\$	\$
Special assessments	22,500	22,500	7,617	(14,883)	(14,883)
Intergovernmental	593,033	593,033	553,093	(39,940)	(39,940)
Licenses and permits	33,000	33,000	26,846	(6,154)	(6,154)
Fines and forfeitures	18,000	18,000	16,960	(1,040)	(1,040)
Public charges for services	109,428	109,428	97,338	(12,090)	(12,090)
Interest	41,125	41,125	44,096	2,971	2,971
Miscellaneous	47,950	47,950	94,504	46,554	46,554
Total Revenues	1,674,209	1,674,209	1,649,627	(24,582)	(24,582)
<u>Expenditures</u>					
Current:					
General government	235,096	235,096	244,733	(9,637)	(9,637)
Public safety	703,573	703,573	790,373	(86,800)	(86,800)
Public works	375,070	375,070	336,467	38,603	38,603
Leisure activities	276,889	276,889	277,877	(988)	(988)
Conservation and economic development	10,125	10,125	3,797	6,328	6,328
Capital outlay	246,737	246,737	60,517	186,220	186,220
Debt service	166,961	166,961	169,373	(2,412)	(2,412)
Total Expenditures	2,014,451	2,014,451	1,883,137	131,314	131,314
Excess (deficiency) of revenues over expenditures	(340,242)	(340,242)	(233,510)	106,732	106,732
<u>Other Financing Sources (Uses)</u>					
Long-term debt proceeds	143,000	143,000		(143,000)	(143,000)
Transfer from other funds			84,242	84,242	84,242
Transfers in	113,000	113,000	99,519	(13,481)	(13,481)
Total Other Financing Sources (Uses)	256,000	256,000	183,761	(72,239)	(72,239)
Net Change in Fund Balances	(84,242)	(84,242)	(49,749)	34,493	34,493
Fund Balance-Beginning of year	487,179	487,179	487,179		
Fund Balance-End of year	\$ 402,937	\$ 402,937	\$ 437,430	\$ 34,493	\$ 34,493

Exhibit B-2
Village of Pardeeville, Wisconsin
Wisconsin Retirement System Schedules
December 31, 2024

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

Year ended December 31,	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered- employee payroll	Collective net pension liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability (asset)
2023	0.00389013%	\$ 57,837	\$ 673,340	8.59%	98.85%
2022	0.00418295%	221,600	678,782	32.65%	95.72%
2021	(0.00408032%)	(328,880)	780,295	(42.15%)	(106.02%)
2020	(0.00359890%)	(224,684)	716,379	(31.36%)	(105.26%)
2019	(0.00324535%)	(104,644)	538,516	(19.43%)	(102.96%)
2018	0.00324721%	115,525	473,779	24.38%	96.45%
2017	(0.00337872%)	(100,317)	488,504	(20.54%)	(102.93%)
2016	0.00349056%	28,771	488,772	5.89%	99.12%
2015	0.00357353%	58,069	492,929	11.78%	98.20%
2014	(0.00370719%)	(91,034)	506,363	(17.98%)	(102.74%)

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

SCHEDULE OF CONTRIBUTIONS
Last 10 Calendar Years**

Year ended December 31,	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered-employee payroll	Contributions as a percentage of covered- employee payroll
2024	\$ 47,639	\$ (47,639)	\$	\$ 688,314	6.92%
2023	45,787	(45,787)		673,340	6.80%
2022	44,120	(44,120)		678,782	6.50%
2021	52,669	(52,669)		780,295	6.75%
2020	48,356	(48,356)		716,379	6.75%
2019	35,268	(35,268)		538,516	6.55%
2018	31,743	(31,743)		473,779	6.70%
2017	33,218	(33,218)		488,504	6.80%
2016	32,259	(32,259)		488,772	6.60%
2015	33,519	(33,519)		492,929	6.80%

**The contribution and other amounts presented above for each calendar year are based on information that occurred during that calendar year.

Exhibit B-3
Village of Pardeeville, Wisconsin
Local Retiree Life Insurance Fund Schedules
December 31, 2024

SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)
Last 10 Calendar Years*

Year ended December 31,	Proportion of the net OPEB liability (asset)	Proportionate share of the net OPEB liability (asset)	Covered-employee payroll	Collective net OPEB liability (asset) as a percentage of its covered- employee payroll	Plan fiduciary net position as a percentage of the total OPEB liability (asset)
2023	0.01282100%	\$ 58,984	\$ 624,000	9.45%	33.90%
2022	0.01411040%	53,735	601,000	8.94%	38.81%
2021	0.01949200%	115,205	691,000	16.67%	29.57%
2020	0.01846500%	101,571	648,000	15.67%	31.36%
2019	0.01527500%	65,044	524,000	12.41%	37.58%
2018	0.01331500%	34,357	365,000	9.41%	48.69%
2017	0.01367300%	41,136	574,989	7.15%	44.81%

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

SCHEDULE OF CONTRIBUTIONS
Last 10 Calendar Years**

Year ended December 31,	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered- employee payroll	Contributions as a percentage of covered- employee payroll
2024	\$ 213	\$ (213)		\$ 624,000	0.03%
2023	263	(263)		624,000	0.04%
2022	322	(322)		601,000	0.05%
2021	398	(398)		691,000	0.06%
2020	381	(381)		648,000	0.06%
2019	313	(313)		524,000	0.06%
2018	260	(260)		365,000	0.07%

**The contribution and other amounts presented above for each calendar year are based on information that occurred during that calendar year.

Village of Pardeeville, Wisconsin
Notes to the Required Supplementary Information
December 31, 2024

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 1.C 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 subsequent revisions authorized by the Village Board. Such revisions 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. Revisions require a two-thirds vote of the Village Board. 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 in the general fund for the year ended December 31, 2024:

<u>Expenditure</u>	<u>Excess Expenditure</u>
Current:	
General government	\$ 9,637
Public safety	86,800
Leisure activities	988
Debt service	2,412

Village of Pardeeville, Wisconsin
Notes to the Required Supplementary Information
December 31, 2024

NOTE 3

WISCONSIN RETIREMENT SYSTEM SCHEDULES

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

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

Changes of assumptions:

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

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

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

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

Village of Pardeeville, Wisconsin
Notes to the Required Supplementary Information
December 31, 2024

NOTE 3

WISCONSIN RETIREMENT SYSTEM SCHEDULES (CONTINUED)

Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions:					
	2023	2022	2021	2020	2019
Valuation Date:	December 31, 2021	December 31, 2020	December 31, 2019	December 31, 2018	December 31, 2017
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
Amortization Method:	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period
Amortization Period:	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
Actuarial Assumptions					
Net Investment Rate of Return:	5.4%	5.4%	5.4%	5.4%	5.5%
Weighted based on assumed rate for:					
Pre-retirement:	6.8%	7.0%	7.0%	7.0%	7.2%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation:	3.0%	3.0%	3.0%	3.0%	3.2%
Seniority/Merit:	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%
Post-retirement Benefit Adjustments*:	1.7%	1.9%	1.9%	1.9%	2.1%
Retirement Age:	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2021 valuation pursuant to an experience study of the period 2018-2020.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015 - 2017.	Experience -based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.
Mortality:	2020 WRS Experience Tables. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2021 fully generational improvement scale from a base year of 2010.	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).
*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. Value is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.					

Village of Pardeeville, Wisconsin
Notes to the Required Supplementary Information
December 31, 2024

NOTE 3

WISCONSIN RETIREMENT SYSTEM SCHEDULES (CONTINUED)

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

Village of Pardeeville, Wisconsin
Notes to the Required Supplementary Information
December 31, 2024

NOTE 4

LOCAL RETIREE LIFE INSURANCE SCHEDULES

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

Benefit Terms: There were no recent changes in benefit terms.

Assumptions: In addition to the rate changes detailed in the tables above, the State of Wisconsin Employee Trust Fund Board adopted economic and demographic assumption changes based on a three year experience study performed for the Wisconsin Retirement System. These assumptions are used in the actuarial valuations of OPEB liabilities (assets) for the retiree life insurance programs and are summarized below.

The assumption changes that were used to measure the December 31, 2021 total OPEB liabilities, including the following:

- Lowering the price inflation rate from 2.5% to 2.4%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

The assumption changes that were used to measure the December 31, 2018 total OPEB liabilities, including the following:

- Lowering the long-term expected rate of return from 5.00% to 4.25%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.



ANGIE W. COX PUBLIC LIBRARY

119 N. Main Street, P.O. Box 370
Pardeeville, WI 53954
608-429-2354

NEWSLETTER

SEPT
2025

Crafty Classes

MAINLY CRAFTS ADULT CRAFTING GROUP

Thursday, Sept. 11th at 5:00pm

Wooden Book Stacks

Thursday, Sept. 25th at 5:00pm

Holiday Cards

Stop in or call the library to register

KNITTERVENTION

Come and work on your projects with us!

No Registration Needed.

Knitting Club meets on 2nd and 4th Monday of the month.

Monday, Sept. 8th

Starting at

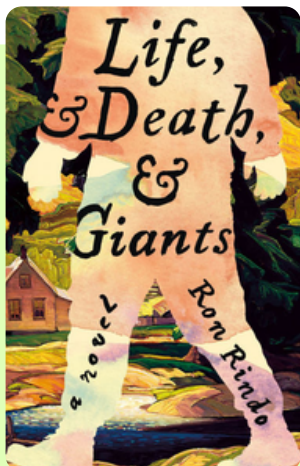
Monday, Sept. 22nd

4:30 pm

Exercise Classes

YOGA: Thursdays at 9:00am.

ESSENTRICS: Saturdays at 9:00am.



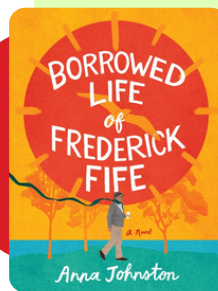
Author Talk

Rindo is a writer, a trout fisherman, a gardener and orchardist, a keeper of chickens and sheep, a lover of books and family and wild places, and in the fall and spring, a professor of literature and creative writing at the University of Wisconsin—Oshkosh.

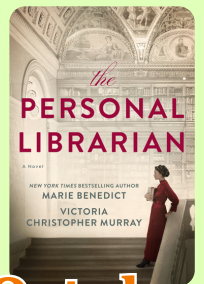
His new book - Life, and Death, and Giants - follows the story of eight-foot teen orphan Gabriel Fisher in Lakota, Wisconsin. It's a moving tale of faith, family, buried secrets, and everyday miracles.

Book Clubs

R.E.A.D Book Club at the Angie W. Cox Library



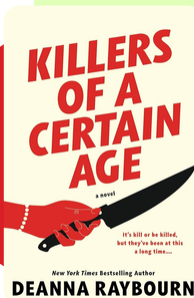
Tuesday,
Sept. 2nd
at 5:30pm



October



Chapters and Cheers at the Pardeeville Senior Center



Tuesday,
Sept. 9th
at 5:30pm



October

Stop into the library
to pick up your book!

Saturday,
Sept. 20th
at 10am



Youth Programming at the Library!

Little Buddy Time

For ages
2 - 5
yrs old

Join us at the library
for fun, educational
crafts and activities
every week!



Mondays at
10am

For ages
K - 5th grade

Library Club

Each week, we will have
planned activities with an
educational focus and a
fun theme!

Wednesdays at
3:30pm



Thursdays at the Library

- Board Games
- Card Games
- Art
- Group Activities
- Reading
- Whatever You Want!

Thursdays at
3:30pm

For ages
5th - 8th grade



1000 Books Before Kindergarten

Any child who has yet to start
Kindergarten is eligible to
participate in the 1000 Books
Before Kindergarten Program!
Stop in to learn more!



Village of Pardeeville EMS

Remaining Items Check List

1. Trans 309 Inspection

- a. Outstanding items
 - i. MEDS
 - 1. Print a copy of the approved meds and place on ambulances
 - 2. Ensure correct meds are on squads
 - 3. Remove all advanced skills meds
 - ii. Reflectors
 - 1. Can be purchased anywhere – usually adhesive type

2. Schedule Software

- i. Research and purchase scheduling software that does what you want

3. Stryker

- a. Recertify defibs
- b. Inspect power load and power cot
- c. Determine service plan going forward

4. O2

- a. Reestablish agreement with O2 provider
 - i. Replenish O2 supply

5. Inventory and purchase needed miscellaneous supplies

6. 911 Dispatch

- a. Reconnect with 911 dispatch once your EMS license is approved
- b. Purchase software such as lamResponding to assist with dispatch

7. Staff

- a. Interview and hire staff
- b. Credential new hires in E-Licensing
- c. Train staff
 - i. City handbook
 - ii. EMS
 - 1. Protocols
 - 2. Policies
 - 3. Procedures

8. Contact state with start date

- a. This will allow us to get our license number



Village of Pardeeville

114 Lake Street
Pardeeville, WI 53954

1-608-429-3121
FAX 1-608-429-3714

Public Works Report – September 2025

Events

- Pardee In The Park
 - Need electric locates for bounce house. Possibly permanent anchors to avoid issues in the future.
- Car Show
 - Will be looking into upgrading Shelter #2 electric panel for '26

Equipment

- Lawnmower repairs
- Beginning fall maintenance

Projects

- Tree trimming will start this fall after special events conclude.
- School drop-off zone painting completed.
- Continue water meter replacements.
 - Old software will be obsolete by '28.
- Downtown Parking Stalls
 - Scheduled for 9/8
- Playground Mulch
 - Completed except for Legion Park. Will be completed Spring '26
- Schneider St.
 - Postponing until '26
 - Will find a new project for LRIP funds. (E. Lafollette)
- Kwik Trip
 - Start demo of old store (9-4)
 - Remove two streetlights in front of store before demo

Upcoming

- Watermelon Fest (9-6)
- PBA Wine Walk (10-24)



Village of Pardeeville

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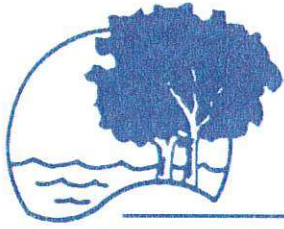
CLERK REPORT – Created August 28, 2025

- A total of 36 hours and 46 minutes of phone time for all office staff was logged from August 1st until August 28th at 8:50 a.m.
- Utility Bills
 - Mailed Thursday, August 28th, 2025
 - No Shutoffs during the month of August due to the inclement weather over the shutoff time.
 - Will be working with the PSC to implement the new tax regulations correctly
- Quarterly Newsletter – Next mailing will be with the October Utility Bill end of October
 - Reminder that there is only a 2-page newsletter printed back-to-back on 1 sheet of paper to keep costs to a minimum
 - Items currently to be included by staff
 - Office Holiday Hour Reminders - closures for Thanksgiving, Christmas, New Year's.
 - Election Reminders – Filing of Nomination Papers/Declaration of Candidacy (EL-162), Notification of Non – Candidacy, associated deadlines, upcoming election dates, etc.
 - Snow Removal: shoveling sidewalks, clearing hydrants.
 - Garbage & Recycling Schedule Adjustments due to holidays.
 - Ordinance Reminders or Updates: Alternate Street Parking Start, what is considered a Snow Emergency
- National Night Out
 - Taffy completed the thank you letters and certificates.
 - Beginning planning stages for next year.
 - A committee for National Night Out Planning would be ideal
- In Person Open Book was conducted by Accurate Assessors Wednesday, August 13th and Thursday, August 14th
 - Staff helped set up at least 6 appointments for In Person Open Book for property owners who were having trouble doing so themselves.
 - It took roughly 25 minutes per property owner give or take depending on how upset the individual was.
 - A significant amount of time was spent educating residents about the Open Book Process and where to find resources as a Property Owner.
 - Email Open Book is still an option until the week before the Board Review.

- Email Open Book: Visit accurateassessor.com, click "Open Book Assistant," complete the form and select email response. An assessor will reply within two business days.
- Board of Review will reconvene Thursday, September 25th at 6:00pm.
 - Deadline to File an Appeal: Tuesday, September 23, 2025, at 6:00PM
 - **To file an appeal:**
 1. Notify Clerk: Laramie Rennan at Laramie@villageofpardeeville.net or 608-429-3121.
 2. Submit the Objection to Real Property Assessment (PA-115A – available in Shei) form to Laramie Renner
 - 1 Objection to Real Property Assessment has been submitted
- Election Poll Workers
 - Several residents have expressed interest in becoming involved
 - An email list will be created for those who expressed interest.
 - Monthly training articles and a tentative schedule of important election-related dates/trainings will be shared.
- 22 Shelter Reservations for August and 6 Shelter Reservations upcoming for September
- Tentative Upcoming Committee Meeting Dates/Times Schedule:
 - Plan Commission – Wednesday, September 10th, at 6:00 p.m.
 - Public Service and Infrastructure – Monday, September 15th, 6:00 p.m.
 - Community Development Authority – Tuesday, September 16th, 6:00 p.m.
 - Finance and Administration – Wednesday, September 17th, 6:00 p.m.
 - Board of Review – Thursday, September 25th, 6:00 p.m.
- Upcoming Special Events

<ul style="list-style-type: none"> ○ Saturday, August 30th, Pardeeville Community Car & Truck Show, located at Chandler Park ○ Saturday, September 6th, Pardeeville Watermelon Festival, located at Chandler Park 	<ul style="list-style-type: none"> ○ Saturday, October 24th, PABA Wine Walk ○ Saturday, November 9th, Holiday on The Lake
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Laramie Renner - Village Clerk



Village of Pardeeville

114 Lake Street
Pardeeville, WI 53954

1-608/429-3121
FAX 1-608/429-3714

September 3rd, 2025 Treasurers Report

1. 2nd Quarter Financial Statements – as of June 30, 2025 or 50% of the budget year.
 - a. General Fund – Fund 100
 - Revenues 42.21%
 - Expenditures 49.09%
 - b. Electric Utility Fund – Fund 601
 - Revenues 46.45%
 - Expenditures 38.75%
 - c. Water Utility Fund – Fund 602
 - Revenues 68.39%
 - Expenditures 37.42 %
 - d. Sewer Utility Fund – Fund 603
 - Revenues 52.58%
 - Expenditures 18.06%
2. EMS Donations

For the month of August 2025, we received \$194.00 in donations at National Night out and closed the PDAS donation account at BankFirst in the amount of \$3,446.00. EMS donations for 2025 are \$11,940.00.
3. Senior Center Donations

Senior Center donations for 2025 are \$11,650.00.
4. Senior Center Rentals

Year to date Senior Center rentals total \$2,660.00.
5. Park Rentals

Year to date park rental total \$5,312.50.
6. Accounts Payable

99 checks (4 credits set for reprint – Unclaimed Property) processed and cut totaling \$185,794.23.
7. Unclaimed Property

Unclaimed property letters were mailed out on July 28, 2025 and have until August 28, 2025 to respond to the letters. We had to send letters to everyone whose outstanding check was \$50.00 or more. We mailed out 43 letters totaling \$10,325.08. To date, we have had 7 people contact us and have reissued their checks.
8. The printer for Village Hall, which was approved at the last Village Board meeting, has been ordered.

VILLAGE OF PARDEEVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 100 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
TAXES					
100-41-4111-000 TAX LEVY REVENUE	1,380,949.90	1,380,949.90	767,118.00	613,831.90	180.02
100-41-4111-010 TAX DEBT LEVY	.00	.00	483,527.64	(483,527.64)	.00
100-41-4131-500 PILOT - ELECTRIC	.00	.00	60,000.00	(60,000.00)	.00
100-41-4132-500 PILOT - WATER	.00	.00	42,870.00	(42,870.00)	.00
100-41-4133-500 PILOT - SEWER	.00	.00	60,000.00	(60,000.00)	.00
TOTAL TAXES	1,380,949.90	1,380,949.90	1,413,515.64	(32,565.74)	97.70
INTERGOVERNMENTAL REVENUES					
100-43-4131-101 ELECTRIC UTILITY ADMIN	.00	.00	110,000.00	(110,000.00)	.00
100-43-4131-102 ELECTRIC UTILITY STAFF	.00	.00	55,000.00	(55,000.00)	.00
100-43-4132-101 WATER UTILITY ADMIN	.00	.00	100,000.00	(100,000.00)	.00
100-43-4132-102 WATER UTILITY STAFF	.00	.00	110,000.00	(110,000.00)	.00
100-43-4133-101 SEWER UTILITY ADMIN	.00	.00	110,000.00	(110,000.00)	.00
100-43-4133-102 SEWER UTILITY STAFF	.00	.00	130,000.00	(130,000.00)	.00
100-43-4155-101 TIF ADMINISTRATIVE	.00	.00	30,000.00	(30,000.00)	.00
100-43-4340-000 STATE SHARED REVENUE PAYMENTS	9,829.72	9,829.72	319,180.63	(309,350.91)	3.08
100-43-4341-000 STATE PERSONAL PROP. AID	.00	.00	5,163.13	(5,163.13)	.00
100-43-4342-000 STATE AIDS-2% FIRE DUES	.00	.00	8,400.00	(8,400.00)	.00
100-43-4343-000 STATE HIGHWAY AIDS	36,693.91	36,693.91	146,775.67	(110,081.76)	25.00
100-43-4369-000 OTHER STATE PAYMENTS	36,693.91	36,693.91	.00	36,693.91	.00
TOTAL INTERGOVERNMENTAL REVENUES	83,217.54	83,217.54	1,124,519.43	(1,041,301.89)	7.40
LICENSES & PERMITS					
100-44-4411-000 ALCOHOL LICENSES	6,611.33	6,611.33	6,800.00	(188.67)	97.23
100-44-4412-000 OPERATOR LICENSE FEES	1,805.00	1,805.00	1,500.00	305.00	120.33
100-44-4413-000 CIGARETTE LICENSE FEES	400.00	400.00	200.00	200.00	200.00
100-44-4415-000 SELLERS PERMIT FEES	300.00	300.00	200.00	100.00	150.00
100-44-4421-000 BICYCLE LICENSE FEES	10.00	10.00	.00	10.00	.00
100-44-4422-000 DOG LICENSE FEES	1,515.68	1,515.68	1,500.00	15.68	101.05
100-44-4424-000 CAT LICENSE FEES	190.00	190.00	150.00	40.00	126.67
100-44-4430-000 BUILDING PERMIT FEES	14,340.54	14,340.54	10,000.00	4,340.54	143.41
100-44-4431-000 WELL REGISTRATION FEES	.00	.00	100.00	(100.00)	.00
100-44-4440-000 ZONING/COND.USE	348.75	348.75	.00	348.75	.00
100-44-4490-000 EXCAVATION/ROW PERMITS	956.70	956.70	.00	956.70	.00
100-44-4491-000 OTHER FEES/DRIVEWAY/BG CHECK	1,560.00	1,560.00	.00	1,560.00	.00
TOTAL LICENSES & PERMITS	28,038.00	28,038.00	20,450.00	7,588.00	137.11

