

Village of Mukwonago
Notice of Meeting and Agenda

COMMITTEE OF THE WHOLE MEETING
Wednesday, July 5, 2023

Time: **5:30 pm**

Place: **Mukwonago Municipal Building/Board Room, 440 River Crest Court**

1. Call to Order

2. Roll Call

3. Comments from the Public

Information and comment may be received from the public by the Committee of the Whole, but solely as to matters that appear on the Agenda for that meeting. The public comment session shall last no longer than 15 minutes and individual presentations are limited to (3) minutes per speaker. These time limits may be extended at the discretion of the Chief Presiding Officer. The Committee of the Whole may have limited discussion on the information received, however, no action will be taken on issues raised during the public comment session unless they are otherwise on the agenda for that meeting. Public comments should be addressed to the Committee of the Whole as a body. Presentations shall not deal in personalities or personal attacks on members of the Board, the applicant for any project or Village employees. Comments, questions and concerns shall be presented in a respectful and professional manner. Any questions to an individual member of the Committee of the Whole or Staff will be deemed out of order by the Presiding Officer.

4. Approval of Minutes

- 4.1 Minutes of June 7, 2023 Committee of the Whole
[2023-06-07 DRAFT COW Minutes](#)

5. Finance Committee, Trustee Darlene Johnson

Discussion and action possible on the following items.

- 5.1 2022 Audit Presentation and Recommendation to accept the of 2022 Audited Financial Report.

[Village of Mukwonago AUD 12-31-22 FS FINAL.pdf](#)

[Village of Mukwonago AUD 12-31-22 Audit Results Rpt. FINAL.pdf](#)

- 5.2 Monthly Treasury Report and Revenue/Expenditure Guideline Report For May *(For information purposes only, no action required)*

[2023-05 May Revenue & Expenditure Guideline.pdf](#)

[2023-05 May Treasury Report.pdf](#)

- 5.3 Discussion and possible recommendation to the Village Board to approve Accounts Payable Vouchers in the amount of \$493,301.37.

[070523 VB COW AP Packet.pdf](#)

- 5.4 Discussion and possible recommendation on **Resolution 2023-28** A Resolution acknowledging a Palpable Error in the 2022 Assessment Roll and Requesting a Charge-back of Taxes for the Real Estate Property known as MUKV-1969-011.

[RESOLUTION 2023-28 Assessment Error MUKV1969-011](#)

- 5.5 Discussion and possible recommendation on **Resolution 2023-29** A Resolution Acknowledging a Palpable Error in the 2022 Assessment Roll and Requesting a Charge-back of Taxes for Real Estate Property known as MUKV1974-904

[RESOLUTION 2023-29 Assessment Error MUKV1974-904](#)

6. Health and Recreation Committee, Trustee John Meiners

Discussion and action possible on the following items

- 6.1 Update on Phantom Junction Stage Concert Series for 2023.

[phantomjunctionstage flyer 2023v3 6-22-23.jpg](#)

[Scan to make a donation.jpg](#)

- 6.2 Discussion and possible recommendation to approve the reconstruction of the now permitted pedestrian RR crossing at Indian Head Park with Volkmann for \$18,892.

[Indianhead Park RR Crossing Attachments.pdf](#)

- 6.3 Discussion and possible recommendation to sell the retired holiday decorations.

[Holiday Decoration Sale Agenda Cover Report.docx](#)

7. Library Board of Trustees, Trustee Eric Brill

- 7.1 Library Director Report for the month of June 2023 (for information only, no action required)

[06_Library_Director_Report_June_2023.pdf](#)

- 7.2 Informational presentation by the Mukwonago Community Library Director Abby Armour regarding her presentation on NAGPRA at the 2023 American Library Association National Conference.

[ALA 2023 Presentation NAGPRA.pdf](#)

- 7.3 Discussion and possible recommendation to approve a loan agreement with the Mukwonago Community Library for the part of the Grutzmacher collection housed at the Red Brick Museum. *(Tabled from 6/21/23; requires motion to remove from the table)*

8. Public Works Committee, Trustee Eric Brill

Discussion and action possible on the following items

- 8.1 Discussion and possible recommendation on Fiber Infrastructure project between all village facilities.

- 8.2 Discussion and possible recommendation to approve Task Order 2023-06 a WWTF Biosolids Handling Study with R&M in the amount of \$55,203

[AIRF_Bio-Solids Task Order.docx](#)

[Task Order 2023-06 WWTF Biosolids Handling Study.pdf](#)

9. Closed Session

Closed session pursuant to **Wis. Stats § 19.85 (1) (g)** (Conferring with legal counsel who either orally or in writing will advise governmental body on strategy to be adopted with respect to current or likely litigation) pursuant to **Wis. Stats. § 19.85(1)(e)** (Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session) for negotiation on terms and condition on the Red Brick Museum Lease;

and pursuant to **Wis. Stats. § 19.85(1)(c)** (Compensation and Evaluation. Considering employment, promotion, compensation or performance evaluation data of any public employee subject to the jurisdiction or authority of governing body.) concerning Mukwonago Professional Police Association Contract, and discussion of amendments to certain ordinance for specific village officers.

10. Reconvene into Open Session

Motion to reconvene into open session pursuant to Wis. Stats. §19.85(2) for possible discussion and/or action concerning any matter discussed in closed session

10.1 Discussion and possible recommendation on possible amendments to certain ordinances for specific village officers.

11. Adjournment

It is possible that a quorum of, members of other governmental bodies of the municipality may be in attendance at the above stated meeting to gather information. No action will be taken by any governmental body at the above stated meeting other than the governmental body specifically referred to above in this notice. Please note, upon reasonable notice, efforts will be made to accommodate the needs of individuals with disabilities through appropriate aids and services. For additional information or to request this service, contact the Municipal Clerk's Office, (262) 363-6420.

MINUTES OF THE COMMITTEE OF THE WHOLE MEETING

Wednesday, June 7, 2023

Time: **5:30 pm**

Place: **Mukwonago Municipal Building/Board Room, 440 River Crest Court**

Call to Order

President Winchowky called the meeting to order at 5:30pm.

Roll Call

Board Members Present

Eric Brill
Darlene Johnson
Ken Johnson
John Meiners
Scott Reeves
Dale Porter
Fred Winchowky

Also Present

Fred Schnook, Village Administrator
Diana Dykstra, Village Clerk-Treasurer
Diana Doherty, Finance Director
Dan Streit, Police Chief
Ron Bittner, Public Works Director
Mike Michalski, Village Engineer
Briana Meyer, Village Attorney
Wayne Castle, Utilities Director
Tim Rutenbeck, Building Inspection Supervisor

Comments from the Public

Colleen Farmer, 1445 Applewood Dr., commented she wanted to thank the board members asks them to vote no. They don't believe it will have a positive impact. Staff did a great deal of work and doesn't believe that was all inclusive. She has asked legislators to do some work on this issue. She feels it doesn't give the entire picture at this time. She noted the Village is almost at the 12% cap and on the Walworth side alone it is at 67%. She presented an article noting the net effect on TID use has on average been negligible. In her opinion use of TID has become corporate welfare. She is asking for help in the future to continue to research and mitigate the tax burden they have on their side. She feels her taxes would be less if she was in the Town of East Troy. She understands TID is not their only problem as well. She asks the Board to vote no.

David Amyx, 1410 Applewood Dr., asked to make a correction to the minutes, since he moved here 19 years ago he moved one mile into Walworth County. He has effort placed into trying to figure out the issues. He expressed concerns for the rise in Walworth County taxes. He would like to get a clear answer to see how it would impact them.

Wendy Schrieber, 1427 Orchard View, asked the Board to vote no on this district.

Ann Harris, 1220 Berry Patch Lane, noted she agrees with the items that Colleen stated and wishes the Board vote no.

Sue Batten, 1415 Orchard View Rd, wanted to thank everyone for listening and Colleen for the work she has done and she appreciates that. She discusses with her neighbors about how much their taxes are and if they can afford to remain. This is her last home.

Matt Presendofer, 1446 Applewood Cir, commented he feels the same, moved in 2005 was the second house in the neighborhood. His taxes have gone up greatly. His family votes yes on growth and referendums. This particular issue is going to impact them not the community as a whole. He asks them to vote no.

Tim Ackerman, 1353 Orchard View, commented he appreciates the position everyone is in. It isn't an easy decision. He manages a company for over 30 years, data can be skewed and the board needs to sift through the data and find the true information. There is quite a bit of contrary information and look through the data. He is against this item.

Chance Biller, 1328 Orchard View, noted he is a retired military veteran and bought their first brand new house here. They were told their house is cut between the counties. It is getting impossible to stay. He expressed his concerns for the increase in taxes.

Andrew Cleveland, 106 Cider Cir, asked the board to please vote no on TID 7

Brian Witenowsky, asked the board to vote no on TID 7

Public Comments were closed at 5:56pm.

Approval of Minutes

Minutes of May 3, 2023 Committee of the Whole

D Johnson/K Johnson motion to approve pending clarification made to minutes regarding Citizen comments as discussed. Unanimously carried.

Finance Committee, Trustee Darlene Johnson

Monthly Treasury Report and Revenue/Expenditure Guideline Report for April

(For information purposes only, no action required)

Discussion and possible recommendation to the Village Board to approve Accounts Payable Vouchers in the amount of \$478,866.41.

D Johnson/Meiners motion to recommend approval. Unanimously carried.

Discussion and possible recommendation on the Village's Investment Policy.

Meiners/Reeves motion to adopt the policy to maintain at 30% to citizens bank and adopt the new investment policy language.

Administrator Schnook noted that Citizens Bank was to be here to discuss the safety of the local bank.

Finance Director Doherty noted this was prompted due to Citizens approaching the Village to deposit additional funds. She noted the current policy allows up to 30% to be there, and we are not maxed out at 30%. We could invest up to 7.7 million, and we currently have about 6.3 million. Unanimously carried.

Presentation and review from Finance Director of the Annual Tax Increment Finance Reports filed with the Department of Revenue.

Finance Director Doherty discussed the annual reports for TID 3, 4, and 5 which were filed with the Department of Revenue. No action was required.

Discussion and possible recommendation on Schultz Farm regarding the creation of a Tax Increment Finance District #7

Administrator Schnook noted a year ago he was tasked with laying out the Schultz farm. He presented Baird handouts with examples on the potential cash flow projections at various rates of inflation. There is a need for more industrial property in the village. Net new construction is important and the state legislature has made it so that you can only increase taxes to your level of growth. For those reasons we are proposing this TID. He noted they are not committing the money today, it will be phased. You are putting in the district boundaries and any expenditures will have development agreement with every developer etc. This is just designating the area.

Trustee D. Johnson/Reeves motion to postpone indefinitely.

Trustee Meiners stated he disagrees whole heartedly. There is no proof whatsoever that TID causes residential properties to increase.

Trustee Porter commented that it has been discussed population growth doubled in last 40 years. No one has ever heard someone say they are moving here for new construction. They move due to the schools, and the safety. The whole village is looking for slower growth, more single-family homes.

Trustee Ken Johnson noted he moved to the village 19 years ago not to live in a manufacturing environment. Manufacturing should be in cities. Those structures are in place not looking for additional industrial development and feels this is rushing. He cannot support this item.

President Winchowky commented he supports this program the land was attached some years ago approximately 2 square miles and it was going to be an Industrial Park. The area to the south would be more multifamily and residential. The industrial side would be developed first and they haven't been able to get water and sewer to the additional residential area.

120 acres with two lots currently spoken for, there is interest of Village to create TID #7

Trustee Ken Johnson asks for the motion to be withdrawn and reissue a motion for a yes or no vote.

Johnson/Reeves motion to withdraw original motion.

Trustee D Johnson motion to deny the Schultz farm TID #7. Trustee Reeves second.

Roll Call: "Yes" Brill, D. Johnson, K. Johnson, Porter, and Reeves. "No" Trustee Meiners, and Winchowky. Motion carried. 5-2

Discussion and possible recommendation to approve Resolution 2023-23 A Resolution Authorizing the Issuance and Establishing Parameters For the Sale of Not to Exceed \$4,635,000 General Obligation Promissory Notes.

Justin Fischer present to discuss the debt issuance. The borrowing will include CIP and TIF projects. D Johnson/Meiners motion to recommend approval. Unanimously carried.

Discussion and possible recommendation to approve the purchase order for CJ & Associates for flooring at the Police Department. In the amount of \$22,895.50

Chief noted this is within budget. It is replacing 20-year-old equipment and completes their project.

D Johnson/K Johnson motion to recommend approval of the purchase order. Unanimously carried.

Discussion and possible recommendation to approve the 2023 Micro Surfacing project purchase requisition in the amount of \$136,069.00 to Fahrner Asphalt Sealers LLC.

DPW Bitner noted micro surfacing is used to extend the life of a road when you can't replace it. Technically they have seen an extension of 8-10 years. First two phases of project are Fairwynds and Orchards Subdivision.

D Johnson/Reeves motion to recommend approval. Unanimously carried.

Discussion and possible recommendation to approve the 2023 Mill and Fill Purchase requisition for \$31,377.00 to PLM Paving and Concrete.

DPW Bittner noted that mill and fill is used in short term repair for sections that need to be replaced or patches required. It extends a roads life without doing the entire road.

D Johnson/Meiners motion to recommend approval. Unanimously carried.

Judicial Committee, Trustee Dale Porter

Discussion and possible recommendation on the following Class "A" Fermented Malt Beverage License Applications contingent upon payment of any outstanding liabilities or delinquencies with the Village of Mukwonago, outstanding wholesaler invoices, Police Department approval and clearance of any Department of Revenue holds;

5 Star Stations, Inc. d/b/a Mukwonago Express Mart, 407 S Rochester St., Robin Hernandez Agent; 122 Arrowhead Enterprises, d/b/a Arrowhead BP, 122 Arrowhead Dr., Judith Schwartz Agent Porter/Meiners motion to recommend approval. Unanimously carried.

Discussion and possible recommendation on the following Class "A"/"Class A" Combination Fermented Malt Beverage and Intoxicating Liquor Licenses contingent upon payment of any outstanding liabilities or delinquencies with the Village of Mukwonago, outstanding wholesaler invoices, Police Department approval and clearance of any Department of Revenue holds;

909 Greenwald Enterprises, Inc., d/b/a Mukwonago Amoco, 909 Greenwald Ct., Judith Schwartz Agent; 1060 Rochester Enterprises, Inc., d/b/a Rochester BP, 1060 N Rochester St., Judith Schwartz Agent; B&A Trading LLC, d/b/a Andy Liquor Store, 411 Main Street, Amandeep Singh Agent; Ultra Mart Foods, LLC, Pick N Save #384, 1010 N Rochester St., Todd Glaser Agent; Aldo, Inc (Wisconsin), d/b/a Aldi #46, 111 E Wolf Run, Tami Wright Agent; Khasria Two Inc, d/b/a Village Wine & Liquor, 712 Main Street, Harjinder Khasria Agent; Wal-Mart Stores East LP, d/b/a Walmart #1571, 250 E Wolf Run, Michael Sandelback Agent; Walgreen Co., d/b/a Walgreens #07039, 212 N Rochester St., Brian Marinello Agent; Kwik Trip Inc., d/b/a Kwik Trip #282, 1212 N Rochester St., Susan Michaelson Agent; VM Investments, LLC, d/b/a Amans Beer+Wine, 110 Chapman Farms Blvd., Amandip Singh Agent; Elegant Farmer Inc, d/b/a Elegant Cork, 1541 Main Street, Keith Schmidt Agent

Porter/ K Johnson motion to recommend approval of all with exception of E & S Sweets to be voted on separately. Unanimously carried.

Porter/ D Johnson motion to recommend approval of the following Class "A"/"Class A" Combination Fermented Malt Beverage and Intoxicating Liquor Licenses contingent upon payment of any outstanding liabilities or delinquencies with the Village of Mukwonago, outstanding wholesaler invoices, Police Department approval and clearance of any Department of Revenue holds;. E and S Sweets, LLC, d/b/a E and S Sweets, 211 N Rochester St Unit D, Kirsten Bell Agent.

Motion carried. Trustee Brill Abstained.

Discussion and possible recommendation on the following Class "B" Fermented Malt Beverage and "Class C" Wine License Combination Applications contingent upon payment of any outstanding liabilities or delinquencies with the Village of Mukwonago, outstanding wholesaler invoices, Police Department approval and clearance of any Department of Revenue holds; Babe's Chicken & Pizza, 225 Bay View Rd. #500, Besa Islami, Agent

Porter/D Johnson motion to recommend approval. Unanimously carried.

Discussion and possible recommendation on the Class "B"/"Class B" Combination Fermented Malt Beverage and Intoxicating Liquor License Applications contingent upon payment of any outstanding liabilities or delinquencies with the Village of Mukwonago, outstanding wholesaler invoices, Police Department approval and clearance of any Department of Revenue holds; American Legion Community Post #375, 627 E Veteran's Way, Richard Bauer Agent; Perseverance Corp, d/b/a Badger Burger, 200 S Rochester St., Mark Weiss Agent; Blue Bay Inc, Blue Bay Restaurant, 927 Main Street, Vlaznim Islami Agent Take a Big Bite, Inc., d/b/a Fork in the Road Restaurant, 215 N Rochester St., Therese Hennessy Agent; Sandy's Miller Time, LLC, d/b/a Sandy's Miller Time, 701 Main Street, Brian Anspach Agent; F.J. Partners LLC, d/b/a Sol De Mexico, 507 Main St., Jose Jaimes Agent; Jays Lanes, Inc., d/b/a Jays Lanes, 326 Atkinson St., Jeffrey Royal Jay Agent; The Boneyard Pub & Grille, LLC, d/b/a Boneyard Pub & Grille, 215 Bay View Rd. #200, James Fredric Jones, Agent;

Porter/K Johnson motion to recommend approval. Unanimously carried.

Discussion and possible recommendation on the following Reserve Class "B"/"Class B" Combination Fermented Malt Beverage and Intoxicating Liquor License Applications contingent upon payment of any outstanding liabilities or delinquencies with the Village of Mukwonago, outstanding wholesaler invoices, Police Department approval and clearance of any Department of Revenue holds;

El Pueblo Inc, d/b/a Antigua Real Restaurant, 355 Bay View Rd., Marco Alarcon Agent; DAA Smokehouse LLC, d/b/a David Alan Alan's Smokehouse, 325 Bay View Rd., Tina O'Bryan Agent; Sarab Investments, d/b/a The Terraces at Aman's, 110 Chapman Farms Blvd, Amandip Singh Agent; Ganske Dining LLC, d/b/a Boss Pizza and Chicken, 1015 E Veteran's Way, Kris Ganske, Agent

Porter/Meiners motion to recommend approval. Unanimously carried.

Library Board of Trustees, Trustee Eric Brill

Library Director Report for the month of May
(no action required, for information only)

Discussion and possible recommendation on loan agreement with the Mukwonago Community Library for the part of the Grutzmacher collection housed at the Red Brick Museum, contingent upon Historical Society and Mukwonago Community Library approval.

Brill/ D Johnson motion to recommend approval.

It was noted these items belong to Library but continue to be displayed at the Museum. There will be no changes. Unanimously carried.

FAQs document on the Grutzmacher Collection

(for information only)

Public Works Committee, Trustee Eric Brill

Update on the status of Fiber Infrastructure project between all village facilities, and scheduled presentation for July Committee meeting.

It was noted this will appear at the next Committee meeting.

Update on Crosswalk installation by Waukesha County (Cty ES/Front Street).

County Supervisor Johnson giving an update on Cty ES/Front Street. Main Street and Front Street. She mentioned she witnessed a group of children trying to cross the street and appeared to be difficult. She brought it to DPW Bittners attention and the County worked together. They believe they can make this project fit into fall of 2023.

President Winchowky asked Chief Streit if any accidents had been reported in this area. The response is no. He asked if there were any parking issues. The answer is yes there were seven citations issued.

No action was taken.

Discussion and possible recommendation to approve Resolution 2023-21 A Letter of Credit Reduction for Hill Court Reload LLC

Brill/K Johnson motion to recommend approval. Unanimously carried.

Discussion and possible recommendation on Resolution 2023-22 A Resolution to to approve a reduction in the letter of credit for Chapman Villas

Brill/Reeves motion to recommend approval. Unanimously carried.

Discussion and possible recommendation to approve relocating the Fox Street primary entrance sign.

Brill/K Johnson motion to recommend approval. Unanimously carried.

Discussion and approval of RESOLUTION 2023-24 to approve the Compliance Annual Maintenance Report (CMAR).

Brill/K Johnson motion to recommend approval.

Utilities Director Castle noted every year we are required to pass a resolution saying you saw this and agree grades the loading and effluent quality the financials and collections. This is a grading system.

Trustee D Johnson complimented Director Castle on the report. He noted this is due to great staff.

Trustee Porter asked about fluoride added to the water. Director Castle noted it can be discussed under another agenda.

Discussion and possible recommendation to approve Applied Technologies, Inc. evaluation of the capacity potential of Well #7, explore needed upgrades, and provide a cost estimate to potentially increase capacity there.

Brill/Meiners motion to recommend approval.

Director Castle would like to explore what additional capacity we could have for this well. He is looking to provide more capacity doesn't commit us to anything but provides us with another opportunity if it is there. Unanimously carried.

Discussion and possible recommendation on 2023 Sewer Televising and Cleaning.

Brill/K Johnson motion to recommend approval. It was noted this is approximately in the area of small farm. Unanimously carried.

Public Works staff resignation announcement.

DPW Bittner noted he had a staff member resign so they worked with number 2 position previously interviewed and he has accepted.

Protective Services, Trustee Scott Reeves

Discussion and possible recommendation on an amendment to the Memorandum of Understanding for the mutual aid agreement for Suburban Critical Incident Team (SCIT) with the Police Department.

No action required. Chief explained it is a better option to not make a change to the MOU at this time. Several attorneys suggested change and this document may come back with some changes.

Adjournment

Meeting adjourned at 7:31pm

Respectfully submitted.

Diana Dykstra, MMC
Village Clerk-Treasurer

Village of Mukwonago

Financial Statements and
Supplementary Information

December 31, 2022

Village of Mukwonago

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INDEPENDENT AUDITORS' REPORT

Independent Auditors' Report

To the Village Board of
Village of Mukwonago

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Mukwonago (the Village), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village, as of December 31, 2022 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis 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 Auditors' 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.

Emphasis of Matter

As discussed in Note 1, the Village adopted the provisions of GASB Statement No. 87, *Leases*, effective January 1, 2022. Our opinions are not modified with respect to this matter.

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.

Auditors' 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 auditors' 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 required supplementary information, as listed in the table of contents 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

Baker Tilly US, LLP

Milwaukee, Wisconsin
June 14, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

Village of Mukwonago

Management's Discussion and Analysis
(Unaudited)
December 31, 2022

The Village of Mukwonago's (Village) management offers this overview and analysis of the Village's financial activities for the fiscal year ended December 31, 2022. Readers are encouraged to consider the information presented here in conjunction with the information provided in the audited Financial Statements.

Overview of the Financial Statements

The information in this discussion and analysis is intended to serve as an introduction to the Village of Mukwonago's basic financial statements, which are comprised of: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Financial Highlights

- The Governmental Activities reported an ending net position of \$6,654,754 at the close of 2022, an increase of \$2,393,968 in net position over the prior year.
- The Business-Type Activity reported an ending net position of \$33,129,109 for 2022, an increase of \$742,339 in net position over the prior year.
- The combined assets and deferred outflows of resources for the Governmental and Business-Type Activity of the Village exceeded its liabilities and deferred inflows of resources at the close of 2022 by \$39,783,863 and its net position increased by \$3,136,307 for the same period.
- The Governmental Funds reported ending fund balances of \$13,088,112 which is a decrease of \$2,088,308 from 2021.
- \$2,584,593 (unassigned fund balance) of the Governmental Funds fund balances is available to spend at the Village Board's discretion. This is 20% of the total fund balances for Governmental Funds. Of the total unassigned amount, \$2,584,593 is unassigned in the General Fund which is 44% of the General Fund's 2023 budgeted expenditures.
- In 2022, the Village issued \$4,320,000 in Taxable General Obligation Refunding Bonds to refinance a 2018 taxable note anticipation note.
- Through scheduled debt payments and payoffs, the Village paid down \$3,578,430 in General Obligation debt; \$759,837 in Revenue Bonds; and \$4,225,000 in Taxable Note Anticipation Notes (NANs) in 2022. The net effect of all 2022 debt activity including premium amortization is an overall debt decrease of \$4,550,055. The Village will pay down a total of \$4,470,000 in General Obligation debt and \$845,000 in Revenue Bonds in 2023.

Village of Mukwonago

Management's Discussion and Analysis
(Unaudited)
December 31, 2022

Government-Wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the Village's finances in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Village's assets, deferred outflows of resources, liabilities and deferred inflows, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Village is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in the future fiscal periods (e.g., uncollected taxes and earned but unused sick leave).

Both of the government-wide financial statements distinguish functions of the Village that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Village include general government, public safety, public works, health and sanitation, culture, recreation, and education, and conservation and development. The business-type activities of the Village are the Water and Sewer Utilities, which are classified as proprietary funds.

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Village can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows* of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Village maintains 17 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General fund, Fire and Ambulance fund, Debt Service fund, Tax Incremental District No. 5 fund and Capital Projects fund which are all considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major government funds is provided in the form of *combining statements* elsewhere in this report.

Village of Mukwonago

Management's Discussion and Analysis
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The Village adopts an annual appropriated budget for all governmental funds and proprietary funds as required by state statute. A budgetary comparison statement has been provided as required supplementary information for the general fund and fire and ambulance fund to demonstrate compliance with the adopted budget. In addition, in the supplementary information the Village has provided a detailed budgetary comparison for the general fund.

Proprietary Funds

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The Village maintains two proprietary funds. The proprietary fund financial statements provide separate information for the Water and Sewer Utility funds, which are considered to be major funds of the Village of Mukwonago.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Village's own programs. The Village maintains a Tax Escrow fund which is an agency fund. The accounting for fiduciary funds is much like that used for governmental funds.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 29-59 of this report.

Supplementary information

The combining statements referred to earlier in connection with non-major governmental funds is presented immediately following the required supplementary information along with detailed schedules of revenues and expenditures for the general fund. Combining statements and schedules can be found on pages 64-69 of this report.

Village of Mukwonago

Management's Discussion and Analysis
(Unaudited)
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Government-Wide Financial Analysis

Net position is a useful indicator of a government's financial position. The Village's combined total assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$39,783,863 at the close of the most current fiscal year, as presented in the following table.

	Net Position			
	Governmental Activities		Business-Type Activities	
	2022	2021	2022	2021
Current and other assets	\$ 27,469,941	\$ 28,434,845	\$ 8,009,356	\$ 6,250,066
Capital assets	31,627,482	31,396,674	39,617,999	39,846,495
Total assets	59,097,423	59,831,519	47,627,355	46,096,561
Deferred outflows of resources	4,393,240	2,854,435	674,594	480,805
Current and other liabilities	2,456,470	3,088,299	398,394	378,482
Long-term liabilities	39,444,739	43,177,001	12,485,158	13,307,065
Total liabilities	41,901,209	46,265,300	12,883,552	13,685,547
Deferred inflows of resources	14,934,700	12,159,868	2,289,288	505,049
Net position:				
Net investment in capital assets	1,760,808	3,518,290	28,406,940	28,006,479
Restricted	6,607,559	4,748,270	1,111,951	1,714,110
Unrestricted (deficit)	(1,713,613)	(4,005,774)	3,610,218	2,666,181
Total net position	\$ 6,654,754	\$ 4,260,786	\$ 33,129,109	\$ 32,386,770

Net position is comprised of three components:

Net Investment in Capital Assets - reflects the Village's investment in capital assets (e.g., land, buildings, equipment and infrastructure) less any related debt used to acquire those assets. The Village uses capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Village's net investment of capital assets is reported net of related debt, it should be noted that the resources needed to repay debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Restricted - represents resources that are subject to external restrictions on how they may be used.

Unrestricted - is the remaining amount available to spend at the Village Board's discretion.

Village of Mukwonago

Management's Discussion and Analysis
(Unaudited)
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Governmental and Business-Type Activities

Governmental activities increased the Village's net position by \$2,393,968 and Business-Type activities increased the Village's net position by \$742,339. The net effect is an overall increase in the Village's total net position of \$3,136,307.