VILLAGE OF PARDEEVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 100 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>FINES, FORFEITS & PENALTIES</u>					
100-45-4511-000 COURT FINES & FORFEITURES	4,302.45	4,302.45	13,500.00	(9,197.55)	31.87
100-45-4513-000 POLICE FINES(PKG TKTS/MISC)	2,495.00	2,495.00	2,500.00	(5.00)	99.80
TOTAL FINES, FORFEITS & PENALTIES	6,797.45	6,797.45	16,000.00	(9,202.55)	42.48
<u>PUBLIC CHARGES FOR SERVICES</u>					
100-46-4611-000 LOCAL CHARGES	80.00	80.00	.00	80.00	.00
100-46-4612-000 CLERK - MISC RECEIPTS	644.00	644.00	.00	644.00	.00
100-46-4642-000 REFUSE AND GARBAGE COLLECTION	50.00	50.00	.00	50.00	.00
100-46-4671-000 LIBRARY FINES	1,596.56	1,596.56	.00	1,596.56	.00
100-46-4672-000 MISC LIBRARY RECEIPTS	7,441.69	7,441.69	3,718.00	3,723.69	200.15
100-46-4673-000 LIBRARY ENDOWMENT AIDS	14,900.00	14,900.00	29,800.00	(14,900.00)	50.00
100-46-4674-000 LIBRARY ADDN'L GRANTS/AIDS	.00	.00	16,636.00	(16,636.00)	.00
100-46-4675-000 PARK RECEIPT/CONCESSION RENTAL	200.00	200.00	.00	200.00	.00
100-46-4676-000 PARK SHELTER FEES	4,340.00	4,340.00	2,000.00	2,340.00	217.00
100-46-4678-000 BOOK RECOVERY	2,414.07	2,414.07	200.00	2,214.07	1,207.04
100-46-4679-000 SENIOR CENTER RENTAL FEES	1,695.00	1,695.00	.00	1,695.00	.00
100-46-4682-000 REVENUE-COLUMBIA COUNTY	42,592.45	42,592.45	41,837.00	755.45	101.81
100-46-4683-000 REV. ADJAC. COUNTIES REVENUE	.00	.00	2,655.00	(2,655.00)	.00
100-46-4684-000 REVENUE FRIENDS	.00	.00	1,000.00	(1,000.00)	.00
TOTAL PUBLIC CHARGES FOR SERVICES	75,953.77	75,953.77	97,846.00	(21,892.23)	77.63
<u>MISC. REVENUES</u>					
100-48-4811-000 INTEREST EARNED ON INVESTMENTS	59,045.26	59,045.26	10,000.00	49,045.26	590.45
100-48-4822-000 MISCELLANEOUS REVENUE	8,221.10	8,221.10	.00	8,221.10	.00
100-48-4840-000 INSURANCE DIVIDENDS/GRANT	136.00	136.00	4,000.00	(3,864.00)	3.40
100-48-4841-000 INSURANCE CLAIMS PMTS RECEIVED	2,271.12	2,271.12	.00	2,271.12	.00
100-48-4850-000 PARK DONATIONS	1,400.00	1,400.00	.00	1,400.00	.00
100-48-4851-000 SENIOR CENTER DONATIONS	11,650.00	11,650.00	.00	11,650.00	.00
TOTAL MISC. REVENUES	82,723.48	82,723.48	14,000.00	68,723.48	590.88
<u>OTHER FINANCING SOURCES</u>					
100-49-4900-000 OTHER REVENUES	12.30	12.30	131,483.13	(131,470.83)	.01
100-49-4913-000 FIRE DIST LOAN INTEREST	.00	.00	10,815.89	(10,815.89)	.00
100-49-4914-000 FIRE DIST LOAN PRINCIPAL	78.23	78.23	23,015.05	(22,936.82)	.34
100-49-4915-000 EMS AMBULANCE/LOAN PMT	.00	.00	205,445.00	(205,445.00)	.00
100-49-4916-000 LONG TERM DEBT PROCEEDS	.00	.00	870,000.00	(870,000.00)	.00
TOTAL OTHER FINANCING SOURCES	90.53	90.53	1,240,759.07	(1,240,668.54)	.01

VILLAGE OF PARDEEVILLE
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 100 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
TOTAL FUND REVENUE	1,657,770.67	1,657,770.67	3,927,090.14	(2,269,319.47)	42.21

VILLAGE OF PARDEEVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 100 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
TRUSTEES					
100-51-5110-110 TRUSTEE - SALARIES	16,000.00	16,000.00	18,500.00	2,500.00	86.49
100-51-5110-150 TRUSTEE - SOCIAL SECURITY	992.00	992.00	1,415.25	423.25	70.09
100-51-5110-151 TRUSTEE - MEDICARE	232.00	232.00	.00	(232.00)	.00
100-51-5110-153 LEAGUE MEMBERSHIP	2,310.00	2,310.00	12,000.00	9,690.00	19.25
100-51-5110-220 VILLAGE - ATTORNEY FEES	6,507.00	6,507.00	30,000.00	23,493.00	21.69
100-51-5110-330 TRUSTEE - EDUCATION	84.00	84.00	2,500.00	2,416.00	3.36
100-51-5110-390 TRUSTEE - MISC. EXPENSE	494.16	494.16	150.00	(344.16)	329.44
TOTAL TRUSTEES	26,619.16	26,619.16	64,565.25	37,946.09	41.23
DEPARTMENT 5140					
100-51-5140-210 IT SERVICES AND SUPPORT	12,825.00	12,825.00	15,000.00	2,175.00	85.50
100-51-5140-215 WEBSITE MANAGEMENT	100.68	100.68	5,000.00	4,899.32	2.01
100-51-5140-240 COMPUTER MAINT CONTRACT	.00	.00	2,000.00	2,000.00	.00
100-51-5140-250 COMPUTER SOFTWARE MAINT	15,974.80	15,974.80	36,225.00	20,250.40	44.10
100-51-5140-325 OFFICE SUPPLIES	6,039.50	6,039.50	13,000.00	6,960.50	46.46
100-51-5140-401 UTILITIES GENERAL VILLAGE	.00	.00	500.00	500.00	.00
100-51-5140-410 UTILITIES VILLAGE HALL	.00	.00	5,900.00	5,900.00	.00
100-51-5140-420 UTILITIES SENIOR CENTER	3,237.69	3,237.69	2,800.00	(437.69)	115.63
100-51-5140-430 UTILITIES VILLAGE GARAGE	.00	.00	1,200.00	1,200.00	.00
100-51-5140-440 UTILITIES PARKS	.00	.00	9,800.00	9,800.00	.00
TOTAL DEPARTMENT 5140	38,177.47	38,177.47	91,425.00	53,247.53	41.76
ADMINISTRATOR					
100-51-5141-110 ADMIN SALARY & WAGES	.00	.00	110,000.00	110,000.00	.00
100-51-5141-130 ADMIN STATE RETIREMENT	45.56	45.56	7,845.00	7,599.44	.60
100-51-5141-150 ADMIN SOCIAL SECURITY	.00	.00	8,415.00	8,415.00	.00
100-51-5141-330 ADMIN TRAINING	810.49	810.49	2,500.00	1,689.51	32.42
100-51-5141-390 ADMIN MISC EXPENSES	.00	.00	500.00	500.00	.00
TOTAL ADMINISTRATOR	856.05	856.05	129,060.00	128,203.95	.66

VILLAGE OF PARDEEVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 100 - GENERAL FUND

		PERIOD		BUDGET		% OF
		ACTUAL	YTD ACTUAL	AMOUNT		BUDGET
<u>CLERK</u>						
100-51-5142-110	TREASURER SALARY & WAGES	67,692.07	67,692.07	75,000.00	7,307.93	90.26
100-51-5142-120	CLERK DEPUTY WAGES	331.50	331.50	.00	(331.50)	.00
100-51-5142-130	TREASURER STATE RETIREMENT	.00	.00	5,212.50	5,212.50	.00
100-51-5142-150	TREASURER SOCIAL SECURITY	3,901.46	3,901.46	5,737.50	1,836.04	68.00
100-51-5142-151	CLERK TREAS/FIN MGR MEDICARE	912.47	912.47	.00	(912.47)	.00
100-51-5142-152	TREASURER HEALTH & LIFE INS.	4,694.39	4,694.39	30,000.00	25,305.61	15.65
100-51-5142-153	TREASURER MEMBERSHIP DUES	42,373.45	42,373.45	.00	(42,373.45)	.00
100-51-5142-310	VILLAGE OFFICE SUPPLIES	1,035.39	1,035.39	.00	(1,035.39)	.00
100-51-5142-320	NEWSLETTER	.00	.00	500.00	500.00	.00
100-51-5142-330	TREASURER TRAINING	150.00	150.00	4,500.00	4,350.00	3.33
100-51-5142-360	LEGAL ADS & NOTICES	4,095.05	4,095.05	2,000.00	(2,095.05)	204.75
100-51-5142-361	LIQUOR LICENSE PUBLICATION	574.00	574.00	150.00	(424.00)	382.67
100-51-5142-390	VILLAGE OFFICE MISC EXPENSE	12,409.79	12,409.79	11,000.00	(1,409.79)	112.82
100-51-5142-520	BONDS	360.00	360.00	6,800.00	6,440.00	5.29
100-51-5142-999	MISCELLANEOUS EXPENSE	139.85	139.85	.00	(139.85)	.00
TOTAL CLERK		138,669.42	138,669.42	140,900.00	2,230.58	98.42
<u>EMPLOYEE RELATIONS</u>						
100-51-5143-110	CLERK SALARY & WAGES	.00	.00	75,000.00	75,000.00	.00
100-51-5143-130	CLERK STATE RETIREMENT	.00	.00	5,212.50	5,212.50	.00
100-51-5143-150	CLERK SOCIAL SECURITY	.00	.00	5,737.50	5,737.50	.00
100-51-5143-152	CLERK HEALTH & LIFE INS.	.00	.00	30,000.00	30,000.00	.00
100-51-5143-330	CLERK TRAINING	162.98	162.98	4,500.00	4,337.02	3.62
100-51-5143-390	CLERK MISC. EXPENSES	.00	.00	750.00	750.00	.00
TOTAL EMPLOYEE RELATIONS		162.98	162.98	121,200.00	121,037.02	.13
<u>ELECTIONS</u>						
100-51-5144-110	DEPUTY CLERK SALARIES & WAGES	1,283.00	1,283.00	60,240.00	58,957.00	2.13
100-51-5144-130	DEPUTY CLERK STATE RETIREMENT	.00	.00	4,047.68	4,047.68	.00
100-51-5144-150	DEPUTY CLERK SOCIAL SECURITY	.00	.00	4,608.36	4,608.36	.00
100-51-5144-152	DEPUTY CLERK HEALTH & LIFE INS	.00	.00	30,000.00	30,000.00	.00
100-51-5144-153	DEPUTY CLERK MEMBERSHIPS	100.00	100.00	.00	(100.00)	.00
100-51-5144-330	DEPUTY CLERK TRAINING	.00	.00	350.00	350.00	.00
100-51-5144-390	DEPUTY CLERK MISC. EXPENSES	2,909.37	2,909.37	2,400.00	(509.37)	121.22
TOTAL ELECTIONS		4,292.37	4,292.37	101,646.04	97,353.67	4.22

VILLAGE OF PARDEEVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 100 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
<u>DATA PROCESSING</u>						
100-51-5145-290	DATA PROCESSING - COMPUTER SUP	1,853.50	1,853.50	.00	(1,853.50)	.00
	TOTAL DATA PROCESSING	1,853.50	1,853.50	.00	(1,853.50)	.00
<u>DEPARTMENT 5146</u>						
100-51-5146-110	COS SALARIES & WAGES	.00	.00	49,920.00	49,920.00	.00
100-51-5146-130	COS STATE RETIREMENT	.00	.00	3,469.44	3,469.44	.00
100-51-5146-150	COS SOCIAL SECURITY	.00	.00	3,818.88	3,818.88	.00
100-51-5146-152	COS HEALTH & LIFE INS	.00	.00	30,000.00	30,000.00	.00
100-51-5146-330	COS TRAINING	.00	.00	350.00	350.00	.00
100-51-5146-390	COS MISC EXPENSES	.00	.00	200.00	200.00	.00
	TOTAL DEPARTMENT 5146	.00	.00	87,758.32	87,758.32	.00
<u>DEPARTMENT 5148</u>						
100-51-5148-110	CUSTODIAN SALARIES	.00	.00	7,800.00	7,800.00	.00
100-51-5148-150	CUSTODIAN SOCIAL SEC	.00	.00	596.70	596.70	.00
	TOTAL DEPARTMENT 5148	.00	.00	8,396.70	8,396.70	.00
<u>DEPARTMENT 5149</u>						
100-51-5149-110	OFFICE ASSISTANT SALARIES	.00	.00	25,000.00	25,000.00	.00
100-51-5149-150	OFFICE ASSISTANT SOCIAL SEC	.00	.00	1,912.50	1,912.50	.00
	TOTAL DEPARTMENT 5149	.00	.00	26,912.50	26,912.50	.00
<u>AUDIT</u>						
100-51-5151-230	ANNUAL AUDIT CONTRACT	47,807.25	47,807.25	30,000.00	(17,807.25)	159.36
	TOTAL AUDIT	47,807.25	47,807.25	30,000.00	(17,807.25)	159.36
<u>TAX COLLECTION</u>						
100-51-5152-390	TREASURER MISC. EXPENSES	.00	.00	750.00	750.00	.00
	TOTAL TAX COLLECTION	.00	.00	750.00	750.00	.00

VILLAGE OF PARDEEVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 100 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
<u>ASSESSMENTS</u>					
100-51-5153-290 ASSESSOR CONTRACT	11,475.00	11,475.00	11,500.00	25.00	99.78
100-51-5153-310 EHLERS ADVISORY EXPENSE	400.00	400.00	850.00	450.00	47.06
100-51-5153-390 BOARD OF REVIEW - EXPENSES	.00	.00	50.00	50.00	.00
TOTAL ASSESSMENTS	11,875.00	11,875.00	12,400.00	525.00	95.77
<u>VILLAGE HALL</u>					
100-51-5160-120 VILLAGE HALL - REPAIRS & MAINT	3,017.64	3,017.64	.00	(3,017.64)	.00
100-51-5160-150 VILLAGE HALL - FICA	131.89	131.89	.00	(131.89)	.00
100-51-5160-151 VILLAGE HALL - MEDICARE	30.84	30.84	.00	(30.84)	.00
100-51-5160-152 VILLAGE HALL - RETIREMENT	154.12	154.12	.00	(154.12)	.00
100-51-5160-153 VILLAGE HALL - HEALTH INSURANC	541.25	541.25	.00	(541.25)	.00
100-51-5160-340 VILLAGE HALL - OPERATING SUPPL	8,397.15	8,397.15	5,500.00	(2,897.15)	152.68
100-51-5160-350 VILLAGE HALL - REPAIR & MAINT.	3,961.27	3,961.27	5,500.00	1,538.73	72.02
100-51-5160-517 VILLAGE HALL - PROPERTY INSURA	28,317.00	28,317.00	3,920.00	(24,397.00)	722.37
TOTAL VILLAGE HALL	44,551.16	44,551.16	14,920.00	(29,631.16)	298.60
<u>VILLAGE GARAGE</u>					
100-51-5161-340 VILLAGE GARAGE - OPERATING SUP	1,287.60	1,287.60	.00	(1,287.60)	.00
TOTAL VILLAGE GARAGE	1,287.60	1,287.60	.00	(1,287.60)	.00
<u>INSURANCE</u>					
100-51-5193-511 INSURANCE - LIABILITY	26,260.50	26,260.50	6,600.00	(19,660.50)	397.89
100-51-5193-513 INSURANCE - WORKERS COMP	8,148.00	8,148.00	2,000.00	(6,148.00)	407.40
TOTAL INSURANCE	34,408.50	34,408.50	8,600.00	(25,808.50)	400.10
<u>POLICE</u>					
100-52-5210-220 COURT ATTORNEY FEES	1,696.00	1,696.00	6,000.00	4,304.00	28.27
100-52-5210-270 POLICE CONTRACT	210,921.85	210,921.85	422,817.84	211,895.99	49.88
100-52-5210-310 POLICE OPERATING EXPENSES	542.82	542.82	1,500.00	957.18	36.19
TOTAL POLICE	213,160.67	213,160.67	430,317.84	217,157.17	49.54

VILLAGE OF PARDEEVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 100 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
	<u>CROSSING GUARDS</u>					
100-52-5211-120	CROSSING GUARDS WAGES	6,380.00	6,380.00	16,000.00	9,620.00	39.88
100-52-5211-150	CROSSING GUARDS SOCIAL SEC	395.56	395.56	1,224.00	828.44	32.32
100-52-5211-151	CROSSING GUARDS - MEDICARE	92.51	92.51	.00	(92.51)	.00
	TOTAL CROSSING GUARDS	6,868.07	6,868.07	17,224.00	10,355.93	39.88
	<u>FIRE DISTRICT</u>					
100-52-5221-000	FIRE DISTRICT	67,384.37	67,384.37	67,384.37	.00	100.00
	TOTAL FIRE DISTRICT	67,384.37	67,384.37	67,384.37	.00	100.00
	<u>FIRE DUES</u>					
100-52-5222-000	2% FIRE DUES	.00	.00	8,400.00	8,400.00	.00
	TOTAL FIRE DUES	.00	.00	8,400.00	8,400.00	.00
	<u>AMBULANCE</u>					
100-52-5230-000	AMBULANCE DISTRICT	170,000.00	170,000.00	57,561.25	(112,438.75)	295.34
	TOTAL AMBULANCE	170,000.00	170,000.00	57,561.25	(112,438.75)	295.34
	<u>BUILDING INSPECTION</u>					
100-52-5240-250	BUILDING INSPECTION - CONTRACT	12,345.32	12,345.32	25,000.00	12,654.68	49.38
	TOTAL BUILDING INSPECTION	12,345.32	12,345.32	25,000.00	12,654.68	49.38
	<u>DISASTER CONTROL</u>					
100-52-5250-000	EMERGENCY GOVERNMENT	352.00	352.00	400.00	48.00	88.00
	TOTAL DISASTER CONTROL	352.00	352.00	400.00	48.00	88.00
	<u>EMERGENCY COMMUNICATION</u>					
100-52-5260-390	EMERGENCY COMMUNICATION	1,730.64	1,730.64	800.00	(930.64)	216.33
	TOTAL EMERGENCY COMMUNICATION	1,730.64	1,730.64	800.00	(930.64)	216.33

VILLAGE OF PARDEEVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 100 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
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100-53-5301-110	PW FOREMAN WAGES	.00	.00	68,640.00	68,640.00	.00
100-53-5301-130	PW FOREMAN WISC RET	.00	.00	4,770.48	4,770.48	.00
100-53-5301-150	PW FOREMAN SOCIAL SEC	.00	.00	5,250.96	5,250.96	.00
100-53-5301-152	PW FOREMAN HEALTH & LIFE INS	.00	.00	30,000.00	30,000.00	.00
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TOTAL DEPARTMENT 5301		.00	.00	108,661.44	108,661.44	.00
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 DEPARTMENT 5302						
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100-53-5302-110	PW CREWPERSON WAGES	.00	.00	62,400.00	62,400.00	.00
100-53-5302-130	PW CREWPERSON WISC RET	.00	.00	4,336.80	4,336.80	.00
100-53-5302-150	PW CREWPERSON SOCIAL SEC	.00	.00	4,773.60	4,773.60	.00
100-53-5302-152	PW CREWPERSON HEALTH INS	.00	.00	30,000.00	30,000.00	.00
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TOTAL DEPARTMENT 5302		.00	.00	101,510.40	101,510.40	.00
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 DEPARTMENT 5303						
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100-53-5303-110	PW CREWPERSON WAGES	.00	.00	62,400.00	62,400.00	.00
100-53-5303-130	PW CREWPERSON WISC RET	.00	.00	4,336.80	4,336.80	.00
100-53-5303-150	PW CREWPERSON SOCIAL SEC	.00	.00	4,773.60	4,773.60	.00
100-53-5303-152	PW CREWPERSON HEALTH INS	.00	.00	30,000.00	30,000.00	.00
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TOTAL DEPARTMENT 5303		.00	.00	101,510.40	101,510.40	.00
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 DEPARTMENT 5304						
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100-53-5304-110	PW CREWPERSON WAGES	.00	.00	58,926.40	58,926.40	.00
100-53-5304-130	PW CREWPERSON WISC RET	.00	.00	4,095.38	4,095.38	.00
100-53-5304-150	PW CREWPERSON SOCIAL RET	.00	.00	4,507.87	4,507.87	.00
100-53-5304-152	PW CREWPERSON HEALTH INS	.00	.00	30,000.00	30,000.00	.00
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TOTAL DEPARTMENT 5304		.00	.00	97,529.65	97,529.65	.00
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 DEPARTMENT 5309						
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100-53-5309-110	PW OVERTIME WAGES	.00	.00	30,000.00	30,000.00	.00
100-53-5309-150	PW OVERTIME SOCIAL SEC	.00	.00	2,295.00	2,295.00	.00
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TOTAL DEPARTMENT 5309		.00	.00	32,295.00	32,295.00	.00

VILLAGE OF PARDEEVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 100 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
<u>PUBLIC WORKS</u>					
100-53-5310-120 PUBLIC WKS - DPW WAGES	12,842.51	12,842.51	.00 (12,842.51)		.00
100-53-5310-150 PUBLIC WKS - FICA	779.71	779.71	.00 (779.71)		.00
100-53-5310-151 PUBLIC WKS - MEDICARE	182.34	182.34	.00 (182.34)		.00
100-53-5310-152 PUBLIC WKS - RETIREMENT	896.65	896.65	.00 (896.65)		.00
100-53-5310-153 PUBLIC WKS - HEALTH INSURANCE	1,623.73	1,623.73	.00 (1,623.73)		.00
100-53-5310-210 VILLAGE ENGINEERING	950.00	950.00	20,000.00 19,050.00		4.75
100-53-5310-211 SPECIALTY ENGINEERING	70,810.96	70,810.96	.00 (70,810.96)		.00
100-53-5310-310 PUBLIC WKS - OFFICE SUPPLIES	184.73	184.73	.00 (184.73)		.00
100-53-5310-390 DRUG TESTING	281.42	281.42	800.00 518.58		35.18
TOTAL PUBLIC WORKS	88,552.05	88,552.05	20,800.00 (67,752.05)		425.73
<u>DEPARTMENT 5311</u>					
100-53-5311-190 PW CLOTHING ALLOWANCE	.00	.00	12,000.00 12,000.00		.00
100-53-5311-340 PW EDUCATION	100.00	100.00	5,500.00 5,400.00		1.82
TOTAL DEPARTMENT 5311	100.00	100.00	17,500.00 17,400.00		.57
<u>DEPARTMENT 5315</u>					
100-53-5315-250 VILLAGE CONTRACTED SERVICES	(283.88)	(283.88)	15,000.00 15,283.88	(1.89)	
TOTAL DEPARTMENT 5315	(283.88)	(283.88)	15,000.00 15,283.88	(1.89)	
<u>DEPARTMENT 5320</u>					
100-53-5320-270 EQUIPMENT & TOOL RENTALS	.00	.00	4,000.00 4,000.00		.00
TOTAL DEPARTMENT 5320	.00	.00	4,000.00 4,000.00		.00
<u>SHOP OPERATIONS</u>					
100-53-5323-120 SHOP OPERATIONS - WAGES	5,170.74	5,170.74	.00 (5,170.74)		.00
100-53-5323-150 SHOP OPERATIONS - FICA	307.74	307.74	.00 (307.74)		.00
100-53-5323-151 SHOP OPERATIONS - MEDICARE	71.97	71.97	.00 (71.97)		.00
100-53-5323-152 SHOP OPERATIONS - RETIREMENT	359.54	359.54	.00 (359.54)		.00
100-53-5323-153 SHOP OPERATIONS - HEALTH INSUR	1,262.88	1,262.88	.00 (1,262.88)		.00
100-53-5323-390 SHOP EQUIPMENT & TOOLS	891.69	891.69	3,000.00 2,108.31		29.72
TOTAL SHOP OPERATIONS	8,064.56	8,064.56	3,000.00 (5,084.56)		268.82

VILLAGE OF PARDEEVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 100 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
<u>VEHICLE & EQUIP MAINTENANCE</u>					
100-53-5324-120 VEHICLE & EQUIP MAINT. - WAGES	5,170.74	5,170.74	.00	(5,170.74)	.00
100-53-5324-150 VEHICLE & EQUIP MAINT - FICA	307.74	307.74	.00	(307.74)	.00
100-53-5324-151 VEHICLE & EQUIP MAINT - MEDICA	71.97	71.97	.00	(71.97)	.00
100-53-5324-152 VEHICLE & EQUIP MAINT - RETIRE	359.54	359.54	.00	(359.54)	.00
100-53-5324-153 VEHICLE & EQUIP MAINT - HEALTH	1,262.88	1,262.88	.00	(1,262.88)	.00
100-53-5324-331 EQUIPMENT GAS & OIL	1,657.94	1,657.94	15,000.00	13,342.06	11.05
100-53-5324-390 EQUIPMENT MAINT & REPAIRS	8,279.54	8,279.54	30,000.00	21,720.46	27.60
TOTAL VEHICLE & EQUIP MAINTENANCE	17,110.35	17,110.35	45,000.00	27,889.65	38.02
<u>STREET MAINTENANCE</u>					
100-53-5330-120 STREET MAINT - WAGES	14,034.68	14,034.68	.00	(14,034.68)	.00
100-53-5330-150 STREET MAINT - FICA	835.22	835.22	.00	(835.22)	.00
100-53-5330-151 STREET MAINT - MEDICARE	195.33	195.33	.00	(195.33)	.00
100-53-5330-152 STREET MAINT - RETIREMENT	975.86	975.86	.00	(975.86)	.00
100-53-5330-153 STREET MAINT - HEALTH INSURANC	3,427.81	3,427.81	.00	(3,427.81)	.00
100-53-5330-310 PAVEMENT REHAB	.00	.00	12,000.00	12,000.00	.00
100-53-5330-320 SEALCOATING & CRACKFILLING	.00	.00	12,000.00	12,000.00	.00
100-53-5330-330 PAINT	82.23	82.23	5,000.00	4,917.77	1.64
100-53-5330-350 PATCHING MATERIALS	171.15	171.15	8,000.00	7,828.85	2.14
100-53-5330-390 MISC SUPPLIES & EXPENSES	2,405.60	2,405.60	6,000.00	3,594.40	40.09
TOTAL STREET MAINTENANCE	22,127.88	22,127.88	43,000.00	20,872.12	51.46
<u>SNOW REMOVAL</u>					
100-53-5331-120 SNOW REMOVAL - WAGES	8,864.03	8,864.03	.00	(8,864.03)	.00
100-53-5331-150 SNOW REMOVAL - FICA	527.55	527.55	.00	(527.55)	.00
100-53-5331-151 SNOW REMOVAL - MEDICARE	123.34	123.34	.00	(123.34)	.00
100-53-5331-152 SNOW REMOVAL - RETIREMENT	616.34	616.34	.00	(616.34)	.00
100-53-5331-153 SNOW REMOVAL - HEALTH INSURANC	2,164.94	2,164.94	.00	(2,164.94)	.00
100-53-5331-340 SALT & BRINE	12,868.50	12,868.50	8,000.00	(4,868.50)	160.86
100-53-5331-750 REPAIRS TO PROPERTY	425.00	425.00	500.00	75.00	85.00
TOTAL SNOW REMOVAL	25,589.70	25,589.70	8,500.00	(17,089.70)	301.06
<u>STREET SIGNS</u>					
100-53-5332-480 STREET SIGNS	.00	.00	5,000.00	5,000.00	.00
TOTAL STREET SIGNS	.00	.00	5,000.00	5,000.00	.00

VILLAGE OF PARDEEVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 100 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
<u>DEPARTMENT 5342</u>						
100-53-5342-340	STREET LIGHTS - OPERATING SUPP	10,869.88	10,869.88	20,000.00	9,130.12	54.35
	TOTAL DEPARTMENT 5342	10,869.88	10,869.88	20,000.00	9,130.12	54.35
<u>STORM SEWER</u>						
100-53-5344-120	STORM SEWER - WAGES	2,954.69	2,954.69	.00	(2,954.69)	.00
100-53-5344-150	STORM SEWER - FICA	175.86	175.86	.00	(175.86)	.00
100-53-5344-151	STORM SEWER - MEDICARE	41.08	41.08	.00	(41.08)	.00
100-53-5344-152	STORM SEWER - RETIREMENT	205.41	205.41	.00	(205.41)	.00
100-53-5344-153	STORM SEWER - HEALTH INSURANCE	721.60	721.60	.00	(721.60)	.00
100-53-5344-390	STORM SEWER MAINT	430.04	430.04	8,000.00	7,569.96	5.38
	TOTAL STORM SEWER	4,528.68	4,528.68	8,000.00	3,471.32	56.61
<u>DEPARTMENT 5346</u>						
100-53-5346-390	SIDEWALK, CURB & GUTTER REPAIR	1,850.00	1,850.00	8,000.00	6,150.00	23.13
	TOTAL DEPARTMENT 5346	1,850.00	1,850.00	8,000.00	6,150.00	23.13
<u>DEPARTMENT 5348</u>						
100-53-5348-390	BRIDGES, CULVERTS & DAMS	889.02	889.02	5,000.00	4,110.98	17.78
	TOTAL DEPARTMENT 5348	889.02	889.02	5,000.00	4,110.98	17.78
<u>BRUSH COLLECTION</u>						
100-53-5362-120	BRUSH COLLECTION - WAGES	2,216.05	2,216.05	.00	(2,216.05)	.00
100-53-5362-150	BRUSH COLLECTION - FICA	131.89	131.89	.00	(131.89)	.00
100-53-5362-151	BRUSH COLLECTION - MEDICARE	30.84	30.84	.00	(30.84)	.00
100-53-5362-152	BRUSH COLLECTION - RETIREMENT	154.12	154.12	.00	(154.12)	.00
100-53-5362-153	BRUSH COLLECTION - HEALTH INS.	541.25	541.25	.00	(541.25)	.00
	TOTAL BRUSH COLLECTION	3,074.15	3,074.15	.00	(3,074.15)	.00

VILLAGE OF PARDEEVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 100 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
	<u>SOLID WASTE</u>					
100-53-5363-280	COLUMBIA CTY.- GARBAGE CONTRAC	52,942.02	52,942.02	105,000.00	52,057.98	50.42
100-53-5363-282	COLUMBIA COUNTY RECYCLING	18,806.56	18,806.56	40,000.00	21,193.44	47.02
	TOTAL SOLID WASTE	71,748.58	71,748.58	145,000.00	73,251.42	49.48
	<u>TREE MAINTENANCE</u>					
100-53-5364-280	YARD WASTE SITE EXPENSE	1,000.00	1,000.00	2,000.00	1,000.00	50.00
100-53-5364-282	8-ACRE SITE EXPENSE	.00	.00	500.00	500.00	.00
100-53-5364-283	FORESTRY PROGRAM	.00	.00	15,000.00	15,000.00	.00
	TOTAL TREE MAINTENANCE	1,000.00	1,000.00	17,500.00	16,500.00	5.71
	<u>DEPARTMENT 5365</u>					
100-53-5365-282	MISC REMOVAL EXPENSES	100.00	100.00	500.00	400.00	20.00
	TOTAL DEPARTMENT 5365	100.00	100.00	500.00	400.00	20.00
	<u>DEPARTMENT 5371</u>					
100-53-5371-340	SENIOR CENTER DONATIONS EXPNSE	40,867.72	40,867.72	500.00	(40,367.72)	8,173.54
100-53-5371-341	SENIOR CENTER SUPPLIES AND EXP	1,061.60	1,061.60	1,000.00	(61.60)	106.16
	TOTAL DEPARTMENT 5371	41,929.32	41,929.32	1,500.00	(40,429.32)	2,795.29
	<u>ANIMAL SHELTER</u>					
100-54-5410-391	ANIMAL SHELTER FEES	2,856.00	2,856.00	8,000.00	5,144.00	35.70
	TOTAL ANIMAL SHELTER	2,856.00	2,856.00	8,000.00	5,144.00	35.70
	<u>DOG LICENSE FEES</u>					
100-54-5415-393	DOG LICENSE FEES DUE COUNTY	479.75	479.75	900.00	420.25	53.31
	TOTAL DOG LICENSE FEES	479.75	479.75	900.00	420.25	53.31

VILLAGE OF PARDEEVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 100 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
100-55-5510-301 MAINT CHANDLER PARK	3,076.40	3,076.40	4,000.00	923.60	76.91
100-55-5510-302 MAINT LEGION PARK	.00	.00	1,500.00	1,500.00	.00
100-55-5510-303 MAINT VOLUNTEER PARK	250.00	250.00	500.00	250.00	50.00
100-55-5510-304 MAINT WESTCOTT PARK	.00	.00	1,500.00	1,500.00	.00
100-55-5510-305 MAINT BITTERSWEET PARK	.00	.00	500.00	500.00	.00
100-55-5510-306 MAINT LYNCH STREET ACCESS	.00	.00	500.00	500.00	.00
100-55-5510-307 MAINT JENNY WREN PARK	.00	.00	500.00	500.00	.00
100-55-5510-308 MAINT BREEZY POINT ACCESS	.00	.00	500.00	500.00	.00
TOTAL DEPARTMENT 5510	3,326.40	3,326.40	9,500.00	6,173.60	35.01
LIBRARY					
100-55-5511-110 LIBRARY - WAGE	49,370.55	49,370.55	101,217.00	51,846.45	48.78
100-55-5511-120 LIBRARY - EDUCATION	.00	.00	100.00	100.00	.00
100-55-5511-150 LIBRARY - FICA	3,061.00	3,061.00	6,079.00	3,018.00	50.35
100-55-5511-151 LIBRARY - MEDICARE	715.93	715.93	1,421.00	705.07	50.38
100-55-5511-152 LIBRARY - RETIREMENT	1,465.73	1,465.73	2,853.00	1,387.27	51.38
100-55-5511-290 LIBRARY EXPENSE	1,500.00	1,500.00	.00	(1,500.00)	.00
100-55-5511-291 LIBRARY - LIBRARY CONTRACTED S	19,721.91	19,721.91	26,345.00	6,623.09	74.86
100-55-5511-292 LIBRARY - MAINTENANCE/CLEANING	500.00	500.00	6,500.00	6,000.00	7.69
100-55-5511-310 LIBRARY - OFFICE SUPPLIES	2,800.66	2,800.66	5,580.00	2,779.34	50.19
100-55-5511-311 LIBRARY - POSTAGE & PHONE	1,596.51	1,596.51	2,600.00	1,003.49	61.40
100-55-5511-320 LIBRARY - PERIODICALS	199.50	199.50	650.00	450.50	30.69
100-55-5511-340 LIBRARY - BOOKS / LIBRARY MAT	10,223.44	10,223.44	21,691.00	11,467.56	47.13
100-55-5511-350 LIBRARY - REPAIR & MAINT.	51.13	51.13	.00	(51.13)	.00
100-55-5511-394 LIBRARY - PROGRAMMING ADULT	3,230.21	3,230.21	8,910.00	5,679.79	36.25
100-55-5511-395 LIBRARY - PROGRAMMING CHILDREN	1,090.07	1,090.07	2,500.00	1,409.93	43.60
100-55-5511-720 LIBRARY - PETTY CASH	.00	.00	700.00	700.00	.00
TOTAL LIBRARY	95,526.64	95,526.64	187,146.00	91,619.36	51.04
BAND					
100-55-5513-390 ANNUAL BAND CONCERT	.00	.00	700.00	700.00	.00
TOTAL BAND	.00	.00	700.00	700.00	.00

VILLAGE OF PARDEEVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 100 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
<u>PARKS</u>					
100-55-5520-120 PARKS - WAGES	26,591.51	26,591.51	.00 (26,591.51)	.00
100-55-5520-150 PARKS - FICA	1,582.46	1,582.46	.00 (1,582.46)	.00
100-55-5520-151 PARKS - MEDICARE	370.24	370.24	.00 (370.24)	.00
100-55-5520-152 PARKS - RETIREMENT	1,848.84	1,848.84	.00 (1,848.84)	.00
100-55-5520-153 PARKS - HEALTH INSURANCE	6,494.74	6,494.74	.00 (6,494.74)	.00
100-55-5520-340 PARKS - OPERATING SUPPLIES	7,028.24	7,028.24	.00 (7,028.24)	.00
100-55-5520-390 PARKS - MISC. EXP	418.99	418.99	.00 (418.99)	.00
TOTAL PARKS	44,335.02	44,335.02	.00 (44,335.02)	.00
<u>BEACH</u>					
100-55-5542-340 BEACH - OPERATING SUPPLIES	265.00	265.00	.00 (265.00)	.00
TOTAL BEACH	265.00	265.00	.00 (265.00)	.00
<u>PLANNING</u>					
100-56-5630-240 PLANNING - MASTER PLAN CONSULT	.00	.00	5,000.00	5,000.00	.00
TOTAL PLANNING	.00	.00	5,000.00	5,000.00	.00
<u>ZONING</u>					
100-56-5640-390 ZONING	.00	.00	50.00	50.00	.00
TOTAL ZONING	.00	.00	50.00	50.00	.00
<u>COMMUNITY DEVELOPMENT</u>					
100-56-5660-140 COMMUNITY DEVELOPMENT- PABA DU	25.00	25.00	75.00	50.00	33.33
TOTAL COMMUNITY DEVELOPMENT	25.00	25.00	75.00	50.00	33.33
<u>ECONOMIC DEVELOPMENT</u>					
100-56-5670-390 ECONOMIC DEVELOPMENT	.00	.00	15,000.00	15,000.00	.00
TOTAL ECONOMIC DEVELOPMENT	.00	.00	15,000.00	15,000.00	.00

VILLAGE OF PARDEEVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 100 - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
<u>GENERAL GOVERNMENT</u>						
100-57-5751-801	CLERK-OFFICE EQUIPMENT	77.86	77.86	.00	(77.86)	.00
100-57-5751-803	COMPUTER SYSTEM OUTLAY	1,341.36	1,341.36	41,500.00	40,158.64	3.23
100-57-5751-833	GEN GVT - STORMWATER	196,964.97	196,964.97	.00	(196,964.97)	.00
	TOTAL GENERAL GOVERNMENT	198,384.19	198,384.19	41,500.00	(156,884.19)	478.03
<u>PUBLIC PROTECTION</u>						
100-57-5752-806	PUBLIC SAFETY PROJECTS	1,346.00	1,346.00	.00	(1,346.00)	.00
100-57-5752-807	STREET CONSTRUCTION	.00	.00	629,033.75	629,033.75	.00
	TOTAL PUBLIC PROTECTION	1,346.00	1,346.00	629,033.75	627,687.75	.21
<u>PUBLIC WORKS</u>						
100-57-5753-816	PUBLIC WORKS VEHICLES	.00	.00	10,000.00	10,000.00	.00
100-57-5753-850	STORMWATER PROJECTS	4,260.21	4,260.21	240,966.25	236,706.04	1.77
	TOTAL PUBLIC WORKS	4,260.21	4,260.21	250,966.25	246,706.04	1.70
<u>DEPARTMENT 5755</u>						
100-57-5755-837	PARKS IMPROVEMENTS	.00	.00	30,000.00	30,000.00	.00
100-57-5755-839	PARKS EQUIPMENT	10,666.00	10,666.00	10,000.00	(666.00)	106.66
100-57-5755-841	SENIOR CENTER	110.58	110.58	.00	(110.58)	.00
100-57-5755-875	TIF CAPITAL EXPENDITURES	27,552.32	27,552.32	.00	(27,552.32)	.00
	TOTAL DEPARTMENT 5755	38,328.90	38,328.90	40,000.00	1,671.10	95.82
<u>DEPARTMENT 5772</u>						
100-57-5772-500	ECONOMIC DEVELOPMENT PROJECTS	190.00	190.00	.00	(190.00)	.00
	TOTAL DEPARTMENT 5772	190.00	190.00	.00	(190.00)	.00
<u>DEPARTMENT 5829</u>						
100-58-5829-620	FIRE TRUCK INTEREST	(5,206.43)	(5,206.43)	.00	5,206.43	.00
	TOTAL DEPARTMENT 5829	(5,206.43)	(5,206.43)	.00	5,206.43	.00

VILLAGE OF PARDEEVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 100 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
<u>DEPARTMENT 5830</u>					
100-58-5830-610 AMBULANCE PRINCIPAL	21,102.79	21,102.79	.00	(21,102.79)	.00
100-58-5830-620 AMBULANCE INTEREST	8,388.31	8,388.31	.00	(8,388.31)	.00
TOTAL DEPARTMENT 5830	29,491.10	29,491.10	.00	(29,491.10)	.00
<u>DEPARTMENT 5831</u>					
100-58-5831-610 GENERAL OBLIGATION PRINCIPAL	127,650.00	127,650.00	.00	(127,650.00)	.00
100-58-5831-620 GENERAL OBLIGATION INTEREST	400.00	400.00	.00	(400.00)	.00
TOTAL DEPARTMENT 5831	128,050.00	128,050.00	.00	(128,050.00)	.00
<u>DEPARTMENT 5833</u>					
100-58-5833-610 SENIOR CENTER PRINCIPAL	19,961.47	19,961.47	.00	(19,961.47)	.00
100-58-5833-620 SENIOR CENTER INTEREST	8,400.03	8,400.03	.00	(8,400.03)	.00
TOTAL DEPARTMENT 5833	28,361.50	28,361.50	.00	(28,361.50)	.00
<u>TIF ACCOUNT</u>					
100-80-8000-000 TIF ACCOUNT - RECORDING ONLY	300.00	300.00	.00	(300.00)	.00
TOTAL TIF ACCOUNT	300.00	300.00	.00	(300.00)	.00
TOTAL FUND EXPENDITURES	1,689,971.10	1,689,971.10	3,442,299.16	1,752,328.06	49.09
NET REVENUES OVER EXPENDITURES	(32,200.43)	(32,200.43)	484,790.98	(516,991.41)	(6.84)

VILLAGE OF PARDEEVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 601 - ELECTRIC UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>UTILITY OPERATING INCOME</u>					
601-46-4190-000 INTEREST & DIVIDEND INCOME	7,958.02	7,958.02	10,000.00	(2,041.98)	79.58
601-46-4401-000 RESIDENTIAL SALES	547,009.75	547,009.75	1,250,000.00	(702,990.25)	43.76
601-46-4402-000 RESIDENTIAL AREA LIGHTS	1,866.50	1,866.50	3,943.95	(2,077.45)	47.33
601-46-4411-000 RURAL SALES	83,194.11	83,194.11	171,567.69	(88,373.58)	48.49
601-46-4421-000 GENERAL SERVICE - CITY	91,416.11	91,416.11	239,766.70	(148,350.59)	38.13
601-46-4422-000 GENERAL SERVICE - RURAL	6,280.80	6,280.80	11,997.65	(5,716.85)	52.35
601-46-4423-000 GENERAL SERVICE AREA LIGHTING	420.00	420.00	990.00	(570.00)	42.42
601-46-4424-000 GENERAL SERVICE THREE PHASE	50,956.98	50,956.98	122,426.35	(71,469.37)	41.62
601-46-4431-000 LARGE POWER SALES	207,041.06	207,041.06	411,000.00	(203,958.94)	50.37
601-46-4433-000 SMALL POWER SALES - CITY	254,201.37	254,201.37	502,000.00	(247,798.63)	50.64
601-46-4440-000 PUBLIC STREET & HWY LIGHTING	13,422.86	13,422.86	20,000.00	(6,577.14)	67.11
601-46-4481-000 INTRDPTMNTL SALES/WATER DEPT	3,984.18	3,984.18	8,000.00	(4,015.82)	49.80
601-46-4482-000 INTRDPTMNTL SALES/SEWER DEPT	3,386.72	3,386.72	31,000.00	(27,613.28)	10.92
601-46-4483-000 INTRDPTMNTL SALES/SEWER SP	14,625.14	14,625.14	.00	14,625.14	.00
601-46-4500-000 FORFEITED DISCOUNT	7,780.60	7,780.60	8,000.00	(219.40)	97.26
601-46-4560-000 OTHER ELECTRIC REVENUES	7,498.46	7,498.46	10,000.00	(2,501.54)	74.98
TOTAL UTILITY OPERATING INCOME	1,301,042.66	1,301,042.66	2,800,692.34	(1,499,649.68)	46.45
<u>OTHER FINANCING SOURCES</u>					
601-49-4916-000 LONG TERM DEBT PROCEEDS	.00	.00	630,000.00	(630,000.00)	.00
TOTAL OTHER FINANCING SOURCES	.00	.00	630,000.00	(630,000.00)	.00
TOTAL FUND REVENUE					