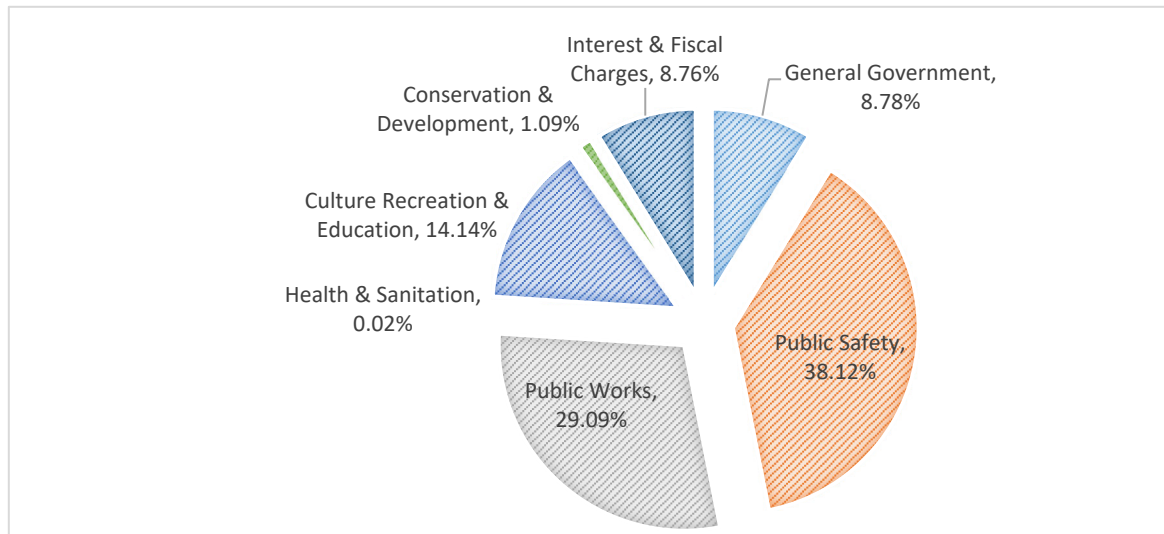
	Changes in Net Position			
	Governmental Activities		Business-Type Activities	
	2022	2021	2022	2021
Revenues:				
Program revenues:				
Charges for services	\$ 2,373,511	\$ 2,740,401	\$ 4,420,693	\$ 4,197,525
Operating grants and contributions	1,532,438	1,524,460	-	-
Capital grants and contributions	430,013	417,456	333,721	1,491,377
General revenues:				
Property and other taxes	8,206,056	8,119,139	-	-
Intergovernmental revenues not restricted to specific programs	448,645	474,308	-	-
Investment income	266,794	26,255	73,463	10,656
Other	180,649	88,699	-	-
Total revenues	13,438,106	13,390,718	4,827,877	5,699,558
Expenses:				
General government	1,004,573	898,605	-	-
Public safety	4,359,720	4,549,499	-	-
Public works	3,327,135	4,584,254	-	-
Health and sanitation	2,420	2,420	-	-
Culture, recreation and education	1,617,493	1,489,798	-	-
Conservation and development	124,737	519,410	-	-
Interest and fiscal charges	1,002,080	1,215,299	-	-
Water utility	-	-	1,661,800	1,623,571
Sewer utility	-	-	2,029,718	2,103,657
Total expenses	11,438,158	13,259,285	3,691,518	3,727,228
Transfers	394,020	424,897	(394,020)	(424,897)
Increase (decrease) in net position	2,393,968	556,330	742,339	1,547,433
Net position, January 1	4,260,786	3,704,456	32,386,770	30,839,337
Net position, December 31	\$ 6,654,754	\$ 4,260,786	\$ 33,129,109	\$ 32,386,770

Village of Mukwonago

Management's Discussion and Analysis
(Unaudited)
December 31, 2022

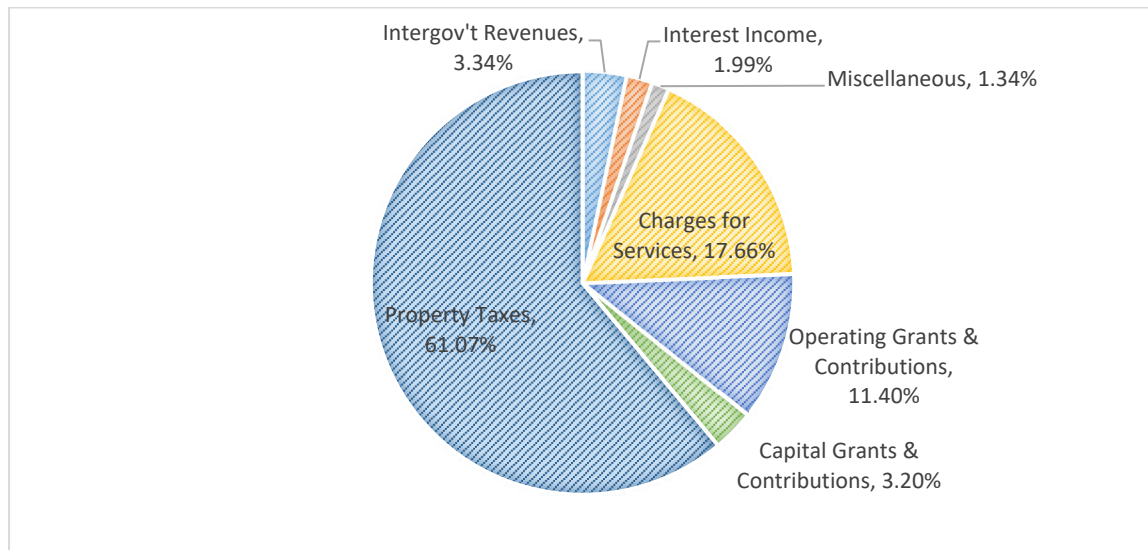
Expenses by Function - Governmental Activities

The graph below shows the percentage of the total governmental activities expenses allocated by each function type.



Program and General Revenues by Source - Governmental Activities

The graph below shows the percentage of the total governmental activities revenues allocated by each revenue type.



Business-Type activities

Business-type activities increased the Village's net position by \$742,339. The operating income from business-type activities was \$1,057,130, with net non-operating expenses of \$254,492 and capital contributions and transfer activity of \$(60,299). Operating revenue for the current fiscal year was \$4,419,732 with the operating expense of \$3,362,602.

Village of Mukwonago

Management's Discussion and Analysis
(Unaudited)
December 31, 2022

Financial Analysis of the Governments Funds

The Village of Mukwonago uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Government Funds

The focus of the Village of Mukwonago's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Village's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The following chart shows each Governmental Fund's ending fund balance grouped by its fund balance categorization. For 2022, the percentage shown is of the total 2022 fund balance. There is also comparison to the prior year and an explanation of the change between the two years if significant. The fund balance categories shown in the chart are described as follows:

- Nonspendable - fund balances are not in a spendable form
 - Prepaid items - these exist for every operating fund at year end and represent the health insurance premium that is paid one month in advance
- Restricted - Constraints are placed on the use of funds by external factors, constitutional provisions, or enabling legislation
 - Special assessments, impact fees, tax increments and grants
- Committed - Constraints are placed on the use of funds for specific purposes via formal action by the Village Board
 - Capital improvements and equipment funds; Fire Department, Library and Recycling operating funds
- Assigned - Constraints are placed on the use of funds for specific purposes by the Village Board but can be reallocated by a Village Board designee
 - Accrued sick leave, Fire Dept capital and Village designated use funds
- Unassigned - funds are available for spending at the Village Board's discretion, net of negative fund balances

Village of Mukwonago

Management's Discussion and Analysis (Unaudited) December 31, 2022

Fund Balances as Listed in the Balance Sheet for Governmental Funds

	2022	Percent of Total	2021	Increase (Decrease) From Prior Year	Percent Change From Prior Year Increase (Decrease)	Explanation of Change
Nonspendable Fund Balances:						
Various, prepaid	\$ 302,972		\$ 56,067	\$ 246,905	440.4 %	Prepaid project materials not yet installed pending resolution of a Village lawsuit
	<u>\$ 302,972</u>	2 %	<u>\$ 56,067</u>	<u>246,905</u>	<u>440.4 %</u>	
Restricted Fund Balance:						
Debt service	\$ 638,726		\$ 617,572	\$ 21,154	3.4 %	Special assessments paid
TID #3	799,098		909,486	(110,388)	(12.1) %	Use of fund balance towards debt payments
TID #4	207,883		89,459	118,424	132.4 %	Increment exceeded debt payment due
TID #5	2,389,909		3,112,884	(722,975)	(23.2) %	Use of fund balance for project expenses & debt payments
Stormwater	47,943		29,175	18,768	64.3 %	Prior Year pond maintenance funded by revenues and reserves
American Rescue	13,005		158	12,847	8131.0 %	Higher interest rates
Library	270,615		266,334	4,281	1.6 %	Higher interest rates
Impact fees	<u>343,531</u>		<u>381,357</u>	<u>(37,826)</u>	<u>(9.9) %</u>	Use of impact fee reserves for debt service
	<u>\$ 4,710,710</u>	36 %	<u>\$ 5,406,425</u>	<u>\$ (695,715)</u>	<u>(12.9) %</u>	
Committed Fund Balance:						
Fire Department	\$ 141,797		\$ 135,673	\$ 6,124	4.5 %	Higher grant / aid revenues
Recycling	127,557		128,066	(509)	(0.4) %	
Parkland site	240,230		218,126	22,104	10.1 %	Development activity
Capital projects	2,703,577		3,501,593	(798,016)	(22.8) %	Use of reserves to fund projects delayed from prior year
Community development	573,359		1,585,915	(1,012,556)	(63.8) %	Use of reserves to fund projects delayed from prior year
Revolving loan	140,482		138,234	2,248	1.6 %	Higher interest rates
Capital equipment	<u>313,910</u>		<u>545,958</u>	<u>(232,048)</u>	<u>(42.5) %</u>	Use of reserves to fund purchases
	<u>\$ 4,240,912</u>	32 %	<u>\$ 6,253,565</u>	<u>\$ (2,012,653)</u>	<u>(32.2) %</u>	
Assigned Fund Balance:						
GF, accrued sick leave	\$ 423,281		\$ 406,143	\$ 17,138	4.2 %	Budgeted transfer to reserve
GF, ambulance capital	168,131		304,602	(136,471)	(44.8) %	Prior year use of reserves to fund ambulance purchase
GF, Village designated use	<u>657,513</u>		<u>548,363</u>	<u>109,150</u>	<u>19.9 %</u>	Donations placed in reserves
	<u>\$ 1,248,925</u>	10 %	<u>\$ 1,259,108</u>	<u>\$ (10,183)</u>	<u>(0.8) %</u>	
Unassigned Fund Balance						
General Fund	\$ 2,584,593	20 %	\$ 2,201,255	\$ 383,338	17.4 %	Overall expenditures under budget
Total governmental funds:						
Fund balance	<u>\$ 13,088,112</u>	100 %	<u>\$ 15,176,420</u>	<u>\$ (2,088,308)</u>	<u>(13.8) %</u>	

Village of Mukwonago

Management's Discussion and Analysis
(Unaudited)
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General Fund Budgetary Highlights

The total appropriations, including those for transfers out, were \$5,473,672. Actual expenditures and transfers out were \$5,071,523, resulting in a \$402,149 favorable variance. Total revenues and other financing sources were \$5,465,479 which is \$6,784 less than the final budget. Details can be found in the required supplemental information at the back of this report.

Fire and Ambulance budgetary highlights. The total appropriations, including those for transfers out, were \$1,570,753. Actual expenditures and transfers out were \$1,524,335, resulting in a \$46,418 favorable variance. Total revenues and other financing sources were \$1,530,783, \$174,443 less than the final budget. Details can be found in the required supplemental information at the back of this report.

Proprietary funds

The Village of Mukwonago's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

User charge rates for the Water Utility and Sewer Utility funds were implemented in November 2020.

Capital Asset and Debt Administration

Capital Assets

The Village of Mukwonago's investment in capital assets for its governmental and business-type activities as of December 31, 2022 amounts to \$71,243,169 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings and improvements, machinery and equipment, roads, storm sewers, library collection, and software.

	Capital Assets (Net of Accumulated Depreciation)			
	Governmental Activities		Business-Type Activities	
	2022	2021	2022	2021
Land	\$ 1,909,628	\$ 1,909,628	\$ 601,764	\$ 601,764
Construction in progress	2,297,007	1,222,227	691,300	91,384
Land improvements	2,059,059	2,171,923	-	-
Buildings and improvements	8,832,665	9,098,268	36,704,270	37,426,787
Machinery and equipment	2,927,801	2,854,699	1,497,300	1,611,445
Roads	9,332,306	10,121,829	-	-
Storm sewers	3,516,727	3,606,875	-	-
Library collection	341,640	344,128	-	-
Intangible assets	410,649	67,097	123,365	115,115
Total	<u>\$ 31,627,482</u>	<u>\$ 31,396,674</u>	<u>\$ 39,617,999</u>	<u>\$ 39,846,495</u>

Additional information on the Village's capital assets can be found in Note 3.

Village of Mukwonago

Management's Discussion and Analysis
(Unaudited)
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Long-Term Obligations

At the end of the current fiscal year, the Village had total debt outstanding of \$51,929,898. Of this amount, \$37,300,000 comprises debt backed by the full faith and credit of the government, with related premiums balance of \$1,571,972. There is \$11,820,002 of revenue bonds outstanding with related premium balance of \$645,988. The remainder of the Village's obligations represents accumulated sick pay benefits.

	Long-Term Obligations			
	Governmental Activities		Business-Type Activities	
	2022	2021	2022	2021
General obligation debt	\$ 37,300,000	\$ 36,558,430	\$ -	\$ -
Premiums	1,571,972	1,815,066	645,988	709,682
Compensated absences	572,767	578,505	19,168	17,544
Net pension liability	-	-	-	-
Revenue bonds	-	-	11,820,002	12,579,839
Bond anticipation notes	-	4,225,000	-	-
Total	<u>\$ 39,444,739</u>	<u>\$ 43,177,001</u>	<u>\$ 12,485,158</u>	<u>\$ 13,307,065</u>

The net effect of all debt activity during the current year was total debt decreased by \$4,554,168.

State statutes limit the amount of general obligation debt a governmental entity may issue to 5% of its total equalized valuation of taxable property within the Village's jurisdiction. The current debt limitation for the Village is \$62,167,360. Total general obligation debt outstanding at year end was \$37,300,000. Additional information on the Village of Mukwonago's long-term debt can be found in Note 3.

Economic Factors and Other Budget Notes

The Village makes every attempt to balance annual operating budgets without using reserve funds. Departments are charged with keeping expenditures in line with conservative revenue forecasts and have been largely successful in staying within budget. Some departments were able to realize savings to use towards planned capital purchases, reducing the need to find other funding sources. In addition, the Village utilizes a five year capital plan to ensure equipment replacement and capital improvement projects remain on track for future funding consideration.

In the process of refunding debt in 2022, Standard & Poor's (S&P) financial rating service evaluated the Village's financial information and assigned the following rating for the new debt obligation:

- AA/Stable for the new 2022 Taxable General Obligation Refunding Bond

At the same time, S&P affirmed its 'AA' long-term rating on the Village's general obligation debt outstanding and its 'AA-' long-term rating on the Village's note anticipation note that is subject to appropriation. The outlook on all ratings is stable.

Village of Mukwonago

Management's Discussion and Analysis
(Unaudited)
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Factors that contributed to the ratings include:

- Very strong budgetary flexibility with available fund balances in fiscal 2021 of 73% of operating expenditures;
- Strong management with good financial policies and practices under S&P's Financial Management Assessment (FMA) methodology:
 - Adopted policies related to fund balance and debt;
 - Monthly reporting of budget-to-actual results and treasury balances to the Village board;
 - A multi-year capital plan which is updated annually with funding sources identified;
 - Use of at least three years' of historical data for revenue and expenditure assumptions;
 - Debt management policy that provides restrictions on issuing certain debt types; and
 - General Fund policy that allots 25% of the ensuing year's budgeted expenditures for cash flow.
- Growing economic base that continues to see diversification;
- Weak debt and contingent liability profile, including elevated debt service carrying charges partly offset by the Village's rapid principal amortization.

Residential properties represent 66.56% of the tax base, commercial properties are 26.20%, manufacturing properties are 5.51% and agriculture, undeveloped and personal property tax combined are the final 1.73%. As part of its strategic plan, the Village continues to actively seek business growth to better balance the residential tax revenues.

Requests for Information

This financial report is designed to provide a general overview of the Village of Mukwonago's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report, or requests for additional financial information should be addressed to: Diana Doherty, Finance Director, Village of Mukwonago, 440 River Crest Court, Mukwonago, WI 53149.

BASIC FINANCIAL STATEMENTS

Village of Mukwonago

Statement of Net Position

December 31, 2022

	Governmental Activities	Business-Type Activities	Total
Assets and Deferred Outflows of Resources			
Assets			
Cash and investments	\$ 14,745,346	\$ 2,884,404	\$ 17,629,750
Receivables:			
Taxes	9,600,810	6,912	9,607,722
Accounts, net of allowance	515,625	982,584	1,498,209
Lease	-	1,630,475	1,630,475
Special assessments	16,923	-	16,923
Due from other governmental units	16,236	-	16,236
Internal balances	49,776	(49,776)	-
Inventories and prepaid items	302,972	52,940	355,912
Restricted assets:			
Cash and investments	-	2,201,277	2,201,277
Net pension asset	2,222,253	300,540	2,522,793
Capital assets:			
Land	1,909,628	601,764	2,511,392
Construction in progress	2,297,007	691,300	2,988,307
Intangible assets	-	123,365	123,365
Other capital assets, net of depreciation	27,420,847	38,201,570	65,622,417
Total assets	59,097,423	47,627,355	106,724,778
Deferred Outflows of Resources			
Deferred charges on refunding	-	73,230	73,230
Pension related items	4,393,240	601,364	4,994,604
Total deferred outflows of resources	4,393,240	674,594	5,067,834
Total assets and deferred outflows of resources	63,490,663	48,301,949	111,792,612
Liabilities, Deferred Inflows of Resources and Net Position			
Liabilities			
Accounts payable and accrued liabilities	1,031,885	373,394	1,405,279
Deposits	581,270	25,000	606,270
Unearned revenue	843,315	-	843,315
Noncurrent liabilities:			
Due within one year	4,565,423	848,194	5,413,617
Due in more than one year	34,879,316	11,636,964	46,516,280
Total liabilities	41,901,209	12,883,552	54,784,761
Deferred Inflows of Resources			
Pension related items	5,232,804	711,790	5,944,594
Lease related	-	1,577,498	1,577,498
Unearned revenue	9,701,896	-	9,701,896
Total deferred inflows of resources	14,934,700	2,289,288	17,223,988
Net Position			
Net investment in capital assets	1,760,808	28,406,940	25,542,332
Restricted for:			
Debt service	465,875	70,410	536,285
Tax incremental financing	3,238,702	-	3,238,702
Pension	2,222,253	300,540	2,522,793
American rescue plan act	13,005	-	13,005
Library	276,250	-	276,250
Stormwater	47,943	-	47,943
Impact fees	343,531	4,251	347,782
Equipment replacement	-	736,750	736,750
Unrestricted (deficit)	(1,713,613)	3,610,218	6,522,021
Total net position	\$ 6,654,754	\$ 33,129,109	\$ 39,783,863

See notes to financial statements

Village of Mukwonago

Statement of Activities

Year Ended December 31, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities							
General government	\$ 1,004,573	\$ 145,167	\$ 147,642	\$ -	\$ (711,764)	\$ -	\$ (711,764)
Public safety	4,359,720	1,584,126	99,008	229,321	(2,447,265)	-	(2,447,265)
Public works	3,327,135	589,844	604,611	124,196	(2,008,484)	-	(2,008,484)
Health and sanitation	2,420	-	-	-	(2,420)	-	(2,420)
Culture, recreation and education	1,617,493	53,904	681,177	76,496	(805,916)	-	(805,916)
Conservation and development	124,737	470	-	-	(124,267)	-	(124,267)
Interest and fiscal charges	1,002,080	-	-	-	(1,002,080)	-	(1,002,080)
Total governmental activities	11,438,158	2,373,511	1,532,438	430,013	(7,102,196)	-	(7,102,196)
Business-Type Activities							
Water utility	1,661,800	2,362,166	-	214,839	-	915,205	915,205
Sewer utility	2,029,718	2,058,527	-	118,882	-	147,691	147,691
Total business-type activities	3,691,518	4,420,693	-	333,721	-	1,062,896	1,062,896
Total	\$ 15,129,676	\$ 6,794,204	\$ 1,532,438	\$ 763,734	(7,102,196)	1,062,896	(6,039,300)
General Revenues							
Taxes:							
Property taxes levied for general purposes					4,100,762	-	4,100,762
Property taxes levied for debt service					2,521,365	-	2,521,365
Property taxes levied for TIF					1,565,851	-	1,565,851
Other taxes					18,078	-	18,078
Intergovernmental revenues not restricted to specific programs					448,645	-	448,645
Investment income					266,794	73,463	340,257
Miscellaneous					180,649	-	180,649
Total general revenues					9,102,144	73,463	9,175,607
Transfers					394,020	(394,020)	-
Change in net position					2,393,968	742,339	3,136,307
Net Position, Beginning					4,260,786	32,386,770	36,647,556
Net Position, Ending					\$ 6,654,754	\$ 33,129,109	\$ 39,783,863

See notes to financial statements

Village of Mukwonago

Balance Sheet -
Governmental Funds
December 31, 2022

	General Fund	Special Revenue Fund Fire and Ambulance Fund	Debt Service Fund	Capital Projects Fund Tax Incremental District No. 5 Fund	Capital Project Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets							
Cash and investments	\$ 4,648,599	\$ 293,996	\$ 638,726	\$ 2,396,188	\$ 2,874,520	\$ 3,893,317	\$ 14,745,346
Receivables:							
Taxes	3,208,321	605,081	2,751,048	906,641	-	2,129,719	9,600,810
Accounts, net of allowance	94,373	175,464	-	-	-	245,788	515,625
Special assessments	-	-	16,923	-	-	-	16,923
Due from other governments	-	16,236	-	-	-	-	16,236
Due from other funds	26,965	-	-	-	-	-	26,965
Advance to other fund	-	-	-	49,776	-	-	49,776
Prepaid items	57,670	7,447	-	-	-	237,855	302,972
Total assets	<u>\$ 8,035,928</u>	<u>\$ 1,098,224</u>	<u>\$ 3,406,697</u>	<u>\$ 3,352,605</u>	<u>\$ 2,874,520</u>	<u>\$ 6,506,679</u>	<u>\$ 25,274,653</u>
Liabilities, Deferred Inflows of Resources and Fund Balances							
Liabilities							
Accounts payable	\$ 155,780	\$ 15,092	\$ -	\$ 6,279	\$ 170,943	\$ 189,522	\$ 537,616
Accrued liabilities	167,863	57,430	-	-	-	29,388	254,681
Deposits	581,270	-	-	-	-	-	581,270
Due to other funds	-	26,965	-	-	-	-	26,965
Due to other governments	7,147	24,320	-	-	-	-	31,467
Unearned revenue	-	-	-	-	-	843,315	843,315
Total liabilities	<u>912,060</u>	<u>123,807</u>	<u>-</u>	<u>6,279</u>	<u>170,943</u>	<u>1,062,225</u>	<u>2,275,314</u>
Deferred Inflows of Resources							
Unavailable revenue	-	174,061	35,270	-	-	-	209,331
Unearned revenue	3,232,680	651,112	2,732,701	956,417	-	2,128,986	9,701,896
Total deferred inflows of resources	<u>3,232,680</u>	<u>825,173</u>	<u>2,767,971</u>	<u>956,417</u>	<u>-</u>	<u>2,128,986</u>	<u>9,911,227</u>
Fund Balances							
Nonspendable	57,670	7,447	-	-	-	237,855	302,972
Restricted	-	-	638,726	2,389,909	-	1,682,075	4,710,710
Committed	-	141,797	-	-	2,703,577	1,395,538	4,240,912
Assigned	1,248,925	-	-	-	-	-	1,248,925
Unassigned	2,584,593	-	-	-	-	-	2,584,593
Total fund balances	<u>3,891,188</u>	<u>149,244</u>	<u>638,726</u>	<u>2,389,909</u>	<u>2,703,577</u>	<u>3,315,468</u>	<u>13,088,112</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 8,035,928</u>	<u>\$ 1,098,224</u>	<u>\$ 3,406,697</u>	<u>\$ 3,352,605</u>	<u>\$ 2,874,520</u>	<u>\$ 6,506,679</u>	<u>\$ 25,274,653</u>

See notes to financial statements

Village of Mukwonago

Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2022

Total Fund Balances, Governmental Funds	\$ 13,088,112
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Amounts reported for governmental activities in the statement of net position are different because different because:

Capital assets used in governmental funds are not financial resources and therefore are not reported in the funds

Land	1,909,628
Construction in progress	2,297,007
Other capital assets	49,123,095
Less accumulated depreciation/amortization	(21,702,248)

The net pension asset does not relate to current financial resources and is not reported in the governmental funds.	2,222,253
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Deferred outflows of resources related to pension do not related to current financial resources and are not reported in the governmental funds.	4,393,240
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Deferred inflows of resources related to pension do not related to current financial resources and are not reported in the governmental funds.	(5,232,804)
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Some receivables that are not currently available are reported as unavailable revenues in the fund financial statements but are recognized as revenue when earned in the government-wide statements.	209,331
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Some liabilities, including long-term debt, are not due and payable in the current period and therefore, are not reported in the funds.

Bonds and notes payable	(38,871,972)
Compensated absences	(572,767)
Accrued interest	(208,121)

Net Position of Governmental Activities	\$ 6,654,754
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See notes to financial statements

Village of Mukwonago

Statement of Revenues, Expenditures and Changes in Fund Balances -
Governmental Funds
Year Ended December 31, 2022

	General Fund	Special Revenue Fund Fire and Ambulance Fund	Debt Service Fund	Capital Projects Fund Tax Incremental District No. 5 Fund	Capital Project Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues							
Taxes	\$ 3,024,732	\$ 194,835	\$ 2,521,365	\$ 425,570	\$ -	\$ 2,039,879	\$ 8,206,381
Special assessments	-	-	48,154	6,419	-	19,622	74,195
Intergovernmental	827,643	82,041	-	-	135,866	621,968	1,667,518
Licenses and permits	507,175	-	-	-	-	159,090	666,265
Fines, forfeitures and penalties	157,512	-	-	-	-	-	157,512
Public charges for services	35,824	966,680	-	-	-	261,611	1,264,115
Intergovernmental charges for services	241,669	234,046	-	-	-	179,911	655,626
Investment income	88,334	2,323	23,871	38,886	44,517	71,154	269,085
Other revenues	178,061	15,332	-	50,000	-	115,318	358,711
Total revenues	5,060,950	1,495,257	2,593,390	520,875	180,383	3,468,553	13,319,408
Expenditures							
Current:							
General government	853,478	-	-	54,624	21,585	21,425	951,112
Public safety	2,722,410	1,501,507	-	-	-	-	4,223,917
Public works	932,548	-	-	72,354	-	644,986	1,649,888
Health and human services	2,420	-	-	-	-	-	2,420
Culture, recreation and education	215,838	-	-	-	-	1,089,566	1,305,404
Conservation and development	162,612	-	-	3,033	21,179	900	187,724
Capital outlay	42,217	22,828	-	377,924	935,635	1,516,269	2,894,873
Debt service:							
Principal	-	-	2,139,982	4,666,036	-	997,412	7,803,430
Interest and fees	-	-	582,254	497,258	-	186,237	1,265,749
Total expenditures	4,931,523	1,524,335	2,722,236	5,671,229	978,399	4,456,795	20,284,517
Excess (deficiency) of revenues over expenditures	129,427	(29,078)	(128,846)	(5,150,354)	(798,016)	(988,242)	(6,965,109)
Other Financing Sources (Uses)							
Transfers in	394,020	-	150,000	-	-	140,000	684,020
Transfers out	(140,000)	-	-	-	-	(150,000)	(290,000)
Debt issued	-	-	-	4,320,000	-	-	4,320,000
Proceeds from sale of land	-	-	-	107,379	-	-	107,379
Proceeds from sale of capital assets	3,725	35,526	-	-	-	16,151	55,402
Total other financing sources (uses)	257,745	35,526	150,000	4,427,379	-	6,151	4,876,801
Net change in fund balances	387,172	6,448	21,154	(722,975)	(798,016)	(982,091)	(2,088,308)
Fund Balances, Beginning	3,504,016	142,796	617,572	3,112,884	3,501,593	4,297,559	15,176,420
Fund Balances, Ending	\$ 3,891,188	\$ 149,244	\$ 638,726	\$ 2,389,909	\$ 2,703,577	\$ 3,315,468	\$ 13,088,112

See notes to financial statements

Village of Mukwonago

Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
Year Ended December 31, 2022

Net Change in Fund Balances, Total Governmental Funds \$ (2,088,308)

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

Governmental funds report capital outlays as expenditures. However in the statement of net position, the cost of these assets is capitalized and they are depreciated over their estimated useful lives and reported as depreciation expense in the statement of activities

Capital outlay is reported as an expenditure in the fund financial statements, but is capitalized in the government-wide statements	2,894,873
Some items reported as outlay were not capitalized	(928,456)
Some items reported as operating expenditures in the fund financial statements but are capitalized in the government-wide statements	71,035
Depreciation is reported in the government-wide statements	(1,758,429)
Net book value of assets retired	(48,215)

Receivables not currently available are reported as revenue when collected or currently available in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements.