VILLAGE OF PARDEEVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 601 - ELECTRIC UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
ELECTRIC UTILITY EXPENSES					
601-53-4031-000 OTHER INCOME DEDUCTIONS	.00	.00	60,000.00	60,000.00	.00
601-53-4081-000 TAXES/LOCAL - SCHOOL/STATE/PSC	3,056.92	3,056.92	.00	(3,056.92)	.00
601-53-4082-000 TAXES/SOCIAL SECURITY/MEDICARE	6,121.08	6,121.08	.00	(6,121.08)	.00
601-53-5140-401 GENERAL UTILITIES	.00	.00	1,200.00	1,200.00	.00
601-53-5300-120 MAINT OF HYDRO POWER PLANT	1,039.72	1,039.72	.00	(1,039.72)	.00
601-53-5300-340 MAINT OF HYDRO POWER	.00	.00	8,000.00	8,000.00	.00
601-53-5301-110 LINEMAN WAGES	.00	.00	97,905.60	97,905.60	.00
601-53-5301-130 LINEMAN WISC RETIREMENT	.00	.00	6,804.44	6,804.44	.00
601-53-5301-150 LINEMAN SOCIAL SECURITY	.00	.00	7,489.78	7,489.78	.00
601-53-5301-152 LINEMAN HEALTH & LIFE INS	.00	.00	30,000.00	30,000.00	.00
601-53-5302-110 TECH WAGES	.00	.00	104,000.00	104,000.00	.00
601-53-5302-130 TECH WISC RETIREMENT	.00	.00	7,228.00	7,228.00	.00
601-53-5302-150 TECH SOCIAL SECURITY	.00	.00	7,956.00	7,956.00	.00
601-53-5302-152 TECH HEALTH & LIFE INS	.00	.00	30,000.00	30,000.00	.00
601-53-5309-110 OVERTIME WAGES	.00	.00	20,000.00	20,000.00	.00
601-53-5309-150 OVERTIME SOCIAL SECURITY	.00	.00	1,360.00	1,360.00	.00
601-53-5311-190 CLOTHING ALLOWANCE	.00	.00	2,200.00	2,200.00	.00
601-53-5311-340 EDUCATION	.00	.00	2,500.00	2,500.00	.00
601-53-5450-000 PURCHASED POWER	1,013,098.52	1,013,098.52	2,013,460.05	1,000,361.53	50.32
601-53-5605-340 MAINT OF POLES	2,214.12	2,214.12	15,000.00	12,785.88	14.76
601-53-5611-120 LINE - LABOR	2,079.35	2,079.35	.00	(2,079.35)	.00
601-53-5612-120 SUBSTATION - LABOR	519.79	519.79	.00	(519.79)	.00
601-53-5620-340 MAINT OF SUBSTATIONS	.00	.00	5,000.00	5,000.00	.00
601-53-5621-120 INVENTORY CONTROL - LABOR	3,119.05	3,119.05	.00	(3,119.05)	.00
601-53-5650-120 ELECTRIC SHOP OPERATIONS LABOR	2,599.17	2,599.17	.00	(2,599.17)	.00
601-53-5665-340 MAINT OF METERS	.00	.00	30,000.00	30,000.00	.00
601-53-5670-120 CUSTOMER INSTALLATIONS - LABOR	1,039.72	1,039.72	.00	(1,039.72)	.00
601-53-5672-120 LOCATING DIGGERS HOTLINE - LAB	4,678.49	4,678.49	.00	(4,678.49)	.00
601-53-5690-120 MISC. DISTRIBUTION - LABOR	2,079.35	2,079.35	.00	(2,079.35)	.00
601-53-5693-120 TRAINING - LABOR	3,638.86	3,638.86	.00	(3,638.86)	.00
601-53-5695-340 MAINT OF DISTRIBUTION SYSTEM	3,845.36	3,845.36	22,000.00	18,154.64	17.48
601-53-5710-120 MAINT OF STRUCTURES & EQUIP	6,023.39	6,023.39	.00	(6,023.39)	.00
601-53-5710-340 MAINT OF STRUCT & EQUIP	.00	.00	10,000.00	10,000.00	.00
601-53-5721-120 MAINT OF LINES PVILLE - LABOR	5,718.31	5,718.31	.00	(5,718.31)	.00
601-53-5722-120 MAINT OF LINES/OUTGS - LABOR	1,689.10	1,689.10	.00	(1,689.10)	.00
601-53-5723-120 MAINT OF LINES/TREE TRMMNG LBR	1,559.46	1,559.46	.00	(1,559.46)	.00
601-53-5730-120 MAINT OF TRANSFORMERS - LABOR	1,039.72	1,039.72	.00	(1,039.72)	.00
601-53-5731-120 MAINT OF LINES/RCRD KPG - LABO	2,599.17	2,599.17	.00	(2,599.17)	.00
601-53-5732-120 MAIN DAM GATE OPERATION LABOR	519.79	519.79	.00	(519.79)	.00
601-53-5735-340 MAINT OF TRANSFORMERS	2,310.00	2,310.00	35,000.00	32,690.00	6.60
601-53-5741-120 MAINT OF STREET LIGHTS - LABOR	2,599.17	2,599.17	.00	(2,599.17)	.00
601-53-5745-340 MAINT OF STREET LIGHTS	.00	.00	5,000.00	5,000.00	.00
601-53-5750-120 MAINT OF METERS - LABOR	519.79	519.79	.00	(519.79)	.00
601-53-9010-120 METER READING - LABOR	1,559.46	1,559.46	.00	(1,559.46)	.00
601-53-9020-120 ACCTG & CLLCTG - LABOR	5,198.39	5,198.39	.00	(5,198.39)	.00
601-53-9030-340 SUPPLIES & EXPENSES	9,030.23	9,030.23	12,000.00	2,969.77	75.25
601-53-9150-910 ADMINISTRATIVE COSTS	.00	.00	110,000.00	110,000.00	.00
601-53-9150-925 CREW SALARIES	.00	.00	55,000.00	55,000.00	.00
601-53-9200-120 ADMINSTRATIVE & GEN SALARIES	29,396.32	29,396.32	.00	(29,396.32)	.00
601-53-9210-310 OFFICE SUPPLIES & EXPENSES	998.59	998.59	.00	(998.59)	.00

VILLAGE OF PARDEEVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 601 - ELECTRIC UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
601-53-9230-000 OUTSIDE SERVICES EMPLOYED	25,341.44	25,341.44	50,000.00	24,658.56	50.68
601-53-9261-153 HEALTH INS EXPENSE	21,445.32	21,445.32	.00	(21,445.32)	.00
601-53-9262-154 LIFE INS EXPENSE	161.07	161.07	.00	(161.07)	.00
601-53-9263-152 WISC RETIREMENT EXPENSE	5,662.30	5,662.30	.00	(5,662.30)	.00
601-53-9305-340 MISC GENERAL EXP - MAT	849.89	849.89	.00	(849.89)	.00
601-53-9330-120 FUEL & OIL	3,638.86	3,638.86	.00	(3,638.86)	.00
601-53-9330-340 FUEL AND OIL	.00	.00	9,000.00	9,000.00	.00
601-53-9335-340 VEHICLE MAINTENANCE	3,714.71	3,714.71	20,000.00	16,285.29	18.57
601-53-9355-340 MAINT OF GENERAL PLANT - MAT	.00	.00	1,500.00	1,500.00	.00
601-53-9365-240 MISC REPAIRS & REPLACEMENTS	.00	.00	500.00	500.00	.00
TOTAL ELECTRIC UTILITY EXPENSES	1,180,703.98	1,180,703.98	2,780,103.87	1,599,399.89	42.47
CAPITAL OUTLAY					
601-57-5625-546 LIBRARY ELECTRIC PROJECT OUTLY	157,764.00	157,764.00	.00	(157,764.00)	.00
601-57-9338-546 SUBSTATION REPLACEMENT-OUTLAY	7,207.50	7,207.50	630,000.00	622,792.50	1.14
TOTAL CAPITAL OUTLAY	164,971.50	164,971.50	630,000.00	465,028.50	26.19
DEBT SERVICE					
601-58-5831-620 DEBT PRINCIPAL	9,980.73	9,980.73	89,779.00	79,798.27	11.12
601-58-5832-620 DEBT INTEREST	2,535.11	2,535.11	7,610.00	5,074.89	33.31
TOTAL DEBT SERVICE	12,515.84	12,515.84	97,389.00	84,873.16	12.85
TOTAL FUND EXPENDITURES	1,358,191.32	1,358,191.32	3,507,492.87	2,149,301.55	38.72
NET REVENUES OVER EXPENDITURES	(57,148.66)	(57,148.66)	(76,800.53)	19,651.87	(74.41)

VILLAGE OF PARDEEVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 602 - WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>WATER UTILITY REVENUES</u>					
602-46-4190-000 INTEREST & DIVIDEND INCOME	125.76	125.76	30,000.00	(29,874.24)	.42
602-46-4611-000 METERED SALES - RESIDENTIAL	145,172.66	145,172.66	207,058.35	(61,885.69)	70.11
602-46-4612-000 METERED SALES - COMMERCIAL	16,003.89	16,003.89	22,905.51	(6,901.62)	69.87
602-46-4613-000 METERED SALES - RURAL	8,023.77	8,023.77	6,356.30	1,667.47	126.23
602-46-4614-000 METER SALES - RESID MULTI FAMI	6,145.47	6,145.47	9,080.30	(2,934.83)	67.68
602-46-4620-000 PRIVATE FIRE PROTECTION SRVCE	2,580.00	2,580.00	5,160.00	(2,580.00)	50.00
602-46-4630-000 PUBLIC FIRE PROTECTION SRVC	98,134.68	98,134.68	130,000.00	(31,865.32)	75.49
602-46-4640-000 OTHER SALES TO PUBLIC AUTHORITY	14,187.46	14,187.46	16,000.00	(1,812.54)	88.67
602-46-4700-000 FORFEITED DISCOUNTS	779.70	779.70	1,000.00	(220.30)	77.97
602-46-4740-000 OTHER WATER REVENUES	1,919.13	1,919.13	1,000.00	919.13	191.91
TOTAL WATER UTILITY REVENUES	293,072.52	293,072.52	428,560.46	(135,487.94)	68.39
TOTAL FUND REVENUE	293,072.52	293,072.52	428,560.46	(135,487.94)	68.39

VILLAGE OF PARDEEVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 602 - WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
WATER UTILITY EXPENSES					
602-63-4030-000 DEPRECIATION EXPENSE	.00	.00	50,000.00	50,000.00	.00
602-63-4030-010 PILOT PAYMENT	.00	.00	42,870.00	42,870.00	.00
602-63-4082-000 TAXES/SOCIAL SECURITY/MEDICARE	3,230.12	3,230.12	.00	(3,230.12)	.00
602-63-4150-401 GENERAL UTILITIES	.00	.00	2,000.00	2,000.00	.00
602-63-6000-120 LABOR - GENERAL OPER/MAINT	4,424.75	4,424.75	.00	(4,424.75)	.00
602-63-6000-350 GEN OPERATIONS & MAINT - EXPEN	2,142.19	2,142.19	.00	(2,142.19)	.00
602-63-6001-120 TRAINING - LABOR	510.54	510.54	.00	(510.54)	.00
602-63-6002-120 LABOR O & M - PUMPING PLANT	4,254.59	4,254.59	.00	(4,254.59)	.00
602-63-6003-120 LABOR-O & M - WATER TREATMENT	4,084.39	4,084.39	.00	(4,084.39)	.00
602-63-6005-120 EDUCATION	2,212.37	2,212.37	5,500.00	3,287.63	40.22
602-63-6006-120 LABOR-DIGGERS HOTLINE TICKETS	1,021.10	1,021.10	.00	(1,021.10)	.00
602-63-6007-120 LABOR-METER READING	340.39	340.39	.00	(340.39)	.00
602-63-6200-000 FUEL & POWER FOR WELLS	3,873.16	3,873.16	9,000.00	5,126.84	43.04
602-63-6301-000 CHLORINE	1,384.70	1,384.70	4,000.00	2,615.30	34.62
602-63-6301-300 OTHER CHEMICAL EXPENSES	1,788.71	1,788.71	2,000.00	211.29	89.44
602-63-6302-000 FLOURIDE	.00	.00	4,000.00	4,000.00	.00
602-63-6303-000 DISTRIBUTION & WELL TESTING	5,355.00	5,355.00	15,000.00	9,645.00	35.70
602-63-6400-000 SUPPLIES & EXPENSES	9,014.16	9,014.16	7,500.00	(1,514.16)	120.19
602-63-6500-350 GENERAL REPAIR & MAINT	201.25	201.25	1,500.00	1,298.75	13.42
602-63-6551-000 MAINT OF MAINS	1,119.34	1,119.34	1,500.00	380.66	74.62
602-63-6552-000 MAINT OF SERVICES	.00	.00	2,000.00	2,000.00	.00
602-63-6553-000 MAINT OF METERS	2,295.98	2,295.98	1,500.00	(795.98)	153.07
602-63-6554-000 MAINT OF HYDRANTS	.00	.00	1,500.00	1,500.00	.00
602-63-6555-000 MAINT OF WELLS	38,063.00	38,063.00	10,000.00	(28,063.00)	380.63
602-63-6556-000 MAINT OF TOWERS	815.00	815.00	1,500.00	685.00	54.33
602-63-6557-000 MAINT OF VALVES	.00	.00	2,000.00	2,000.00	.00
602-63-6600-120 TRANSPORTATION EXPENSES - LABO	170.16	170.16	.00	(170.16)	.00
602-63-6600-340 FUEL & OIL	1,301.52	1,301.52	5,000.00	3,698.48	26.03
602-63-6655-340 VEHICLE & EQUIP MAINTENANCE	.00	.00	8,000.00	8,000.00	.00
602-63-6800-120 ADMINISTRATION & GENERAL LABOR	26,017.56	26,017.56	.00	(26,017.56)	.00
602-63-6810-310 OFFICE SUPPLIES & EXPENSE	2,860.74	2,860.74	.00	(2,860.74)	.00
602-63-6820-000 OUTSIDE SERVICES EMPLOYED	2,777.22	2,777.22	.00	(2,777.22)	.00
602-63-6861-153 HEALTH INS EXPENSE	8,836.34	8,836.34	.00	(8,836.34)	.00
602-63-6862-154 LIFE INS EXPENSE	8.80	8.80	.00	(8.80)	.00
602-63-6863-152 WISC RETIREMENT EXPENSE	2,988.72	2,988.72	.00	(2,988.72)	.00
602-63-8520-000 OUTSIDE SERVICES EMPLOYED	29,058.71	29,058.71	14,000.00	(15,058.71)	207.56
602-63-9150-910 ADMINISTRATIVE COSTS	125.00	125.00	100,000.00	99,875.00	.13
602-63-9150-925 CREW SALARIES	.00	.00	110,000.00	110,000.00	.00
TOTAL WATER UTILITY EXPENSES	160,275.51	160,275.51	400,370.00	240,094.49	40.03

VILLAGE OF PARDEEVILLE
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 602 - WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
<u>DEBT SERVICE</u>					
602-58-5831-620 DEBT PRINCIPAL	.00	.00	25,000.00	25,000.00	.00
602-58-5832-620 DEBT INTEREST	.00	.00	2,950.00	2,950.00	.00
TOTAL DEBT SERVICE	.00	.00	27,950.00	27,950.00	.00
 TOTAL FUND EXPENDITURES	 160,275.51	 160,275.51	 428,320.00	 268,044.49	 37.42
 NET REVENUES OVER EXPENDITURES	 132,797.01	 132,797.01	 240.46	 132,556.55	 55,226.24

VILLAGE OF PARDEEVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025
FUND 603 - SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>SEWER UTILITY REVENUE</u>					
603-46-4190-000 INTEREST & DIVIDEND INCOME	24,974.42	24,974.42	14,000.00	10,974.42	178.39
603-46-6221-000 RESIDENTIAL REVENUES	189,955.88	189,955.88	384,206.33	(194,250.45)	49.44
603-46-6222-000 COMMERCIAL REVENUES	32,821.54	32,821.54	61,531.23	(28,709.69)	53.34
603-46-6223-000 INDUSTRIAL REVENUES	11,215.13	11,215.13	14,202.79	(2,987.66)	78.96
603-46-6224-000 PUBLIC AUTHORITY REVENUES	28,308.61	28,308.61	73,527.82	(45,219.21)	38.50
603-46-6310-000 FORFEITED DISCOUNTS	1,130.11	1,130.11	1,000.00	130.11	113.01
TOTAL SEWER UTILITY REVENUE	288,405.69	288,405.69	548,468.17	(260,062.48)	52.58
TOTAL FUND REVENUE	288,405.89	288,405.89	548,468.17	(260,062.48)	52.58

VILLAGE OF PARDEEVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 603 - SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
SEWER UTILITY EXPENSES					
603-53-4030-000 DEPRECIATION EXPENSE	.00	.00	90,000.00	90,000.00	.00
603-53-4030-010 PILOT PAYMENT	.00	.00	60,000.00	60,000.00	.00
603-53-4050-330 EDUCATION	45.00	45.00	6,000.00	5,955.00	.75
603-53-4080-000 TAXES/SOCIAL SECURITY/MEDICARE	2,506.68	2,506.68	.00	(2,506.68)	.00
603-53-4150-401 GENERAL UTILITIES	.00	.00	1,200.00	1,200.00	.00
603-53-8200-120 LBR - GENERAL OPER(GRAGE MOVE)	6,484.51	6,484.51	.00	(6,484.51)	.00
603-53-8203-120 TRAINING - LABOR	175.27	175.27	.00	(175.27)	.00
603-53-8210-000 POWER & FUEL FOR PUMPING	21,101.47	21,101.47	10,000.00	(11,101.47)	211.01
603-53-8220-000 FUEL & POWER FOR WWTP	.00	.00	30,000.00	30,000.00	.00
603-53-8270-000 SUPPLIES & EXPENSES	2,814.95	2,814.95	15,000.00	12,185.05	18.77
603-53-8270-340 OPERATING SUPPLIES (LAB/UNIF)	8,452.64	8,452.64	15,000.00	6,547.36	56.35
603-53-8280-120 FUEL & OIL	87.63	87.63	6,000.00	5,912.37	1.46
603-53-8280-340 VEHICLE & EQUIP MAINT	796.39	796.39	8,000.00	7,203.61	9.95
603-53-8310-120 LABOR-COLLECTION SYSTEM MAINT	1,664.95	1,664.95	.00	(1,664.95)	.00
603-53-8310-350 COLLECTION SYSTEM - MAINT EXPS	.00	.00	3,000.00	3,000.00	.00
603-53-8320-350 LIFTS & PUMPS - MAINT EXPENSE	2,824.40	2,824.40	5,000.00	2,175.60	56.49
603-53-8330-350 TREAT & DISP - MAINT EXPENSE	.00	.00	6,000.00	6,000.00	.00
603-53-8340-120 LABOR-WWTP BUILDING MAINT	175.27	175.27	.00	(175.27)	.00
603-53-8340-350 MAINT OF WWTP	5,650.25	5,650.25	25,000.00	19,349.75	22.60
603-53-8350-350 MAINT OF MANHOLES	.00	.00	2,500.00	2,500.00	.00
603-53-8420-120 LABOR-METER READING	87.63	87.63	.00	(87.63)	.00
603-53-8430-120 LABOR-DIGGERS HOTLINE TICKETS	87.63	87.63	.00	(87.63)	.00
603-53-8500-120 ADMIN & GENERAL SALARIES	25,186.14	25,186.14	.00	(25,186.14)	.00
603-53-8510-310 OFFICE SUPPLIES & EXPENSE	4,483.06	4,483.06	.00	(4,483.06)	.00
603-53-8520-000 OUTSIDE SERVICES EMPLOYED	3,754.80	3,754.80	14,000.00	10,245.20	26.82
603-53-8541-153 HEALTH INS EXPENSE	10,201.30	10,201.30	.00	(10,201.30)	.00
603-53-8543-152 WISC RETIREMENT EXPENSE	2,357.38	2,357.38	.00	(2,357.38)	.00
603-53-8560-000 OTHER GENERAL EXPENSE	20.56	20.56	.00	(20.56)	.00
603-53-9150-910 ADMINISTRATIVE COSTS	.00	.00	110,000.00	110,000.00	.00
603-53-9150-925 CREW SALARIES	.00	.00	130,000.00	130,000.00	.00
TOTAL SEWER UTILITY EXPENSES	98,957.91	98,957.91	536,700.00	437,742.09	18.44
DEBT SERVICE					
603-58-5831-620 DEBT PRINCIPAL	.00	.00	10,000.00	10,000.00	.00
603-58-5832-620 DEBT INTEREST	.00	.00	1,200.00	1,200.00	.00
TOTAL DEBT SERVICE	.00	.00	11,200.00	11,200.00	.00
TOTAL FUND EXPENDITURES	98,957.91	98,957.91	547,900.00	448,942.09	18.06
NET REVENUES OVER EXPENDITURES	189,447.78	189,447.78	568.17	188,879.61	33,343.50

Date	Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance
201-43-4321-000 FEDERAL GRANT REVENUE						
			01/01/2025 (00/25) Balance	.00 *	.00 *	.00
			06/30/2025 (06/25) Period Totals and Balance	.00 *	.00 *	.00
YTD Encumbrance	.00	YTD Pending	.00 YTD Actual	.00 Total	.00 YTD Budget	.00 Unearned .00
201-43-4352-000 STATE GRANT REVENUE						
			01/01/2025 (00/25) Balance	.00 *	.00 *	.00
03/24/2025 JE		1	RECORD STATE OF WI INNOVATION PLANNIN		40,177.25-	
			03/31/2025 (03/25) Period Totals and Balance	.00 *	40,177.25- *	40,177.25-
05/07/2025 CRJE		1	RECORD INCOMING WIRE FROM STATE TRUS		1,000,000.00-	
			05/31/2025 (05/25) Period Totals and Balance	.00 *	1,000,000.00- *	1,040,177.25-
			06/30/2025 (06/25) Period Totals and Balance	.00 *	.00 *	1,040,177.25-
YTD Encumbrance	.00	YTD Pending	.00 YTD Actual	1,040,177.25- Total	1,040,177.25- YTD Budget	.00 Unearned 1,040,177.25-
201-43-4380-000 MUNICIPALITY REVENUE						
			01/01/2025 (00/25) Balance	.00 *	.00 *	.00
			06/30/2025 (06/25) Period Totals and Balance	.00 *	.00 *	.00
YTD Encumbrance	.00	YTD Pending	.00 YTD Actual	.00 Total	.00 YTD Budget	.00 Unearned .00
201-46-4623-000 EMS SERVICE BILLING REVENUE						
			01/01/2025 (00/25) Balance	.00 *	.00 *	.00
04/08/2025 CR		8019218	EMS SERVICE BILLING - PATIENT BILLING		395.93-	
04/08/2025 CR		8019219	EMS SERVICE BILLING - PATIENT BILLING		2,108.47-	
04/08/2025 CR		8019221	EMS SERVICE BILLING -		2.00-	
04/23/2025 CR		8019616	EMS SERVICE BILLING - AETNA		122.36-	
04/23/2025 CR		8019617	EMS SERVICE BILLING - MY CHOICE WI BY M		2.25-	
04/23/2025 CR		8019618	EMS SERVICE BILLING - MY CHOICE WI BY M		102.11-	
			04/30/2025 (04/25) Period Totals and Balance	.00 *	2,733.12- *	2,733.12-
05/07/2025 CR		8019883	EMS DONATIONS - cira		100.00-	
05/13/2025 CR		8020055	EMS SERVICE BILLING - DHP BY MEDICA		2,837.00-	
			05/31/2025 (05/25) Period Totals and Balance	.00 *	2,937.00- *	5,670.12-
06/03/2025 CR		8020625	EMS SERVICE BILLING - MY CHOICE WI BY M		44.09-	
06/03/2025 CR		8020627	EMS SERVICE BILLING - SOCIETY INSURANCE		2,539.75-	
06/25/2025 CR		8021436	EMS BILLING SERVICES (BC 05/31/25) - BOND		5,576.06-	
			06/30/2025 (06/25) Period Totals and Balance	.00 *	8,159.90- *	13,830.02-
YTD Encumbrance	.00	YTD Pending	.00 YTD Actual	13,830.02- Total	13,830.02- YTD Budget	.00 Unearned 13,830.02-
201-48-4830-000 EMS PROPERTY SALES REVENUE						
			01/01/2025 (00/25) Balance	.00 *	.00 *	.00
			06/30/2025 (06/25) Period Totals and Balance	.00 *	.00 *	.00
YTD Encumbrance	.00	YTD Pending	.00 YTD Actual	.00 Total	.00 YTD Budget	.00 Unearned .00

Date	Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance		
201-48-4850-000 EMS DONATION REVENUE								
			01/01/2025 (00/25) Balance	.00 *	.00 *	.00		
04/25/2025	CR	8019637	EMS DONATION - PCCTS INCORPORATED		500.00-			
04/25/2025	CR	8019638	EMS DONATION - FREDERICK & KOCHER TTE		500.00-			
04/25/2025	CR	8019639	EMS DONATION - MICHAEL J HAYNES		500.00-			
04/25/2025	CR	8019640	EMS DONATION - BARRY P PUF AHL		500.00-			
04/25/2025	CR	8019641	EMS DONATION - SHERIL LANNOYE		100.00-			
04/25/2025	CR	8019642	EMS DONATION - JUDITH M SKAAR		100.00-			
04/25/2025	CR	8019643	EMS DONATION - BONNIE J SEEBERG		1,000.00-			
04/25/2025	CR	8019648	EMS DONATION - DYKSTRA, SEVERYN		500.00-			
04/25/2025	CR	8019649	EMS DONATION - HUGGETT, PATRICIA		500.00-			
04/25/2025	CR	8019650	EMS DONATION - HALLETT, EDWIN		500.00-			
			04/30/2025 (04/25) Period Totals and Balance	.00 *	4,700.00- *	4,700.00-		
05/05/2025	CR	8019722	EMS DONATION -		1,000.00-			
05/05/2025	CR	8019739	EMS DONATION - STEVE THOMPSON		1,000.00-			
05/16/2025	CR	8020183	EMS DONATION - EMS DONATIONS		500.00-			
05/16/2025	CR	8020184	EMS DONATION - EMS DONATIONS		500.00-			
			05/31/2025 (05/25) Period Totals and Balance	.00 *	3,000.00- *	7,700.00-		
06/06/2025	CR	8020766	EMS DONATION - NELSON, JAMES & JO ELLE		100.00-			
06/10/2025	CR	8020851	EMS DONATION - LOCY, DENNIS H LLC		100.00-			
06/19/2025	CR	8021270	EMS DONATION - SOSINSKY FOODS LLC		100.00-			
			06/30/2025 (06/25) Period Totals and Balance	.00 *	300.00- *	8,000.00-		
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	8,000.00- Total	8,000.00- YTD Budget	.00 Unearned	8,000.00-
201-48-4850-001 EMS MISC OTHER REVENUE								
			01/01/2025 (00/25) Balance	.00 *	.00 *	.00		
06/19/2025	CR	8021278	EMS OTHER REVENUE - FISERV		15.00-			
06/19/2025	CR	8021279	EMS OTHER REVENUE - UNITED STATES TRE		2,381.34-			
			06/30/2025 (06/25) Period Totals and Balance	.00 *	2,396.34- *	2,396.34-		
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	2,396.34- Total	2,396.34- YTD Budget	.00 Unearned	2,396.34-
201-49-4910-000 EMS PROCEEDS FROM BORROW								
			01/01/2025 (00/25) Balance	.00 *	.00 *	.00		
			06/30/2025 (06/25) Period Totals and Balance	.00 *	.00 *	.00		
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	.00 Total	.00 YTD Budget	.00 Unearned	.00
201-52-5230-110 EMS SALARIES & WAGES								
			01/01/2025 (00/25) Balance	.00 *	.00 *	.00		
04/16/2025	PC	91	PAYROLL TRANS FOR 4/13/2025 PAY PERIOD	10,075.00				
			04/30/2025 (04/25) Period Totals and Balance	10,075.00 *	.00 *	10,075.00		
			06/30/2025 (06/25) Period Totals and Balance	.00 *	.00 *	10,075.00		
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	10,075.00 Total	10,075.00 YTD Budget	.00 Unexpended	10,075.00-
201-52-5230-120 EMS OVERTIME								
			01/01/2025 (00/25) Balance	.00 *	.00 *	.00		
			06/30/2025 (06/25) Period Totals and Balance	.00 *	.00 *	.00		
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	.00 Total	.00 YTD Budget	.00 Unexpended	.00

Date	Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance
201-52-5230-130 EMS WI RETIREMENT						
			01/01/2025 (00/25) Balance	.00 *	.00 *	.00
			06/30/2025 (06/25) Period Totals and Balance	.00 *	.00 *	.00
YTD Encumbrance	.00	YTD Pending	.00 YTD Actual	.00 Total	.00 YTD Budget	.00 Unexpended .00
201-52-5230-150 EMS SOCIAL SECURITY						
			01/01/2025 (00/25) Balance	.00 *	.00 *	.00
04/16/2025 PB		123	PAYROLL TRANS FOR 4/13/2025 PAY PERIOD	624.65		
			04/30/2025 (04/25) Period Totals and Balance	624.65 *	.00 *	624.65
			06/30/2025 (06/25) Period Totals and Balance	.00 *	.00 *	624.65
YTD Encumbrance	.00	YTD Pending	.00 YTD Actual	624.65 Total	624.65 YTD Budget	.00 Unexpended 624.65-
201-52-5230-161 EMS MEDICARE						
			01/01/2025 (00/25) Balance	.00 *	.00 *	.00
04/16/2025 PB		124	PAYROLL TRANS FOR 4/13/2025 PAY PERIOD	146.09		
			04/30/2025 (04/25) Period Totals and Balance	146.09 *	.00 *	146.09
			06/30/2025 (06/25) Period Totals and Balance	.00 *	.00 *	146.09
YTD Encumbrance	.00	YTD Pending	.00 YTD Actual	146.09 Total	146.09 YTD Budget	.00 Unexpended 146.09-
201-52-5230-152 EMS HEALTH INSURANCE						
			01/01/2025 (00/25) Balance	.00 *	.00 *	.00
			06/30/2025 (06/25) Period Totals and Balance	.00 *	.00 *	.00
YTD Encumbrance	.00	YTD Pending	.00 YTD Actual	.00 Total	.00 YTD Budget	.00 Unexpended .00
201-52-5230-153 EMS LIFE INSURANCE						
			01/01/2025 (00/25) Balance	.00 *	.00 *	.00
			06/30/2025 (06/25) Period Totals and Balance	.00 *	.00 *	.00
YTD Encumbrance	.00	YTD Pending	.00 YTD Actual	.00 Total	.00 YTD Budget	.00 Unexpended .00
201-52-5230-391 EMS CLEAN UP EXPENSES						
			01/01/2025 (00/25) Balance	.00 *	.00 *	.00
04/04/2025 AP		126	ALLIANT ENERGY	91.80		
04/09/2025 AP		95	Registration Fee Trust	169.50		
04/09/2025 AP		96	Registration Fee Trust	169.50		
04/09/2025 AP		97	Registration Fee Trust	169.50		
04/15/2025 AP		169	BOARDMAN & CLARK LLP	1,375.00		
			04/30/2025 (04/25) Period Totals and Balance	1,975.30 *	.00 *	1,975.30
03/06/2025 AP		29	ALLIANT ENERGY	350.50		
04/30/2025 AP		95	BankFirst	31.40		
04/30/2025 AP		96	BankFirst	9.35		
04/30/2025 AP		97	BankFirst	18.70		
05/06/2025 AP		28	ALLIANT ENERGY	32.88		
05/07/2025 CD		5	INCOMING WIRE FEE	15.00		
			05/31/2025 (05/25) Period Totals and Balance	457.81 *	.00 *	2,433.11
01/13/2023 AP		111	DEFOREST WINDSOR FIRE & EMS	1,701.20		
02/17/2023 AP		55	MADISON AREA TECHNICAL COLLEGE	803.28		
07/03/2023 AP		112	DEFOREST WINDSOR FIRE & EMS	1,825.10		
08/28/2023 AP		103	BUSHNELL FORD INC	2,476.95		
08/28/2023 AP		113	DEFOREST WINDSOR FIRE & EMS	2,061.40		
10/18/2023 AP		118	OVERHEAD DOOR COMPANY OF MADISON IN	1,350.00		

Date	Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance
201-52-5230-391 EMS CLEAN UP EXPENSES (continued)						
10/18/2023	AP	119	OVERHEAD DOOR COMPANY OF MADISON IN		350.00-	
10/27/2023	AP	114	MILLER, SPANKOWSKI & WALDINGER LLC	150.00		
11/03/2023	AP	117	MOTOROLA SOLUTIONS INC	6,073.34		
12/19/2023	AP	65	BAYCOM	95.00		
12/27/2023	AP	67	BAYCOM	1,735.00		
12/31/2023	AP	78	Glen's Lawn Care Inc.	315.00		
01/02/2024	AP	104	BUSHNELL FORD INC	584.19		
01/30/2024	AP	105	BUSHNELL FORD INC	301.13		
01/31/2024	AP	75	Glen's Lawn Care Inc.	945.00		
02/22/2024	AP	110	COAST BIOMEDICAL EQUIPMENT LLC	3,440.00		
02/28/2024	AP	74	Glen's Lawn Care Inc.	90.00		
03/01/2024	AP	106	BUSHNELL FORD INC	1,541.77		
03/01/2024	AP	107	BUSHNELL FORD INC		80.37-	
03/05/2024	AP	108	BUSHNELL FORD INC	3,930.76		
03/08/2024	AP	109	BUSHNELL FORD INC	297.55		
03/14/2024	AP	64	BAYCOM	185.00		
03/21/2024	AP	121	RHONDA CORNING	1,342.50		
03/22/2024	AP	99	BUSHNELL FORD INC		1,000.00-	
04/23/2024	AP	66	BAYCOM	701.00		
04/25/2024	AP	120	TELEFLEX LIFE SCIENCES II LLC	1,490.50		
05/02/2024	AP	122	HOWMEDICA OSTEONICS CORP	457.95		
05/02/2024	AP	123	HOWMEDICA OSTEONICS CORP		23.87-	
05/31/2024	AP	76	Glen's Lawn Care Inc.	145.00		
05/31/2024	AP	77	Glen's Lawn Care Inc.		140.00-	
07/18/2024	AP	56	BLYSTONE TOWING AND RADIATOR INC.	35.00		
07/18/2024	AP	57	BLYSTONE TOWING AND RADIATOR INC.	35.00		
07/19/2024	AP	100	BUSHNELL FORD INC		3,000.00-	
08/03/2024	AP	90	BADGER WELDING SUPPLIES INC	5.34		
08/19/2024	AP	124	HOWMEDICA OSTEONICS CORP	47.73		
08/19/2024	AP	125	HOWMEDICA OSTEONICS CORP		2.49-	
08/20/2024	AP	126	HOWMEDICA OSTEONICS CORP	52,118.17		
08/20/2024	AP	127	HOWMEDICA OSTEONICS CORP		2,717.06-	
08/20/2024	AP	128	HOWMEDICA OSTEONICS CORP		12,118.17-	
08/27/2024	AP	129	HOWMEDICA OSTEONICS CORP	9,094.69		
08/27/2024	AP	130	HOWMEDICA OSTEONICS CORP		474.13-	
08/31/2024	AP	79	BADGER WELDING SUPPLIES INC	18.60		
09/03/2024	AP	101	BUSHNELL FORD INC		500.00-	
09/04/2024	AP	137	TOP PACK DEFENSE	170.33		
09/12/2024	AP	102	BUSHNELL FORD INC		100.00-	
09/17/2024	AP	68	BAYCOM	267.50		
09/30/2024	AP	80	BADGER WELDING SUPPLIES INC	18.00		
10/01/2024	AP	131	HOWMEDICA OSTEONICS CORP	1,608.77		
10/01/2024	AP	132	HOWMEDICA OSTEONICS CORP		83.87-	
10/04/2024	AP	58	BLYSTONE TOWING AND RADIATOR INC.	420.65		
10/07/2024	AP	69	BOUND TREE MEDICAL LLC	633.65		
10/10/2024	AP	133	HOWMEDICA OSTEONICS CORP	2,238.29		
10/10/2024	AP	134	HOWMEDICA OSTEONICS CORP		116.69-	
10/14/2024	AP	70	BOUND TREE MEDICAL LLC	564.50		
10/14/2024	AP	71	BOUND TREE MEDICAL LLC	35.94		
10/21/2024	AP	72	BAKER TILLY US, LLP	6,164.75		
10/31/2024	AP	81	BADGER WELDING SUPPLIES INC	18.60		
10/31/2024	AP	91	BADGER WELDING SUPPLIES INC	.28		
11/01/2024	AP	82	BADGER WELDING SUPPLIES INC	124.60		
11/01/2024	AP	135	HOWMEDICA OSTEONICS CORP	725.80		

Period 01/25 (01/31/2025) - 06/25 (06/30/2025)

Aug 27, 2025 12:40PM

Date	Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance
201-52-5230-391 EMS CLEAN UP EXPENSES (continued)						
11/01/2024	AP	136	HOWMEDICA OSTEONICS CORP		37.84-	
11/30/2024	AP	83	BADGER WELDING SUPPLIES INC	18.00		
11/30/2024	AP	92	BADGER WELDING SUPPLIES INC	.55		
12/02/2024	AP	115	MILLER, SPANKOWSKI & WALDINGER LLC	4,668.00		
12/31/2024	AP	84	BADGER WELDING SUPPLIES INC	18.60		
12/31/2024	AP	93	BADGER WELDING SUPPLIES INC	2.64		
01/31/2025	AP	85	BADGER WELDING SUPPLIES INC	18.60		
01/31/2025	AP	94	BADGER WELDING SUPPLIES INC	2.97		
02/28/2025	AP	86	BADGER WELDING SUPPLIES INC	16.80		
02/28/2025	AP	95	BADGER WELDING SUPPLIES INC	3.23		
03/31/2025	AP	87	BADGER WELDING SUPPLIES INC	18.60		
03/31/2025	AP	96	BADGER WELDING SUPPLIES INC	3.51		
04/14/2025	AP	116	MILLER, SPANKOWSKI & WALDINGER LLC	1,365.00		
04/21/2025	AP	61	BELL FORD	392.17		
04/21/2025	AP	62	BELL FORD	529.20		
04/21/2025	AP	63	BELL FORD	1,903.39		
04/30/2025	AP	88	BADGER WELDING SUPPLIES INC	18.00		
04/30/2025	AP	97	BADGER WELDING SUPPLIES INC	3.78		
05/06/2025	AP	59	ALLIANT ENERGY	387.19		
05/06/2025	AP	142	ALLIANT ENERGY		387.19-	
05/31/2025	AP	60	DEPARTMENT OF WORKFORCE DEVELOPME	794.54		
05/31/2025	AP	89	BADGER WELDING SUPPLIES INC	18.60		
05/31/2025	AP	98	BADGER WELDING SUPPLIES INC	4.06		
05/31/2025	AP	138	PARDEEVILLE PUBLIC UTILITIES	4,327.95		
06/04/2025	AP	73	CHARTER COMMUNICATIONS	634.09		
06/06/2025	AP	141	ALLIANT ENERGY	16.02		
06/25/2025	AP	256	Bank First	142,588.28		
06/25/2025	AP	257	Bank First	13.75		
06/30/2025 (06/25) Period Totals and Balance				266,142.33 *	21,131.68- *	247,443.76
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual 247,443.76	Total 247,443.76	YTD Budget .00
201-52-5230-392 EMS DONATION EXPENSES						
01/01/2025 (00/25) Balance				.00 *	.00 *	.00
06/30/2025 (06/25) Period Totals and Balance				.00 *	.00 *	.00
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual .00	Total .00	YTD Budget .00
201-53-5300-115 MEDICAL DIRECTOR						
01/01/2025 (00/25) Balance				.00 *	.00 *	.00
06/30/2025 (06/25) Period Totals and Balance				.00 *	.00 *	.00
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual .00	Total .00	YTD Budget .00
201-54-5400-001 EMS AMBULANCE SUPPLIES						
01/01/2025 (00/25) Balance				.00 *	.00 *	.00
06/30/2025 (06/25) Period Totals and Balance				.00 *	.00 *	.00
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual .00	Total .00	YTD Budget .00

Period 01/25 (01/31/2025) - 06/25 (06/30/2025)

Aug 27, 2025 12:40PM

Date	Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance
201-54-5400-035 EMS UTILITIES						
			01/01/2025 (00/25) Balance	.00 *	.00 *	.00
			06/30/2025 (06/25) Period Totals and Balance	.00 *	.00 *	.00

YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	.00	Total	.00	YTD Budget	.00	Unexpended	.00
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201-54-5400-036 EMS NATURAL GAS

			01/01/2025 (00/25) Balance	.00 *	.00 *	.00
			06/30/2025 (06/25) Period Totals and Balance	.00 *	.00 *	.00

YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	.00	Total	.00	YTD Budget	.00	Unexpended	.00
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Number of transactions: 134 Number of accounts: 21

	Debit	Credit	Proof
Grand Totals:	279,421.18	1,085,535.29-	806,114.11-

Report Criteria:

Actual amounts

All accounts

Includes pending amounts

Includes report only transactions

Includes inactive journals

Account.Account number = "201434321000"- "201545400036"

Period: 01/25 (01/31/2025) - 06/25 (06/30/2025)

Aug 27, 2025 12:41PM

Date	Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance
502-41-4110-000 TIF TAX REVENUE						
			01/01/2025 (00/25) Balance	.00 *	.00 *	.00
			06/30/2025 (06/25) Period Totals and Balance	.00 *	.00 *	.00
YTD Encumbrance	.00	YTD Pending	.00 YTD Actual	.00 Total	.00 YTD Budget	203,778.25- Unearned 203,778.25
502-43-4310-000 TIF STATE GRANTS						
			01/01/2025 (00/25) Balance	.00 *	.00 *	.00
			06/30/2025 (06/25) Period Totals and Balance	.00 *	.00 *	.00
YTD Encumbrance	.00	YTD Pending	.00 YTD Actual	.00 Total	.00 YTD Budget	.00 Unearned .00
502-43-4310-100 TIF STATE COMP AIDS						
			01/01/2025 (00/25) Balance	.00 *	.00 *	.00
			06/30/2025 (06/25) Period Totals and Balance	.00 *	.00 *	.00
YTD Encumbrance	.00	YTD Pending	.00 YTD Actual	.00 Total	.00 YTD Budget	916.37- Unearned 916.37
502-43-4310-200 TIF STATE PERS PROP AID						
			01/01/2025 (00/25) Balance	.00 *	.00 *	.00
			06/30/2025 (06/25) Period Totals and Balance	.00 *	.00 *	.00
YTD Encumbrance	.00	YTD Pending	.00 YTD Actual	.00 Total	.00 YTD Budget	4,666.59- Unearned 4,666.59
502-43-4350-000 TIF TRANSFER FROM GENERAL						
			01/01/2025 (00/25) Balance	.00 *	.00 *	.00
			06/30/2025 (06/25) Period Totals and Balance	.00 *	.00 *	.00
YTD Encumbrance	.00	YTD Pending	.00 YTD Actual	.00 Total	.00 YTD Budget	.00 Unearned .00
502-49-4910-000 TIF MISC INCOME						
			01/01/2025 (00/25) Balance	.00 *	.00 *	.00
			06/30/2025 (06/25) Period Totals and Balance	.00 *	.00 *	.00
YTD Encumbrance	.00	YTD Pending	.00 YTD Actual	.00 Total	.00 YTD Budget	.00 Unearned .00
502-49-4910-900 TIF PROCEEDS FROM DEBT						
			01/01/2025 (00/25) Balance	.00 *	.00 *	.00
			06/30/2025 (06/25) Period Totals and Balance	.00 *	.00 *	.00
YTD Encumbrance	.00	YTD Pending	.00 YTD Actual	.00 Total	.00 YTD Budget	.00 Unearned .00
502-53-5100-200 TIF ADMINISTRATIVE EXPENSE						
			01/01/2025 (00/25) Balance	.00 *	.00 *	.00
			06/30/2025 (06/25) Period Totals and Balance	.00 *	.00 *	.00
YTD Encumbrance	.00	YTD Pending	.00 YTD Actual	.00 Total	.00 YTD Budget	30,000.00 Unexpended 30,000.00
502-53-5300-301 TIF ROAD WORK EXPENSE						
			01/01/2025 (00/25) Balance	.00 *	.00 *	.00
			06/30/2025 (06/25) Period Totals and Balance	.00 *	.00 *	.00
YTD Encumbrance	.00	YTD Pending	.00 YTD Actual	.00 Total	.00 YTD Budget	.00 Unexpended .00

Date	Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance
502-53-5300-302 TIF STORM SEWER EXPENSE						
			01/01/2025 (00/25) Balance	.00 *	.00 *	.00
			06/30/2025 (06/25) Period Totals and Balance	.00 *	.00 *	.00
YTD Encumbrance	.00	YTD Pending	.00 YTD Actual	.00 Total	.00 YTD Budget	.00 Unexpended .00
502-53-5301-300 TIF ELECTRIC EXPENSE						
			01/01/2025 (00/25) Balance	.00 *	.00 *	.00
			06/30/2025 (06/25) Period Totals and Balance	.00 *	.00 *	.00
YTD Encumbrance	.00	YTD Pending	.00 YTD Actual	.00 Total	.00 YTD Budget	.00 Unexpended .00
502-53-5302-300 TIF WATER EXPENSE						
			01/01/2025 (00/25) Balance	.00 *	.00 *	.00
			06/30/2025 (06/25) Period Totals and Balance	.00 *	.00 *	.00
YTD Encumbrance	.00	YTD Pending	.00 YTD Actual	.00 Total	.00 YTD Budget	.00 Unexpended .00
502-53-5303-300 TIF SAN SEWER EXPENSE						
			01/01/2025 (00/25) Balance	.00 *	.00 *	.00
			06/30/2025 (06/25) Period Totals and Balance	.00 *	.00 *	.00
YTD Encumbrance	.00	YTD Pending	.00 YTD Actual	.00 Total	.00 YTD Budget	.00 Unexpended .00
502-53-5900-500 TIF DEVELOPERS INCENTIVE						
			01/01/2025 (00/25) Balance	.00 *	.00 *	.00
			06/30/2025 (06/25) Period Totals and Balance	.00 *	.00 *	.00
YTD Encumbrance	.00	YTD Pending	.00 YTD Actual	.00 Total	.00 YTD Budget	.00 Unexpended .00
502-53-5900-601 LOAN PRINCIPAL PAYMENT						
			01/01/2025 (00/25) Balance	.00 *	.00 *	.00
02/12/2025 AP		166	BOND TRUST SERVICES CORP	117,162.91		
			02/28/2025 (02/25) Period Totals and Balance	117,162.91 *	.00 *	117,162.91
03/17/2025 AP		173	EHLERS	74,855.51		
			03/31/2025 (03/25) Period Totals and Balance	74,855.51 *	.00 *	192,018.42
			06/30/2025 (06/25) Period Totals and Balance	.00 *	.00 *	192,018.42
YTD Encumbrance	.00	YTD Pending	.00 YTD Actual	192,018.42 Total	192,018.42 YTD Budget	75,000.00 Unexpended 117,018.42-
502-53-5900-602 LOAN INTEREST PAYMENT						
			01/01/2025 (00/25) Balance	.00 *	.00 *	.00
02/12/2025 AP		168	BOND TRUST SERVICES CORP	400.00		
			02/28/2025 (02/25) Period Totals and Balance	400.00 *	.00 *	400.00
03/17/2025 AP		174	EHLERS	65,585.90		
			03/31/2025 (03/25) Period Totals and Balance	65,585.90 *	.00 *	65,985.90
			06/30/2025 (06/25) Period Totals and Balance	.00 *	.00 *	65,985.90
YTD Encumbrance	.00	YTD Pending	.00 YTD Actual	65,985.90 Total	65,985.90 YTD Budget	130,445.00 Unexpended 64,459.10