Special assessments and ambulance bills	(44,083)
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Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Debt issued	(4,320,000)
Principal repaid	7,803,430

Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

Compensated absences	5,738
Accrued interest on debt	20,575
Net pension asset	532,588
Deferred inflows/outflows of resources related to pension	10,126

Governmental funds report debt premiums and discounts as other financing sources (uses) or expenditures. However, in the statement of net position, these are reported as additions or deductions from long-term debt. These are allocated over the period the debt is outstanding in the statement of activities and are reported as interest expense

Amortization of debt premiums	243,094
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Change in Net Position of Governmental Activities \$ 2,393,968

Village of Mukwonago

Statement of Net Position -

Proprietary Funds

December 31, 2022

	Business-Type Activities - Enterprise Funds		
	Water Utility	Sewer Utility	Total
Assets and Deferred Outflows of Resources			
Current Assets			
Cash and investments	\$ 1,331,500	\$ 1,552,904	\$ 2,884,404
Receivables:			
Accounts	525,371	457,213	982,584
Taxes	4,121	2,791	6,912
Lease, current portion	80,313	-	80,313
Inventories	34,949	-	34,949
Prepaid items	2,902	15,089	17,991
Restricted asset:			
Cash and investments	38,467	61,808	100,275
Total current assets	2,017,623	2,089,805	4,107,428
Noncurrent Assets			
Lease receivable	1,550,162	-	1,550,162
Restricted assets:			
Cash and investments	528,927	1,572,075	2,101,002
Net pension asset	150,823	149,717	300,540
Capital assets:			
Land	585,867	15,897	601,764
Construction in progress	3,500	687,800	691,300
Intangible assets	-	123,365	123,365
Other capital assets, net of depreciation	21,628,503	16,573,067	38,201,570
Total noncurrent assets	24,447,782	19,121,921	43,569,703
Total assets	26,465,405	21,211,726	47,677,131
Deferred Outflows of Resources			
Deferred charges on refunding	11,822	61,408	73,230
Pension related items	294,008	307,356	601,364
Total deferred outflows of resources	305,830	368,764	674,594

See notes to financial statements

Village of Mukwonago

Statement of Net Position -

Proprietary Funds

December 31, 2022

	Business-Type Activities - Enterprise Funds		
	Water Utility	Sewer Utility	Total
Liabilities, Deferred Inflows of Resources and Net Position			
Current Liabilities			
Accounts payable	\$ 220,362	\$ 94,943	\$ 315,305
Accrued liabilities	12,722	15,502	28,224
Deposits	25,000	-	25,000
Advance due to other funds	49,776	-	49,776
Current portion of compensated absences	1,597	1,597	3,194
Liabilities payable from restricted assets:			
Accrued interest payable	13,302	16,563	29,865
Current portion of revenue bonds	302,017	542,983	845,000
Total current liabilities	624,776	671,588	1,296,364
Noncurrent Liabilities			
Long-term debt:			
Bonds and notes payable	4,859,052	6,761,938	11,620,990
Compensated absences	7,987	7,987	15,974
Total noncurrent liabilities	4,867,039	6,769,925	11,636,964
Total liabilities	5,491,815	7,441,513	12,933,328
Deferred Inflows of Resources			
Lease related	1,577,498	-	1,577,498
Pension related items	344,330	367,460	711,790
Total deferred inflows of resources	1,921,828	367,460	2,289,288
Net Position			
Net investment in capital assets	17,416,198	10,990,742	28,406,940
Restricted for:			
Equipment replacement	-	736,750	736,750
Impact fees	3,053	1,198	4,251
Pensions	150,823	149,717	300,540
Debt service	25,165	45,245	70,410
Unrestricted	1,762,353	1,847,865	3,610,218
Total net position	\$ 19,357,592	\$ 13,771,517	\$ 33,129,109

See notes to financial statements

Village of Mukwonago**Statement of Revenues, Expenses and Changes in Fund Net Position -****Proprietary Funds**

Year Ended December 31, 2022

	Business-Type Activities - Enterprise Funds		
	Water Utility	Sewer Utility	Total
Operating Revenues	<u>\$ 2,361,961</u>	<u>\$ 2,057,771</u>	<u>\$ 4,419,732</u>
Operating Expenses			
Operation and maintenance	846,009	1,144,420	1,990,429
Depreciation	652,743	667,250	1,319,993
Taxes	24,039	28,141	52,180
Total operating expenses	<u>1,522,791</u>	<u>1,839,811</u>	<u>3,362,602</u>
Operating income	<u>839,170</u>	<u>217,960</u>	<u>1,057,130</u>
Nonoperating Revenues (Expenses)			
Investment income	25,307	48,156	73,463
Miscellaneous income (expense)	205	756	961
Interest and fiscal charges	(139,009)	(189,907)	(328,916)
Total nonoperating revenues (expense)	<u>(113,497)</u>	<u>(140,995)</u>	<u>(254,492)</u>
Income before capital contributions and transfers	<u>725,673</u>	<u>76,965</u>	<u>802,638</u>
Capital Contributions and Transfers			
Capital contributions	214,839	118,882	333,721
Transfers in	-	10,000	10,000
Transfers out	(395,526)	(8,494)	(404,020)
Total capital contributions and transfers	<u>(180,687)</u>	<u>120,388</u>	<u>(60,299)</u>
Change in net position	<u>544,986</u>	<u>197,353</u>	<u>742,339</u>
Net Position, Beginning	<u>18,812,606</u>	<u>13,574,164</u>	<u>32,386,770</u>
Net Position, Ending	<u><u>\$ 19,357,592</u></u>	<u><u>\$ 13,771,517</u></u>	<u><u>\$ 33,129,109</u></u>

See notes to financial statements

Village of Mukwonago

Statement of Cash Flows -

Proprietary Funds

Year Ended December 31, 2022

	Business-Type Activities - Enterprise Funds		
	Water Utility	Sewer Utility	Total
Cash Flows From Operating Activities			
Receipts from customers	\$ 2,351,518	\$ 2,006,846	\$ 4,358,364
Paid to suppliers for goods and services	(580,102)	(899,093)	(1,479,195)
Paid to employees for services	(263,729)	(354,313)	(618,042)
Net cash flows from operating activities	1,507,687	753,440	2,261,127
Cash Flows From Investing Activities			
Investment income	25,307	48,156	73,463
Net cash flows from investing activities	25,307	48,156	73,463
Cash Flows From Noncapital Financing Activities			
Paid to municipality for tax equivalent	(385,526)	(8,494)	(394,020)
Transfers in (out)	(10,000)	10,000	-
Net cash flows from noncapital financing activities	(395,526)	1,506	(394,020)
Cash Flows From Capital and Related Financing Activities			
Debt retired	(298,962)	(460,875)	(759,837)
Interest and fees paid	(177,233)	(234,081)	(411,314)
Advance from other funds	(50,000)	-	(50,000)
Acquisition and construction of capital assets	(101,407)	(764,251)	(865,658)
Impact fees received	96,194	35,553	131,747
Net cash flows from capital and related financing activities	(531,408)	(1,423,654)	(1,955,062)
Net change in cash and cash investments	606,060	(620,552)	(14,492)
Cash and Cash Investments, Beginning	1,292,834	3,807,339	5,100,173
Cash and Cash Investments, Ending	<u>\$ 1,898,894</u>	<u>\$ 3,186,787</u>	<u>\$ 5,085,681</u>

See notes to financial statements

Village of Mukwonago

Statement of Cash Flows -

Proprietary Funds

Year Ended December 31, 2022

	Business-Type Activities - Enterprise Funds		
	Water Utility	Sewer Utility	Total
Reconciliation of Operating Income to Net Cash Flows From Operating Activities			
Operating income	\$ 839,170	\$ 217,960	\$ 1,057,130
Miscellaneous nonoperating activities	205	756	961
Adjustments to reconcile operating income to net cash flows from operating activities:			
Depreciation	652,743	667,250	1,319,993
Depreciation charged to other funds	32,721	(32,721)	-
Changes in assets, deferred outflows of resources, liabilities and deferred inflows of resources:			
Accounts receivable	9,608	(18,960)	(9,352)
Lease receivable	(1,630,475)	-	(1,630,475)
Materials and supplies	(4,181)	-	(4,181)
Prepaid items	639	(10,506)	(9,867)
Deferred inflow of resources	1,577,498	-	1,577,498
Accounts payable	80,653	(49,384)	31,269
Accrued liabilities	812	812	1,624
Compensated absences	(1,864)	4,620	2,756
Pension related deferrals and liabilities	(46,842)	(26,387)	(73,229)
Customer deposits	(3,000)	-	(3,000)
Net cash flows from operating activities	<u>\$ 1,507,687</u>	<u>\$ 753,440</u>	<u>\$ 2,261,127</u>
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position, Proprietary Funds			
Cash and investments, statement of net position	\$ 1,331,500	\$ 1,552,904	\$ 2,884,404
Restricted cash and investments, statement of net position	567,394	1,633,883	2,201,277
Cash and cash equivalents	<u>\$ 1,898,894</u>	<u>\$ 3,186,787</u>	<u>\$ 5,085,681</u>
Noncash Capital and Related Financing Activities			
Capital contributions	\$ 118,645	\$ 83,329	
Capital assets financed through accounts payable	\$ 75,775	\$ -	
Amortization of debt premium	\$ 30,437	\$ 33,257	
Amortization of loss on refunding	\$ (2,627)	\$ (13,647)	

See notes to financial statements

Village of Mukwonago

Statement of Fiduciary Net Position
December 31, 2022

	Custodial Fund
	Tax Collection Fund
Assets	
Cash and investments	\$ 7,014,847
Taxes receivable	<u>2,340,815</u>
Total assets	<u>9,355,662</u>
Liabilities	
Accounts payable	9,235
Due to other governments	<u>9,346,427</u>
Total liabilities	<u>9,355,662</u>
Net position	<u><u>\$ -</u></u>

See notes to financial statements

Village of Mukwonago

Statement of Changes in Fiduciary Net Position
Year Ended December 31, 2022

	<u>Custodial Fund</u>
	<u>Tax Collection Fund</u>
Additions	
Tax collections	<u>\$ 7,348,248</u>
Deductions	
Payments to overlying districts	<u>7,348,248</u>
Change in fiduciary net position	-
Net Position, Beginning	<u>-</u>
Net Position, Ending	<u><u>\$ -</u></u>

See notes to financial statements

Village of Mukwonago

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December 31, 2022

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1. Summary of Significant Accounting Policies

The accounting policies of the Village of Mukwonago, Wisconsin (Village), conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The accepted standard setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

Reporting Entity

This report includes all funds of the Village. The reporting entity for the Village consists of the primary government and its component units. Component units are legally separate organizations for which the government is financially accountable or 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. The Village has not identified any organizations that meet this criteria.

Government-Wide and Fund Financial Statements

In June 2017, the GASB issued Statement No. 87, *Leases*. This Statement requires the recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right-to-use an underlying asset. Under the Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, which enhances the relevance and consistency of information about the Village's leasing activities. This standard was implemented January 1, 2022.

Government-Wide 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.

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 program revenues.

Fund Financial Statements

Financial statements of the Village 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 balance, revenues and expenditures/expenses.

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

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.

The Village reports the following major governmental funds:

General Fund

General Fund accounts for the Village's primary operating activities. It is used to account for and report all financial resources except those accounted for and reported in another fund.

Fire and Ambulance Special Revenue Fund

Fire and Ambulance Special Revenue Fund accounts for resources legally restricted or committed to supporting expenditures for fire and ambulance services.

Debt Service Fund

Debt Service Fund is used to account for and report financial resources that are restricted, committed or assigned to the expenditure for payment of general long-term debt principal, interest and related costs, other than TID or enterprise debt.

Tax Incremental District (TID) No. 5 Capital Projects Fund

Tax Incremental District (TID) No. 5 Capital Projects Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditures outlined in the TID project plan.

Capital Projects Fund

Capital Projects Fund is used to account for and report financial resources that are restricted, committed or assigned for the acquisition of land and/or major capital projects.

Village of Mukwonago

Notes to Financial Statements
December 31, 2022

Enterprise Funds

The Village reports the following major enterprise funds:

Water Utility accounts for operations of the water system.

Sewer Utility accounts for operations of the sewer system.

The Village reports the following nonmajor governmental funds:

Special Revenue Funds

Special Revenue Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure and capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Library	Recycling
Revolving Loan	Park Land Site
Impact Fee	Stormwater
American Rescue Plan Act	

Capital Project Funds

Capital Projects Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlay, including the acquisition or construction of capital facilities and other capital assets as budgeted or as outlined in the plan for TID No. 4

Capital Equipment	Tax Incremental District (TID) No. 3
Community Development	Tax Incremental District (TID) No. 4

In addition, the Village reports the following fund types:

Custodial Fund

Custodial Fund is used to account for and report assets controlled and the assets are for the benefit of individuals, private organizations and/or other governmental units.

Tax Collection Fund

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 with the liability is incurred or economic asset is 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. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Special assessments are recorded as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the Village's water and sewer 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.

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. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aids and grants are recognized as revenues in the period the Village is entitled the resources and the amounts are available. Amounts owed to the Village which are not available are recorded as receivables and unavailable revenues. Amounts received before eligibility requirements (excluding time requirements) are met are recorded as liabilities. Amounts received in advance of meeting time requirements are recorded as deferred inflows.

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 unavailable revenues. At December 31, 2022, there were \$1,330,061 of anticipated future assessments. These are not reported as receivables because collection is subject to certain events occurring in the future and no formal repayment schedule has been established.

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.

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.

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 proprietary fund's principal ongoing operations. The principal operating revenues of the water and sewer funds are charges to customers for sales and services. Special assessments are recorded as receivables and contribution revenue when levied. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity

Deposits and Investments

For purposes of the statement of cash flows, the Village considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

Investment of Village funds is restricted by Wisconsin state statutes. Available investments are limited to:

- a. Time deposits in any credit union, bank, savings bank or trust company.
- b. Bonds or securities of any county, city, drainage district, technical college district, village, town or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority, or the Wisconsin Aerospace Authority.
- c. Bonds or securities issued or guaranteed by the federal government.
- d. The local government investment pool.
- e. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- f. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- g. Repurchase agreements with public depositories, with certain conditions.

Village of Mukwonago

Notes to Financial Statements

December 31, 2022

The Village has adopted an investment policy. That policy follows the state statute for allowable investments and contains the following additional guidelines for allowable investments. Bank services will be provided by the official depositories approved annually by the Village Board. Prohibited investments include derivative type investments such as collateralized mortgage obligations, strips, floaters, etc. Village funds may only be placed in FDIC insured depository institutions. Deposits at individual depository institutions above \$650,000 must be collateralized as to principal and interest with securities that are obligations of the U.S. Government or its agencies that are fully guaranteed by the U.S. Government or collateralized as to the principal and interest with promissory notes from borrowers of depository institutions that maintain a rating from Standard and Poor's of BBB or BBB- or a rating from Moody's of Baa. Deposits above \$650,000 with depository institutions that maintain a rating from Standard & Poor's of AAA, AA, or A or a rating from Moody's of Aaa, Aa or A are not required to be collateralized. Investments shall be diversified to eliminate the risk of loss and balance the effect of interest rate changes affecting different types of securities. Time deposits may not exceed 3 years and debt that is not guaranteed as to principal and interest by the Federal Government or its Agencies or a Wisconsin municipality must have a maturity of not more than 7 years. Reserve funds may be invested in securities exceeding 7 years if the maturity of such investments coincides with the expected use of these funds and is approved by the Finance Committee.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. No investments are reported at amortized costs. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on comingled investments of municipal accounting funds is allocated on average balances. The difference between the bank statement and carrying value is due to outstanding checks and/or deposits in transit.

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. 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. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2022, the fair value of the Village's share of the LGIP's assets was substantially equal to the amount as reported in these statements.

See Note 3 for further information.

Receivables

Property taxes are levied in December on assessed value as of the prior January 1. In addition to property taxes for the Village, taxes are collected for remitted to the county government as well as the local school district, Phantom Lakes Management district and the 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 on the accompanying statement of fiduciary net position.

Property tax calendar - 2022 tax roll:

Lien date and levy date	December 2022
Tax bills mailed	December 2022
Payment in full, or	January 31, 2023
First installment due	January 31, 2023
Second installment due	July 31, 2023
Personal property taxes in full	January 31, 2023
Tax sale, 2022 delinquent real estate taxes	October 2025

Village of Mukwonago

Notes to Financial Statements

December 31, 2022

Accounts receivable have been shown net of an allowance for uncollectible accounts. 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 water and sewer utilities because they have the right by law to place substantially all delinquent bills on the tax roll and other delinquent bills are generally not significant.

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 (non-current 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 governmental-wide financial statements as internal balances.

In the governmental fund financial statements, advances to other funds are offset equally by a nonspendable fund balance account which indicates that they do not constitute expendable available financial resources and, therefore, are not available for appropriation or by a restricted, committed or assigned fund balance account, if the funds will ultimately be restricted, committed or assigned when the advance is repaid.

Inventories and Prepaid Items

Governmental fund inventory items are charged to expenditure accounts when purchased. Year-end inventory was not significant. Proprietary fund inventories are generally used for construction and/or for operation and maintenance work. They are not for resale. They are valued at cost based on weighted average and charged to construction and/or operation and maintenance expense when used.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Restricted Assets

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified. The excess of restricted assets over current liabilities payable from restricted assets will be used first for retirement or related long-term debt. The remainder, if generated from earnings, is shown as restricted net position.

Capital Assets

Government-Wide Statements

Capital assets, which include property, plant and equipment (including right-to-use lease assets), are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than \$5,000 for general capital assets and \$5,000 for infrastructure assets, and an estimated useful life in excess of 1 year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

Additions to and replacements of capital assets of business-type activities are reported at original cost, which includes material, labor, overhead and 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 Mukwonago

Notes to Financial Statements

December 31, 2022

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

	<u>Years</u>
Buildings	50
Land improvements	20-50
Machinery and equipment	3-25
Utility system	3-77
Infrastructure	20-50
Intangible assets	8-10
Library collection	5-10

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same way as in the government-wide statements.

Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net position/fund balance that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

A deferred charge on refunding arises from the advance refunding of debt. The difference between the cost of the securities placed in trust for future payments of the refunded debt and net carrying value of that debt is deferred and amortized as a component of interest expense over the shorter of the term of the refunding issue or the original term of the refunded debt. The unamortized amount is reported as a deferred outflow of resources in the government-wide and proprietary fund financial statements.

Compensated Absences

Under terms of employment, employees are granted sick leave and vacations in various amounts. Only benefits considered to be vested are disclosed in these statements.

All vested vacation and sick leave pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements, and are payable with expendable resources.

The Village does not accrue accumulated vacation or sick leave, but rather expenses these costs as they are paid. Vacation time is not cumulative from year to year. Accumulated sick leave benefits are paid upon retirement or termination if the employee has at least 20 years of full-time service with the Village. Eligible employees who have attained 15 years of full-time service are eligible for a prorated payout. Employees may accumulate a maximum of 120 days of sick leave. The accumulated sick leave benefit is only available to full time employees who started prior to January 1, 2014. Employees hired on or after that date do not get a payout.

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, 2022, are determined on the basis of current salary rates and include salary related payments.

Long-Term Obligations/Conduit Debt

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 debt (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.

For the government-wide statements and proprietary fund statements, bond premiums and discounts are amortized over the life of the issue using the straight-line method. The balance at year-end is shown as an increase or decrease in the liability section of the statement of net position.

The Village has approved the issuance of industrial revenue bonds (IRB) for the benefit of private business enterprises. IRBs are secured by mortgages or revenue agreements on the associated projects and do not constitute indebtedness of the Village. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. In 2018, the Village issued an industrial revenue bond in the amount of \$3,836,755; the principal balances at December 31, 2022 was \$3,810,785.

Leases

The Village is a lessor because it leases capital assets to other entities. As a lessor, the Village reports a lease receivable and corresponding deferred inflow of resources in both the fund financial statements and the government-wide financial statements. The Village continues to report and depreciate the capital assets being leased as capital assets of the primary government.

Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net position/fund balance that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until the future time.

Basis for Existing Rates**Water Utility**

Current water rates were approved by the Public Service Commission of Wisconsin on November 30, 2021.

Sewer Utility

Current sewer rates were approved by the Village Board on November 17, 2021. New sewer rates for 2023 sewer billings were approved by the Village Board on December 21, 2022.

Equity Classifications**Government-Wide Financial 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 (excluding unspent debt proceeds) of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those 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 positions that do not meet the definitions of "restricted" or "net investment in capital assets."

The net position section includes an adjustment for capital assets owned by the business-type activities column but financed by the debt of the governmental activities column. The amount is a reduction of "net investment in capital assets" and an increase in "unrestricted" net position, shown only in the total column. A reconciliation of this adjustment is as follows:

	Governmental Activities	Business-Type Activities	Adjustment	Total
Net investment in capital assets	\$ 1,760,808	\$ 28,406,940	\$ (4,625,416)	\$ 25,542,332
Unrestricted (deficit)	(1,713,613)	3,610,218	4,625,416	6,522,021

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.

Fund Financial Statements

Governmental fund balances are displayed as follows:

- a. **Nonspendable** - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.
- b. **Restricted** - Consists of fund balances 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. **Committed** - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through formal action (resolution) of the Village Board. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which is subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the Village Board that originally created the commitment.

- d. **Assigned** - Includes spendable fund balance amounts that are intended to be used for specific purposes that do not meet the criteria to be classified as restricted or committed. Fund balance may be assigned through the following: 1) The Village has adopted a financial policy authorizing the Village Administrator to assign amounts for specific purposes; 2) All remaining positive spendable amounts in governmental funds, other than the general fund, that are neither restricted nor committed. Assignments may take place after the end of the reporting period.
- e. **Unassigned** - Includes residual positive fund balance within the general fund which has not been classified within the 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.

Proprietary fund equity is classified the same as in the government-wide statements.

The Village considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as grant agreements requiring dollar for dollar spending. Additionally, the Village would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

The Village has a formal minimum fund balance policy to maintain a minimum fund balance of 25% of the subsequent year's General Fund budgeted expenditures. As of December 31, 2022, the Village's unassigned fund balance was \$2,584,593 which exceeded the required fund balance of \$1,455,802.

See Note 3 for further information.

Pension

For purposes of measuring the net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

2. Stewardship, Compliance and Accountability

Excess Expenditures Over Appropriations

The Village controls expenditures at the department level. Some individual departments experienced expenditures which exceeded appropriations. The detail of those items can be found in the Village's year-end budget to actual report.

Limitations on the Village Tax Levy

Wisconsin law limits the Village's future tax levies. Generally, the Village is limited to its prior tax levy dollar amount (excluding TIF Districts), increased by the greater of the percentage change in the Village's equalized value due to net new construction or 0%. Changes in debt service from one year to the next are generally exempt from this limit with certain exceptions. The Village is required to reduce its allowable levy by the estimated amount of fee revenue it collects for certain services, if those services were funded in 2013 by the property tax levy. Levies can be increased above the allowable limits if the amount is approved by referendum.

Village of Mukwonago

Notes to Financial Statements
December 31, 2022

3. Detailed Notes on All Funds

Deposits and Investments

Cash equivalents and investments as shown on the Village's Statement of Net Position are subject to the following risks:

	Carrying Value	Statement Balance	Associated Risks
Deposits	\$ 7,011,826	\$ 6,989,182	Custodial credit
LGIP	19,833,648	19,833,648	Credit
Petty cash	400	-	N/A
Total deposits and investments	<u>\$ 26,845,874</u>	<u>\$ 26,822,830</u>	

Reconciliation to

financial statements:

Per statement of net position:

Unrestricted cash and
investment

\$ 17,629,750

Restricted cash and investment

2,201,277

Per statement of assets
and liabilities:

Custodial fund

7,014,847

Total deposits and
investments

\$ 26,845,874

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for time and savings accounts (including NOW accounts) and \$250,000 for demand deposit accounts (interest-bearing and noninterest-bearing). In addition, if deposits are held in an institution outside of the state in which the government is located, insured amounts are limited to a total of \$250,000 for the combined amount of all deposit accounts.

Bank accounts are also insured by the State Deposit Guarantee Fund in the amount of \$400,000. However, due to the nature of this fund, recovery of material principal losses may not be significant to individual municipalities. This coverage has been considered in computing the custodial risk.

The Village maintains collateral agreements with its banks. At December 31, 2022, the banks had pledged various government securities in the amount of \$4,707,837 to secure the Village's deposits.

Custodial Credit Risk

Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the Village's deposits may not be returned to the Village.

The Village does not have any deposits exposed to custodial credit risk.

Village of Mukwonago

Notes to Financial Statements
December 31, 2022

Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Village will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The Village does not have any investments exposed to custodial risk.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

The Village held investments in the following external pools which are not rated:

LGIP

See Note 1 for further information on deposit and investment policies.

Receivables

All of the receivables on the balance sheet are expected to be collected within one year except for \$16,923 of special assessments.

Governmental funds report unavailable or unearned revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes levied for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period.

Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of unavailable revenue and unearned revenue reported in the governmental funds were as follows:

	<u>Unearned</u>	<u>Unavailable</u>
Property taxes receivable for subsequent year	\$ 9,581,730	\$ -
Educational reimbursement receivable	24,359	-
Grant drawdowns prior to meeting all eligibility requirements	843,315	
Ambulance receivable	-	174,061
ProHealth contribution to offset lost revenues	46,031	-
Water impact fees for TID No. 5 Project	49,776	-
Special assessments not yet due	-	16,923
Special assessments principal and interest on tax roll	-	18,347
Total unearned/unavailable revenue for governmental funds	<u>\$ 10,545,211</u>	<u>\$ 209,331</u>
Unearned revenue included in liabilities	\$ 843,315	
Unearned revenue included in deferred inflows	<u>9,701,896</u>	
Total unearned revenue for governmental funds	<u>\$ 10,545,211</u>	

Village of Mukwonago

Notes to Financial Statements

December 31, 2022

Restricted Assets

The following represent the balances of the restricted assets:

Long-Term Debt Accounts

Redemption - Used to segregate resources accumulated for debt service payments over the next twelve months.

Reserve - Used to report resources set aside to make up potential future deficiencies in redemption account.

Equipment Replacement Account

The sewer utility established an equipment replacement account to be used for significant mechanical equipment replacement as required by the Wisconsin Department of Natural Resources.

Impact Fee Account

The Village has received impact fees which must be spent in accordance with the local ordinance and state statutes. Unspent funds after seven years from the date of receipt must be refunded to the current property owner.

Net Pension Asset

Restricted assets have been reported in connection with the net pension asset balance since this balance must be used to fund employee benefits.

Following is a list of restricted assets as of December 31, 2022:

	Restricted Assets
Water redemption, current	\$ 38,467
Water reserve	525,874
Water impact fee	3,053
Sewer redemption, current	61,808
Sewer reserve	834,127
Sewer impact fee	1,198
Equipment replacement	736,750
Net pension asset	<u>2,522,793</u>
Total	<u><u>\$ 4,724,070</u></u>

Village of Mukwonago

Notes to Financial Statements

December 31, 2022

Capital Assets

Capital asset activity for the year ended December 31, 2022 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated:				
Land	\$ 1,909,628	\$ -	\$ -	\$ 1,909,628
Construction in progress	1,222,226	1,074,781	-	2,297,007
Total capital assets not being depreciated	3,131,854	1,074,781	-	4,206,635
Capital assets being depreciated/amortized:				
Land improvements	2,854,160	-	-	2,854,160
Buildings	12,720,145	21,946	-	12,742,091
Machinery and equipment	5,683,501	486,514	232,823	5,937,192
Roads	21,785,752	-	-	21,785,752
Storm sewers	4,507,413	-	-	4,507,413
Library collection	742,419	80,709	95,454	727,674
Intangible assets	195,311	373,502	-	568,813
Total capital assets being depreciated/amortized	48,488,701	962,671	328,277	49,123,095
Total capital assets	51,620,555	2,037,452	328,277	53,329,730
Less accumulated depreciation/amortization for:				
Land improvements	(682,237)	(112,864)	-	(795,101)
Buildings	(3,621,877)	(287,549)	-	(3,909,426)
Machinery and equipment	(2,828,801)	(365,198)	184,608	(3,009,391)
Roads	(11,663,923)	(789,523)	-	(12,453,446)
Storm sewers	(900,538)	(90,148)	-	(990,686)
Library collections	(398,291)	(83,197)	95,454	(386,034)
Intangible assets	(128,214)	(29,950)	-	(158,164)
Total accumulated depreciation/amortization	(20,223,881)	(1,758,429)	280,062	(21,702,248)
Net capital assets being depreciated/amortized	28,264,820	(795,758)	48,215	27,420,847
Total governmental activities capital assets, net of accumulated depreciation/amortization	\$ 31,396,674	\$ 279,023	\$ 48,215	\$ 31,627,482

Village of Mukwonago

Notes to Financial Statements
December 31, 2022

Depreciation/amortization expense was charged to functions as follows:

Governmental Activities

General government	\$ 77,577
Public safety	298,638
Public works, which includes depreciation of infrastructure	1,036,734
Culture, recreation and education	345,480
	<u>1,758,429</u>
Total governmental activities depreciation/ amortization expense	<u>\$ 1,758,429</u>

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Business-Type Activities				
Sewer				
Capital assets not being depreciated:				
Land	\$ 15,897	\$ -	\$ -	\$ 15,897
Intangible assets	115,115	8,250	-	123,365
Construction in progress	91,384	596,416	-	687,800
	<u>222,396</u>	<u>604,666</u>	<u>-</u>	<u>827,062</u>
Total capital assets not being depreciated				
Capital assets being depreciated:				
Buildings and improvements	26,760,017	233,489	22,482	26,971,024
Machinery and equipment	2,059,294	19,475	13,798	2,064,971
	<u>28,819,311</u>	<u>252,964</u>	<u>36,280</u>	<u>29,035,995</u>
Total capital assets being depreciated				
Total capital assets	<u>29,041,707</u>	<u>857,630</u>	<u>36,280</u>	<u>29,863,057</u>
Less accumulated depreciation for:				
Buildings and improvements	(9,978,730)	(581,959)	22,482	(10,538,207)
Machinery and equipment	(1,875,899)	(52,570)	3,748	(1,924,721)
	<u>(11,854,629)</u>	<u>(634,529)</u>	<u>26,230</u>	<u>(12,462,928)</u>
Total accumulated depreciation				
Net capital assets being depreciated	<u>16,964,682</u>	<u>(381,565)</u>	<u>10,050</u>	<u>16,573,067</u>
Net sewer capital assets	<u>\$ 17,187,078</u>	<u>\$ 223,101</u>	<u>\$ 10,050</u>	<u>\$ 17,400,129</u>

Village of Mukwonago

Notes to Financial Statements

December 31, 2022

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Business-Type Activities				
Water				
Capital assets not being depreciated:				
Land	\$ 585,867	\$ -	\$ -	\$ 585,867
Construction in progress	-	3,500	-	3,500
Total capital assets not being depreciated	585,867	3,500	-	589,367
Capital assets being depreciated:				
Buildings and improvements	26,926,226	126,120	4,521	27,047,825
Machinery and equipment	3,333,878	114,297	3,791	3,444,384
Total capital assets being depreciated	30,260,104	240,417	8,312	30,492,209
Total capital assets	30,845,971	243,917	8,312	31,081,576
Less accumulated depreciation for:				
Buildings and improvements	(6,280,726)	(500,167)	4,521	(6,776,372)
Machinery and equipment	(1,905,828)	(185,297)	3,791	(2,087,334)
Total accumulated depreciation	(8,186,554)	(685,464)	8,312	(8,863,706)
Net capital assets being depreciated	22,073,550	(445,047)	-	21,628,503
Net water capital assets	<u>\$ 22,659,417</u>	<u>\$ (441,547)</u>	<u>\$ -</u>	<u>\$ 22,217,870</u>
Business-type activities capital assets, net of accumulated depreciation	<u>\$ 39,846,495</u>	<u>\$ (218,446)</u>	<u>\$ 10,050</u>	<u>\$ 39,617,999</u>

Depreciation expense was charged to functions as follows:

Business-Type Activities

Sewer	\$ 634,529
Water	685,464
Total business-type activities depreciation expense	<u>\$ 1,319,993</u>

Depreciation expense does not agree to the increases in accumulated depreciation due to joint metering, salvage and cost of removal.

Village of Mukwonago

Notes to Financial Statements

December 31, 2022

Interfund Receivables/Payables, Advances and Transfers

Interfund Receivables/Payables

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts:

Receivable Fund	Payable Fund	Amount
General Fund	Special Revenue Fund, Fire and Ambulance Fund	\$ 26,965
Less fund eliminations		(26,965)
Plus advances		49,776
Total internal balances, government-wide statement of net position		<u>\$ 49,776</u>
Receivable Fund	Payable Fund	Amount
Governmental activities	Business-type activities	\$ 49,776
Business-type activities	Governmental activities	-
Total government-wide financial statements		<u>\$ 49,776</u>

All amounts are due in more than one year.

The principal purpose of these interfunds is the collection of special charges on the tax roll and the allocation of commingled cash and investment balances. All remaining balances resulted from the time lag between the dates that (1) Interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system and (3) payments between funds are made.

Advances

The Capital Projects Fund - Tax Increment District No. 5 Fund advanced funds to the Water Utility Fund for the installation of a booster pump and water main oversizing, the cost of which will be recovered through current and future impact fees.

The following is a schedule of interfund advances:

Receivable Fund	Payable Fund	Amount	Amount Due Within One Year
Capital Projects Fund, Tax Increment District No. 5	Water Utility	\$ 49,776	\$ -
Total fund financial statements		49,776	
Less fund eliminations		-	
Total interfund advances, government-wide statement of net position		<u>\$ 49,776</u>	

Village of Mukwonago

Notes to Financial Statements

December 31, 2022

Transfers

The following is a schedule of interfund transfers:

<u>Fund Transferred To</u>	<u>Fund Transferred From</u>	<u>Amount</u>	<u>Principal Purpose</u>
General Fund	Sewer Utility	\$ 8,494	Payment in lieu of taxes
General Fund	Water Utility	385,526	Payment in lieu of taxes
Debt Service Fund	Special Revenue Fund, Impact Fee Fund	150,000	To fund debt service
Capital Equipment Fund	General Fund	140,000	Use of reserves for new ambulance
Sewer Utility	Water Utility	10,000	To pay for rental cost of equipment
Total fund financial statements		694,020	
Less fund eliminations		300,000	
Total transfers, government-wide statement of activities		<u>\$ 394,020</u>	
<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>	
Governmental activities	Business-type activities	\$ 394,020	
Business-type activities	Governmental activities	-	
Total government-wide financial statements		<u>\$ 394,020</u>	

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the budget requires to expend then, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Village of Mukwonago

Notes to Financial Statements
December 31, 2022

Long-Term Obligations

Long-term obligations activity for the year ended December 31, 2022 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Bonds and notes payable:					
General obligation debt	\$ 36,558,430	\$ 4,320,000	\$ 3,578,430	\$ 37,300,000	\$ 4,470,000
Bond anticipation notes	4,225,000	-	4,225,000	-	-
Premiums	1,815,066	-	243,094	1,571,972	-
Total bonds and notes payable	42,598,496	4,320,000	8,046,524	38,871,972	4,470,000
Other liabilities:					
Compensated absences	578,505	-	5,738	572,767	95,423
Total governmental activities long-term liabilities	<u>\$ 43,177,001</u>	<u>\$ 4,320,000</u>	<u>\$ 8,052,262</u>	<u>\$ 39,444,739</u>	<u>\$ 4,565,423</u>
Business-Type Activities					
Bonds and notes payable:					
Revenue bonds	\$ 12,579,839	\$ -	\$ 759,837	\$ 11,820,002	\$ 845,000
Premiums	709,682	-	63,694	645,988	-
Total bonds and notes payable	13,289,521	-	823,531	12,465,990	845,000
Other liabilities:					
Compensated absences	17,544	1,624	-	19,168	3,194
Total business-type activities long-term liabilities	<u>\$ 13,307,065</u>	<u>\$ 1,624</u>	<u>\$ 823,531</u>	<u>\$ 12,485,158</u>	<u>\$ 848,194</u>

In accordance with Wisconsin Statutes, total general obligation indebtedness of the Village may not exceed 5% of the equalized value of taxable property with the Village's jurisdiction. The debt limit as of December 31, 2022, was \$62,167,360. Total general obligation debt outstanding at year-end was \$37,300,000.

Village of Mukwonago

Notes to Financial Statements

December 31, 2022

General Obligation Debt

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 accumulated by the debt service fund.

General Obligation Debt	Date of Issue	Final Maturity	Interest Rates	Original Amount	Balance 12/31/22
GO Refunding Bonds (TID #3)	11/01/2012	10/01/2026	1.0-2.5%	\$ 3,620,000	\$ 1,150,000
GO Promissory Note	04/01/2015	04/01/2025	1.0-3.0	6,785,000	3,235,000
GO Promissory Note	07/06/2016	10/01/2026	2.00	3,100,000	1,450,000
GO Promissory Note	11/01/2017	10/01/2026	2.0-3.0	1,400,000	1,000,000
GO Promissory Note	06/01/2018	10/01/2026	3.0-3.25	2,145,000	1,400,000
GO Refunding Bonds	09/05/2018	12/01/2026	2.0-3.5	5,375,000	2,450,000
GO Taxable Refunding Bonds	02/20/2019	03/01/2026	3.0-4.0	2,375,000	1,325,000
GO Promissory Note	02/20/2019	03/01/2028	2.0-3.5	4,225,000	3,775,000
GO Taxable Note	06/17/2020	06/01/2030	1.25-2.2	1,240,000	1,115,000
GO Promissory Note	06/17/2020	06/01/2030	1.0-3.0	4,590,000	4,590,000
GO Refunding Note (TID #5)	05/19/2021	06/01/2037	2.0-4.0	7,165,000	6,790,000
GO Promissory Note	05/19/2021	04/01/2031	2.0-4.0	5,000,000	4,700,000
GO Refunding Note (TID #5)	11/01/2022	06/01/2038	4.4-5.1	4,320,000	4,320,000
Total government activities general obligation debt					<u>\$ 37,300,000</u>

Debt service requirements to maturity are as follows:

Years	Governmental Activities	
	Principal	Interest
2023	\$ 4,470,000	\$ 1,098,522
2024	4,450,000	956,646
2025	4,705,000	829,305
2026	4,185,000	699,301
2027	3,325,000	557,695
2028-2032	11,625,000	1,466,874
2033-2037	4,160,000	503,428
2038	380,000	9,690
Total	<u>\$ 37,300,000</u>	<u>\$ 6,121,461</u>

Revenue Debt

Business-type activities revenue bonds are payable only from revenues derived from the operation of the water and sanitary sewer utilities.

The Village has pledged future revenues, net of specified operating expenses, to repay revenue bonds issued in various years. Proceeds from the bonds provided financing for the variety of water and sewer projects. The bonds are payable solely from water and sewer revenues and are payable through 2033. Annual principal and interest payments on the bonds are expected to require 53% of net revenues. The total principal and interest remaining to be paid on the bonds is \$14,245,150. Principal and interest paid for the current year and total customer revenues were \$1,171,150 and \$2,451,547 respectively.

Village of Mukwonago

Notes to Financial Statements

December 31, 2022

Revenue debt payable at December 31, 2022, consists of the following:

Business-Type Activities Revenue Debt

	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Amount</u>	<u>Balance 12/31/22</u>
Sewer Utility					
Revenue Bonds	07/06/2016	12/01/2029	2.00-3.00%	\$ 3,596,423	\$ 2,572,649
Revenue Bonds	06/01/2018	12/01/2033	4.00%	1,095,000	975,000
Revenue Bonds	09/02/2021	12/01/2033	1.50-3.00%	3,530,577	3,317,667
				Total Sewer Utility	6,865,316
Water Utility					
Revenue Bonds	07/06/2016	12/01/2029	2.00-3.00%	1,848,577	1,322,353
Revenue Bonds	06/01/2018	12/01/2033	4.00%	2,555,000	2,275,000
Revenue Bonds	09/02/2021	12/01/2033	1.50-3.00%	1,444,423	1,357,333
				Total Water Utility	4,954,686
Total business-type activities, revenue debt					<u>\$ 11,820,002</u>

Debt service requirements to maturity are as follows:

<u>Years</u>	<u>Business-Type Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2023	\$ 845,000	\$ 358,300
2024	835,000	335,150
2025	915,000	311,200
2026	975,000	290,250
2027	1,075,000	268,250
2028-2032	5,925,000	818,500
2033	1,250,002	43,500
Total	<u>\$ 11,820,002</u>	<u>\$ 2,425,150</u>

Other Debt Information

Estimated payments of compensated absences are not included in the debt service requirement schedules. The liabilities are attributable to both governmental and business-type activities will be liquidated primarily by the general fund and utilities.

Current Refunding

On November 1, 2022, the Village issued \$4,320,000 in general obligation bonds with an average coupon rate of 4.915% to refund \$4,225,000 of outstanding bond anticipation notes with an average coupon rate of 3.875%. The proceeds of the debt were used to prepay the outstanding debt.

The cash flow requirements on the refunded debt prior to the current refunding was \$4,295,945 for 2022. The cash flow requirement of the 2022 G.O. refunding bonds is \$6,251,654 from 2022 through 2038. The current refunding resulted in an economic loss (difference between the present values of the debt service payments on the old and new debt) of \$18,389.

Village of Mukwonago

Notes to Financial Statements

December 31, 2022

Lease Disclosures

Lessor – Lease Receivables

Business Type Activities

<u>Lease Receivables Description</u>	<u>Date of Inception</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Balance 12/31/2022</u>
Crown Castle	10/13/10	10/13/37	4.00%	\$ 267,521
US Cellular	02/01/22	02/01/42	3.50	376,207
T-Mobile	03/06/07	02/28/32	4.00	255,360
Verizon	04/01/22	03/31/27	4.50	273,559
AT&T	08/01/21	07/27/41	3.50	222,496
Sprint	05/17/21	05/16/36	4.00	224,604
Total				<u>\$ 1,619,747</u>

The balance shown in the Statement of Net Position for the Proprietary Funds includes accrued interest of \$10,728 related to a lease payment that was not received during 2022.

The Village recognized \$75,898 of principal and \$96,652 of interest revenue during the fiscal year.

Net Position/Fund Balances

Net position reported on the government-wide statement of net position on December 31, 2022 includes the following:

Governmental Activities

Net investment in capital assets:

Land	\$ 1,909,628
Construction in progress	2,297,007
Other capital assets, net of accumulated depreciation	27,420,847
Less long-term debt outstanding, including premiums	(38,871,972)
Plus:	
Unspent capital related debt proceeds	1,149,436
Noncapital debt outstanding	<u>7,855,862</u>
Total net investment in capital assets	<u>1,760,808</u>

Restricted for:

Debt service	465,875
Pension	2,222,253
American rescue plan act	13,005
TID #3	767,347
TID #4	204,833
TID #5	2,266,522
Impact fees	343,531
Stormwater	47,943
Library	<u>276,250</u>

Total restricted 6,607,559

Unrestricted (deficit) (1,713,613)

Total governmental activities net position \$ 6,654,754

Village of Mukwonago

Notes to Financial Statements
December 31, 2022

Governmental Funds

Governmental fund balances reported on the fund financial statements at December 31, 2022 include the following:

	Special Revenue Fund		Capital Project Funds			Nonmajor Governmental Funds	Total
	General Fund	Fire and Ambulance Fund	Debt Service Fund	Tax Incremental District No. 5 Fund	Capital Projects Fund		
Fund Balances							
Nonspendable:							
Prepaid items	\$ 57,670	\$ 7,447	\$ -	\$ -	\$ -	\$ 237,855	\$ 302,972
Restricted for:							
Debt services	-	-	638,726	906,641	-	1,006,981	2,552,348
Capital projects	-	-	-	1,483,268	-	-	1,483,268
Impact fees	-	-	-	-	-	343,531	343,531
Stormwater	-	-	-	-	-	47,943	47,943
Library	-	-	-	-	-	270,615	270,615
American Rescue Plan Act	-	-	-	-	-	13,005	13,005
Committed to:							
Fire & ambulance	-	141,797	-	-	-	-	141,797
Revolving loan	-	-	-	-	-	140,482	140,482
Capital equipment	-	-	-	-	-	313,910	313,910
Recycling	-	-	-	-	-	127,557	127,557
Capital projects	-	-	-	-	2,703,577	-	2,703,577
Parkland site	-	-	-	-	-	240,230	240,230
Development	-	-	-	-	-	573,359	573,359
Assigned to:							
Accrued sick pay	423,281	-	-	-	-	-	423,281
Ambulance	168,131	-	-	-	-	-	168,131
Other	657,513	-	-	-	-	-	657,513
Unassigned	2,584,593	-	-	-	-	-	2,584,593
Total fund balance	<u>\$ 3,891,188</u>	<u>\$ 149,244</u>	<u>\$ 638,726</u>	<u>\$ 2,389,909</u>	<u>\$ 2,703,577</u>	<u>\$ 3,315,468</u>	<u>\$ 13,088,112</u>

Village of Mukwonago

Notes to Financial Statements
December 31, 2022

Business-Type Activities

Net investment in capital assets:	
Land and intangibles	\$ 725,129
Construction in progress	691,300
Other capital assets, net of accumulated depreciation	38,201,570
Less long-term debt outstanding, including premiums	(12,465,990)
Less capital related accounts payable	(178,299)
Plus:	
Noncapital debt proceeds	1,360,000
Deferred charge on refunding	73,230
Total net investment in capital assets	<u>28,406,940</u>
Restricted for:	
Debt service	70,410
Equipment replacement	736,750
Impact fees	4,251
Pension	300,540
Total restricted	<u>1,111,951</u>
Unrestricted	<u>3,610,218</u>
Total business-type activities net position	<u>\$ 33,129,109</u>

4. Other Information

Employees' Retirement System

General Information About the 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, expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

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

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 December 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.

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:

	Core Fund Adjustment	Variable Fund Adjustment
2012	(7.0)%	(7)%
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	0.5	(5)
2017	2.0	4
2018	2.4	17
2019	0.0	(10)
2020	1.7	21
2021	5.1	13

Village of Mukwonago

Notes to Financial Statements

December 31, 2022

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 rates for General category employees 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 \$366,650 in contributions from the Village.

Contribution rates for the plan year reported as of December 31, 2022 are:

Employee Category	Employee	Employer
General (executives & elected officials)	6.75 %	6.75 %
Protective with Social Security	6.75 %	11.75 %
Protective without Social Security	6.75 %	16.35 %

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

At December 31, 2022, the Village reported an asset of \$2,522,793 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2021, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2020 rolled forward to December 31, 2021. 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 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, 2021, the Village's proportion was 0.03129945%, which was an increase of 0.00054090% from its proportion measured as of December 31, 2020.

For the year ended December 31, 2022, the Village recognized pension expense (revenue) of \$(203,242).

At December 31, 2022, 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	\$ 4,075,445	\$ 293,883
Changes in assumption	470,666	-
Net differences between projected and actual earnings on pension plan investments	-	5,643,698
Changes in proportion and differences between employer contributions and proportionate share of contributions	7,271	7,013
Employer contributions subsequent to the measurement date	441,222	-
Total	<u>\$ 4,994,604</u>	<u>\$ 5,944,594</u>

Village of Mukwonago

Notes to Financial Statements

December 31, 2022

\$441,222 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension asset in the year ended December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<u>Years Ending December 31:</u>	<u>Deferred Outflows of Resources and Deferred Inflows of Resources (Net)</u>
2023	\$ (117,945)
2024	(682,863)
2025	(300,858)
2026	(289,546)

Actuarial Assumptions

The total pension asset in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2020
Measurement Date of Net Pension Asset	December 31, 2021
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. Based on this experience study, actuarial assumptions used to measure the Total Pension Liability changed from prior year, including the discount rate, long-term expected rate of return, post-retirement adjustment, price inflation, mortality and separation rates. The Total Pension Asset for December 31, 2021 is based upon a roll-forward of the liability calculated from the December 31, 2020 actuarial valuation.

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 Returns¹ As of December 31, 2021

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %²
Global Equities	52%	6.8%	4.2%
Fixed Income	25	4.3	1.8
Inflation Sensitive	19	2.7	0.2
Real Estate	7	5.6	3
Private Equity/Debt	12	9.7	7
Total Core Fund ³	115	6.6	4
Variable Fund Asset			
U.S. Equities	70	6.3	3.7
International Equities	30	7.2	4.6
Total Variable Fund	100	6.8	4.2

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

²New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%

³The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 15% policy leverage is used subject to an allowable range up to 20%

Single Discount Rate

A single discount rate of 6.8% was used to measure the total pension asset, as opposed to a discount rate of 7.0% for the prior year. This single discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 1.84%. (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, 2021. 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 investment 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 6.8%, as well as what the Village's proportionate share of the net pension asset (liability) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.8%) or 1-percentage-point higher (7.8%) than the current rate:

	1% Decrease to Discount Rate (5.8%)	Current Discount Rate (6.8%)	1% Increase to Discount Rate (7.8%)
Village's proportionate share of the net pension asset (liability)	<u>\$ (1,790,100)</u>	<u>\$ 2,522,793</u>	<u>\$ 5,627,274</u>

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>.

At December 31, 2022, the Village reported a payable to the pension plan of \$60,089, which represents contractually required contributions outstanding as of the end of the year.

Risk Management

The Village is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; workers compensation; and health care of its employees. All of these risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded the commercial coverage in any of the past three years. There were no significant reductions in coverage compared to the prior year.

Commitments and Contingencies

Claims and judgements are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability and expenditure for claims and judgements are only reported in government funds if it has matured. Claims and judgements are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred.

From time to time, the Village is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the Village attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Village's financial position or results of operations.

The Village has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

Effect of New Accounting Standards on Current-Period Financial Statements

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
- Statement No. 96, *Subscription-Based Information Technology Arrangements*
- *Statement No. 99, Omnibus 2022*
- *Statement No. 100, Accounting Changes and Error Corrections - an Amendment to GASB Statement No. 62*
- *Statement No. 101, Compensated Absences*

When they become effective, application of these standards may restate portions of these financial statements.

Defined Contribution Pension Plan

The Village provides pension benefits for all of its eligible employees through a defined contribution plan known as the Village of Mukwonago Pension Trust through Mission Square Retirement who administers the plan. In a defined contribution plan, benefits depend solely on amounts contributed to the Plan plus investment earnings. Employees are eligible to participate in the plan upon becoming eligible for the Wisconsin Retirement System (WRS). This plan is to give eligible full-time employees an additional two and one-half percentage towards retirements, above what the Village contributes to WRS. In addition, Village employees have an option to contribute to this plan from each payroll period. For the year ended December 31, 2022, the total amount contributed was \$135,600. Of this amount, \$56,351 was contributed by the employer and \$79,249 was contributed by the employee. Total contributions for the years ending December 31, 2021 and 2020 were \$106,316 and \$101,999 respectively. The employer's contribution each year was equal to the required amount.

REQUIRED SUPPLEMENTARY INFORMATION

Village of Mukwonago

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget to Actual - General Fund
Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Taxes	\$ 3,019,518	\$ 3,019,518	\$ 3,024,732	\$ 5,214
Intergovernmental	847,509	847,509	827,643	(19,866)
Licenses and permits	514,925	514,925	507,175	(7,750)
Fines, forfeitures and penalties	173,000	173,000	157,512	(15,488)
Public charges for services	34,000	34,000	35,824	1,824
Interdepartmental charges for services	200,701	200,701	241,669	40,968
Investment income	11,430	75,374	88,334	12,960
Other revenues	150,750	173,393	178,061	4,668
Total revenues	4,951,833	5,038,420	5,060,950	22,530
Expenditures				
Current:				
General government	978,811	978,811	853,478	125,333
Public safety	2,847,392	2,875,329	2,722,410	152,919
Public works	1,015,946	1,008,805	932,548	76,257
Health and sanitation	2,550	2,550	2,420	130
Culture, recreation and education	208,271	208,271	215,838	(7,567)
Conservation and development	217,506	217,506	162,612	54,894
Capital outlay	-	42,400	42,217	183
Total expenditures	5,270,476	5,333,672	4,931,523	402,149
Excess (deficiency) of revenues over (under) expenditures	(318,643)	(295,252)	129,427	424,679
Other Financing Sources (Uses)				
Transfers in	423,334	423,334	394,020	(29,314)
Transfers out	(140,000)	(140,000)	(140,000)	-
Proceeds from sale of capital assets	-	3,725	3,725	-
Total other financing sources (uses)	283,334	287,059	257,745	(29,314)
Net change in fund balance	<u>\$ (35,309)</u>	<u>\$ (8,193)</u>	387,172	<u>\$ 395,365</u>
Fund Balance, Beginning			3,504,016	
Fund Balance, Ending			<u>\$ 3,891,188</u>	

See notes to required supplementary information

Village of Mukwonago**Schedule of Revenues, Expenditures and Changes**

in Fund Balance - Budget to Actual - Fire and Ambulance Special Revenue Fund

Year Ended December 31, 2022

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Taxes	\$ 194,835	\$ 194,835	\$ 194,835	\$ -
Intergovernmental	47,000	81,444	82,041	597
Public charges for services	1,042,095	1,146,064	966,680	(179,384)
Intergovernmental charges for services	231,835	231,835	234,046	2,211
Investment income	270	270	2,323	2,053
Miscellaneous	-	15,252	15,332	80
Total revenues	1,516,035	1,669,700	1,495,257	(174,443)
Expenditures				
Current:				
Public safety	1,488,438	1,490,623	1,501,507	(10,884)
Capital outlay	38,000	50,130	22,828	27,302
Total expenditures	1,526,438	1,540,753	1,524,335	16,418
Excess (deficiency) of revenues over (under) expenditures	(10,403)	128,947	(29,078)	(158,025)
Other Financing Sources (Uses)				
Transfers out	(30,000)	(30,000)	-	30,000
Proceeds from sale of capital assets	-	35,526	35,526	-
Total other financing sources (uses)	(30,000)	5,526	35,526	30,000
Net change in fund balance	\$ (40,403)	\$ 134,473	6,448	\$ (128,025)
Fund Balance, Beginning			142,796	
Fund Balance, Ending			\$ 149,244	

See notes to required supplementary information

Village of Mukwonago

Schedule of Proportionate Share of the Net Pension Liability (Asset) -

Wisconsin Retirement System

Year Ended December 31, 2022

WRS Fiscal Year End	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/2014	0.02673391000 %	\$ (656,658)	\$ 3,077,565	21.34 %	102.74 %
12/31/2015	0.02656806000	431,726	3,289,656	13.12	98.20
12/31/2016	0.02713326000	223,643	3,387,425	6.60	99.12
12/31/2017	0.02857825000	(848,522)	3,605,474	23.53	102.93
12/31/2018	0.02946065000	1,048,117	3,617,138	28.98	96.45
12/31/2019	0.03028683000	(976,585)	3,877,945	25.18	102.96
12/31/2020	0.03075855000	(1,920,298)	4,038,150	47.55	105.26
12/31/2021	0.03129945000	(2,522,793)	4,038,001	62.48	106.02

Schedule of Employer Contributions

Wisconsin Retirement System

Year Ended December 31, 2022

Village Fiscal Year End	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/2015	\$ 333,545	\$ 333,545	\$ -	\$ 3,289,656	10.14 %
12/31/2016	309,468	309,468	-	3,387,425	9.14
12/31/2017	347,820	347,820	-	3,605,475	9.65
12/31/2018	360,953	360,953	-	3,617,356	9.98
12/31/2019	369,628	369,628	-	3,877,945	9.53
12/31/2020	409,624	409,624	-	4,038,150	10.14
12/31/2021	412,701	412,701	-	4,038,001	10.22
12/31/2022	441,222	441,222	-	4,287,032	10.29

See notes to required supplementary information

1. Budgetary Information

Budgetary information is derived from the annual operating budget and is presented using generally accepted accounting principles and the modified accrual basis of accounting.