Date	Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance
502-53-5901-601 TIF LOAN PRINCIPAL						
			01/01/2025 (00/25) Balance	.00 *	.00 *	.00
			06/30/2025 (06/25) Period Totals and Balance	.00 *	.00 *	.00
YTD Encumbrance	.00	YTD Pending	.00 YTD Actual	.00 Total	.00 YTD Budget	.00 Unexpended .00

502-53-5901-602 TIF LOAN INTEREST						
			01/01/2025 (00/25) Balance	.00 *	.00 *	.00
			06/30/2025 (06/25) Period Totals and Balance	.00 *	.00 *	.00
YTD Encumbrance	.00	YTD Pending	.00 YTD Actual	.00 Total	.00 YTD Budget	.00 Unexpended .00

Number of transactions: 4 Number of accounts: 18

Grand Totals:

Debit	Credit	Proof
258,004.32	.00	258,004.32

Report Criteria:

Actual amounts

All accounts

Includes pending amounts

Includes report only transactions

Includes inactive journals

Account.Account number = "502414110000"-502535901602"

Report Criteria:

Report type: GL detail

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Description	Invoice GL Account	Invoice Amount	Check Amount
35039									
08/25	08/08/2025	35039	3063	RENEE WENDT	OVERPAY 033	UTILITY OVERPAY	601-53-9030-340	133.10-	133.10-
Total 35039:									133.10-
35427									
08/25	08/08/2025	35427	2260	BIEFELD, IRENE M	PCAC REFUN	PCAC AUDIT REFUND	601-53-9350-341	59.50-	59.50-
Total 35427:									59.50-
35760									
08/25	08/08/2025	35760	3388	RONALD MARKS III	PCAC REFUN	PCAC AUDIT REFUND	601-53-9350-341	316.47-	316.47-
Total 35760:									316.47-
37857									
08/25	08/06/2025	37857	3529	Pardeeville Boys Club	06.05.23 MOTI	Ball field light upgrade	100-57-5755-837	2,000.00-	2,000.00-
Total 37857:									2,000.00-
39807									
08/25	08/01/2025	39807	2344	CENGAGE LEARNING	999100720343	BOOKS/LIBRARY MATERIALS	100-55-5511-340	215.61	215.61
Total 39807:									215.61
39808									
08/25	08/01/2025	39808	3512	Feet Wet LLC	2020954	LARGE PRINT / HARDCOVER BOOKS	100-55-5511-340	46.74	46.74
Total 39808:									46.74
39809									
08/25	08/01/2025	39809	31	RHYME SUPPLY COMPANY INC	39712325	CONTRACT FOR COPY MACHINE	100-55-5511-291	233.49	233.49
Total 39809:									233.49
39810									
08/25	08/01/2025	39810	31	RHYME SUPPLY COMPANY INC	AR852024	PAPER	100-55-5511-291	172.50	172.50

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Description	Invoice GL Account	Invoice Amount	Check Amount
Total 39810:									172.50
39811									
08/25	08/01/2025	39811	396	WAL-MART COMMUNITY	1663910120	OFFICE SUPPLIES- LIBRARY	100-55-5511-310	60.65	60.65
08/25	08/01/2025	39811	396	WAL-MART COMMUNITY	1663910120	CHILDRENS PROGRAMMING	100-55-5511-395	100.54	100.54
08/25	08/01/2025	39811	396	WAL-MART COMMUNITY	1663910120	BOOKS/LIBRARY MATERIALS	100-55-5511-340	17.97	17.97
Total 39811:									179.16
39812									
08/25	08/01/2025	39812	3651	ANNETT, FRANCIS	JULY CELL	JULY CELL PHONE BILL	100-51-5142-999	30.00	30.00
Total 39812:									30.00
39813									
08/25	08/01/2025	39813	3607	BEAU ZEIHEN	JULY2025	JULY CELL PHONE REIMBURSEMENT	100-51-5142-999	30.00	30.00
Total 39813:									30.00
39814									
08/25	08/01/2025	39814	3429	CHARTER COMMUNICATIONS	001446607202	SENIOR CENTER INTERNET	100-51-5140-420	120.27	120.27
Total 39814:									120.27
39815									
08/25	08/01/2025	39815	2209	CINTAS CORP#446	4238264398	MATS	100-51-5160-350	30.64	30.64
08/25	08/01/2025	39815	2209	CINTAS CORP#446	4238264398	ELECTRIC CLOTHING	601-53-5311-190	16.52	16.52
08/25	08/01/2025	39815	2209	CINTAS CORP#446	4238264398	PW CLOTHING	100-53-5311-190	3.53	3.53
08/25	08/01/2025	39815	2209	CINTAS CORP#446	4238264398	RAGS	100-53-5323-390	7.70	7.70
Total 39815:									58.39
39816									
08/25	08/01/2025	39816	3650	HARMON, CHRISTOPHER	JULY2025	JULY CELL PHONE REIMBURSEMENT	100-51-5142-999	30.00	30.00
Total 39816:									30.00
39817									
08/25	08/01/2025	39817	3591	JOSH CROSS	JULY 2025	JULY CELL PHONE REIMBURSEMENT	100-51-5142-999	30.00	30.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Description	Invoice GL Account	Invoice Amount	Check Amount
Total 39817:									30.00
39818									
08/25	08/01/2025	39818	1298	MSA PROFESSIONAL SERVICES INC.	018861	GIS MAINTENANCE	100-51-5140-250	144.60	144.60
Total 39818:									144.60
39819									
08/25	08/01/2025	39819	3654	RODRIGUEZ, TAFFY	NATIONAL NI	WALMART NATIONAL NIGHT OUT REI	100-53-5372-340	90.39	90.39
Total 39819:									90.39
39820									
08/25	08/01/2025	39820	1527	US CELLULAR	0717754263	Cell Phone BILL	100-51-5142-390	99.08	99.08
08/25	08/01/2025	39820	1527	US CELLULAR	0717754263		601-53-9210-310	99.07	99.07
08/25	08/01/2025	39820	1527	US CELLULAR	0717754263		602-53-6810-310	99.07	99.07
08/25	08/01/2025	39820	1527	US CELLULAR	0717754263		603-53-8510-310	99.07	99.07
08/25	08/01/2025	39820	1527	US CELLULAR	0743606631	CELL PHONE	100-51-5142-390	95.61	95.61
08/25	08/01/2025	39820	1527	US CELLULAR	0743606631	CELL PHONE	601-53-9210-310	95.60	95.60
08/25	08/01/2025	39820	1527	US CELLULAR	0743606631	CELL PHONE	602-53-6810-310	95.60	95.60
08/25	08/01/2025	39820	1527	US CELLULAR	0743606631	CELL PHONE	603-53-8510-310	95.60	95.60
Total 39820:									778.70
39821									
08/25	08/01/2025	39821	201	USA BLUE BOOK	INV00706913	HACH FREE CHLORINE HACH PHOSV	603-53-8270-340	164.10	164.10
Total 39821:									164.10
39822									
08/25	08/05/2025	39822	3416	AUTO VALUE PARDEEVILLE	705040084	40LBS Floor Dry	100-53-5330-390	79.95	79.95
08/25	08/05/2025	39822	3416	AUTO VALUE PARDEEVILLE	705040216	HD Air Fleet	603-53-8270-000	122.72	122.72
Total 39822:									202.67
39823									
08/25	08/05/2025	39823	3656	BAHR, JENNIFER	100	JULY HOURS - EMSMEDICAL DIRECT	201-53-5300-115	1,531.25	1,531.25

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Description	Invoice GL Account	Invoice Amount	Check Amount
Total 39823:									1,531.25
39824									
08/25	08/05/2025	39824	3655	BARTELS, JANE	REFUND SHE	RETURN SHELTER DEPOSIT 8/23	100-46-4676-000	30.00	30.00
Total 39824:									30.00
39825									
08/25	08/05/2025	39825	3429	CHARTER COMMUNICATIONS	000899707292	307 ROOSEVELT BUISNESS INTERNE	100-51-5160-340	201.21	201.21
08/25	08/05/2025	39825	3429	CHARTER COMMUNICATIONS	001308807252	113 INDUSTRIAL VOICE	100-51-5140-420	45.28	45.28
Total 39825:									246.49
39826									
08/25	08/05/2025	39826	2209	CINTAS CORP#446	9331749055	AED END OF AGGREEMENT SALE	100-57-5752-806	798.00	798.00
Total 39826:									798.00
39827									
08/25	08/05/2025	39827	367	DEPARTMENT OF NATURAL RESOUR	DISTRIBUTIO	DISTRIBUTION CLASS 10-10 MADISO	602-53-6001-340	25.00	25.00
08/25	08/05/2025	39827	367	DEPARTMENT OF NATURAL RESOUR	DISTRIBUTIO	GROUND WATER 10-10 MADISON C H	602-53-6001-340	25.00	25.00
08/25	08/05/2025	39827	367	DEPARTMENT OF NATURAL RESOUR	DISTRIBUTIO	DISTRIBUTION CLASS 10-10 MADISO	602-53-6001-340	25.00-	25.00-
08/25	08/05/2025	39827	367	DEPARTMENT OF NATURAL RESOUR	DISTRIBUTIO	GROUND WATER 10-10 MADISON C H	602-53-6001-340	25.00-	25.00-
08/25	08/05/2025	39827	367	DEPARTMENT OF NATURAL RESOUR	OPERATOR C	DISTRIBUTION CLASS 10-10 MADISO	602-53-6001-340	25.00	25.00
08/25	08/05/2025	39827	367	DEPARTMENT OF NATURAL RESOUR	OPERATOR C	GROUND WATER 10-10 MADISON B Z	602-53-6001-340	25.00	25.00
08/25	08/05/2025	39827	367	DEPARTMENT OF NATURAL RESOUR	OPERATOR C	DISTRIBUTION CLASS 10-10 MADISO	602-53-6001-340	25.00-	25.00-
08/25	08/05/2025	39827	367	DEPARTMENT OF NATURAL RESOUR	OPERATOR C	GROUND WATER 10-10 MADISON B Z	602-53-6001-340	25.00-	25.00-
08/25	08/05/2025	39827	367	DEPARTMENT OF NATURAL RESOUR	SUBCLASS A	SUBCLASS A4 10-10 MADISON C HAR	602-53-6001-340	25.00	25.00
08/25	08/05/2025	39827	367	DEPARTMENT OF NATURAL RESOUR	SUBCLASS A	SUBCLASS A4 10-10 MADISON C HAR	602-53-6001-340	25.00-	25.00-
08/25	08/05/2025	39827	367	DEPARTMENT OF NATURAL RESOUR	WASTEWATE	WASTEWATER GENERAL 10-10 MADIS	602-53-6001-340	25.00	25.00
08/25	08/05/2025	39827	367	DEPARTMENT OF NATURAL RESOUR	WASTEWATE	WASTEWATER GENERAL 10-10 MADIS	602-53-6001-340	25.00-	25.00-
Total 39827:									.00
39828									
08/25	08/05/2025	39828	3647	GFL ENVIROMENTAL	UN000000413	PORT A POTTY CHANDLER PARK - ST	100-55-5510-301	346.50	346.50
Total 39828:									346.50

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Description	Invoice GL Account	Invoice Amount	Check Amount
39836									
08/25	08/05/2025	39836	367	DEPARTMENT OF NATURAL RESOUR	SUBCLASS A	SUBCLASS A4 10-10 MADISON C HAR	602-53-6001-340	25.00	25.00
Total 39836:									25.00
39837									
08/25	08/05/2025	39837	367	DEPARTMENT OF NATURAL RESOUR	WASTEWATE	WASTEWATER GENERAL 10-10 MADIS	602-53-6001-340	25.00	25.00
Total 39837:									25.00
39838									
08/25	08/06/2025	39838	336	WISCONSIN RURAL WATER ASSC. IN	OUTDOOR E	CHRIS HARMON - VILLAGE OF PARDE	603-53-8203-340	110.00	110.00
Total 39838:									110.00
39839									
08/25	08/06/2025	39839	3529	Pardeeville Boys Club	06.05.23 MOTI	Ball field light upgrade	100-57-5755-837	2,000.00	2,000.00
Total 39839:									2,000.00
39840									
08/25	08/08/2025	39840	2260	BIEFELD, IRENE M	PCAC REFUN	PCAC AUDIT REFUND	601-53-9350-341	59.50	59.50
Total 39840:									59.50
39841									
08/25	08/08/2025	39841	3652	ENGELMANN, ANGELA	8-1 REIMB. A	Reimb. Ace Hardware	201-52-5230-391	85.95	85.95
Total 39841:									85.95
39842									
08/25	08/08/2025	39842	2306	MIKE DESJARLAIS	EMPLOYEE P	Employee Payout	601-263000	3,152.76	3,152.76
Total 39842:									3,152.76
39843									
08/25	08/08/2025	39843	3063	RENEE WENDT	OVERPAY 033	UTILITY OVERPAY	601-53-9030-340	133.10	133.10
Total 39843:									133.10

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Description	Invoice GL Account	Invoice Amount	Check Amount
39844									
08/25	08/08/2025	39844	3388	RONALD MARKS III	PCAC REFUN	PCAC AUDIT REFUND	601-53-9350-341	316.47	316.47
Total 39844:									316.47
39845									
08/25	08/08/2025	39845	3658	SOCIETY INSURANCE	WORKER'S C	Annual Audit Worker's Comptensation Po	201-52-5230-391	16,487.00	16,487.00
Total 39845:									16,487.00
39846									
08/25	08/08/2025	39846	365	WI DEPT OF ADMINISTRATION	505-00001035	Public Benefit Fees FY25 Q4	601-253000	2,076.20	2,076.20
Total 39846:									2,076.20
39847									
08/25	08/13/2025	39847	462	Amazon Capital Services, Inc	1PPN-XVJ4-6	OFFICE SUPPLIES	100-55-5511-310	541.57	541.57
08/25	08/13/2025	39847	462	Amazon Capital Services, Inc	1PPN-XVJ4-6	Books LIBRARY MATERIALS	100-55-5511-340	547.85	547.85
08/25	08/13/2025	39847	462	Amazon Capital Services, Inc	1PPN-XVJ4-6	Adult PROGRAMMING	100-55-5511-394	51.94	51.94
08/25	08/13/2025	39847	462	Amazon Capital Services, Inc	1PPN-XVJ4-6	CHILDREN PROGRAMMING - LIBRARY	100-55-5511-395	209.15	209.15
Total 39847:									1,350.51
39848									
08/25	08/13/2025	39848	3614	American Express	JUNE STATE	periodicals	100-55-5511-320	40.94	40.94
Total 39848:									40.94
39849									
08/25	08/13/2025	39849	42	BAKER & TAYLOR	2039199109	BOOKS LIBRARY MATERIAL	100-55-5511-340	18.18	18.18
Total 39849:									18.18
39850									
08/25	08/13/2025	39850	3545	BankFirst	JULY LIBRAR	POSTAGE AND PHONE - LIBRARY	100-55-5511-311	15.60	15.60
08/25	08/13/2025	39850	3545	BankFirst	JULY LIBRAR	OFFICE SUPPLIES	100-55-5511-310	105.49	105.49
08/25	08/13/2025	39850	3545	BankFirst	JULY LIBRAR	CHILDRENS PROGRAMMING - LIBRAR	100-55-5511-395	472.58	472.58
Total 39850:									593.67

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Description	Invoice GL Account	Invoice Amount	Check Amount
39851									
08/25	08/13/2025	39851	3490	Dianna Dallman	JULY YOGA C	JULY YOGA CLASSES	100-55-5511-394	300.00	300.00
Total 39851:									300.00
39852									
08/25	08/13/2025	39852	13	FRONTIER	608-429-2354-	JULY PHONE AND FAX	100-55-5511-311	210.87	210.87
Total 39852:									210.87
39853									
08/25	08/13/2025	39853	3659	HOFFMAN BROOKE	REFUND ON	REFUND ON BOOK	100-55-5511-340	4.30	4.30
Total 39853:									4.30
39854									
08/25	08/13/2025	39854	3436	Piggly Wiggly	7-2-2025	7-2 BMBPOP ORIGINAL	100-55-5511-395	28.34	28.34
Total 39854:									28.34
39855									
08/25	08/13/2025	39855	3660	ZIEHMKE CAROL	BOOKS LIBR	REFUND ON LOST ITEM	100-55-5511-340	10.00	10.00
Total 39855:									10.00
39856									
08/25	08/13/2025	39856	1289	ALLIANT ENERGY	307 ROOSEV	307 Roosevelt St Garage	100-51-5160-340	5.25	5.25
08/25	08/13/2025	39856	1289	ALLIANT ENERGY	307 ROOSEV	307 Roosevelt St Garage	100-51-5161-340	5.25	5.25
08/25	08/13/2025	39856	1289	ALLIANT ENERGY	307 ROOSEV	307 Roosevelt St Garage	601-53-9305-340	5.25	5.25
08/25	08/13/2025	39856	1289	ALLIANT ENERGY	307 ROOSEV	307 Roosevelt St Garage	602-53-6400-000	5.25	5.25
08/25	08/13/2025	39856	1289	ALLIANT ENERGY	307 ROOSEV	307 Roosevelt St Garage	603-53-8270-000	5.25	5.25
08/25	08/13/2025	39856	1289	ALLIANT ENERGY	501 GILLETTE	501 Gillette St	201-54-5400-036	.60	.60
08/25	08/13/2025	39856	1289	ALLIANT ENERGY	LYNCH ST W	Lynch St WWTP	602-53-6400-000	15.12	15.12
08/25	08/13/2025	39856	1289	ALLIANT ENERGY	LYNCH ST W	Lynch St WWTP	603-53-8270-000	15.12	15.12
08/25	08/13/2025	39856	1289	ALLIANT ENERGY	ROOSEVELT	Roosevelt Street Well	602-53-6400-000	7.52	7.52
08/25	08/13/2025	39856	1289	ALLIANT ENERGY	ROOSEVELT	Roosevelt Street Well	603-53-8270-000	7.51	7.51
08/25	08/13/2025	39856	1289	ALLIANT ENERGY	W CHESTNUT	W Chestnut St Well 1	602-53-6400-000	7.11	7.11
08/25	08/13/2025	39856	1289	ALLIANT ENERGY	W CHESTNUT	W Chestnut St Well 1	603-53-8270-000	7.11	7.11
08/25	08/13/2025	39856	1289	ALLIANT ENERGY	WO#1053177	Restoration Emergenc Assistanec 7-9	601-53-9230-000	596.08	596.08
08/25	08/13/2025	39856	1289	ALLIANT ENERGY	WO#1053177	Outage Emergenc Assistance 7-4	601-53-9230-000	1,477.00	1,477.00

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Total 39856:									2,159.42
39857									
08/25	08/13/2025	39857	3545	BankFirst	BANK FIRST	Indeed - Job Posting	100-51-5144-390	158.81	158.81
08/25	08/13/2025	39857	3545	BankFirst	BANK FIRST	AROL TECHNOLOGIES INC	100-53-5330-390	21.09	21.09
Total 39857:									179.90
39858									
08/25	08/13/2025	39858	3652	ENGELMANN, ANGELA	COSTCO EM	CLEANING SUPPLIES DOOR MAT SWI	201-52-5230-391	111.33	111.33
Total 39858:									111.33
39859									
08/25	08/13/2025	39859	13	FRONTIER	033095-5 8-1	Public utilities Bundle Phone	603-53-8510-310	205.73	205.73
08/25	08/13/2025	39859	13	FRONTIER	033095-5 8-1	VILLAGE Hall Bundle Phone	100-51-5142-390	205.72	205.72
Total 39859:									411.45
39860									
08/25	08/13/2025	39860	1693	JASTER'S AG-SUPPLY INC.	29335	BUCCANEER K	601-53-5620-340	69.00	69.00
08/25	08/13/2025	39860	1693	JASTER'S AG-SUPPLY INC.	29335	BUCCANEER K	602-53-6890-000	151.80	151.80
08/25	08/13/2025	39860	1693	JASTER'S AG-SUPPLY INC.	29335	BUCCANEER K	603-53-8560-000	151.80	151.80
08/25	08/13/2025	39860	1693	JASTER'S AG-SUPPLY INC.	29335	BUCCANEER K	100-53-5330-390	158.70	158.70
08/25	08/13/2025	39860	1693	JASTER'S AG-SUPPLY INC.	29335	BUCCANEER K	100-55-5520-390	158.70	158.70
Total 39860:									690.00
39861									
08/25	08/13/2025	39861	3032	MARTELLE WATER TREATMENT	29621	AQUA MAG BLACK SODIUM HYPOCHL	602-53-6301-000	370.05	370.05
Total 39861:									370.05
39862									
08/25	08/13/2025	39862	293	PARDEEVILLE ELECTRIC COMM	PARDEEVILL	Wells Tower Water	602-53-6200-000	702.02	702.02
08/25	08/13/2025	39862	293	PARDEEVILLE ELECTRIC COMM	PARDEEVILL	lift WWTP Sewer	603-53-8210-000	2,470.32	2,470.32
08/25	08/13/2025	39862	293	PARDEEVILLE ELECTRIC COMM	PARDEEVILL	EMS Building	201-54-5400-035	283.39	283.39
08/25	08/13/2025	39862	293	PARDEEVILLE ELECTRIC COMM	PUBLIC UTILI	Village Hall	100-51-5160-340	538.32	538.32
08/25	08/13/2025	39862	293	PARDEEVILLE ELECTRIC COMM	PUBLIC UTILI	Police	100-52-5210-310	155.34	155.34