The budgeted amounts presented include any amendments made. The Village may authorize transfers of budgeted amounts within departments. Transfers between departments and changes to the overall budget must be approved by a two-thirds board action.

Appropriations lapse at year-end unless specifically carried over. There were no carryovers to the following year. Budgets are adopted at the function level of expenditure for the general fund and total expenditures for the fire and ambulance special revenue fund.

2. Wisconsin Retirement System Pension

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

The Village is required to present the last ten fiscal years of data; however, accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

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

Changes in 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

SUPPLEMENTARY INFORMATION

Village of Mukwonago**Detailed Schedule of Revenues - Budget to Actual -**

General Fund

Year Ended December 31, 2022

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Taxes				
General property taxes	\$ 3,006,389	\$ 3,006,389	\$ 3,006,328	\$ (61)
Public accommodation (room) taxes	13,129	13,129	18,078	4,949
Interest and penalties on taxes	-	-	326	326
Total taxes	3,019,518	3,019,518	3,024,732	5,214
Intergovernmental Revenues				
State shared revenues	211,352	211,352	196,517	(14,835)
Exempt computer and personal property aid	53,832	53,832	52,707	(1,125)
State aid, law enforcement improvements	6,000	6,000	2,400	(3,600)
State aid, general transportation aids	574,940	574,940	573,348	(1,592)
Other state payments	1,385	1,385	2,671	1,286
Total intergovernmental revenues	847,509	847,509	827,643	(19,866)
Licenses and Permits				
Other regulatory permits and fees	700	700	476	(224)
Liquor and malt beverage	16,400	16,400	27,934	11,534
Operators' licenses	8,800	8,800	8,518	(282)
Cigarette licenses	1,500	1,500	1,600	100
Cable television franchise fees	72,000	72,000	80,786	8,786
Bicycle licenses	-	-	33	33
Dog and cat licenses	2,150	2,150	1,726	(424)
Nonbusiness licenses	2,766	2,766	2,725	(41)
Other permits	38,873	38,873	28,705	(10,168)
Building permits	195,014	195,014	173,220	(21,794)
Electrical permits	40,000	40,000	39,297	(703)
Plumbing permits	33,000	33,000	35,555	2,555
Occupancy permits	14,000	14,000	20,502	6,502
Zoning permits and fees	25,000	25,000	21,935	(3,065)
Plan review fees	30,000	30,000	20,835	(9,165)
Heating and air conditioning permits	34,722	34,722	43,328	8,606
Total licenses and permits	514,925	514,925	507,175	(7,750)

Village of Mukwonago**Detailed Schedule of Revenues - Budget to Actual -**

General Fund

Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Fines, Forfeitures and Penalties				
Court fines	\$ 158,000	\$ 158,000	\$ 147,780	\$ (10,220)
Parking violations	15,000	15,000	9,732	(5,268)
Total fines, forfeitures and penalties	173,000	173,000	157,512	(15,488)
Public Charges for Services				
Publication fees	603	603	675	72
Photocopies	4,161	4,161	4,520	359
Treasurer's fees	8,136	8,136	5,986	(2,150)
Law enforcement fees	3,600	3,600	3,398	(202)
Fire protection fees	15,000	15,000	19,295	4,295
Other public charges for services	2,500	2,500	1,950	(550)
Total public charges for services	34,000	34,000	35,824	1,824
Intergovernmental Charges for Services				
Local, law enforcement services	192,968	192,968	229,862	36,894
Local, other services	7,733	7,733	11,807	4,074
Total intergovernmental charges for services	200,701	200,701	241,669	40,968
Investment Income				
Investment income	11,430	75,374	88,334	12,960
Other Revenues				
Rent	20,750	20,750	23,976	3,226
Miscellaneous revenue	5,000	5,000	6,442	1,442
Donations	125,000	147,643	147,643	-
Total other revenues	150,750	173,393	178,061	4,668
Total revenues	\$ 4,951,833	\$ 5,038,420	\$ 5,060,950	\$ 22,530

Village of Mukwonago

Detailed Schedule of Expenditures - Budget to Actual -

General Fund

Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Current				
General government:				
Village board	\$ 67,713	\$ 67,713	\$ 50,240	\$ 17,473
Historical preservation commission	290	290	12	278
Municipal court	37,954	37,954	37,732	222
Village attorney	118,750	118,750	110,388	8,362
Village administrator	180,709	180,709	156,520	24,189
Village clerk/treasurer	249,528	249,528	230,001	19,527
Elections	26,900	26,900	20,652	6,248
Finance dept	69,428	69,428	51,751	17,677
Information technology	15,000	15,000	10,526	4,474
Independent audit	14,000	14,000	9,836	4,164
Assessment of property	20,550	20,550	22,436	(1,886)
Risk and property insurance	128,103	128,103	100,008	28,095
Village hall	48,836	48,836	53,120	(4,284)
Board of appeals	1,050	1,050	256	794
Total general government	978,811	978,811	853,478	125,333
Public safety:				
Police department	2,543,661	2,564,457	2,449,533	114,924
Building inspection	282,221	282,221	240,988	41,233
Emergency government	2,000	2,000	834	1,166
Fire station	11,075	11,075	12,947	(1,872)
Dam	8,435	15,576	18,108	(2,532)
Total public safety	2,847,392	2,875,329	2,722,410	152,919
Public works:				
Engineering	75,000	71,080	59,783	11,297
Public works administration	356,588	353,367	334,800	18,567
Machinery operation and maintenance	113,045	113,045	128,140	(15,095)
Garage and sheds	65,256	65,256	65,829	(573)
Curb and gutter	25,631	25,631	23,865	1,766
Garbage collection	3,664	3,664	5,697	(2,033)
Street signs	16,297	16,297	15,308	989
Bridges, culverts and rivers	2,550	2,550	-	2,550
Street cleaning	16,672	16,672	17,327	(655)
Snow and ice control	122,249	122,249	93,346	28,903
Alleys and local purpose roads	22,024	22,024	15,589	6,435
Street lighting	180,500	180,500	165,487	15,013
Storm sewer maintenance	16,470	16,470	7,377	9,093
Total public works	1,015,946	1,008,805	932,548	76,257

Village of Mukwonago

Detailed Schedule of Expenditures - Budget to Actual -

General Fund

Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Health and human services:				
Public health services	\$ 2,550	\$ 2,550	\$ 2,420	\$ 130
Culture, recreation and education:				
Museum	12,600	12,600	11,780	820
Parks	187,471	187,471	191,788	(4,317)
Celebration and entertainment	8,200	8,200	12,270	(4,070)
Total culture, recreation and education	208,271	208,271	215,838	(7,567)
Conservation and development:				
Forestry	24,296	24,296	31,572	(7,276)
Weed control	210	210	228	(18)
Planning commission	123,701	123,701	74,124	49,577
Economic development	57,799	57,799	48,158	9,641
Environmental protection	11,500	11,500	8,530	2,970
Total conservation and development	217,506	217,506	162,612	54,894
Capital outlay:	-	-	-	-
Capital expenditures	-	42,400	42,217	183
Total expenditures	\$ 5,270,476	\$ 5,333,672	\$ 4,931,523	\$ 402,149

Village of Mukwonago

Combining Balance Sheet -
Nonmajor Governmental Funds
December 31, 2022

	Special Revenue Funds							Capital Projects Funds				
	Library Fund	Recycling Fund	Revolving Loan Fund	Park Land Site Fund	American Rescue Plan Act Fund	Stormwater Fund	Impact Fee Fund	Capital Equipment Fund	Community Development Fund	Tax Incremental District No. 3 Fund	Tax Incremental District No. 4 Fund	Total Nonmajor Governmental Funds
Assets												
Cash and investments	\$ 325,937	\$ 117,930	\$ 140,482	\$ 240,230	\$ 856,320	\$ 39,689	\$ 343,531	\$ 150,806	\$ 671,134	\$ 799,317	\$ 207,941	\$ 3,893,317
Receivables:												
Taxes	518,315	338,781	-	-	-	-	-	-	-	905,802	366,821	2,129,719
Accounts	-	57,595	-	-	-	8,283	-	179,910	-	-	-	245,788
Prepaid items	5,635	-	-	-	-	-	-	3,448	228,772	-	-	237,855
Total assets	\$ 849,887	\$ 514,306	\$ 140,482	\$ 240,230	\$ 856,320	\$ 47,972	\$ 343,531	\$ 334,164	\$ 899,906	\$ 1,705,119	\$ 574,762	\$ 6,506,679
Liabilities, Deferred Inflows of Resources and Fund Balances												
Liabilities												
Accounts payable	\$ 25,934	\$ 48,701	\$ -	\$ -	\$ -	\$ 29	\$ -	\$ 16,806	\$ 97,775	\$ 219	\$ 58	\$ 189,522
Accrued liabilities	29,388	-	-	-	-	-	-	-	-	-	-	29,388
Unearned revenue	-	-	-	-	843,315	-	-	-	-	-	-	843,315
Total liabilities	55,322	48,701	-	-	843,315	29	-	16,806	97,775	219	58	1,062,225
Deferred Inflows of Resources												
Unearned revenue	518,315	338,048	-	-	-	-	-	-	-	905,802	366,821	2,128,986
Total deferred inflows of resources	518,315	338,048	-	-	-	-	-	-	-	905,802	366,821	2,128,986
Fund Balances												
Nonspendable	5,635	-	-	-	-	-	-	3,448	228,772	-	-	237,855
Restricted	270,615	-	-	-	13,005	47,943	343,531	-	-	799,098	207,883	1,682,075
Committed	-	127,557	140,482	240,230	-	-	-	313,910	573,359	-	-	1,395,538
Total fund balances	276,250	127,557	140,482	240,230	13,005	47,943	343,531	317,358	802,131	799,098	207,883	3,315,468
Total liabilities, deferred inflows of resources and fund balances	\$ 849,887	\$ 514,306	\$ 140,482	\$ 240,230	\$ 856,320	\$ 47,972	\$ 343,531	\$ 334,164	\$ 899,906	\$ 1,705,119	\$ 574,762	\$ 6,506,679

Village of Mukwonago

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances -
Nonmajor Governmental Funds
Year Ended December 31, 2022

	Special Revenue Funds							Capital Projects Funds				Total Nonmajor Governmental Funds
	Library Fund	Recycling Fund	Revolving Loan Fund	Park Land Site Fund	American Rescue Plan Act Fund	Stormwater Fund	Impact Fee Fund	Capital Equipment Fund	Community Development Fund	Tax Incremental District No. 3 Fund	Tax Incremental District No. 4 Fund	
Revenues												
Taxes	\$ 474,105	\$ 331,348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,146	\$ -	\$ 863,477	\$ 276,803	\$ 2,039,879
Special assessments	-	-	-	-	-	-	-	-	-	19,622	-	19,622
Intergovernmental	569,498	22,220	-	-	-	-	-	-	-	30,250	-	621,968
Licenses and permits	-	-	-	18,464	-	33,183	107,443	-	-	-	-	159,090
Public charges for services	25,612	235,999	-	-	-	-	-	-	-	-	-	261,611
Intergovernmental charges for services	-	-	-	-	-	-	-	179,911	-	-	-	179,911
Investment income	5,257	3,513	2,248	3,676	12,847	516	4,731	3,801	18,377	13,343	2,845	71,154
Other revenues	115,318	-	-	-	-	-	-	-	-	-	-	115,318
Total revenues	1,189,790	593,080	2,248	22,140	12,847	33,699	112,174	277,858	18,377	926,692	279,648	3,468,553
Expenditures												
Current:												
General government	-	-	-	-	-	-	-	2,097	4,673	9,116	5,539	21,425
Public works	-	593,589	-	36	-	14,931	-	-	36,430	-	-	644,986
Culture, recreation and education	1,089,566	-	-	-	-	-	-	-	-	-	-	1,089,566
Conservation and development	-	-	-	-	-	-	-	-	900	-	-	900
Capital outlay	95,599	-	-	-	-	-	-	660,512	760,158	-	-	1,516,269
Debt service:	-	-	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	867,087	130,325	997,412
Interest and fees	-	-	-	-	-	-	-	-	-	160,877	25,360	186,237
Total expenditures	1,185,165	593,589	-	36	-	14,931	-	662,609	802,161	1,037,080	161,224	4,456,795
Excess (deficiency) of revenues over expenditures	4,625	(509)	2,248	22,104	12,847	18,768	112,174	(384,751)	(783,784)	(110,388)	118,424	(988,242)
Other Financing Sources (Uses)												
Transfers in	-	-	-	-	-	-	-	140,000	-	-	-	140,000
Transfers out	-	-	-	-	-	-	(150,000)	-	-	-	-	(150,000)
Debt issued	-	-	-	-	-	-	-	-	-	-	-	-
Premium on debt issued	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-	-	16,151	-	-	-	16,151
Total other financing sources (uses)	-	-	-	-	-	-	(150,000)	156,151	-	-	-	6,151
Net changes in fund balances	4,625	(509)	2,248	22,104	12,847	18,768	(37,826)	(228,600)	(783,784)	(110,388)	118,424	(982,091)
Fund Balances, Beginning	271,625	128,066	138,234	218,126	158	29,175	381,357	545,958	1,585,915	909,486	89,459	4,297,559
Fund Balances, Ending	\$ 276,250	\$ 127,557	\$ 140,482	\$ 240,230	\$ 13,005	\$ 47,943	\$ 343,531	\$ 317,358	\$ 802,131	\$ 799,098	\$ 207,883	\$ 3,315,468

Reporting and insights from 2022 audit:

Village of Mukwonago

December 31, 2022

Executive summary

June 14, 2023

To the Village Board
Village of Mukwonago

We have completed our audit of the financial statements of the Village of Mukwonago (the Village) for the year ended December 31, 2022, and have issued our report thereon dated June 14, 2023. This letter presents communications required by our professional standards.

Your audit should provide you with confidence in your financial statements. The audit was performed based on information obtained from meetings with management, data from your systems, knowledge of your Village's operating environment and our risk assessment procedures. We strive to provide you clear, concise communication throughout the audit process and of the final results of our audit.

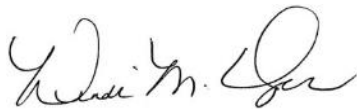
Additionally, we have included information on key risk areas the Village of Mukwonago should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

If you have questions at any point, please connect with us:

- Wendi M. Unger, Partner: wendi.unger@bakertilly.com or +1 (414) 777 5423

Sincerely,

Baker Tilly US, LLP



Wendi M. Unger, CPA, Partner

THIS COMMUNICATION IS INTENDED SOLELY FOR THE INFORMATION AND USE OF THE VILLAGE BOARD, AND, IF APPROPRIATE, MANAGEMENT, AND IS NOT INTENDED TO BE AND SHOULD NOT BE USED BY ANYONE OTHER THAN THESE SPECIFIED PARTIES.

BAKER TILLY US, LLP, TRADING AS BAKER TILLY, IS A MEMBER OF THE GLOBAL NETWORK OF BAKER TILLY INTERNATIONAL LTD., THE MEMBERS OF WHICH ARE SEPARATE AND INDEPENDENT LEGAL ENTITIES.

Responsibilities

Our responsibilities

As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the Village's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management, with the oversight of the Village board:
 - Are free from material misstatement
 - Present fairly, in all material respects and in accordance with accounting principles generally accepted in the United States of America
- Our audit does not relieve management or the Village Board of their responsibilities.

We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of the Village board, including:

- Internal control matters
- Qualitative aspects of the Village's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant unusual transactions
- Significant difficulties encountered
- Disagreements with management
- Circumstances that affect the form and content of the auditors' report
- Audit consultations outside the engagement team
- Corrected and uncorrected misstatements
- Other audit findings or issues

Audit status

Significant changes to the audit plan

There were no significant changes made to either our planned audit strategy or to the significant risks and other areas of emphasis identified during the performance of our risk assessment procedures.

Audit approach and results

Planned scope and timing

Audit focus

Based on our understanding of the Village and environment in which you operate, we focused our audit on the following key areas:

- Key transaction cycles
- Areas with significant estimates
- Implementation of new accounting standards

Our areas of audit focus were informed by, among other things, our assessment of materiality. Materiality in the context of our audit was determined based on specific qualitative and quantitative factors combined with our expectations about the Village's current year results.

Key areas of focus and significant findings

Significant risks of material misstatement

A significant risk is an identified and assessed risk of material misstatement that, in the auditor's professional judgment, requires special audit consideration. Within our audit, we focused on the following areas below.

Significant risk areas	Testing approach	Conclusion
Management override of controls	Incorporate unpredictability into audit procedures, emphasize professional skepticism and utilize audit team with industry expertise	Procedures identified provided sufficient evidence for our audit opinion
Improper revenue recognition due to fraud	Confirmation or validation of certain revenues supplemented with detailed predictive analytics based on nonfinancial data and substantive testing of related receivables	Procedures identified provided sufficient evidence for our audit opinion

Other areas of emphasis

We also focused on other areas that did not meet the definition of a significant risk, but were determined to require specific awareness and a unique audit response.

Other areas of emphasis		
Cash and investments	Revenues and receivables	General disbursements
Payroll	Pension asset	Long-term debt
Capital assets including infrastructure	Net position calculations	Financial reporting and required disclosures

Internal control matters

We considered the Village's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing an opinion on the financial statements. We are not expressing an opinion on the effectiveness of the Village's internal control.

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

A material weakness is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

Other comments and recommendations

Departmental Controls

As part of our annual audit process, we focus our efforts on the primary accounting systems, internal controls and procedures used by the Village's. This is in keeping with our goal to provide an audit opinion which states that the financial statements of the Village are correct in all material respects.

In some cases, the primary system of accounting procedures and controls of the Village are supported by smaller systems which are decentralized and reside within a department or location. In many cases, those systems are as simple as handling cash collections and remitting those collections to the Village. In other cases, the department may send invoices or statements of amounts due, and track collections of those amounts in a standalone accounts receivable system.

Generally, the more centralized a function is, the easier it is to design and implement accounting controls that provide some level of checks and balances. That is because you are able to divide certain tasks over the people available to achieve some segregation of duties. For those tasks that are decentralized, it is usually very difficult to provide for proper segregation of duties. Therefore, with one person being involved in most or all aspects of a transaction, you lose the ability to rely on the controls to achieve the safeguarding of assets and reliability of financial records.

As auditors, we are required to communicate with you on a variety of topics. Since there is now more emphasis on internal controls and management's responsibilities, we believe it is appropriate to make sure that you are informed about the lack of segregation of duties that may occur at departments or locations that handle cash or do miscellaneous billing. Examples in the Village that may fit this situation may include the following:

- Police department
- Library

As auditors, we are required to focus on the financial statements at a highly summarized level and our audit procedures support our opinion on those financial statements. Departments or locations that handle relatively smaller amounts of money are not the primary focus of our audit. Yet, because of the lack of segregation of duties, the opportunity for loss is higher there than in centralized functions that have more controls.

Because management is responsible for designing and implementing controls and procedures to detect and prevent fraud, we believe that is important for us to communicate this information to you. We have no knowledge of any fraud that has occurred or is suspected to have occurred within the departments mentioned above. However, your role as the governing body is to assess your risk areas and determine that the appropriate level of controls and procedures are in place. As always, the costs of controls and staffing must be weighed against the perceived benefits of safeguarding your assets.

Without adding staff or splitting up the duties, your own day-to-day contact and knowledge of the operation are also important mitigating factors.

Information Technology

As part of the audit process, we reviewed certain controls related to the Village's information technology system. The following are some typical controls that are used to ensure the highest level of security is in place over information technology systems however, they have not been implemented by the Village. Management should consider the risks associated with its information technology system and its related controls and determine if these additional controls should be implemented.

1. Individual granting access rights should be different than the individual who approves access.

Required communications

Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by Village are described in Note 1 to the financial statements. As described in Note 1, the Village changed accounting policies related to leases by adopting GASB Statement No. 87, *Leases*, in 2022. We noted no transactions entered into by the Village during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.
- Accounting estimates: Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

Estimate	Management's process to determine	Baker Tilly's conclusions regarding reasonableness
Accrued compensated absences	Evaluation of hours earned and accumulated in accordance with employment policies and average wage per hour rates	Reasonable in relation to the financial statements as a whole
Net pension asset and related deferrals	Evaluation of information provided by the Wisconsin Retirement System	Reasonable in relation to the financial statements as a whole
Allowance for doubtful accounts	Evaluation of historical revenues and loss levels with the analysis on collectability of individual amounts	Reasonable in relation to the financial statements as a whole
Depreciation	Evaluate estimated useful life of the asset and original acquisition value	Reasonable in relation to the financial statements as a whole

There have been no significant changes made by management to either the processes used to develop the particularly sensitive accounting estimates, or to the significant assumptions used to develop the estimates, noted above.

- Financial statement disclosures: The disclosures in the financial statements are neutral, consistent and clear.

Significant unusual transactions

There have been no significant transactions that are outside the normal course of business for the Village or that otherwise appear to be unusual due to their timing, size or nature.

Significant difficulties encountered during the audit

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

Disagreements with management

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 that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Audit report

There have been no departures from the auditors' standard report.

Audit consultations outside the engagement team

We encountered no difficult or contentious matters for which we consulted outside of the engagement team.

Corrected misstatements

Professional standards require us to accumulate misstatements identified during the audit, other than those that are clearly trivial and to communicate accumulated misstatements to management. Management is in agreement with the misstatements we have identified, and they have been corrected in the financial statements. In our judgment, none of the misstatements that management has corrected, either individually or in the aggregate, indicate matters that could have had a significant effect on the Village's financial reporting process.

Other audit findings or issues

We encountered no other audit findings or issues that require communication at this time.

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

Other information in documents containing audited basic financial statements

The Village's audited financial statements are "general purpose" financial statements. General purpose financial statements consist of the basic financial statements that can be used by a broad group of people for a broad range of activities. Once we have issued our audit report, we have no further obligation to update our report for events occurring subsequent to the date of our report. The Village can use the audited financial statements in other client prepare documents, such as official statements related to the issuance of debt, without our acknowledgement. Unless we have been engaged to perform services in connection with any subsequent transaction requiring the inclusion of our audit report, as well as to issue an auditor's acknowledgment letter, we have neither read the document nor performed subsequent event procedures in order to determine whether or not our report remains appropriate.

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 or accounting matters.

Written communications between management and Baker Tilly

This letter include copies of other material written communications, including a copy of the management representation letter.

Compliance with laws and regulations

We did not identify any non-compliance with laws and regulations during our audit.

Fraud

We did not identify any known or suspected fraud during our audit.

Going concern

Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of the Village's ability to continue as a going concern for a reasonable period of time but no less than 12 months from the date of the financial statements, including the effects on the financial statements and the adequacy of the related disclosures, and the effects on the auditor's report. No such matters or conditions have come to our attention during our engagement.

Independence

We are not aware of any relationships between Baker Tilly and the Village that, in our professional judgment, may reasonably be thought to bear on our independence.

Related parties

We did not have any significant findings or issues arise during the audit in connection with the Village's related parties.

Other matters

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

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

Nonattest services

The following nonattest services were provided by Baker Tilly:

- Financial statement preparation
- Adjusting journal entries

In addition, we prepared GASB No. 34 conversion entries which are summarized in the “Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position” and the “Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities” in the financial statements.

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

Village Board resources

Visit our resource page for regulatory updates, trending challenges and opportunities in your industry and other timely updates.

Visit the resource page at <https://www.bakertilly.com/insights/audit-committee-resource-page>.

Management representation letter



Village of Mukwonago

Office of the Finance Director & Human Resources

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Main Office: (262) 363-6420
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June 14, 2023

Baker Tilly US, LLP
777 E Wisconsin Ave, 32nd Floor
Milwaukee, WI 53202

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of the Village of Mukwonago as of December 31, 2022 and for the year then ended for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Mukwonago and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America (GAAP). We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter.
- 2) The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the primary government and all component units required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.
- 3) We acknowledge our responsibility 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.

- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, if any, are reasonable.
- 6) All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
- 7) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 8) All known audit and bookkeeping adjustments have been included in our financial statements, and we are in agreement with those adjustments.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America.
- 10) Guarantees, whether written or oral, under which the Village is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the Village Board or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) We have not completed an assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 13) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.

- 14) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.
- 15) We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 16) There are no related parties or related party relationships and transactions, including side agreements, of which we are aware.

Other

- 17) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 18) We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 19) The Village has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources or fund balance or net position.
- 20) We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 21) There are no:
 - a) Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.
 - b) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.
 - c) Nonspendable, restricted, committed, or assigned fund balances that were not properly authorized and approved.
 - d) Rates being charged to customers other than the rates as authorized by the applicable authoritative body.
 - e) Violations of restrictions placed on revenues as a result of bond resolution covenants such as revenue distribution or debt service funding.

22) In regards to the nonattest services performed by you listed below, we acknowledge our responsibility related to these nonattest services and have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.

a) Financial statement preparation

b) Adjusting journal entries

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

- 23) The Village of Mukwonago has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 24) The Village of Mukwonago has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
- 25) We have followed all applicable laws and regulations in adopting, approving and amending budgets.
- 26) The financial statements properly classify all funds and activities.
- 27) All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 28) Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
- 29) Provisions for uncollectible receivables, if any, have been properly identified and recorded.
- 30) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 31) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
- 32) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 33) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).
- 34) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.
- 35) Tax-exempt bonds issued have retained their tax-exempt status.

- 36) We have appropriately disclosed the Village of Mukwonago's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.
- 37) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 38) With respect to the supplementary information, (SI):
- a) We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- 39) We assume responsibility for, and agree with, the information provided by the Wisconsin Retirement System as audited by the Legislative Audit Bureau relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.
- 40) We have implemented GASB Statement No. 87, *Leases*, and believe that all required disclosures and accounting considerations have been identified and properly classified in the financial statements in compliance with the Standard.
- 41) The auditing standards define an annual report as "a document, or combination of documents, typically prepared on an annual basis by management or those charged with governance in accordance with law, regulation, or custom, the purpose of which is to provide owners (or similar stakeholders) with information on the entity's operations and the financial results and financial position as set out in the financial statements." Among other items, an annual report contains, accompanies, or incorporates by reference the financial statements and the auditors' report thereon. We confirm that we do not prepare and have no plans to prepare an annual report.

Sincerely,

Village of Mukwonago

Signed: 
Ms. Diana Doherty, Finance Director

Client service team



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Accounting changes relevant to the Village of Mukwonago

Future accounting standards update

GASB Statement Number	Description	Potentially Impacts you	Effective Date
94	Public-Private and Public-Public Partnerships and Availability Payment Arrangements	✓	12/31/23
96	Subscription-Based Information Technology Arrangements	✓	12/31/23
99	Omnibus 2022	✓	12/31/23
100	Accounting Changes and Error Corrections	✓	12/31/24
101	Compensated Absences	✓	12/31/24

Further information on upcoming [GASB pronouncements](#).

Future accounting for subscription-based IT arrangements

Subscription-based IT arrangements include contracts that convey control of the right to use another party's IT software. It would not include any licensing arrangements that provide a perpetual license, which would still be accounted for as an intangible asset. Subscription-based IT arrangements are becoming more and more popular with IT vendors. This standard mirrors the new lease standard. The Village will be able to utilize the systems put into place to implement the lease standard to properly account for these contracts. Common examples of these contracts in the utility industry include:

- Leasing space in the cloud
- GIS systems
- SCADA systems
- Some work order or inventory systems as well as some general ledger or billing systems

The Village should work with its IT department and department managers to determine a population listing of contracts that would fall under this standard to determine the potential future impact to financial reporting.

Two-way audit communications

As part of our audit of your financial statements, we are providing communications to you throughout the audit process. Auditing requirements provide for two-way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

- a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.
- b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:
 - Identify types of potential misstatements.
 - Consider factors that affect the risks of material misstatement.
 - Design tests of controls, when applicable, and substantive procedures.
- c. We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations and provisions of contracts or grant programs.
- d. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

Our audit will be performed in accordance with auditing standards generally accepted in the United States of America.

We are very interested in your views regarding certain matters. Those matters are listed here:

- a. We typically will communicate with your top level of management unless you tell us otherwise.
- b. We understand that the governing board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.
- c. We need to know your views about your organization's objectives and strategies, and the related business risks that may result in material misstatements.
- d. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?
- e. Have you had any significant communications with regulators or grantor agencies?
- f. Are there other matters that you believe are relevant to the audit of the financial statements?

Also, is there anything that we need to know about the attitudes, awareness and actions of the governing body concerning:

- a. The entity's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?
- b. The detection or the possibility of fraud?

We also need to know if you have taken actions in response to developments in financial reporting, laws, accounting standards, governance practices, or other related matters, or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. If necessary, we may do preliminary financial audit work during the months of October-December, and sometimes early in January. Our final financial fieldwork is scheduled during the spring to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and may issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 6-12 weeks after final fieldwork, but may vary depending on a number of factors.

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions on what this all means, or wish to provide other feedback. We welcome the opportunity to hear from you.

PERIOD ENDING 05/31/2023

PRELIMINARY DECEMBER BUDGET TO ACTUAL
 SELECT FUNDS

GL NUMBER	DESCRIPTION	2023 AMENDED BUDGET	YTD BALANCE 05/31/2023	AVAILABLE BALANCE	% BDGT USED
Fund 100 - GENERAL FUND					
Revenues					
OTHERREV	OTHER REVENUES	67,500.00	40,815.93	26,684.07	60.47
PTAX	GENERAL PROPERTY TAX	3,208,321.00	2,653,437.94	554,883.06	82.70
TAXES	OTHER TAXES	440,234.00	176,891.67	263,342.33	40.18
IGOVTRV	INTERGOVERNMENTAL REVENUES	854,295.00	316,300.55	537,994.45	37.02
LICPER	LICENSES & PERMITS	451,537.00	96,653.10	354,883.90	21.41
LAWORD	FINES & FORFEITURES	173,000.00	63,291.07	109,708.93	36.58
PUBCHGS	PUBLIC CHARGES FOR SERVICES	30,488.00	7,524.70	22,963.30	24.68
LEISURE	LEISURE ACTIVITIES	72,000.00	19,850.02	52,149.98	27.57
IGOVTC	INTERGOVERNMENTAL CHARGES	202,833.00	62,797.79	140,035.21	30.96
INVTINC	INVESTMENT INCOME	68,000.00	149,749.10	(81,749.10)	220.22
TOTAL REVENUES		5,568,208.00	3,587,311.87	1,980,896.13	64.42
Expenditures					
5111	VILLAGE BOARD	70,563.00	21,396.77	49,166.23	30.32
5112	HISTORIC PRESERVATION	290.00	0.00	290.00	0.00
5120	MUNICIPAL COURT	38,954.00	21,141.92	17,812.08	54.27
5130	VILLAGE ATTORNEY	118,750.00	22,284.62	96,465.38	18.77
5141	VILLAGE ADMINISTRATOR	196,051.00	65,743.36	130,307.64	33.53
5142	CLERK-TREASURER	266,321.00	91,610.06	174,710.94	34.40
5144	ELECTIONS	28,150.00	8,181.96	19,968.04	29.07
5145	FINANCE DEPARTMENT	71,273.00	19,971.88	51,301.12	28.02
5150	IT SERVICES	15,000.00	3,101.00	11,899.00	20.67
5151	INDEPENDENT AUDITING	14,000.00	5,726.60	8,273.40	40.90
5153	ASSESSMENT OF PROPERTY	22,050.00	7,466.84	14,583.16	33.86
5154	RISK & PROPERTY INSURANCE	128,103.00	52,288.88	75,814.12	40.82
5160	VILLAGE HALL	50,816.00	20,443.37	30,372.63	40.23
5211	POLICE ADMINISTRATION	1,288,048.00	496,924.97	791,123.03	38.58
5212	POLICE PATROL	1,115,941.00	434,037.77	681,903.23	38.89
5213	CRIME INVESTIGATION	252,396.00	96,451.30	155,944.70	38.21
5215	POLICE TRAINING	12,000.00	419.58	11,580.42	3.50
5220	FIRE STATION (VILLAGE)	8,706.00	4,888.81	3,817.19	56.15
5235	EMERGENCY GOVERNMENT	2,000.00	834.00	1,166.00	41.70
5241	BUILDING INSPECTOR	301,443.00	115,183.43	186,259.57	38.21
5247	BOARD OF APPEALS	1,150.00	0.00	1,150.00	0.00
5254	DAMS	10,226.00	3,637.37	6,588.63	35.57
5300	DPW GENERAL ADMINISTRATION	351,899.00	149,132.05	202,766.95	42.38
5323	GARAGE	68,148.00	23,889.70	44,258.30	35.06
5324	MACHINERY & EQUIPMENT	117,218.00	57,893.32	59,324.68	49.39
5335	ENGINEERING	75,000.00	7,407.08	67,592.92	9.88
5341	STREETS & ALLEYS	20,205.00	4,640.60	15,564.40	22.97
5342	STREET LIGHTING	190,250.00	57,925.89	132,324.11	30.45
5343	CURBS GUTTERS & SIDEWALKS	5,572.00	35.26	5,536.74	0.63
5344	STORM SEWER	13,950.00	937.67	13,012.33	6.72
5345	STREET CLEANING	18,472.00	2,110.89	16,361.11	11.43
5346	BRIDGES & CULVERTS	1,530.00	0.00	1,530.00	0.00
5347	SNOW & ICE CONTROL	117,094.00	78,018.31	39,075.69	66.63
5348	STREET SIGNS & MARKINGS	20,800.00	8,058.35	12,741.65	38.74
5362	GARBAGE COLLECTION	4,073.00	2,221.44	1,851.56	54.54
5431	ANIMAL POUND	2,600.00	2,420.00	180.00	93.08
5512	MUSEUM	11,940.00	2,731.57	9,208.43	22.88
5521	PARKS	196,770.00	45,867.38	150,902.62	23.31
5522	CELEBRATIONS	7,867.00	5,308.54	2,558.46	67.48
5611	FORESTRY	28,009.00	16,050.98	11,958.02	57.31
5613	WEED CONTROL	243.00	79.55	163.45	32.74
5632	PLANNING DEPARTMENT	165,974.00	49,701.72	116,272.28	29.95
5660	STORMWATER MASTER PLAN	11,250.00	6,417.82	4,832.18	57.05
5670	ECONOMIC DEVELOPMENT	56,113.00	10,786.68	45,326.32	19.22
5900	OTHER FINANCING USES	71,000.00	294,000.00	(223,000.00)	414.08
TOTAL EXPENDITURES		5,568,208.00	2,317,369.29	3,250,838.71	41.62
Fund 100 - GENERAL FUND:					
TOTAL REVENUES		5,568,208.00	3,587,311.87	1,980,896.13	64.42
TOTAL EXPENDITURES		5,568,208.00	2,317,369.29	3,250,838.71	41.62
NET OF REVENUES & EXPENDITURES		0.00	1,269,942.58	(1,269,942.58)	100.00

PERIOD ENDING 05/31/2023

PRELIMINARY DECEMBER BUDGET TO ACTUAL
 SELECT FUNDS

GL NUMBER	DESCRIPTION	2023 AMENDED BUDGET	YTD BALANCE 05/31/2023	AVAILABLE BALANCE	% BDGT USED
Fund 150 - FIRE/AMBULANCE FUND					
Revenues					
OTHERREV	OTHER REVENUES	48,173.00	22,834.67	25,338.33	47.40
PTAX	GENERAL PROPERTY TAX	605,081.00	252,117.10	352,963.90	41.67
EBIX	EBIX REVENUES	1,073,143.00	585,506.65	487,636.35	54.56
IGOVTRV	INTERGOVERNMENTAL REVENUES	99,832.00	15,908.27	83,923.73	15.94
PUBCHGS	PUBLIC CHARGES FOR SERVICES	100.00	1,220.00	(1,120.00)	1,220.00
IGOVTC	INTERGOVERNMENTAL CHARGES	605,081.00	252,117.10	352,963.90	41.67
INVTINC	INVESTMENT INCOME	660.00	5,539.62	(4,879.62)	839.34
TOTAL REVENUES		2,432,070.00	1,135,243.41	1,296,826.59	46.68
Expenditures					
5140	ADMINISTRATIVE & GENERAL	27,869.00	11,612.05	16,256.95	41.67
5221	FIRE ADMINISTRATION	1,065,202.00	407,169.57	658,032.43	38.22
5222	FIRE SUPPRESSION	60,380.00	11,971.07	48,408.93	19.83
5223	FIRE TRAINING	27,429.00	7,230.23	20,198.77	26.36
5231	AMBULANCE	355,754.00	150,967.51	204,786.49	42.44
5232	AMBULANCE TRAINING	14,738.00	3,820.78	10,917.22	25.92
5233	REFERENDUM FUNDED STAFFING	679,116.00	36,296.86	642,819.14	5.34
5700	CAPITAL OUTLAY EXPENDITURES	38,000.00	7,140.27	30,859.73	18.79
5880	USE OF GRANTS/DONATIONS	0.00	9,786.90	(9,786.90)	100.00
5900	OTHER FINANCING USES	163,582.00	0.00	163,582.00	0.00
TOTAL EXPENDITURES		2,432,070.00	645,995.24	1,786,074.76	26.56
Fund 150 - FIRE/AMBULANCE FUND:					
TOTAL REVENUES		2,432,070.00	1,135,243.41	1,296,826.59	46.68
TOTAL EXPENDITURES		2,432,070.00	645,995.24	1,786,074.76	26.56
NET OF REVENUES & EXPENDITURES		0.00	489,248.17	(489,248.17)	100.00

PERIOD ENDING 05/31/2023

PRELIMINARY DECEMBER BUDGET TO ACTUAL
 SELECT FUNDS

GL NUMBER	DESCRIPTION	2023 AMENDED BUDGET	YTD BALANCE 05/31/2023	AVAILABLE BALANCE	% BDGT USED
Fund 610 - WATER UTILITY FUND					
Revenues					
OTHERREV	OTHER REVENUES	200.00	333.37	(133.37)	166.69
UTILREV	UTILITY REVENUES	2,184,000.00	509,530.94	1,674,469.06	23.33
CONTRIB	CONTRIBUTED CAPITAL	120,000.00	8,079.00	111,921.00	6.73
MISCINC	MISC INCOME UTILITIES	147,200.00	192,675.00	(45,475.00)	130.89
IGOVTC	INTERGOVERNMENTAL CHARGES	1,000.00	1,024.10	(24.10)	102.41
INVTINC	INVESTMENT INCOME	18,675.00	38,136.36	(19,461.36)	204.21
TOTAL REVENUES		2,471,075.00	749,778.77	1,721,296.23	30.34
Expenditures					
5140	ADMINISTRATIVE & GENERAL	0.00	3.30	(3.30)	100.00
5900	OTHER FINANCING USES	279,257.00	15,000.00	264,257.00	5.37
6200	PUMPING OPERATIONS	142,281.00	47,526.12	94,754.88	33.40
6210	PUMPING MAINTENANCE	94,742.00	6,373.30	88,368.70	6.73
6300	WATER TREATMENT OPERATIONS	75,121.00	23,320.55	51,800.45	31.04
6310	WATER TREATMENT MAINTENANCE	27,582.00	2,268.09	25,313.91	8.22
6450	T&D-DISTR RSRVR/STNDP MAINT	3,683.00	1,383.97	2,299.03	37.58
6451	T&D-MAINS MAINTENANCE	47,130.00	6,797.62	40,332.38	14.42
6452	T&D-SERVICES MAINTENANCE	42,320.00	5,507.24	36,812.76	13.01
6453	T&D-METERS MAINTENANCE	27,244.00	27,861.45	(617.45)	102.27
6454	T&D-HYDRANTS MAINTENANCE	47,861.00	6,963.95	40,897.05	14.55
6901	METER READING LABOR	8,236.00	782.21	7,453.79	9.50
6902	ACCOUNTING & COLLECTING LABOR	84,865.00	33,748.49	51,116.51	39.77
6920	ADMINISTRATIVE & GENERAL EXP	1,042,300.00	379,706.58	662,593.42	36.43
TOTAL EXPENDITURES		1,922,622.00	557,242.87	1,365,379.13	28.98
Fund 610 - WATER UTILITY FUND:					
TOTAL REVENUES		2,471,075.00	749,778.77	1,721,296.23	30.34
TOTAL EXPENDITURES		1,922,622.00	557,242.87	1,365,379.13	28.98
NET OF REVENUES & EXPENDITURES		548,453.00	192,535.90	355,917.10	35.11

PERIOD ENDING 05/31/2023

PRELIMINARY DECEMBER BUDGET TO ACTUAL
 SELECT FUNDS

GL NUMBER	DESCRIPTION	2023 AMENDED BUDGET	YTD BALANCE 05/31/2023	AVAILABLE BALANCE	% BDGT USED
Fund 620 - SEWER UTILITY FUND					
Revenues					
OTHERREV	OTHER REVENUES	400.00	333.37	66.63	83.34
UNCLASSIFIED	Unclassified	15,000.00	15,000.00	0.00	100.00
UTILREV	UTILITY REVENUES	1,825,440.00	462,929.15	1,362,510.85	25.36
LICPER	LICENSES & PERMITS	119,800.00	5,925.00	113,875.00	4.95
CONTRIB	CONTRIBUTED CAPITAL	56,000.00	2,988.00	53,012.00	5.34
MISCINC	MISC INCOME UTILITIES	175,000.00	70,778.99	104,221.01	40.45
INVSTINC	INVESTMENT INCOME	35,580.00	54,304.34	(18,724.34)	152.63
TOTAL REVENUES		2,227,220.00	612,258.85	1,614,961.15	27.49
Expenditures					
5140	ADMINISTRATIVE & GENERAL	0.00	3.30	(3.30)	100.00
5900	OTHER FINANCING USES	64,949.00	0.00	64,949.00	0.00
8010	WWTP-TREATMENT/DISPOSAL/GP	575,971.00	209,459.41	366,511.59	36.37
8020	LIFT STATIONS/PUMPING EQUIP	27,627.00	7,386.74	20,240.26	26.74
8030	WASTEWATER COLLECTION SYSTEM	73,308.00	2,268.89	71,039.11	3.10
8300	ACCOUNTING/COLLECTING	82,365.00	33,436.26	48,928.74	40.60
8400	ADMINISTRATIVE & GENERAL	673,016.00	248,743.69	424,272.31	36.96
TOTAL EXPENDITURES		1,497,236.00	501,298.29	995,937.71	33.48
Fund 620 - SEWER UTILITY FUND:					
TOTAL REVENUES		2,227,220.00	612,258.85	1,614,961.15	27.49
TOTAL EXPENDITURES		1,497,236.00	501,298.29	995,937.71	33.48
NET OF REVENUES & EXPENDITURES		729,984.00	110,960.56	619,023.44	15.20

06/27/2023 12:41 PM
User: ddoherty
DB: Mukwonago

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF MUKWONAGO

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PERIOD ENDING 05/31/2023

PRELIMINARY DECEMBER BUDGET TO ACTUAL

SELECT FUNDS

GL NUMBER	DESCRIPTION	2023 AMENDED BUDGET	YTD BALANCE 05/31/2023	AVAILABLE BALANCE	% BDGT USED
TOTAL REVENUES - ALL FUNDS		12,698,573.00	6,084,592.90	6,613,980.10	47.92
TOTAL EXPENDITURES - ALL FUNDS		11,420,136.00	4,021,905.69	7,398,230.31	35.22
NET OF REVENUES & EXPENDITURES		1,278,437.00	2,062,687.21	(784,250.21)	161.34

TREASURERS REPORT	May-2023	TOTAL	Citizens	LGIP	Long Term Investments - Johnson Bank & ADM
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GENERAL VILLAGE

100-111xxx	General Fund	4,009,736.34	26,679.63	2,914,269.76	1,068,786.95
100-111005/020/033	Checking/MRA/Accrued Sick	1,062,760.46	632,765.58	306,480.47	123,514.41
150-111300	Fire Department	747,926.90	641,465.90	106,461.00	
200-110xxx	Community Development (Deback)	869,345.98	223,751.23	645,594.75	
210-111xxx	Wisc Development - RLF	127,216.56	127,216.56	-	-
220-111xxx	TID#3-General	803,448.78	485.57	789,223.75	13,739.46
240-111xxx	TID#4-General	376,920.03	155,975.71	220,944.32	
250-111xxx	TID#5-General	2,142,621.27	338,629.30	1,803,991.97	
300-111xxx	Debt Service	1,757,008.84	4,911.07	1,752,097.77	
320-111300	Fire Department Designated	171,388.84	86.63	171,302.21	
340-111xxx	Village Designated Funds	680,640.70	141,725.73	538,914.97	
350-111xxx	American Rescue Plan Act	872,912.97		872,912.97	
410-111300	Recycling	266,102.35	163,531.02	102,571.33	
430-111300	Capital Equipment	271,976.43	165,502.72	106,473.71	
440-111xxx	Library	561,569.42	333,348.80	228,220.62	
480-111xxx	Capital Improvement Funds	2,692,552.67	411.40	2,237,061.13	455,080.14
500-111300	Stormwater District #1	52,955.28	36,334.64	16,620.64	
600-111xxx	Impact Fees	108,470.40	71,604.24	36,866.16	
720-111xxx	Taxroll	272,772.65	87,065.80	185,706.85	
810-111xxx	Parkland Site	245,593.14	21,164.93	224,428.21	
TOTAL		18,093,920.01	3,172,656.46	13,260,142.59	1,661,120.96

WATER UTILITY

610-111300	Cash	1,089,171.94	1,089,171.94		
610-111200	Bonds & Unrestricted Cash	537,708.87		537,708.87	
610-111400	Long Term Debt	26,610.22			26,610.22
610-111050	Current Year Debt Reserve	171,517.07	171,517.07	-	
610-111060	Required Debt Reserve	531,152.06	-	116,455.98	414,696.08
610-111080	Impact Fee	11,740.67	8,153.95	3,586.72	
610-111033	Accrued Sick Pay	9,770.21		9,770.21	-
TOTAL		2,377,671.04	1,268,842.96	667,521.78	441,306.30

SEWER UTILITY

620-111300	Cash	200,688.06	200,688.06		
620-111200	Bonds & Unrestricted Cash	1,189,676.66		1,189,676.66	
610-111400	Long Term Debt	127,005.96			127,005.96
620-111030	Sewer Connection Fee	208,117.13	7,087.99	201,029.14	-
620-111060	Required Debt Reserve	840,934.85	-	116,703.70	724,231.15
620-111050	Current Year Debt Reserve	304,558.23	304,558.23	-	
620-111070	Equipment Replacement Fund	747,244.51	-	552,324.65	194,919.86
620-111080	Impact Fee	9,776.46	3,221.12	6,555.34	
620-111033	Accrued Sick Pay	9,770.22		9,770.22	-
TOTAL		3,637,772.08	515,555.40	2,076,059.71	1,046,156.97

GRAND TOTAL	24,109,363.13	4,957,054.82	16,003,724.08	3,148,584.23
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Prepared by Diana Doherty

balance check

24,109,363.13

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Accounts Payable Cover Sheet

Report:	Period or corresponding report date		
Village Accounts Payable	6/29/2023	\$	186,177.36
Library Accounts Payable	6/16/2023	\$	35,923.85
Charter Communications/Spectrum (ach withdrawal)	6/13/2023	\$	1,794.62
US Bank (ach withdrawal)	6/27/2023	\$	7,231.49
We Energies (ach withdrawal)	6/13/2023	\$	44,197.35
Check Disbursement - Court	6/12/2023	\$	5,984.04
Check Disbursement - Invoice Cloud	6/13/2023	\$	169.50
Check Disbursement - Phantom Junction Concert Series	6/1/2023	\$	1,350.00
Check Disbursement - Town of East Troy Permit	6/19/2023	\$	45.00
Check Disbursement - Phantom Junction Concerts & National Night Out	6/28/2023	\$	5,700.00
Check Disbursement - Entrance Signs	6/29/2023	\$	40,025.00
Check Disbursement - Payroll Related	6/7/2023	\$	9,927.08
Check Disbursement - Payroll Related	6/13/2023	\$	1,864.38
Check Disbursement - Payroll Related	6/22/2023	\$	151,737.80
Check Disbursement - Payroll Related	6/26/2023	\$	1,173.90
Total for Approval:		\$	<u>493,301.37</u>

The preceding list of bills payable was approved for payment

Date: _____

Approved by: _____

06/29/2023 10:25 AM
User: MROCKLEY
DB: Mukwonago

PENDING VILLAGE BOARD REVIEW FOR MUKWONAGO
POST DATES 07/06/2023 - 07/06/2023
UNJOURNALIZED OPEN
BANK CODE: GEN - CHECK TYPE: PAPER CHECK

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INVOICE NUMBER	DESCRIPTION	DISTRIBUTIONS\AMOUNTS		AMOUNT	APPROVAL DEPARTMENT	POST DATE
VENDOR NAME: ALSCO						
IMIL1921173	PD JUNE 15 MAT CLEANING	100-5211-539400	42.66	42.66	POLICE	07/06/2023
TOTAL VENDOR ALSCO				42.66		
VENDOR NAME: AM TOWING						
W34738	SEWER VAC TRUCK HYDRAULIC AND TRUCK REPA	620-8030-828000	2,855.18	2,855.18	UTILITIES	07/06/2023
TOTAL VENDOR AM TOWING				2,855.18		
VENDOR NAME: AMAZON CAPITOL SERVICES						
1KGWPCTL9YD6	COMPACT TRACTOR QUICK HITCH	100-5324-539500	127.49	127.49	DPW	07/06/2023
1RHV7C1143G3	TORO 5900 O=RINGS	100-5324-539500	8.76	8.76	DPW	07/06/2023
17HXXY7MDVW6	HEDGE TRIMMER BLADES	100-5324-539500	45.00	45.00	DPW	07/06/2023
1KH4FJV9CJ4H	FUEL INJECTOR SEALS	100-5324-539500	18.00	18.00	DPW	07/06/2023
1YJVPTDDF1XQ	PLANT GROWTH REGULATOR AND SHOP TOOLS	100-5323-531100	88.49	252.35	DPW	07/06/2023
		100-5521-531100	163.86			
TOTAL VENDOR AMAZON CAPITOL SERVICES				457.58		
VENDOR NAME: BARCO PRODUCTS						
SORCO77891	PARK BENCHES	430-5700-571200	2,845.40	2,845.40	DPW	07/06/2023
TOTAL VENDOR BARCO PRODUCTS				2,845.40		
VENDOR NAME: BAYCOM, INC						
EQUIPINV_044311	APX PORTABLE REPLACEMENT BATTERIES	150-5222-531100	1,015.00	1,015.00	FIRE	07/06/2023
TOTAL VENDOR BAYCOM, INC				1,015.00		
VENDOR NAME: BAYSIDE PRINTING LLC						
142533	2ND QTR 2023 INSERT - NEWSLETTER	100-5142-531200	62.37	1,417.76	ALLOCATE	07/06/2023
		100-5670-521900	62.37			
		100-5670-521900	62.36			
		100-5211-531200	62.36			
		150-5221-539900	62.37			
		440-5511-531200	62.37			
		410-5363-531200	62.36			
		620-8400-852000	62.37			
		610-6920-692300	918.83			
TOTAL VENDOR BAYSIDE PRINTING LLC				1,417.76		
VENDOR NAME: BRIGHTSPEED						
JUNE 2023	PHONE SERVICE JUNE 2023	100-5142-522500	77.00	557.73	ALLOCATE	07/06/2023
		100-5211-522500	53.81			
		100-5323-522500	106.86			
		440-5511-522500	187.11			
		610-6920-692100	33.53			
		620-8400-851000	99.42			
TOTAL VENDOR BRIGHTSPEED				557.73		

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INVOICE NUMBER	DESCRIPTION	DISTRIBUTIONS\AMOUNTS		AMOUNT	APPROVAL DEPARTMENT	POST DATE
VENDOR NAME: BROOKS TRACTOR						
M68286	LOADER MAINTENANCE	620-8010-825500	25.39	25.39	UTILITIES	07/06/2023
M68285	LOADER MAINTENANCE	620-8010-825500	276.12	276.12	UTILITIES	07/06/2023
TOTAL VENDOR BROOKS TRACTOR				301.51		
VENDOR NAME: C & M AUTO PARTS INC						
6079-369234	SHOP SUPPLIES	100-5323-531100	20.70	20.70	DPW	07/06/2023
6079-369316	3481 BATTERIES	150-5222-539500	334.86	334.86	FIRE	07/06/2023
TOTAL VENDOR C & M AUTO PARTS INC				355.56		
VENDOR NAME: CENTRAL OFFICE SYSTEMS						
80154079	JULY 2023 LEASE PAYMENT 458	100-5142-531200	19.64	165.00	ALLOCATE	07/06/2023
		100-5300-539900	17.37			
		100-5120-531100	7.31			
		100-5141-531100	9.36			
		100-5145-531100	15.54			
		100-5241-531200	2.62			
		100-5632-531200	3.07			
		100-5211-531200	20.58			
		150-5221-531100	21.33			
		410-5363-531200	1.65			
		440-5511-531200	18.65			
		500-5344-531200	4.04			
		610-6902-690300	12.03			
		620-8300-840000	11.81			
80155457	COPIER INVOICE	150-5221-531100	92.00	92.00	FIRE	07/06/2023
TOTAL VENDOR CENTRAL OFFICE SYSTEMS				257.00		
VENDOR NAME: CENTURY SPRINGS BOTTLING						
5450418	LAB SUPPLIES	620-8010-826000	27.35	27.35	UTILITIES	07/06/2023
5450410	DPW & VH DRINKING WATER	100-5323-531100	37.95	103.85	DPW	07/06/2023
		100-5160-531100	65.90			
TOTAL VENDOR CENTURY SPRINGS BOTTLING				131.20		
VENDOR NAME: CINTAS						
4158832281	STAFF UNIFORMS AND SHOP SUPPLIES	100-5323-531100	113.15	113.15	DPW	07/06/2023
4158832398	UNIFORM SERVICE	610-6920-693000	107.80	215.60	UTILITIES	07/06/2023
		620-8400-856000	107.80			
4159524775	STAFF UNIFORMS & SHOP SUPPLIES	100-5323-531100	113.15	113.15	DPW	07/06/2023
4159524908	UNIFORM SERVICE	610-6920-693000	88.82	177.64	UTILITIES	07/06/2023
		620-8400-856000	88.82			
TOTAL VENDOR CINTAS				619.54		
VENDOR NAME: CJ & ASSOCIATES, INC						
C23270	PD NEW FLOORING 1ST PAYMENT	430-5700-571100	6,868.50	6,868.50	POLICE	07/06/2023