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Description	Invoice GL Account	Invoice Amount	Check Amount
08/25	08/13/2025	39862	293	PARDEEVILLE ELECTRIC COMM	PUBLIC UTILI	Senior Center	100-51-5140-420	332.06	332.06
08/25	08/13/2025	39862	293	PARDEEVILLE ELECTRIC COMM	PUBLIC UTILI	Street Lights	100-53-5342-340	2,015.37	2,015.37
08/25	08/13/2025	39862	293	PARDEEVILLE ELECTRIC COMM	PUBLIC UTILI	Village Garage	100-51-5161-340	89.13	89.13
08/25	08/13/2025	39862	293	PARDEEVILLE ELECTRIC COMM	PUBLIC UTILI	Village Garage Utilities	601-53-5695-340	422.46	422.46
Total 39862:									7,008.41
39863									
08/25	08/13/2025	39863	293	PARDEEVILLE ELECTRIC COMM	PUBLIC UTILI	Parks Operaing	100-55-5520-340	954.36	954.36
Total 39863:									954.36
39864									
08/25	08/13/2025	39864	3654	RODRIGUEZ, TAFFY	WAL MART D	WALMART NATIONAL NIGHT OUT REI	100-53-5372-340	8.51	8.51
08/25	08/13/2025	39864	3654	RODRIGUEZ, TAFFY	WAL MART D	WALMART NATIONAL NIGHT OUT REI	100-53-5372-340	10.55	10.55
08/25	08/13/2025	39864	3654	RODRIGUEZ, TAFFY	WAL MART D	Dollar Tree National Night Out	100-53-5372-340	16.35	16.35
Total 39864:									35.41
39865									
08/25	08/13/2025	39865	2321	SARGENTS EQUIPMENT OF WISCON	2833	SWEEPER REPAIRS	100-53-5324-390	747.10	747.10
Total 39865:									747.10
39866									
08/25	08/13/2025	39866	2062	SPM PEST MANAGEMENT	62397	VILLAGE PEST CONTROL	100-51-5160-350	60.00	60.00
08/25	08/13/2025	39866	2062	SPM PEST MANAGEMENT	62402	SENIOR CENTER PEST CONTROL	100-53-5371-341	60.00	60.00
Total 39866:									120.00
39867									
08/25	08/13/2025	39867	3572	TOMMY'S SMALL ENGINE	002488	SPINDLE	100-53-5324-390	234.99	234.99
08/25	08/13/2025	39867	3572	TOMMY'S SMALL ENGINE	002525	TIRE TUBE REPAIR	100-53-5324-390	25.99	25.99
Total 39867:									260.98
39868									
08/25	08/20/2025	39868	2134	BELL FORD	21981	Bucket Truck #22 Repairs	100-53-5324-390	695.25	695.25

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Description	Invoice GL Account	Invoice Amount	Check Amount
Total 39868:									695.25
39869									
08/25	08/20/2025	39869	103	BOARDMAN & CLARK LLP	AUGUST 13,2	GENERAL MATTERS	100-51-5110-220	3,151.00	3,151.00
08/25	08/20/2025	39869	103	BOARDMAN & CLARK LLP	AUGUST 13,2	MUNICIPAL PROSECUTIONS	100-52-5210-220	550.00	550.00
08/25	08/20/2025	39869	103	BOARDMAN & CLARK LLP	AUGUST 13,2	SUNRISE SUBDIVISION	100-51-5110-220	200.00	200.00
08/25	08/20/2025	39869	103	BOARDMAN & CLARK LLP	AUGUST 13,2	FIRE PROTECTION DISTRICT	100-51-5110-220	75.00	75.00
08/25	08/20/2025	39869	103	BOARDMAN & CLARK LLP	AUGUST 13,2	EMS Intergovernmental Agreement	100-51-5110-220	250.00	250.00
08/25	08/20/2025	39869	103	BOARDMAN & CLARK LLP	AUGUST 13,2	Pondview Plat	100-51-5110-220	255.00	255.00
08/25	08/20/2025	39869	103	BOARDMAN & CLARK LLP	AUGUST 13,2	FREDRICKSON EMPLOYMENT	100-51-5110-220	1,550.00	1,550.00
08/25	08/20/2025	39869	103	BOARDMAN & CLARK LLP	AUGUST 13,2	BOURGARD PARCEL	100-51-5110-220	175.00	175.00
Total 39869:									6,206.00
39870									
08/25	08/20/2025	39870	108	BORDER STATES INDUSTRIES INC.	930337306	CHN 3KV PVR NO/XARM BKT	601-53-9030-340	1,007.12	1,007.12
08/25	08/20/2025	39870	108	BORDER STATES INDUSTRIES INC.	930356629	CHN PVR NO/XARM BKT	601-53-9030-340	105.34	105.34
Total 39870:									1,112.46
39871									
08/25	08/20/2025	39871	1639	COLUMBIA COUNTY SHOPPER	6738	HELP WANTED SEASONAL DPW	100-51-5142-360	58.00	58.00
Total 39871:									58.00
39872									
08/25	08/20/2025	39872	550	COLUMBIA COUNTY SOLID WASTE	46045	PARDEEVILLE GARABAGE	100-53-5363-280	8,897.98	8,897.98
08/25	08/20/2025	39872	550	COLUMBIA COUNTY SOLID WASTE	46045	PARDEEVILLE RECYCLING	100-53-5363-282	3,160.40	3,160.40
Total 39872:									12,058.38
39873									
08/25	08/20/2025	39873	1247	CT LABORATORIES	197291	ANIONS BOD 5 DAY BOD CARBONAC	603-53-8270-340	116.00	116.00
08/25	08/20/2025	39873	1247	CT LABORATORIES	197303	ANIONS IC FILTRATION NITROG	603-53-8270-340	912.00	912.00
08/25	08/20/2025	39873	1247	CT LABORATORIES	197501	ANIONS BOD 5 DAY BOD CARBONAC	603-53-8270-340	116.00	116.00
Total 39873:									1,144.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Description	Invoice GL Account	Invoice Amount	Check Amount
39874									
08/25	08/20/2025	39874	3661	FABRICATION, DALTON	HALF BEACH	HALF DEPOSIT CHANDLER PARK CHA	100-55-5510-301	8,000.00	8,000.00
Total 39874:									8,000.00
39875									
08/25	08/20/2025	39875	13	FRONTIER	608-429-1525-	BUNDLE SERVICES	100-51-5142-390	130.21	130.21
08/25	08/20/2025	39875	13	FRONTIER	608-429-4815-	PHONE SERVICE	100-51-5142-390	105.49	105.49
Total 39875:									235.70
39876									
08/25	08/20/2025	39876	3549	Glen's Lawn Care Inc.	SENIOR CEN	PREP WITH BOBCAT CAPS & BLOCK L	100-53-5371-340	1,323.00	1,323.00
Total 39876:									1,323.00
39877									
08/25	08/20/2025	39877	3648	GLS UTILITY, LLC	17332	July Digger Locates	601-53-9230-000	1,078.84	1,078.84
08/25	08/20/2025	39877	3648	GLS UTILITY, LLC	17332	July Digger Locate	602-53-8520-000	1,078.83	1,078.83
08/25	08/20/2025	39877	3648	GLS UTILITY, LLC	17332	July Digger Locate	603-53-8520-000	1,078.83	1,078.83
Total 39877:									3,236.50
39878									
08/25	08/20/2025	39878	3662	MULCH SALES, JR'S	2315	120 YDS CERTIFIED PLAYMAT MULCH	100-55-5510-301	1,485.00	1,485.00
08/25	08/20/2025	39878	3662	MULCH SALES, JR'S	2315	120 YDS CERTIFIED PLAYMAT MULCH	100-55-5510-303	742.50	742.50
08/25	08/20/2025	39878	3662	MULCH SALES, JR'S	2315	120 YDS CERTIFIED PLAYMAT MULCH	100-55-5510-304	742.50	742.50
Total 39878:									2,970.00
39879									
08/25	08/20/2025	39879	315	RESCO	3082590	RX1-050C4T5G0-S3HGL0-A0b0 Road	601-53-9030-340	2,040.00	2,040.00
08/25	08/20/2025	39879	315	RESCO	3082590	Freight	601-53-9030-340	194.76	194.76
Total 39879:									2,234.76
39880									
08/25	08/20/2025	39880	2022	ROTH PROFESSIONAL SOLUTIONS IN	#3685(2025)	North Dam Repair Bidding & Constructio	100-57-5753-850	422.00	422.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Description	Invoice GL Account	Invoice Amount	Check Amount
Total 39880:									422.00
39881									
08/25	08/20/2025	39881	2188	ROY C. WHITE	8-4 TO 8-15	HOURS WORKED 8-4 TO 8-15	602-53-8520-000	1,057.50	1,057.50
Total 39881:									1,057.50
39882									
08/25	08/20/2025	39882	739	SCHEPP PLUMBING & PUMP INC	10920	REPAIR BUBBLER CHANDLER PARK B	100-55-5510-301	603.10	603.10
Total 39882:									603.10
39883									
08/25	08/20/2025	39883	1479	SEERA	JULY 2025	50% Payout for July 2025	601-253000	824.53	824.53
Total 39883:									824.53
39884									
08/25	08/20/2025	39884	3561	SpeedPro	INV-108927	PLYWOOD HANGING SIGN - SENIOR	100-53-5371-340	525.00	525.00
Total 39884:									525.00
39885									
08/25	08/20/2025	39885	1520	THE O'BRIEN AGENCY, LLC	97953	2 SIDED NEWSLETTER UTILITY BILL	601-53-9210-310	515.00	515.00
Total 39885:									515.00
39886									
08/25	08/21/2025	39886	3613	RLAM, INC	PAY APP FINA	PHASE 2 SANDBORN ST - FINAL PAY	100-57-5755-875	5,720.00	5,720.00
Total 39886:									5,720.00
39887									
08/25	08/27/2025	39887	42	BAKER & TAYLOR	2039237027	BOOKS	100-55-5511-340	17.57	17.57
Total 39887:									17.57
39888									
08/25	08/27/2025	39888	2185	MICROMARKETING	987070	BOOKS LIBRARY MATERIAL	100-55-5511-340	50.79	50.79

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Description	Invoice GL Account	Invoice Amount	Check Amount
39895									
08/25	08/27/2025	39895	3635	BADGER WELDING SUPPLIES INC	3895667	JULY CYLINDER RENTAL	201-54-5400-001	18.60	18.60
Total 39895:									18.60
39896									
08/25	08/27/2025	39896	26	BLIFFERT LUMBER & FUEL CO	2508-876951	1" Threaded Ball Valve 3/4" Ball Valve	602-53-6555-000	27.47	27.47
08/25	08/27/2025	39896	26	BLIFFERT LUMBER & FUEL CO	2508-876972	2 PK 5 Gal Elastic Strainer	100-53-5330-330	35.94	35.94
08/25	08/27/2025	39896	26	BLIFFERT LUMBER & FUEL CO	2508-888457	48X100 CHAR F/G SCREEN	201-52-5230-391	105.00	105.00
08/25	08/27/2025	39896	26	BLIFFERT LUMBER & FUEL CO	2508-894577	10 PW32W48" T8 CW LED TUBE	201-52-5230-391	79.90	79.90
08/25	08/27/2025	39896	26	BLIFFERT LUMBER & FUEL CO	2508-896301	CLEANING SUPPLIES - EMS BUILDIN	201-52-5230-391	225.74	225.74
08/25	08/27/2025	39896	26	BLIFFERT LUMBER & FUEL CO	2508-896357	RETURN -WHITE MARBLE CHIPS	201-52-5230-391	56.45	56.45
Total 39896:									417.60
39897									
08/25	08/27/2025	39897	2209	CINTAS CORP#446	4238986483	MATS	100-51-5160-350	30.64	30.64
08/25	08/27/2025	39897	2209	CINTAS CORP#446	4238986483	CLOTHES PAUL	601-53-5311-190	16.52	16.52
08/25	08/27/2025	39897	2209	CINTAS CORP#446	4238986483	CLOTHES JOSH	100-53-5311-190	3.53	3.53
08/25	08/27/2025	39897	2209	CINTAS CORP#446	4238986483	SHOP TOWELS	100-53-5323-390	7.70	7.70
08/25	08/27/2025	39897	2209	CINTAS CORP#446	4239729820	MATS	100-51-5160-350	30.64	30.64
08/25	08/27/2025	39897	2209	CINTAS CORP#446	4239729820	RAGS	100-53-5323-390	7.70	7.70
08/25	08/27/2025	39897	2209	CINTAS CORP#446	4239729820	ELECTRIC CLOTHING	601-53-5311-190	18.34	18.34
08/25	08/27/2025	39897	2209	CINTAS CORP#446	4240459742	MATS	100-51-5160-350	30.64	30.64
08/25	08/27/2025	39897	2209	CINTAS CORP#446	4240459742	RAGS	100-53-5323-390	7.70	7.70
08/25	08/27/2025	39897	2209	CINTAS CORP#446	4240459742	ELECTRIC CLOTHING	601-53-5311-190	18.34	18.34
08/25	08/27/2025	39897	2209	CINTAS CORP#446	4241199555	MATS	100-51-5160-350	30.64	30.64
08/25	08/27/2025	39897	2209	CINTAS CORP#446	4241199555	RAGS	100-53-5323-390	7.70	7.70
08/25	08/27/2025	39897	2209	CINTAS CORP#446	4241199555	ELECTRIC CLOTHING	601-53-5311-190	18.34	18.34
Total 39897:									228.43
39898									
08/25	08/27/2025	39898	3462	CivicPlus LLC	346353	MUNICIPAL WEBSITE STARTER STAN	100-51-5140-215	4,348.00	4,348.00
Total 39898:									4,348.00
39899									
08/25	08/27/2025	39899	539	COLUMBIA COUNTY ACCOUNTING OF	PC-P252 JULY	COLUMBIA POILICE SERVICE CONTR	100-52-5210-270	35,234.82	35,234.82

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Description	Invoice GL Account	Invoice Amount	Check Amount
Total 39899:									35,234.82
39900									
08/25	08/27/2025	39900	172	FIRE & SAFETY EQUIPMENT INC	197934	FIRE EXTINGUISHER ANNUAL SERVIC	100-51-5160-340	30.00	30.00
08/25	08/27/2025	39900	172	FIRE & SAFETY EQUIPMENT INC	197934	FIRE EXTINGUISHER ANNAUL SERVIC	100-53-5371-341	40.00	40.00
08/25	08/27/2025	39900	172	FIRE & SAFETY EQUIPMENT INC	197934	FIRE EXTINGUISER ANNUAL SERVICE	602-53-6400-000	45.10	45.10
08/25	08/27/2025	39900	172	FIRE & SAFETY EQUIPMENT INC	197934	FIRE EXTINGUISHER ANNUAL SERVICE	603-53-8510-310	20.00	20.00
08/25	08/27/2025	39900	172	FIRE & SAFETY EQUIPMENT INC	197934	FIRE EXTINGUISHER ANNUAL SERVIC	100-55-5520-340	10.00	10.00
08/25	08/27/2025	39900	172	FIRE & SAFETY EQUIPMENT INC	197934	FIRE EXTINGUISHER ANNUAL SERVIC	100-53-5324-350	334.60	334.60
Total 39900:									479.70
39901									
08/25	08/27/2025	39901	245	GENERAL ENGINEERING CO INC.	7/1 - 7/31 BUI	BUILDING PERMIT July 2025	100-52-5240-250	155.00	155.00
Total 39901:									155.00
39902									
08/25	08/27/2025	39902	3604	LANTECH SERVICES	0001676	JULY COMPUTER SUPPORT	100-51-5140-210	3,752.50	3,752.50
Total 39902:									3,752.50
39903									
08/25	08/27/2025	39903	1127	MID-AMERICAN RESEARCH CHEMICA	0855984-IN	ZAP WASP & HORNET KILLER STOMP	100-55-5520-340	604.19	604.19
Total 39903:									604.19
39904									
08/25	08/27/2025	39904	3625	Rio Community Fire Association	RIO25-014	EMS Responsees - JULY 2025 Pardeevil	100-52-5230-000	30,000.00	30,000.00
Total 39904:									30,000.00
39905									
08/25	08/27/2025	39905	3621	SpectrumVoIP	663601	VILLAGE HALL TELEPHONE	100-51-5160-340	26.65	26.65
08/25	08/27/2025	39905	3621	SpectrumVoIP	663601	Credit \$5.00 - email billing statement	100-51-5160-340	5.00-	5.00-
08/25	08/27/2025	39905	3621	SpectrumVoIP	663601	Credit for County Sale Tax	100-51-5160-340	.06-	.06-
08/25	08/27/2025	39905	3621	SpectrumVoIP	663601	Credit for State Sale Tax	100-51-5160-340	.63-	.63-

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Description	Invoice GL Account	Invoice Amount	Check Amount
Total 39905:									20.96
39906									
08/25	08/27/2025	39906	342	T & R ELECTRIC SUPPLY CO. INC.	183852	000037 KVA SINGLE PHASE POLE MO	601-57-5626-000	3,729.00	3,729.00
08/25	08/27/2025	39906	342	T & R ELECTRIC SUPPLY CO. INC.	183852	000050 KVA SINGLE PHASE POLE MO	601-57-5626-000	4,398.00	4,398.00
08/25	08/27/2025	39906	342	T & R ELECTRIC SUPPLY CO. INC.	183852	SERVICE FUEL SURCHARGE	601-57-5626-000	23.70	23.70
Total 39906:									8,150.70
Grand Totals:									185,794.23

Report Criteria:

Report type: GL detail

**RESOLUTION CONCERNING SUNRISE SUBDIVISION
DEVELOPMENT AGREEMENT**

WHEREAS, the Village of Pardeeville (“Village”) and Lynn Properties Pardeeville LLC (“Developer”) are parties to a Development Agreement dated March 23, 2023, concerning Lots 1 – 38 of the Plat of the Sunrise Subdivision located within the Village of Pardeeville, Columbia County, Wisconsin (“the Property”); and

WHEREAS, the Development Agreement provided that the first phase of the development shall concern the development of Lots 1 – 16 and Lots 20 – 26 and provided a timeline for the Village and Developer to complete specific improvements to Phase 1 of the development; and

NOW, THEREFORE, the Village Board of the Village of Pardeeville does hereby resolve as follows:

1. The Developer has substantially completed all of its obligations concerning Phase 1 of the development pursuant to the March 23, 2023 Development Agreement.
2. The Village has substantially completed all of its obligations concerning Phase 1 of the development pursuant to the March 23, 2023 Development Agreement.

Dated this ____ day of September, 2025.

VILLAGE OF PARDEEVILLE

By: _____
Angela Engelmann, President

By: _____
Laramie Renner, Clerk

**AGREEMENT TO COMPLETE THE DISSOLUTION OF THE
PARDEEVILLE DISTRICT AMBULANCE SERVICE**

This Agreement made by and between the following entities: The Village of Pardeeville, a Wisconsin Municipal Corporation; the Towns of Wyocena, Springvale, Scott, and Marcellon, all Wisconsin Bodies Corporate and Politic; and the Pardeeville District Ambulance Service Commission (the "Commission"), an entity created pursuant to Wis. Stats. §66.0301. All entities being in Columbia County, Wisconsin.

WHEREAS, the Village and Towns referenced above, along with the village of Wyocena, entered into an Intergovernmental Agreement in December of 1998 (the Agreement) in order to create the Pardeeville District Ambulance Service (District). The purpose of the District was to provide ambulance services to persons situated within the geographic boundaries of the District as set forth in the Agreement; and

WHEREAS, as part of the Agreement, the Villages and Towns created a Commission for the purpose of providing for and oversight of the operations of the District; and

WHEREAS, pursuant to the terms of the Agreement, title to all motor vehicles and equipment shall be held in the name of the District and controlled by the Commission. Further, the Commission shall establish one or more funds in a Columbia County financial institution(s) to be designated as belonging to the District; and

WHEREAS, the Village of Wyocena withdrew from the Commission and the terms of the Intergovernmental Agreement effective January 1, 2020 and/or January 1, 2021 as set forth in the letter attached hereto as Exhibit A; and

WHEREAS, Article IX of the Agreement provides a mechanism for a Village or Town to withdraw from the terms of the Agreement and withdraw from the District. However, despite the requirements of Article IX of the Agreement, a majority of the Villages and Towns adopted

resolutions indicating that those municipalities would be withdrawing from the District effective December 31, 2024, thus triggering a dissolution of the District; and

WHEREAS, the Agreement also provides a mechanism for the obligation for the payment of liabilities by the municipalities and the distribution of assets to the various municipalities upon dissolution of the District. However, the parties to this Agreement now desire to deviate from the terms and conditions set forth in the Agreement concerning dissolution of the District and agree to resolve the payment of all liabilities and the transfer of all assets as set forth in the terms of this Agreement.

NOW, THEREFORE, for good and valuable consideration, the receipt of which is hereby acknowledged, the Village and Towns that are party to this Agreement, and the Commission which is created by the terms of the Agreement all agree as follows:

- I. The Village and Towns that are party to this Agreement authorize the Commission to transfer all assets currently held by the Commission to the Village of Pardeeville without warranty. The assets being transferred from the Commission to the Village include but are not limited to the assets set forth on the attached Exhibit B.
 - a. The Commission shall transfer all real estate held by the District or the Commission to the Village of Pardeeville by Quit Claim Deed. The Commission shall not provide title insurance to the Village of Pardeeville and the Village of Pardeeville shall be responsible for any and all closing costs associated with this transfer.
 - b. The Commission shall transfer all titled vehicles held by the District or the Commission including ambulances, to the Village of Pardeeville by executing all titles to the vehicles and providing the executed titles to the Village of Pardeeville. The Village of Pardeeville will be responsible for paying all costs associated with retitling the vehicles.
 - c. The Commission shall transfer all non-titled assets held by the District or the Commission to the Village of Pardeeville by Bill of Sale.
 - d. Upon approval of this Agreement, the Commission shall immediately transfer all financial accounts in the name of the District or Commission to the Village of Pardeeville.
 - e. The parties to this agreement stipulate that if, in the future, it is determined that District Real Estate being transferred to the Village of Pardeeville is an appropriate location for a new Fire Station for the Pardeeville Fire Protection District, the parties agree to cooperate in the transfer of the present Fire Station property located at 110 3rd Street in Pardeeville to the Village of Pardeeville in exchange for the

Village of Pardeeville transferring its interest in real estate located at 501 Gillette Street to the Fire District.

2. The Village of Pardeeville does hereby agree to assume responsibility and sole liability for the payment of all debts and other financial obligations incurred by the District or Commission. The liabilities to be assumed by the Village of Pardeeville include but are not limited to those listed on the attached Exhibit C.
 - a. The Village of Pardeeville agrees to indemnify and hold harmless the other parties to this Agreement for the payment of any and all liabilities set forth on the attached Exhibit B and any other liabilities of the District or Commission known or unknown as of the date of this Agreement.
 - b. The Village of Pardeeville agrees to indemnify and hold harmless the other parties to this Agreement for all liabilities of the District or Commission that may become known following the execution of this Agreement.
3. Each of the Villages and Towns which are party to this Agreement hereby direct the Commission to take all steps necessary to notify all county, state and federal entity or department that the Pardeeville District Ambulance Service is being dissolved. The Commission is further directed to transfer the following accounts to the Village of Pardeeville so that the Village of Pardeeville may take responsibility for the future management of these accounts:
 - a. 24/7 Billing Company;
 - b. Office Ally; and
 - c. Bonded Collectors.
4. Upon the transfer of all assets from the District and the Commission to the Village of Pardeeville, upon the transfer of any assets from any of the individual municipalities to the Village of Pardeeville, and upon the assumption of all debt by the Village of Pardeeville and the completion of all of the terms and conditions set forth in this Agreement, each of the member municipalities specifically directs the Commission to take all steps necessary to formally dissolve.
5. Each of the parties to this Agreement represents that it has authority from its governing body to enter into the terms of this Agreement and agrees to be bound by these terms.
6. The effective date of this Agreement shall be April 1, 2025.