INVOICE NUMBER	DESCRIPTION	DISTRIBUTIONS\AMOUNTS		AMOUNT	APPROVAL DEPARTMENT	POST DATE
VENDOR NAME: CJ & ASSOCIATES, INC						
TOTAL VENDOR CJ & ASSOCIATES, INC				6,868.50		
VENDOR NAME: CLASSIC CONCRETE & MASONRY						
INVOICE #1	REPLACE TAGS SIDEWALK SQUARES	100-5343-539500	624.00	624.00	DPW	07/06/2023
INVOICE #2	SIDEWALK REPLACEMENT PROGRAM	480-5700-586300	6,688.50	6,688.50	DPW	07/06/2023
INVOICE #3	SIDEWALK REPLACEMENT PROGRAM	480-5700-586300	6,688.50	6,688.50	DPW	07/06/2023
INVOICE #4	SIDEWALK REPLACEMENT PROGRAM	480-5700-586300	6,669.00	6,669.00	DPW	07/06/2023
INVOICE #5 DPW	CONCRETE DISPOSAL	100-5343-539500	58.00	58.00	DPW	07/06/2023
INVOICE #5 UTILITIES	CONCRETE DISPOSAL	610-6452-665200	58.00	58.00	UTILITIES	07/06/2023
TOTAL VENDOR CLASSIC CONCRETE & MASONRY				20,786.00		
VENDOR NAME: CORE & MAIN LP						
T026336	WATER SERVICE PARTS	610-6452-665200	77.52	77.52	UTILITIES	07/06/2023
T025408	WATER SERVICE PARTS	610-6452-665200	52.37	52.37	UTILITIES	07/06/2023
T025397	WATER SERVICE PARTS	610-6452-665200	12.00	12.00	UTILITIES	07/06/2023
TOTAL VENDOR CORE & MAIN LP				141.89		
VENDOR NAME: CRAIG D CHILDS, PHD, S.C.						
3448	NEW FT STAFF PSYCHOLOGICAL EXAM	150-5221-521900	1,000.00	1,000.00	FIRE	07/06/2023
TOTAL VENDOR CRAIG D CHILDS, PHD, S.C.				1,000.00		
VENDOR NAME: CRIVELLO CARLSON S.C.						
5331-189944	LEGAL SERVICES THRU 5/31/2023	100-5145-521900	140.00	3,840.00	FINANCE	07/06/2023
		100-5670-521900	100.00			
		100-5632-521900	1,640.00			
		440-5511-521900	140.00			
		100-5130-521900	1,820.00			
5331-189946	VERIZON LEASE NEGOTIATIONS	100-5130-521900	400.00	1,140.00	FINANCE	07/06/2023
		610-6920-692300	740.00			
5331-189945	GEARBOX	100-0000-211400	20.00	20.00	FINANCE	07/06/2023
TOTAL VENDOR CRIVELLO CARLSON S.C.				5,000.00		
VENDOR NAME: DEPARTMENT OF ADMINISTRATION						
505-0000080958	EMAIL FILTER JUNE 2023	100-5111-522900	3.17	50.76	ALLOCATE	07/06/2023
		100-5120-522900	0.91			
		100-5141-522900	0.45			
		100-5142-522900	1.36			
		100-5211-522900	16.32			
		100-5241-522900	1.36			
		100-5300-522900	3.63			
		100-5512-522900	0.45			
		100-5632-522900	0.45			
		150-5221-522900	18.58			
		610-6920-692100	1.36			
		620-8400-851000	1.36			
		100-5145-522900	1.36			

TOTAL VENDOR DEPARTMENT OF ADMINISTRATION

50.76

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VENDOR NAME: DYNAMIC AWARDS					
21213	PHANTOM JUNCTION STAGE BANNERS AND CARDS	340-5890-580603	340.00	340.00 DPW	07/06/2023
21219	AC PURDY PLAQUE	150-5222-531100	350.00	350.00 FIRE	07/06/2023
TOTAL VENDOR DYNAMIC AWARDS			690.00		
VENDOR NAME: EMERGENCY MEDICAL PRODUCTS					
2563764	EMS SUPPLIES	150-5231-531100	154.97	154.97 FIRE	07/06/2023
2561831	EMS SUPPLIES	150-5231-531100	398.11	398.11 FIRE	07/06/2023
TOTAL VENDOR EMERGENCY MEDICAL PRODUCTS			553.08		
VENDOR NAME: ENVIRONMENT CONTROL					
27715-613	VILLAGE HALL CLEANING	100-5160-521900	698.00	698.00 DPW	07/06/2023
TOTAL VENDOR ENVIRONMENT CONTROL			698.00		
VENDOR NAME: ENVIRONMENTAL EXPRESS INC					
1000744875	LAB SUPPLIES	620-8010-826000	851.60	851.60 UTILITIES	07/06/2023
TOTAL VENDOR ENVIRONMENTAL EXPRESS INC			851.60		
VENDOR NAME: EXPOSING MOLD INC.					
062123	REFUND PARK RENTAL FEE FOR JULY 30, 2023	100-4820-485000	150.00	150.00 CLERK	07/06/2023
TOTAL VENDOR EXPOSING MOLD INC.			150.00		
VENDOR NAME: FASTENAL COMPANY					
WIMUK97539	DOOR LOCK BATTERIES	620-8010-834000	15.12	30.24 UTILITIES	07/06/2023
		610-6210-662500	15.12		
TOTAL VENDOR FASTENAL COMPANY			30.24		
VENDOR NAME: FOTH INFRASTRUCTURE &					
84221	REVIEW PROCESS	100-5632-521900	1,890.00	1,890.00 ADMIN	07/06/2023
TOTAL VENDOR FOTH INFRASTRUCTURE &			1,890.00		
VENDOR NAME: GENERAL COMMUNICATIONS					
320679	RADIO ANTENNAS	100-5212-539500	145.00	145.00 POLICE	07/06/2023
TOTAL VENDOR GENERAL COMMUNICATIONS			145.00		
VENDOR NAME: GRAINGER					
9736911224	GRIT CLASSIFIER PARTS	620-8010-827000	546.92	546.92 UTILITIES	07/06/2023
TOTAL VENDOR GRAINGER			546.92		
VENDOR NAME: GREAT LAKES POWER VAC LLC					
10241	WATER AND SEWER SERVICE LOCATING	610-6452-665200	1,221.75	2,443.50 UTILITIES	07/06/2023
		620-8030-531000	1,221.75		
TOTAL VENDOR GREAT LAKES POWER VAC LLC			2,443.50		
VENDOR NAME: HAWKINS WATER TREATMENT					
6498475	WATER TREATMENT CHEMICALS	610-6300-663100	40.00	40.00 UTILITIES	07/06/2023
6497225	WATER TREATMENT CHEMICALS	610-6300-663100	2,633.34	2,633.34 UTILITIES	07/06/2023

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VENDOR NAME: HAWKINS WATER TREATMENT						
6497217	POLYMER FOR SLUDGE	620-8010-825000	2,690.10	2,690.10	UTILITIES	07/06/2023
TOTAL VENDOR HAWKINS WATER TREATMENT				5,363.44		
VENDOR NAME: HIPPENMEYER, REILLY, BLUM,						
54797	2023 GREENWALD / DEBACK LITIGATION	100-5130-521900	400.00	400.00	FINANCE	07/06/2023
54796	PROSECUTIONS	100-5130-521900	712.50	712.50	FINANCE	07/06/2023
TOTAL VENDOR HIPPENMEYER, REILLY, BLUM,				1,112.50		
VENDOR NAME: HORN FEEDS						
34224	FIELD MARKING LIME	100-5521-531100	141.60	141.60	DPW	07/06/2023
TOTAL VENDOR HORN FEEDS				141.60		
VENDOR NAME: JAMES IMAGING SYSTEMS						
1329548	PD QUARTERLY COPY FEES	100-5211-531200	122.53	122.53	POLICE	07/06/2023
TOTAL VENDOR JAMES IMAGING SYSTEMS				122.53		
VENDOR NAME: JEFFERSON FIRE & SAFETY						
IN303874	T3471 REPAIR	150-5222-539500	202.00	202.00	FIRE	07/06/2023
TOTAL VENDOR JEFFERSON FIRE & SAFETY				202.00		
VENDOR NAME: JOHNS DISPOSAL SVC. INC.						
1126865	JUNE GARBAGE, RECYCLING, YARD WASTE AND	410-5362-531000	26,810.19	50,845.25	DPW	07/06/2023
		410-5363-522000	19,994.04			
		410-5363-521900	3,314.52			
		100-5345-539000	726.50			
TOTAL VENDOR JOHNS DISPOSAL SVC. INC.				50,845.25		
VENDOR NAME: KBS OUTDOOR EQUIPMENT						
4577	TRACTOR PIN	100-5324-539500	146.00	146.00	DPW	07/06/2023
4579	MOWER PARTS	620-8010-827000	84.90	84.90	UTILITIES	07/06/2023
TOTAL VENDOR KBS OUTDOOR EQUIPMENT				230.90		
VENDOR NAME: KETTLE MORaine PEST CONTROL						
061523	PHANTOM GLEN SHELTER SPIDER CONTROL	100-5522-531100	100.00	100.00	DPW	07/06/2023
TOTAL VENDOR KETTLE MORaine PEST CONTROL				100.00		
VENDOR NAME: LIFE-ASSIST, INC.						
1337036	EMS SUPPLIES	150-5231-531100	698.50	698.50	FIRE	07/06/2023
TOTAL VENDOR LIFE-ASSIST, INC.				698.50		
VENDOR NAME: LYNCH CHEVROLET						
422080	SQUAD BRAKE PAD KIT	100-5212-539500	407.66	407.66	POLICE	07/06/2023
TOTAL VENDOR LYNCH CHEVROLET				407.66		
VENDOR NAME: NAPA AUTO PARTS - SP018						
196568	PETER PIRSCH REPAIR	150-5222-539500	35.98	35.98	FIRE	07/06/2023
196196	MOWER PARTS	620-8010-827000	6.80	6.80	UTILITIES	07/06/2023
196098	REPAIR PARTS	620-8010-828000	8.87	8.87	UTILITIES	07/06/2023

INVOICE NUMBER	DESCRIPTION	DISTRIBUTIONS\AMOUNTS	AMOUNT	APPROVAL DEPARTMENT	POST DATE
VENDOR NAME: NAPA AUTO PARTS - SP018					
196050	VEHICLE CLEANING SUPPLIES	620-8010-828000 14.23 610-6920-693300 14.23	28.46	UTILITIES	07/06/2023
196016	BRUSH TRACTOR REPAIR PARTS	620-8010-827000 30.72	30.72	UTILITIES	07/06/2023
TOTAL VENDOR NAPA AUTO PARTS - SP018			110.83		
VENDOR NAME: NORTHERN LAKE SERVICE INC					
2308731	COMPLIANCE SAMPLING FOR PFAS	610-6300-663200 1,010.00	1,010.00	UTILITIES	07/06/2023
2308207	BACTI SAMPLING	610-6300-663200 155.00	155.00	UTILITIES	07/06/2023
2309435	BACTI SAMPLING	610-6300-663200 130.00	130.00	UTILITIES	07/06/2023
TOTAL VENDOR NORTHERN LAKE SERVICE INC			1,295.00		
VENDOR NAME: PEEPLES, MADDOX					
2023	BOOT ALLOWANCE	610-6920-693000 48.28 620-8400-856000 48.28	96.56	UTILITIES	07/06/2023
TOTAL VENDOR PEEPLES, MADDOX			96.56		
VENDOR NAME: POMPS TIRE SERVICE, INC					
60309950	3488 REPLACEMENT TIRES	150-5231-539500 503.96	503.96	FIRE	07/06/2023
60309518	SQUAD TIRES	100-5211-539500 2,041.44	2,041.44	POLICE	07/06/2023
TOTAL VENDOR POMPS TIRE SERVICE, INC			2,545.40		
VENDOR NAME: PROHEALTH MEDICAL GROUP					
318298	FT BARKOW ENTRY MEDICAL PHYSICAL	150-5221-521900 422.00	422.00	FIRE	07/06/2023
318325	BARKOW TB TEST	150-5221-521900 17.00	17.00	FIRE	07/06/2023
TOTAL VENDOR PROHEALTH MEDICAL GROUP			439.00		
VENDOR NAME: QUILL LLC					
32838840	CLEANING SUPPLIES	100-5211-539400 192.96	192.96	POLICE	07/06/2023
33042887	OFFICE SUPPLIES	100-5211-531100 74.76	74.76	POLICE	07/06/2023
32976447	QUILL SAVINGS MEMBERSHIP	100-5211-531100 69.99	69.99	POLICE	07/06/2023
TOTAL VENDOR QUILL LLC			337.71		
VENDOR NAME: RUEKERT & MIELKE, INC.					
147081	12-00000.100 General Services	100-5335-521900 3,231.87	3,231.87	FINANCE	07/06/2023
147082	12-00000.300 Water Utility Services	610-6920-692300 1,947.30	1,947.30	FINANCE	07/06/2023
147083	12-00000.400 Sewer Utility Services	620-8400-852000 687.75	687.75	FINANCE	07/06/2023
147084	12-10096.300 Deback Drive Infrastructure	200-5335-521900 824.89	824.89	FINANCE	07/06/2023
147085	12-10098.123 WWTF Phosphorus Assistance	620-8400-852100 1,591.50	1,591.50	FINANCE	07/06/2023
147087	12-10135.210A 2023 VUEWorks Annual Servi	100-5211-521900 343.50 100-5344-521900 140.00 610-6920-692300 159.88 620-8400-852000 159.87	803.25	FINANCE	07/06/2023
147088	12-10135.210B 2023 VUEWorks Annual Servi	610-6920-692300 429.50 620-8400-852000 429.50	859.00	FINANCE	07/06/2023

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VENDOR NAME: RUEKERT & MIELKE, INC.					
147095	12-10169.120 Wells 3 and 4 Radium Remova	610-0000-000109 4,786.48	4,786.48	FINANCE	07/06/2023
147096	12-10169.121 Wells 3 and 4 Radium Remova	610-0000-000109 758.75	758.75	FINANCE	07/06/2023
147098	12-10173.170 TID #5 Business Park Expans	100-5670-521900 15,108.00	15,108.00	FINANCE	07/06/2023
147099	12-10175.300 Miniwaukan Park Restroom Bu	480-5700-584900 1,402.50	1,402.50	FINANCE	07/06/2023
147100	12-10176.300 Minor Park Pedestrian Culve	480-5700-584900 2,021.25	2,021.25	FINANCE	07/06/2023
147104	12-10192.200 Gateway Business Park Storm	500-5344-521900 2,988.00	2,988.00	FINANCE	07/06/2023
147103	12-10190.100 ST. JOHN'S CHURCH EXPANSION	100-0000-211400 262.50	262.50	FINANCE	07/06/2023
147106	12-92136.303 CHAPMAN FARM / CHAPMAN RESI	100-0000-211425 464.66	464.66	FINANCE	07/06/2023
147105	12-92136.302 CHAPMAN FARM / CHAPMAN VILL	100-0000-211425 138.41	138.41	FINANCE	07/06/2023
147102	12-10189.300 2023 WALMART EXPANSION / RE	100-0000-211425 195.58	195.58	FINANCE	07/06/2023
147101	12-10178.300 HILL COURT RELOAD SOUTH MUL	100-0000-211425 577.15	577.15	FINANCE	07/06/2023
147097	12-10170.300 600 PERKINS DRIVE IDC / ERO	100-0000-211425 235.16	235.16	FINANCE	07/06/2023
147094	12-10162.300 FLUERY'S EXPANSION / EROSIO	100-0000-211425 331.90	331.90	FINANCE	07/06/2023
147093	12-10149.310 EDGEWOOD CONDOS / EROSION C	100-0000-211425 166.99	166.99	FINANCE	07/06/2023
147092	12-10149.300 EDGEWOOD CONDOS / EROSION C	100-0000-211425 164.91	164.91	FINANCE	07/06/2023
147091	12-10148.300 GOODWILL OF MUKWONAGO / CON	100-0000-211425 471.16	471.16	FINANCE	07/06/2023
147090	12-10147.300 MINOR ESTATES PHASE 4 / CON	100-0000-211425 138.41	138.41	FINANCE	07/06/2023
147089	12-10139.310 MEADOWLAND TOWNHOMES DEVEL	100-0000-211425 138.41	138.41	FINANCE	07/06/2023
147086	12-10127.100 210 MCDIVITT LANE EXPANSION	100-0000-211425 357.16	357.16	FINANCE	07/06/2023
TOTAL VENDOR RUEKERT & MIELKE, INC.			40,652.94		
VENDOR NAME: SHI INTERNATIONAL CORP					
B16960869	VPN SOFTWARE FOR PHONES	610-6920-692100 73.32	146.63	UTILITIES	07/06/2023
		620-8400-851000 73.31			
TOTAL VENDOR SHI INTERNATIONAL CORP			146.63		
VENDOR NAME: SOCOLICK, JOSEPH					
062723	REFUND HALF PARK RENTAL FEE 06/21/23	100-4820-485000 45.00	45.00	CLERK	07/06/2023
TOTAL VENDOR SOCOLICK, JOSEPH			45.00		
VENDOR NAME: STERICYCLE					
8004170298	PD SHRED SERVICE	100-5211-521900 137.79	137.79	POLICE	07/06/2023
8004129587	2023 JUNE VH SHREDDING SERVICES	100-5141-531100 44.61	89.21	ALLOCATE	07/06/2023
		100-5142-531100 22.30			
		100-5632-531100 22.30			
TOTAL VENDOR STERICYCLE			227.00		
VENDOR NAME: TTK ELECTRONICS					
141417	PANASONIC CAD COMPUTER 3488	430-5700-571400 3,787.98	3,787.98	FIRE	07/06/2023
TOTAL VENDOR TTK ELECTRONICS			3,787.98		
VENDOR NAME: T-MOBILE					
JUNE 2023	T MOBILE INVOICE	150-5221-522500 574.60	574.60	FIRE	07/06/2023
TOTAL VENDOR T-MOBILE			574.60		
VENDOR NAME: USA BLUEBOOK					
INV00038293	LAB SUPPLIES	620-8010-826000 2,655.59	2,655.59	UTILITIES	07/06/2023
INV00046357	LAB SUPPLIES	620-8010-826000 38.95	38.95	UTILITIES	07/06/2023
INV00043463	LAB SUPPLIES	610-6300-663200 89.64	89.64	UTILITIES	07/06/2023

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VENDOR NAME: USA BLUEBOOK						
INV00039871	LAB SUPPLIES	610-6300-663200	141.80	141.80	UTILITIES	07/06/2023
TOTAL VENDOR USA BLUEBOOK				2,925.98		
VENDOR NAME: VERIZON WIRELESS						
9937167840	JUNE 2023 PHONE BILL	100-5141-522500	51.95	907.22	ALLOCATE	07/06/2023
		100-5241-522500	90.72			
		100-5323-522500	393.77			
		610-6920-692100	164.88			
		620-8400-851000	164.88			
		100-5632-522500	41.02			
9937167841	2023 JUNE CELL BILL ACCT# 885503900-0000	100-5323-522500	21.64	265.54	ALLOCATE	07/06/2023
		610-6920-692100	121.95			
		620-8400-851000	121.95			
TOTAL VENDOR VERIZON WIRELESS				1,172.76		
VENDOR NAME: VILLAGE OF MUKWONAGO						
2023 Q2 UTILITY	2023 JUNE QUARTERLY UTILITY BILLS	100-5521-522100	258.23	9,350.90	ALLOCATE	07/06/2023
		610-6300-663200	165.89			
		100-5521-522100	182.61			
		100-5160-522100	560.11			
		610-6300-663200	199.13			
		150-5221-522100	501.01			
		610-6300-663200	199.13			
		100-5521-522100	585.49			
		440-5511-522100	758.89			
		100-5512-522100	182.61			
		100-5521-522100	263.13			
		610-6300-663200	199.13			
		100-5323-522100	1,219.09			
		100-5211-522100	595.57			
		100-5521-522100	182.61			
		620-8010-827000	3,099.14			
		610-6300-663200	199.13			
TOTAL VENDOR VILLAGE OF MUKWONAGO				9,350.90		
VENDOR NAME: WANASEK CORP						
23-441	HYDRANT AND HYDRANT VALVE REPAIR	610-6454-665400	7,950.00	7,950.00	UTILITIES	07/06/2023
14426	CURB BOX AND EXTENSION ROD REPAIR	610-6452-665200	2,132.63	2,132.63	UTILITIES	07/06/2023
TOTAL VENDOR WANASEK CORP				10,082.63		
VENDOR NAME: WELDERS SUPPLY CO.						
10366331	TORCH CUTTING SUPPLIES	620-8010-827000	460.45	460.45	UTILITIES	07/06/2023
TOTAL VENDOR WELDERS SUPPLY CO.				460.45		
GRAND TOTAL:				186,177.36		

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Check Date	Bank	Check #	Invoice	Payee	Description	Account	Dept	Amount	
Fund: 440 LIBRARY FUND									
06/16/2023	GEN	36611	11225706	4IMPRINT, INC.	OUTREACH	533300	5511	616.08	
06/16/2023	GEN	36612	IMIL1913025	ALSCO	OUTSIDE SERVICES	531000	5511	29.16	
06/16/2023	GEN	36613#	1RVX-G1DT-33XK	AMAZON CAPITOL SERVICES	OPERATIONAL SUPPLIES	531100	5511	53.98	
			1TNK-FJN4-3WG9		COLLECTION MAINTENANCE & REPAIR	531600	5511	197.70	
			1QM1-17RF-7VTC		METASPACE MAINTENANCE	531700	5511	308.74	
			1Y99-N6CM-4XJX		PROGRAMMING	533100	5511	53.46	
			1Q6J-QF9W-6FX3		PROGRAMMING	533100	5511	238.61	
			13WN-J11H-4FXV		PROGRAMMING	533100	5511	(24.25)	
			1FTT-Y1GT-6LKX		BOOKS	532800	5700	38.98	
			1HPP-T7VL-7CNN		BOOKS	532800	5700	205.18	
			116R-FFRL-41JV		AV MATERIAL	532900	5700	378.80	
			1FTT-Y1GT-771C		AV MATERIAL	532900	5700	998.43	
			11PP-T17H-6JTC		DONATED FUND EXPENDITURES	580600	5890	141.68	
			1R4R-4LRR-4WPX		DONATED FUND EXPENDITURES	580600	5890	150.01	
			CHECK GEN 36613 TOTAL FOR FUN						
06/16/2023	GEN	36614	48109	AMERICA AQUARIA	OUTSIDE SERVICES	531000	5511	85.00	
06/16/2023	GEN	36615	2037512356	BAKER & TAYLOR INC.	BOOKS	532800	5700	219.54	
			2037512357		BOOKS	532800	5700	99.84	
			2037523676		BOOKS	532800	5700	181.79	
			2037523677		BOOKS	532800	5700	71.55	
			2037531639		BOOKS	532800	5700	151.31	
			2037531640		BOOKS	532800	5700	208.86	
			2037546614		BOOKS	532800	5700	74.11	
			2037546615		BOOKS	532800	5700	164.96	
			2037565360		BOOKS	532800	5700	27.35	
			2037565361		BOOKS	532800	5700	494.16	
			2037565378		BOOKS	532800	5700	787.91	
			2037575783		BOOKS	532800	5700	1,048.07	
			2037575784		BOOKS	532800	5700	154.45	
			2037585834		BOOKS	532800	5700	302.03	
			2037585835		BOOKS	532800	5700	104.95	
			CHECK GEN 36615 TOTAL FOR FUN						
06/16/2023	GEN	36616	2190	BERNSTEIN & ASSOCIATES, LLC	DONATED FUND EXPENDITURES	580600	5890	270.00	
06/16/2023	GEN	36617	B6602268	BRODART	BOOKS	532800	5700	181.71	
			B6602519		BOOKS	532800	5700	378.125	

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Fund: 440 LIBRARY FUND								
			B6609007		BOOKS	532800	5700	215.13
				CHECK GEN 36617 TOTAL FOR FUN				775.80
06/16/2023	GEN	36618	81210875	CENGAGE LEARNING	BOOKS	532800	5700	343.88
			81243795		BOOKS	532800	5700	20.79
			81340405		BOOKS	532800	5700	59.98
				CHECK GEN 36618 TOTAL FOR FUN				424.65
06/16/2023	GEN	36619	2016031	CENTER POINT LARGE PRINT	BOOKS	532800	5700	167.82
			2020620		BOOKS	532800	5700	57.34
				CHECK GEN 36619 TOTAL FOR FUN				225.16
06/16/2023	GEN	36620	5331-188071	CRIVELLO CARLSON S.C.	PROFESSIONAL SERVICES	521900	5511	2,540.00
06/16/2023	GEN	36621	7314920	DEMCO INC	OPERATIONAL SUPPLIES	531100	5511	205.08
			7317970		OPERATIONAL SUPPLIES	531100	5511	86.86
				CHECK GEN 36621 TOTAL FOR FUN				291.94
06/16/2023	GEN	36622	21069	DYNAMIC AWARDS	OPERATIONAL SUPPLIES	531100	5511	25.00
06/16/2023	GEN	36623	960003445	EMCOR SERVICES	REPAIRS & MAINTENANCE	539500	5511	925.53
06/16/2023	GEN	36624	47091	EMPATHIA, INC.	TRAINING & TRAVEL	533500	5511	750.00
06/16/2023	GEN	36625	INV-US-65412	ENVISIONWARE, INC	CONTRACTUAL SERVICES	522000	5511	1,058.40
			INV-US-65969		CONTRACTUAL SERVICES	522000	5511	3,821.30
				CHECK GEN 36625 TOTAL FOR FUN				4,879.70
06/16/2023	GEN	36626	MAY2023	ERIC HUEMMER	MILEAGE	533200	5511	8.65
06/16/2023	GEN	36627	34126738	GREAT AMERICAN FINANCIAL SVCS	CONTRACTUAL SERVICES	522000	5511	353.14
06/16/2023	GEN	36628	07122023	HINZ TANYA	PROGRAMMING	533100	5511	60.00
06/16/2023	GEN	36629	2977267	IMPACT ACQUISITIONS, LLC	CONTRACTUAL SERVICES	522000	5511	520.32
			2956117		OPERATIONAL SUPPLIES	531100	5511	20.48
				CHECK GEN 36629 TOTAL FOR FUN				540.80
06/16/2023	GEN	36630	2023-12178-1	INTERACTIVE SCIENCES, INC	ELECTRONIC TOOLS & SERVICES	534000	5511	497.27
06/16/2023	GEN	36631	MAY2023	JANE DE ANGELIS	MILEAGE	533200	5511	26

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Check Date	Bank	Check #	Invoice	Payee	Description	Account	Dept	Amount
Fund: 440 LIBRARY FUND								
06/16/2023	GEN	36632	740	KLASSY KLEANERS	OUTSIDE SERVICES	531000	5511	960.00
06/16/2023	GEN	36633	0054	KNOPOW, TIFFANY	METASPACE MAINTENANCE	531700	5511	150.00
06/16/2023	GEN	36634	6212023	LANDSCAPE MINISTRIES, LLC	PROGRAMMING	533100	5511	75.00
06/16/2023	GEN	36635	1	MEISEL MUSIC	PROGRAMMING	533100	5511	200.00
06/16/2023	GEN	36636#	503872086	MIDWEST TAPE	DIGITAL COLLECTIONS	534900	5511	739.07
			503758539		AV MATERIAL	532900	5700	60.98
			CHECK GEN 36636 TOTAL FOR FUN					
06/16/2023	GEN	36637	52023	OCONOMOWOC HISTORICAL SOCIETY	PROGRAMMING	533100	5511	150.00
06/16/2023	GEN	36638	32864300	QUILL LLC	OPERATIONAL SUPPLIES	531100	5511	128.22
			32454275		COLLECTION MAINTENANCE & REPAIR	531600	5511	540.35
			CHECK GEN 36638 TOTAL FOR FUN					
06/16/2023	GEN	36639	62123	RANDY PETERSON	PROGRAMMING	533100	5511	325.00
06/16/2023	GEN	36640	112467	ROMAN ELECTRIC CO., INC.	DONATED FUND EXPENDITURES	580600	5890	4,930.52
06/16/2023	GEN	36641	INV0077503	SCHOOLS IN	DONATED FUND EXPENDITURES	580600	5890	4,373.98
06/16/2023	GEN	36642	24740	TAYLOR COMPUTER SERVICES, INC	ELECTRONIC TOOLS & SERVICES	534000	5511	162.50
06/16/2023	GEN	36643	164449245	ULINE	DONATED FUND EXPENDITURES	580600	5890	331.95
06/16/2023	GEN	36644	1046-F104316	UNITED STATES ALLIANCE FIRE P	CONTRACTUAL SERVICES	522000	5511	815.00
06/16/2023	GEN	36645	785310	ZOOLOGICAL SOCIETY OF MKE	DONATED FUND EXPENDITURES	580600	5890	1,000.00
06/16/2023	GEN	36646	71223	ZOOZORT CORP	DONATED FUND EXPENDITURES	580600	5890	825.00
					Total for fund 440 LIBRARY FUND	35,923.85		
					TOTAL - ALL FUNDS	35,923.85		