VILLAGE OF PARDEEVILLE

By: Michael J. Haynes
Michael Haynes, President

By: Rhea McGee
Rhea McGee, Clerk

TOWN OF WYOCENA

By: Airling Gunderson
Airling Gunderson, Chair

By: Michelle Goldade
Michelle Goldade, Clerk

TOWN OF SPRINGVALE

By: Andrew Fischer
Andrew Fischer, Chair

By: Becky Gutzman
Becky Gutzman, Clerk

TOWN OF SCOTT

By: James Nelson
James Nelson, Chair

By: Renee Wendt
Renee Wendt, Clerk

TOWN OF MARCELLON

By: Neal James
Neal James, Chair

By: Dawn Bush
Dawn Bush, Clerk

PARDEEVILLE DISTRICT AMBULANCE SERVICE COMMISSION

By: Michael Babcock
Michael Babcock, Chair

By: Kim Manley
~~Kim Manley, Secretary~~
Scott Holland, Vice Chair

Village of Wyocena

165 East Dodge Street
PO Box 913
Wyocena, WI 53969-0913
(608) 429-2349

June 18, 2020

John R. Orton, Esq.
Curran, Hollenbeck & Orton, S.C.
110 Oak Street
P.O. Box 140
Mauston, Wisconsin 53948

RE: Pardeeville District Ambulance Service
Notice of Claim dated April 16, 2020

Dear Mr. Orton,

I am writing you in your capacity as attorney for the Pardeeville District Ambulance Service.

On June 8, 2020 the Wyocena Village Board adopted the enclosed Resolution disallowing this claim. Now more than ever Wyocena believes it is in everyone's best interest to resolve this matter promptly and fairly.

Toward that end, we propose the following settlement:

The Village of Wyocena will pay the Pardeeville District Ambulance Service \$5,909.68 for 2020.

Furthermore, at the risk of repeating the obvious, Wyocena will continue to be withdrawn from the Pardeeville District Ambulance Service effective January 1, 2020 and/or January 1, 2021.

We look forward to your response.

Respectfully,

Lori Kratky, Administrator/Clerk-Treasurer
On behalf of the Wyocena Village Board

Enclosure

Exhibit A

Category	Detail	Amount
Building and Land	Building	\$ 900,000.00
	Land adjacent	
	Total	\$ 900,000.00
Ambulances	Ambulance 627	\$ 139,000.00
	Ambulance 628	\$ 65,000.00
	Ambulance 629	\$ 250,000.00
	Total	\$ 454,000.00
Medical Hardware	Stryker Powerload Cots	\$ 25,000.00
	EZ Glide Stairchairs	\$ 6,000.00
	LifePak 35 Defibrillators	\$ 50,000.00
	LifePak 15 Defibrillators	\$ 50,000.00
	EMS Drug Boxes	\$ 3,200.00
	Zoll Defibrillator	\$ 1,500.00
	Total	\$ 135,700.00
Medical Supplies	Various	\$ 5,000.00
	Total	\$ 5,000.00
Medical Billing Receivable	24 / 7 Transport Billing	\$ 100,000.00
	Bonded Collectors (net)	\$ 60,000.00
	Total	\$ 160,000.00
Total		\$ 1,519,000.00

Exhibit B

Category	Detail	Amount
Outstanding Invoices	Operational Expenditures	\$ 73,455.86
	Non-operational Expenditures	\$ 39,587.94
	Contested Expenditures	\$ 5,577.70
	Total	\$ 118,621.50
Payroll Expenditures	Payroll Expenditures (IRS/DOR)	\$ 14,147.51
	Overtime backpayments, est.	\$ 50,000.00
	Total	\$ 64,147.51
Loans	BankFirst - Village of Pardeeville	\$ -
	BankFirst -Town of Marcellon	\$ 148,295.03
	BCPL - Town of Wyocena	\$ 150,000.00
	Village of Pardeeville	\$ 96,319.96
	Town of Wyocena (IRS repayment)	\$ 90,000.00
	Total	\$ 484,614.99
EMS Coverage	Town of Rio (estimate)	\$ 200,000.00
	Total	\$ 200,000.00
Consulting & Legal Services	McMahon (estimate)	\$ 60,000.00
	Legal	\$ 5,000.00
	Total	\$ 65,000.00
Debt Financing Buyout	Loan interest payment total (estimate)	
	Total	\$ -
Total		\$ 932,384.00

Exhibit C

ADDENDUM 'A'
To Assignment

All of the District's rights and interests in and to all account receivables of the District and the proceeds being hereinafter collected on those accounts, by or through any of the following companies:

- 24/7 Billing Company
- Office Ally
- Bonded Collectors



CONFIDENTIAL

Date: 8/18/25

Quote valid for 30 days

QUOTE: Q132312

PREPARED BY:

Brian Trongaard
(608) 235-8587
BTrongaard@permarsecurity.com
permarsecurity.com

SITE LOCATION:

Village of Pardeeville
501 Gillette St
Pardeeville, WI 53954

BILLING INFORMATION:

Village of Pardeeville
PO Box 217
Pardeeville, WI 53954
608-429-3121
laramie@villageofpardeeville.net

SCOPE OF WORK

Installation of a new PDK access control system in the EMS building.
2 doors will have the system installed on them. One by the radio room and the other by the garage.
Each door will have a reader, electric strike, contact and REX and hardwired back to the mechanical room.
The electric strikes will be installed By Action Locks.
You can leave the current door hardware for the 2 doors but change the passcodes so no one will use them.
Village of Pardeeville will be responsible to supply:
1 – 4 plex power outlet installed at the location the panels will be installed in the mechanical room. Beau is aware of the location.
2 – 2 open ports on the Network to access the internet.

QUANTITY DESCRIPTION

1	PDK Node
1	PDK 2 Door Controller
2	Back Up Batteries
2	PDK Readers
1	REX
1	DoorWindow Contact
2	Electric Strikes
20	Key Fobs

SERVICES SUMMARY:

Monthly recurring services: **\$82.07**

Monthly Services Fee Include: Access to the Cloud Software and Service

Installation Total Cost: \$5,700.00

PLUS APPLICABLE TAXES

Option 2: Per Mar Rent To Own Program

Down Payment: \$3,200

36 Month Payment: \$110.38 added to the monthly recurring services fee above.

After 36 months you will need to contact Per Mar and sign a new agreement removing the Rent To Own payment.

Acceptance of Proposal:

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to proceed. Applicant's signature certifies that the above information is correct. As part of the application for credit, we grant permission to contact consumer credit reporting agencies, commercial credit reporting agencies, bank and trade references as necessary. The pricing on this quote expires 30 days from original quote date. A 50% down payment may be required and restocking fees on special order parts may apply.

Brian Trongaard

Village of Pardeeville EMS Quote

Date

Village of Pardeeville

Date

Updated 08/2022



CONFIDENTIAL

Date: 8/28/25

Quote valid for 30 days

QUOTE: Q133433

PREPARED BY:

Brian Trongaard
(608) 235-8587
BTrongaard@permarsecurity.com
permarsecurity.com

SITE LOCATION:

Village of Pardeeville EMS
501 Gillette St
Pardeeville, WI 53954

BILLING INFORMATION:

Village of Pardeeville
PO Box 217
Pardeeville, WI 53954
608-429-3121
laramie@villageofpardeeville.net

SCOPE OF WORK

Add one more door of access in the building going from the hall into the Bay area.
Install a reader, electric strike and door hardware at the door.
Run the lines back to the access panel in mechanical room.

QUANTITY

DESCRIPTION

1	PDK Reader
1	REX
1	Door Contact
1	Electric Strike
1	Door Hardware

SERVICES SUMMARY:

Monthly recurring services: **\$18.76** - added to the other quote for cloud access to the software and service.

Installation Added to the previous quote:

\$ 1,800.00

PLUS APPLICABLE TAXES

Please feel free to contact me at our office if you have any questions or concerns regarding this proposal.

Acceptance of Proposal:

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to proceed. Applicant's signature certifies that the above information is correct. As part of the application for credit, we grant permission to contact consumer credit reporting agencies, commercial credit reporting agencies, bank and trade references as necessary. The pricing on this quote expires 30 days from original quote date. A 50% down payment may be required and restocking fees on special order parts may apply.

Brian Trongaard

Village of Pardeeville EMS 3rd door quote

Date

Village of Pardeeville EMS

Date

Updated 08/2022

Laramie Renner

From: Village President
Sent: Wednesday, August 27, 2025 3:02 PM
To: Laramie Renner
Subject: Fw: You signed: "Village of Pardeeville - Chandler Park & Wisconsin Lake & Pond Resource 2025 Management Plan Agreement"
Attachments: image.png

Follow Up Flag: Follow up
Flag Status: Flagged

If you want to include this; this is the plan for the pond

Get [Outlook for iOS](#)

From: Joey Berg <joey@wisconsinlpr.com>
Sent: Wednesday, August 20, 2025 2:50:51 PM
To: Village President <President@villageofpardeeville.net>; Kathy Freund <kathy@wisconsinlpr.com>
Cc: Wendy Borgardt <wendy@wisconsinlpr.com>
Subject: Re: You signed: "Village of Pardeeville - Chandler Park & Wisconsin Lake & Pond Resource 2025 Management Plan Agreement"

Good Afternoon Angela!

Yes, we are waiting on DNR approval which could still take a few weeks with the public permitting process as we waited for an affidavit from local newspaper (requirement for public permits). We will notify you once we have that green light and will get a nuisance relief treatment on the pond and some emergent growth done in September.

This should help us start 2026 fresh and also apply for the permit in January since we will be working with you so no delays in 2026.

Thank you again!!

Joey Berg
Eldorado Branch Manager



WISCONSIN
LAKE & POND RESOURCE
a Jones Lake Management Partner

N7828 Town Hall Rd, Eldorado Wisconsin 54932
p. 920.872.2032 | c. 920.960.0540
www.wisconsinlpr.com
joey@wisconsinlpr.com



WLPR Referral Program - Wisconsin Lake and Pond Resource

How it Works:

Step 1: Submit your referral using the form below.

Step 2: Once your referral purchases an annual service contract, you will earn a \$150 credit which can be applied to your next invoice for lake management.

wisconsinlpr.com

From: Village President <President@villageofpardeeville.net>

Sent: Wednesday, August 20, 2025 2:40 PM

To: Kathy Freund <kathy@wisconsinlpr.com>

Cc: Wendy Borgardt <wendy@wisconsinlpr.com>; Joey Berg <joey@wisconsinlpr.com>

Subject: Re: You signed: "Village of Pardeeville - Chandler Park & Wisconsin Lake & Pond Resource 2025 Management Plan Agreement"

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good Afternoon;

Is there a scheduled treatment for our Chandler Park pond for this year?

Thank you,

Angela Engelmann

Village President

Village of Pardeeville

www.villageofpardeeville.net

C: (920) 217-8880

From: Wisconsin Lake and Pond Resource via Adobe Acrobat Sign <adobesign@adobesign.com>

Sent: Monday, August 11, 2025 11:54 AM

To: Village President <President@villageofpardeeville.net>; Wisconsin Lake & Pond Resource <kathy@wisconsinlpr.com>

Cc: Wendy Manowske <wendy@wisconsinlpr.com>; joey@wisconsinlpr.com <joey@wisconsinlpr.com>

Subject: You signed: "Village of Pardeeville - Chandler Park & Wisconsin Lake & Pond Resource 2025 Management Plan Agreement"



Adobe Acrobat Sign





You're done signing
**Village of Pardeeville - Chandler Park & Wisconsin Lake &
Pond Resource 2025 Management Plan Agreement**



Attached is the final agreement for your reference. Read it with [Acrobat Reader](#). You can also [open it online](#) to review its activity history.



Powered by
Adobe Acrobat Sign

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To ensure that you continue receiving our emails, please add adobesign@adobesign.com to your address book or safe list.

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Village of Pardeeville

114 Lake Street
Pardeeville, WI 53954

1-608-429-3121
FAX 1-608-429-3714

8/29/2025 Clerk Memo to Village Board;

Please be advised that the PABA Wine Walk event meets all the requirements for issuance of a Temporary "Class B" Wine License pursuant to Wis. Stat. § 125.51(10).

Recommended Action:

Approve issuance of the Temporary "Class B" Wine License for the PABA Wine Walk event Friday, October 24th.

Respectfully submitted,

Laramie Renner

Village Clerk

Laramie Renner

From: Village President
Sent: Thursday, August 14, 2025 9:02 PM
To: Laramie Renner
Subject: Fw: Allocation of Advertising Signage Income In Chandler Park

Good Evening;

Can this be added to the September Village Board meeting, please?

Thanks,

Angie

Get [Outlook for iOS](#)

From: angie engelmann <engelmannangie@yahoo.com>
Sent: Wednesday, August 6, 2025 12:39:26 PM
To: Village President <President@villageofpardeeville.net>
Subject: Fwd: Allocation of Advertising Signage Income In Chandler Park

Sent from my iPhone

Begin forwarded message:

From: Dustin Hoffmann <hoffmannplumbing5@gmail.com>
Date: August 6, 2025 at 12:13:45 PM CDT
To: angie engelmann <engelmannangie@yahoo.com>
Cc: Ryan Smedema <ryansmedema@yahoo.com>, Ashley Gapinski <ashleygapinski@gmail.com>
Subject: Allocation of Advertising Signage Income In Chandler Park

Dustin Hoffmann
N7456 Whittingham Rd
Pardeeville, WI 53954
Hoffmannplumbing5@gmail.com
920-291-5224

08/06/2025

Village of Pardeeville
Village Hall
114 Lake St
Pardeeville , WI 53954

Dear Village Board Members,

I am writing you to formally confirm that all income generated from advertising signage placed within Chandler Park will be directed exclusively to the Pardeeville Boys Club. These funds will be used to support future improvements and ongoing upkeep of the baseball diamonds located in the park.

The Pardeeville Boys Club is committed to maintaining and enhancing these facilities to ensure they remain a safe, enjoyable, and well-equipped space for youth and community activities. This allocation of advertising revenue will play a vital role in sustaining the quality and accessibility of the baseball diamonds for years to come.

We appreciate the Village's continued support and collaboration in fostering recreational opportunities for our local youth. Please feel free to contact me with any questions or if further documentation is needed.

Sincerely,
Dustin Hoffmann
Pardeeville Boys Club President



SPECIAL EVENTS REVIEW APPLICATION

ENTITY/EVENT NAME: Wyocena Community Church / Meet me in the water

EVENT DATE: Sunday, September 7th RAIN DATE: —

CONTACT PERSON: Mark Brandel PHONE: (608) 434-2470

EMAIL ADDRESS: rev.brandel@hotmail.com

MAILING ADDRESS: Rev. Mark Brandel, 109 Schneider St, Pardeeville WI

ARE THERE ANY CO-SPONSORS? YES — NO X WHO? —

LOCATION OF EVENT (area and/or address)

Chandler Park - near the beach

FULL SCHEDULE/DESCRIPTION OF ALL EVENTS TAKING PLACE (can attach brochure or flyer)

3pm - Baptisms in water with people watching from shore.

DESCRIBE SECURITY PROTECTION (include police, fire, ambulance on call and location)

None needed

DESCRIBE EMERGENCY EVACUATION PLAN (in case of medical emergency, fire, weather, etc.)



ESTIMATED TOTAL IN ATTENDANCE PER DAY: Unknown 30-40 approx

DO YOU NEED A UTILITY LOCATE? YES ☐ NO ☒

WILL THERE BE ANY VENDORS: YES ☐ NO ☒

PLEASE LIST VENDORS BY PERSONAL NAME (include company name if available):

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

ENTITY MUST SUBMIT A CERTIFICATE OF LIABILITY INSURANCE (and answer the following):

INSURANCE COMPANY Church Mutual

AMOUNT OF INSURANCE _____

PLEASE LIST ANY VILLAGE-OWNED EQUIPMENT THAT YOU ARE REQUESTING (traffic cones, signs, barricades, etc.):

none needed

PLEASE BE AWARE THAT YOU ARE RESPONSIBLE FOR RETURNING ALL OF THE BORROWED EQUIPMENT OR A REPLACEMENT FEE MAY BE CHARGED BACK TO YOUR ENTITY.

IF THERE ARE ANY FIREWORKS PLANNED YOU WILL NEED TO SUBMIT A SEPARATE FIREWORKS REVIEW APPLICATION.

NO DRIVING ON THE GRASS TO ACCESS SHELTERS.

PLEASE COMPLETE A DIAGRAM ON THE NEXT PAGE FOR THE SPECIAL EVENT OR SUBMIT A MAP WITH A ROUTE OR ANY OTHER NOTATIONS TO HELP EXPLAIN THE LAYOUT OF THE EVENT. INCLUDE ALL DISTANCES FROM STRUCTURES IN THE GENERAL AREA USED AND IF NECESSARY, SHOW A DIAGRAM OF THE STREETS AND AREAS WHERE SIGNS WILL BE PLACED AND INCLUDE ANY REQUESTS FOR LOCATION OF UTILITIES. PLEASE DO NOT PLACE ANY EVENT SIGNS IN THE VILLAGE RIGHT-OF-WAY.



Office Use Only:

Date Application Submitted: _____

Date of Village Board Approval: _____

Date Sheriff's Dept. Notified: _____

Date Fire Chief Notified: _____

Date EMS Director Notified: _____

Official's Signature: _____

PLEASE DRAW DIAGRAM/MAP FOR SPECIAL EVENT (include all distances from structures in the general area and also show a diagram of the streets and areas where signs will be placed and include any requests for the location of utilities) FEEL FREE TO USE ADDITIONAL PAGES.

WYOCENA COMMUNITY
CHURCH

ALL ARE WELCOME AT MEET ME IN THE WATER.
ANYONE WHO BELIEVES IN JESUS AS THEIR SAVIOR
IS INVITED TO BE BAPTIZED AT THIS EVENT.

*Meet me in the
Water at
Chandler Park*

Baptism



Growing in grace since 1853

164 E Franklin Street
PO Box 873
Wyocena WI 53969

Phone: 608-434-2470
E-Mail: rev.brandel@hotmail.com



Sunday , September 7th

2pm

Phone: 608-434-2470

Baptism

Matthew 28:19-20(NASB77)

¹⁹ "Go therefore and make disciples of all the nations, baptizing them in the name of the Father and the Son and the Holy Spirit, ²⁰ teaching them to observe all that I commanded you; and lo, I am with you always, even to the end of the age."

What is Baptism?

Baptism is a deeply meaningful and personal expression of one's faith in Jesus Christ. The act of being baptized symbolizes a believer's identification with the death, burial, and resurrection of Jesus Christ. The act of Baptism in the Bible is done by submersion in water. To be clear, baptism is not salvation or church membership, however, Jesus does call us to be baptized and by doing so we identify our life with Him.

Who can be Baptized?

The bible says whosoever calls upon the name of the Lord shall be saved, so anyone who puts their faith and trust in Jesus Christ as Lord and Savior should follow Jesus in baptism.

Why should I be Baptized?

1. Jesus was baptized.
2. God commands it to be done.
3. Public declaration of your Faith in Jesus.
4. Proclamation of being dead to sin and alive in Christ.

Can I be baptized more than once?

Yes, you can be baptized more than once and these are some of the reasons you may be led to be baptized again:

1. Your first baptism wasn't your decision.
2. You didn't truly believe when you were baptized.
3. You want to renew your commitment to the Lord.

What should I bring to Meet Me in the Water?

If you plan to come to watch the baptism and encourage others, you should bring a lawn chair if you would like to sit.

If you think you may want to be baptized, please wear dark, modest clothing that you can get wet in plus a towel to dry off with.

There will be **Baptismal Certificates** available once you are baptized.

Do I Need to be a member of a Church once I'm baptized?

No, but we encourage you to join a Bible Believing Church near you.

PARADE PERMIT APPLICATION

Organization Information

Name of Organization

Pardeeville High School Student Council

Chair/Leader of Organization

Amber Houslet and Crystal Huset

Organization Address

120 Oak St

Organization phone number

Primary

608-429-2151

Alternate

Applicant Information

Name

Amber Houslet

Address

211 Aillye Ct

Phone #

work

608-429-2151

cell

608-617-9055

other

State Permit Number (DOT Form DT1479)

Liability Insurance Carrier

M3 Insurance

Proposed Date

10/3/2025

Proposed Time

Start

2:40

End

3:10

Proposed Assembly Area

PHS Student Parking lot

Time units will begin assembling

Proposed Termination Area

PHS Student Parking lot

Time units will be clear of termination point

Parade Facilitators

Organization will need to provide facilitators at the assembly and termination points as well as at designated points along the parade route to assist with an orderly procession of the parade.

Number of proposed facilitators

10

Means of communication between facilitators

radio and cell phone

Proposed Maximum Number of Units

Type of Units

floats, fire truck, marching band

Proposed spacing / Interval between units

Attach Map of Proposed Route

Village Official To Complete :

Date Application Submitted

Official Initials

Date Fire Chief Notified

Date EMS Director Notified

APPLICATION BY MUNICIPALITY FOR PERMISSION
TO DETOUR STATE TRUNK HIGHWAY TRAFFIC

Wisconsin Department of Transportation

DT1479 7/2011 (Replaces ET604) s.84.07(4) Wis. Stats.

TO: REGIONAL TRAFFIC SECTION

Municipality		County	
(Area Code) Telephone Number		Email Address	
Name of Street(s) to be Closed <input type="checkbox"/> STH <input type="checkbox"/> USH		Streets Closed Between (Street Name) FROM: TO:	
Proposed Temporary Route			
<input type="checkbox"/> MAP ATTACHED	Date and Duration of Detour Date:		Time: a.m. to a.m.
Reason			
Name and Address to Whom Permit will be Returned			

The above municipality requests permission to close the marked route as described, during which time the municipality will provide temporary route as designated.

The municipality agrees to accept the following terms and conditions:

1. The municipality shall provide a detour having structural, geometric and traffic control characteristics, which are acceptable to the Region. A detour map which provides street names shall be submitted.
2. The municipality shall furnish, erect and remove signs and markers at the sole expense of the municipality, unless provided for in (3), or unless directed by officers for short routes and short timeframe (less than 3 days).
3. A Detour and Traffic Control Plan shall be submitted to the Region for approval. An example is Standard Detail Drawing 15C2-4C.
4. The municipality shall agree to minimize, as much as practicable, the duration of closure, including providing for assembly and dispersal of parades in areas removed from the state highway route.
5. The municipality shall accept full responsibility for any damage to local roads and streets resulting from closure and detour.
6. The requester shall arrange for adequate traffic control from either WisDOT, traffic control contractor, or the appropriate county, and provide documentation of enforcement coordination.
7. The requester shall notify all media, emergency services and schools, five (5) days prior to the detour.
8. Additional conditions: . Attachments: ☐ Yes ☐ No

(Authorized Official Signature)

(Title)

(Date)

Permission is granted to temporarily close the designated segment of state trunk highway and to provide a detour, subject to the stated conditions.

(Permit Number)

(Approved By)

(Date)