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Check Date	Bank	Check #	Payee	Description	GL #	Amount
06/13/2023	GEN	651 (E)	CHARTER COMMUNICATIONS	JUNE 2023 MONTHLY BILL	100-5120-522500	37.64
		651 (E)		JUNE 2023 MONTHLY BILL	100-5141-522500	15.93
		651 (E)		JUNE 2023 MONTHLY BILL	100-5142-522500	143.72
		651 (E)		JUNE 2023 MONTHLY BILL	100-5145-522900	70.24
		651 (E)		JUNE 2023 MONTHLY BILL	100-5160-522500	29.45
		651 (E)		JUNE 2023 MONTHLY BILL	100-5211-522500	458.89
		651 (E)		JUNE 2023 MONTHLY BILL	100-5241-522500	40.91
		651 (E)		JUNE 2023 MONTHLY BILL	100-5323-522500	73.84
		651 (E)		JUNE 2023 MONTHLY BILL	100-5512-522500	177.96
		651 (E)		JUNE 2023 MONTHLY BILL	150-5221-522500	367.74
		651 (E)		JUNE 2023 MONTHLY BILL	410-5363-522500	4.56
		651 (E)		JUNE 2023 MONTHLY BILL	440-5511-522500	293.90
		651 (E)		JUNE 2023 MONTHLY BILL	500-5344-522500	2.28
		651 (E)		JUNE 2023 MONTHLY BILL	610-6920-692100	38.78
		651 (E)		JUNE 2023 MONTHLY BILL	620-8400-851000	38.78
						<hr/> 1,794.62
			TOTAL - ALL FUNDS	TOTAL OF 1 CHECKS		1,794.62

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INVOICE REGISTER REPORT FOR MUKWONAGO
EXP CHECK RUN DATES 06/23/2023 - 06/23/2023
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Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnalized Post Date
Purchase Card Vendor: 0002 US BANK							
ARMOUR ABBY 59657	POPTIN WEBSITE MONTHLY POPUP 440-5511-534000	06/02/2023 MROCKLEY	06/23/2023	25.00	0.00	Paid	Y 06/23/2023
		ELECTRONIC TOOLS & SERVICES		25.00			
ARMOUR ABBY 59658	WM SUPERCENTER #1571 SLP PRIZES 440-5890-580600	06/08/2023 MROCKLEY	06/23/2023	150.67	0.00	Paid	Y 06/23/2023
		DONATED FUND EXPENDITURES		150.67			
ARMOUR ABBY 59659	DOMINO'S 2096 TEEN PROGRAM TREATS 440-5511-533100	06/13/2023 MROCKLEY	06/23/2023	39.80	0.00	Paid	Y 06/23/2023
		PROGRAMMING		39.80			
BITTNER RONALD 59660	ROBERT BROOKE & ASSOCIATE RESTROOM STALL HINGES 100-5521-531100	05/18/2023 MROCKLEY	06/23/2023	78.72	0.00	Paid	Y 06/23/2023
		OPERATIONAL SUPPLIES		78.72			
BITTNER RONALD 59661	ZORO TOOLS INC TOILET SEAT 100-5211-539400	05/23/2023 MROCKLEY	06/23/2023	54.57	0.00	Paid	Y 06/23/2023
		BLDG REPAIRS & MAINTENANCE		54.57			
BITTNER RONALD 59662	BSN SPORTS LLC BLAECHER END CAPS 100-5521-531100	06/12/2023 MROCKLEY	06/23/2023	100.00	0.00	Paid	Y 06/23/2023
		OPERATIONAL SUPPLIES		100.00			
BITTNER RONALD 59663	TRACTOR SUPPLY #339 TRACTOR PIN 100-5324-539500	06/13/2023 MROCKLEY	06/23/2023	14.18	0.00	Paid	Y 06/23/2023
		REPAIRS & MAINTENANCE		14.18			
BONK JASON 59664	USPS PO 5657100149 FLUORIDE SAMPLE POSTAGE 610-6300-663200	06/07/2023 MROCKLEY	06/23/2023	4.85	0.00	Paid	Y 06/23/2023
		OPERATION SUPPLY/EXP-TREATMENT		4.85			
DEMOTTO CHRIS 59665	AMZN MKTP US*CV20B2593 FIRST AID KIT 100-5212-531100	06/08/2023 MROCKLEY	06/23/2023	28.49	0.00	Paid	Y 06/23/2023
		OPERATIONAL SUPPLIES		28.49			

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Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnalized Post Date
Purchase Card Vendor: 0002 US BANK							
DYKSTRA DIANA 59666	VBS*VONAGE BUSINESS JUNE 2023 PHONE SERVICE 100-5141-522500 100-5142-522500 100-5145-522900 100-5241-522500 100-5632-522500 100-5323-522500 100-5512-522500 100-5120-522500 100-5211-522500 150-5221-522500 440-5511-522500 610-6920-692100 620-8400-851000	MROCKLEY	06/12/2023 06/23/2023	983.54 12.67 63.46 50.65 25.34 12.67 25.46 12.67 12.67 235.12 230.64 248.90 26.65 26.64	0.00	Paid	Y 06/23/2023
DYKSTRA DIANA 59667	WISCMUNCLERKS 2023 CLERKS CONFERENCE 100-5142-533500	MROCKLEY	06/14/2023 06/23/2023	210.00 210.00	0.00	Paid	Y 06/23/2023
GOURDOUX LINDA 59668	COUSINS SUBS #9160 BOARD OF REVIEW FOOD 100-5153-531100	MROCKLEY	05/22/2023 06/23/2023	57.72 57.72	0.00	Paid	Y 06/23/2023
GOURDOUX LINDA 59669	METRO MARKET #384 ELECTION COMMISSION EVENT 100-5144-533500	MROCKLEY	05/24/2023 06/23/2023	54.39 54.39	0.00	Paid	Y 06/23/2023
GOURDOUX LINDA 59670	WISCMUNCLERKS WCMA REGISTRATION 100-5142-533500	MROCKLEY	05/25/2023 06/23/2023	10.00 10.00	0.00	Paid	Y 06/23/2023
GOURDOUX LINDA 59671	WISCMUNCLERKS WMCA REGISTRATION 100-5142-533500	MROCKLEY	06/14/2023 06/23/2023	210.00 210.00	0.00	Paid	Y 06/23/2023
GOURDOUX LINDA 59672	LOCAL GOVERNMENT EDUCATIO WMCA REGISTRATION	MROCKLEY	06/14/2023 06/23/2023	69.00	0.00	Paid	Y 06/23/2023

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Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnalized Post Date
Purchase Card Vendor: 0002 US BANK							
	100-5142-533500	TRAINING & TRAVEL		69.00			
ISELY MARY JO 59673	US BANK BOOK CREDIT 440-5700-532800	05/18/2023 MROCKLEY	06/23/2023	(12.14)	0.00	Paid	Y 06/23/2023
		BOOKS		(12.14)			
ISELY MARY JO 59674	NETFLIX STREAMING SERVICE 6/1/23-6/30/23 440-5511-531800	06/01/2023 MROCKLEY	06/23/2023	19.99	0.00	Paid	Y 06/23/2023
		THINGERY MAINTENANCE		19.99			
ISELY MARY JO 59675	KINDLE SVCS*WE33A8KZ3 KINDLE BOOK 440-5700-532800	06/11/2023 MROCKLEY	06/23/2023	9.99	0.00	Paid	Y 06/23/2023
		BOOKS		9.99			
ISELY MARY JO 59676	KINDLE SVCS*C719540R3 KINDLE BOOK 440-5700-532800	06/11/2023 MROCKLEY	06/23/2023	10.99	0.00	Paid	Y 06/23/2023
		BOOKS		10.99			
ISELY MARY JO 59677	KINDLE SVCS*IR57Y9VR3 KINDLE BOOK 440-5700-532800	06/11/2023 MROCKLEY	06/23/2023	8.99	0.00	Paid	Y 06/23/2023
		BOOKS		8.99			
ISELY MARY JO 59678	KINDLE SVCS*Q184N92I3 KINDLE BOOK 440-5700-532800	06/11/2023 MROCKLEY	06/23/2023	9.48	0.00	Paid	Y 06/23/2023
		BOOKS		9.48			
ISELY MARY JO 59679	KINDLE SVCS*SF3NX6XX3 KINDLE BOOK 440-5700-532800	06/11/2023 MROCKLEY	06/23/2023	12.98	0.00	Paid	Y 06/23/2023
		BOOKS		12.98			
ISELY MARY JO 59680	KINDLE SVCS*KA3C07A43 KINDLE BOOK 440-5700-532800	06/11/2023 MROCKLEY	06/23/2023	7.99	0.00	Paid	Y 06/23/2023
		BOOKS		7.99			
ISELY MARY JO 59681	KINDLE SVCS*DG49C36M3 KINDLE BOOK 440-5700-532800	06/11/2023 MROCKLEY	06/23/2023	9.99	0.00	Paid	Y 06/23/2023
		BOOKS		9.99			

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 CREDIT CARD TRANSACTIONS FOR BOARD
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Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnalized Post Date
Purchase Card Vendor: 0002 US BANK							
ISELY MARY JO 59682	KINDLE SVCS*9H69R0Z93 KINDLE BOOK 440-5700-532800	06/11/2023 MROCKLEY	06/23/2023	7.55 7.55	0.00	Paid	Y 06/23/2023
	BOOKS						
ISELY MARY JO 59683	KINDLE SVCS*RX6S329Y3 KINDLE BOOK 440-5700-532800	06/11/2023 MROCKLEY	06/23/2023	12.99 12.99	0.00	Paid	Y 06/23/2023
	BOOKS						
ISELY MARY JO 59684	KINDLE SVCS*D23A85YG3 KINDLE BOOK 440-5700-532800	06/11/2023 MROCKLEY	06/23/2023	8.99 8.99	0.00	Paid	Y 06/23/2023
	BOOKS						
ISELY MARY JO 59685	KINDLE SVCS*U282T5GW3 KINDLE BOOK 440-5700-532800	06/11/2023 MROCKLEY	06/23/2023	9.49 9.49	0.00	Paid	Y 06/23/2023
	BOOKS						
ISELY MARY JO 59686	EBAY O*01-10175-61956 POWER CORD 440-5511-531800	06/13/2023 MROCKLEY	06/23/2023	9.19 9.19	0.00	Paid	Y 06/23/2023
	THINGERY MAINTENANCE						
KIM CATHRYN 59687	CANVA* I03787-31720679 BUSINESS CARDS/ ERIC 440-5511-533300	05/16/2023 MROCKLEY	06/23/2023	28.50 28.50	0.00	Paid	Y 06/23/2023
	OUTREACH						
KIM CATHRYN 59688	CANVA* I03787-31776564 BUSINESS CARDS METASPACE 440-5511-533300	05/16/2023 MROCKLEY	06/23/2023	50.00 50.00	0.00	Paid	Y 06/23/2023
	OUTREACH						
KIM CATHRYN 59689	THE HOME DEPOT #4921 FLAGS 440-5511-531100	05/16/2023 MROCKLEY	06/23/2023	29.76 29.76	0.00	Paid	Y 06/23/2023
	OPERATIONAL SUPPLIES						
KIM CATHRYN 59690	EBAY O*22-10082-53409 STEEL WALL SHELVES 440-5511-581000	05/22/2023 MROCKLEY	06/23/2023	183.50 183.50	0.00	Paid	Y 06/23/2023
	FURNITURE & FIXTURES						

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 EXP CHECK RUN DATES 06/23/2023 - 06/23/2023
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Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnalized Post Date
Purchase Card Vendor: 0002 US BANK							
KIM CATHRYN 59691	SIGNUPGENIUS MAY SIGN UP 440-5511-531700	05/23/2023 MROCKLEY METASPACE MAINTENANCE	06/23/2023	11.99 11.99	0.00	Paid	Y 06/23/2023
KIM CATHRYN 59692	DOLLAR GENERAL #10855 POTTING SOIL FOR GARDEN PLANTER 440-5511-531100	05/23/2023 MROCKLEY OPERATIONAL SUPPLIES	06/23/2023	17.00 17.00	0.00	Paid	Y 06/23/2023
KIM CATHRYN 59693	THE HOME DEPOT #4921 FLOWERS 440-5511-531100	05/23/2023 MROCKLEY OPERATIONAL SUPPLIES	06/23/2023	76.30 76.30	0.00	Paid	Y 06/23/2023
KIM CATHRYN 59694	THE HOME DEPOT #4921 PADLOCK FOR ELECTRIC BOX 440-5511-531100	06/01/2023 MROCKLEY OPERATIONAL SUPPLIES	06/23/2023	38.78 38.78	0.00	Paid	Y 06/23/2023
KIM CATHRYN 59695	WAL-MART #1571 PROGRAM SUPPLIES 440-5511-533100	06/05/2023 MROCKLEY PROGRAMMING	06/23/2023	43.47 43.47	0.00	Paid	Y 06/23/2023
KIM CATHRYN 59696	SIGNS & LINES BY STRETCH DOWNPAYMENT ON MCADAMS SIGN/PD BY 440-5890-580600	06/07/2023 MROCKLEY DONATED FUND EXPENDITURES	06/23/2023	745.32 745.32	0.00	Paid	Y 06/23/2023
KIM CATHRYN 59697	APPLE.COM/BILL PRECREATE APP 440-5511-531700	06/07/2023 MROCKLEY METASPACE MAINTENANCE	06/23/2023	13.64 13.64	0.00	Paid	Y 06/23/2023
KIM CATHRYN 59698	METRO MARKET #384 SLP PRIZE 440-5890-580600	06/08/2023 MROCKLEY DONATED FUND EXPENDITURES	06/23/2023	50.00 50.00	0.00	Paid	Y 06/23/2023
KIM CATHRYN 59699	FORK IN THE ROAD SLP PRIZE 440-5890-580600	06/08/2023 MROCKLEY DONATED FUND EXPENDITURES	06/23/2023	50.00 50.00	0.00	Paid	Y 06/23/2023

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Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnalized Post Date
Purchase Card Vendor: 0002 US BANK							
KIM CATHRYN 59700	JAY'S LANES SLP PRIZE 440-5890-580600	06/08/2023 MROCKLEY DONATED FUND EXPENDITURES	06/23/2023	50.00 50.00	0.00	Paid	Y 06/23/2023
KIM CATHRYN 59701	WAL-MART #1571 GENERAL SUPPLIES 440-5511-531100	06/09/2023 MROCKLEY OPERATIONAL SUPPLIES	06/23/2023	19.66 19.66	0.00	Paid	Y 06/23/2023
KIM CATHRYN 59702	AMZN MKTP US*GA13J5E93 BATTERIES 440-5511-531100	06/11/2023 MROCKLEY OPERATIONAL SUPPLIES	06/23/2023	26.97 26.97	0.00	Paid	Y 06/23/2023
KIM CATHRYN 59703	METRO MARKET #384 PROGRAM SUPPLIES 440-5511-533100	06/12/2023 MROCKLEY PROGRAMMING	06/23/2023	27.48 27.48	0.00	Paid	Y 06/23/2023
KINDER MATTHEW 59704	THE HOME DEPOT #4921 LIGHTS FOR MANHOLE INSPECTIONS 620-8030-831000	05/31/2023 MROCKLEY MAINT-COLLECTION SYSTEM	06/23/2023	158.97 158.97	0.00	Paid	Y 06/23/2023
KREISER ROBERT 59705	LD'S BBQ LLC LD'S BALANCE AFTER GIFT CARD - LE 100-5211-539900	05/18/2023 MROCKLEY OTHER	06/23/2023	13.40 13.40	0.00	Paid	Y 06/23/2023
KREISER ROBERT 59706	WAL-MART #1571 EMPLOYEE PHOTO 100-5211-531100	05/21/2023 MROCKLEY OPERATIONAL SUPPLIES	06/23/2023	1.18 1.18	0.00	Paid	Y 06/23/2023
KREISER ROBERT 59707	ALCOPRO PBT TUBES 100-5212-531100	05/24/2023 MROCKLEY OPERATIONAL SUPPLIES	06/23/2023	171.28 171.28	0.00	Paid	Y 06/23/2023
KUBIAK MICHAEL 59708	AMZN MKTP US*HI4RG1NQ3 AM NNO GIVEAWAY BRACELETS 340-5890-580602	06/07/2023 MROCKLEY POLICE DONATED FUND EXPENDITURES	06/23/2023	33.98 33.98	0.00	Paid	Y 06/23/2023

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Purchase Card Vendor: 0002 US BANK							
MILLER KENNETH 59709	B AND B TRAILERS INC LAWN MOWER TRAILER DOOR PARTS 620-8010-827000	06/01/2023 MROCKLEY	06/23/2023	77.00	0.00	Paid	Y 06/23/2023
	OPERATION SUPPLY/EXPENSE			77.00			
MILLER KENNETH 59710	WM SUPERCENTER #1571 HEARING PROTECTION 620-8010-827000	06/07/2023 MROCKLEY	06/23/2023	60.86	0.00	Paid	Y 06/23/2023
	OPERATION SUPPLY/EXPENSE			60.86			
PETERSON RANDY 59711	SIMPLE TIRE TORO TIRE 100-5324-539500	05/22/2023 MROCKLEY	06/23/2023	231.78	0.00	Paid	Y 06/23/2023
	REPAIRS & MAINTENANCE			231.78			
PETERSON RANDY 59712	SIMPLE TIRE TORO TIRE 100-5324-539500	05/30/2023 MROCKLEY	06/23/2023	231.78	0.00	Paid	Y 06/23/2023
	REPAIRS & MAINTENANCE			231.78			
PETERSON RANDY 59713	HARBOR FREIGHT TOOLS3237 SHOP AND PARK SUPPLIES 100-5521-531100 100-5323-531100	06/02/2023 MROCKLEY	06/23/2023	281.31	0.00	Paid	Y 06/23/2023
	OPERATIONAL SUPPLIES			55.00			
	OPERATIONAL SUPPLIES			226.31			
RUTENBECK TIM 59714	COUSINS SUBS #9160 100-5632-521900	06/12/2023 MROCKLEY	06/23/2023	73.49	0.00	Paid	Y 06/23/2023
	PROFESSIONAL SERVICES			73.49			
SCHNOOK FRED 59715	MILWAUKEE JOURNAL 100-5141-531100	06/08/2023 MROCKLEY	06/23/2023	14.99	0.00	Paid	Y 06/23/2023
	OPERATIONAL SUPPLIES			14.99			
STIEN JEFFREY R 59716	AMZN MKTP US*AS7DN7363 EMS SUUPLIES 150-5231-531100	05/15/2023 MROCKLEY	06/23/2023	24.98	0.00	Paid	Y 06/23/2023
	OPERATIONAL SUPPLIES			24.98			
STIEN JEFFREY R 59717	AMZN MKTP US*QZ29H94L3 AM EMS SUUPLIES 150-5231-531100	05/19/2023 MROCKLEY	06/23/2023	24.98	0.00	Paid	Y 06/23/2023
	OPERATIONAL SUPPLIES			24.98			

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Purchase Card Vendor: 0002 US BANK							
STIEN JEFFREY R 59718	METRO MARKET #384 EMS WEEK SUPPLIES 150-5232-531100	05/24/2023 MROCKLEY	06/23/2023	15.75	0.00	Paid	Y 06/23/2023
	OPERATIONAL SUPPLIES			15.75			
STIEN JEFFREY R 59719	WAL-MART #1571 STATION SUPPLIES 150-5221-531100	05/25/2023 MROCKLEY	06/23/2023	41.82	0.00	Paid	Y 06/23/2023
	OPERATIONAL SUPPLIES			41.82			
STIEN JEFFREY R 59720	DOMINO'S 2096 EMS WEEK 150-5232-531100	05/25/2023 MROCKLEY	06/23/2023	50.34	0.00	Paid	Y 06/23/2023
	OPERATIONAL SUPPLIES			50.34			
STIEN JEFFREY R 59721	WM SUPERCENTER #1571 APPARATUS SUPLIES 150-5222-531100	05/26/2023 MROCKLEY	06/23/2023	24.40	0.00	Paid	Y 06/23/2023
	OPERATIONAL SUPPLIES			24.40			
STIEN JEFFREY R 59722	AMZN MKTP US*KC24F1513 STATION SPEAKER REPLACEMENT 150-5221-531100	05/29/2023 MROCKLEY	06/23/2023	8.00	0.00	Paid	Y 06/23/2023
	OPERATIONAL SUPPLIES			8.00			
STIEN JEFFREY R 59723	METRO MARKET #384 REHAB SUPPLIES 150-5231-531100	06/01/2023 MROCKLEY	06/23/2023	18.87	0.00	Paid	Y 06/23/2023
	OPERATIONAL SUPPLIES			18.87			
STIEN JEFFREY R 59724	TOOL NUT DEWALT BLOWER 150-5222-531100	06/06/2023 MROCKLEY	06/23/2023	166.95	0.00	Paid	Y 06/23/2023
	OPERATIONAL SUPPLIES			166.95			
STREIT DANIEL 59725	AMZN MKTP US*M26WR44W3 COURTROOM TV WALL MOUNT 100-5211-531100	06/12/2023 MROCKLEY	06/23/2023	139.90	0.00	Paid	Y 06/23/2023
	OPERATIONAL SUPPLIES			139.90			
SUKOWATY JAYME 59726	THE HOME DEPOT #4921 CONCRETE FOR HYDRANT REPAIR 610-6454-665400	05/24/2023 MROCKLEY	06/23/2023	13.42	0.00	Paid	Y 06/23/2023
	MAINTENANCE-HYDRANTS			13.42			

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Purchase Card Vendor: 0002 US BANK							
SURA MATTHEW J 59727	WEATHERTECH WEATHER TECH MATS FOR TAHOE 3488 AND MROCKLEY 430-5700-571300 430-5700-571400	05/17/2023 MROCKLEY	06/23/2023	479.64 239.82 239.82	0.00	Paid	Y 06/23/2023
SURA MATTHEW J 59728	BCY*BACKCOUNTRY.COM FICKAU CLOTHING 150-5221-534600	06/02/2023 MROCKLEY	06/23/2023	88.17 88.17	0.00	Paid	Y 06/23/2023
SURA MATTHEW J 59729	BUTTERFLY NETWORK ULTRASOUND NETWORK 150-5231-531100	06/08/2023 MROCKLEY	06/23/2023	53.99 53.99	0.00	Paid	Y 06/23/2023
SURA MATTHEW J 59730	UMBC CASHIER SURA CRITICAL CARE RECERTIFICATION 150-5221-533500	06/08/2023 MROCKLEY	06/23/2023	65.00 65.00	0.00	Paid	Y 06/23/2023
SURA MATTHEW J 59731	APPLE.COM/BILL APPLE STORAGE 150-5231-531100	06/09/2023 MROCKLEY	06/23/2023	0.99 0.99	0.00	Paid	Y 06/23/2023
WEGNER ANDREW P 59732	CONWAY SHIELD HELMET FRONTS 150-5222-531100	06/03/2023 MROCKLEY	06/23/2023	132.83 132.83	0.00	Paid	Y 06/23/2023
WEGNER ANDREW P 59733	US BANK HELMET FRONT TAX REFUND 150-5222-531100	06/06/2023 MROCKLEY	06/23/2023	(6.33) (6.33)	0.00	Paid	Y 06/23/2023
ZAESKE DEBBIE 59734	APCO INTERNATIONAL INC APCO RECERTIFICATION - HENCH 100-5211-533500	05/20/2023 MROCKLEY	06/23/2023	30.00 30.00	0.00	Paid	Y 06/23/2023
ZAESKE DEBBIE 59735	APCO INTERNATIONAL INC APCO RECERTIFICATION - ROBERTSON 100-5211-533500	05/21/2023 MROCKLEY	06/23/2023	30.00 30.00	0.00	Paid	Y 06/23/2023

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Purchase Card Vendor: 0002 US BANK

ZAESKE DEBBIE 59736	APCO INTERNATIONAL INC APCO TELECOMMUNICATOR TRAINING - 100-5211-533500	06/09/2023 MROCKLEY	06/23/2023	842.00	0.00	Paid	Y 06/23/2023
	TRAINING & TRAVEL			842.00			

ZAESKE DEBBIE 59737	US BANK APCO TRAINING REFUND 100-5211-533500	06/12/2023 MROCKLEY	06/23/2023	(22.00)	0.00	Paid	Y 06/23/2023
	TRAINING & TRAVEL			(22.00)			

ZAESKE DEBBIE 59738	US BANK APCO TRAINING REFUND 100-5211-533500	06/12/2023 MROCKLEY	06/23/2023	(22.00)	0.00	Paid	Y 06/23/2023
	TRAINING & TRAVEL			(22.00)			

Total Purchase Card Vendor: 0002 US BANK

# of Invoices:	78	# Due:	0	Totals:	7,293.96	0.00
# of Credit Memos:	4	# Due:	0	Totals:	(62.47)	0.00
Net of Invoices and Credit Memos:					7,231.49	0.00

--- TOTALS BY GL DISTRIBUTION ---

100-5120-522500	TELEPHONE	12.67
100-5141-522500	TELEPHONE	12.67
100-5141-531100	OPERATIONAL SUPPLIES	14.99
100-5142-522500	TELEPHONE	63.46
100-5142-533500	TRAINING & TRAVEL	499.00
100-5144-533500	TRAINING & TRAVEL	54.39
100-5145-522900	SOFTWARE SUPPORT/MAINTENANCE	50.65
100-5153-531100	OPERATIONAL SUPPLIES	57.72
100-5211-522500	TELEPHONE	235.12
100-5211-531100	OPERATIONAL SUPPLIES	141.08
100-5211-533500	TRAINING & TRAVEL	858.00
100-5211-539400	BLDG REPAIRS & MAINTENANCE	54.57
100-5211-539900	OTHER	13.40
100-5212-531100	OPERATIONAL SUPPLIES	199.77
100-5241-522500	TELEPHONE	25.34
100-5323-522500	TELEPHONE	25.46
100-5323-531100	OPERATIONAL SUPPLIES	226.31
100-5324-539500	REPAIRS & MAINTENANCE	477.74
100-5512-522500	TELEPHONE	12.67
100-5521-531100	OPERATIONAL SUPPLIES	233.72

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	GL Distribution						
	100-5632-521900	PROFESSIONAL SERVICES		73.49			
	100-5632-522500	TELEPHONE		12.67			
	150-5221-522500	TELEPHONE		230.64			
	150-5221-531100	OPERATIONAL SUPPLIES		49.82			
	150-5221-533500	TRAINING & TRAVEL		65.00			
	150-5221-534600	CLOTHING ALLOWANCE		88.17			
	150-5222-531100	OPERATIONAL SUPPLIES		317.85			
	150-5231-531100	OPERATIONAL SUPPLIES		123.81			
	150-5232-531100	OPERATIONAL SUPPLIES		66.09			
	340-5890-580602	POLICE DONATED FUND EXPENDITURES		33.98			
	430-5700-571300	FIRE DEPT CAPITAL EQUIP		239.82			
	430-5700-571400	AMBULANCE CAPITAL EQUIP		239.82			
	440-5511-522500	TELEPHONE		248.90			
	440-5511-531100	OPERATIONAL SUPPLIES		208.47			
	440-5511-531700	METASPACE MAINTENANCE		25.63			
	440-5511-531800	THINGERY MAINTENANCE		29.18			
	440-5511-533100	PROGRAMMING		110.75			
	440-5511-533300	OUTREACH		78.50			
	440-5511-534000	ELECTRONIC TOOLS & SERVICES		25.00			
	440-5511-581000	FURNITURE & FIXTURES		183.50			
	440-5700-532800	BOOKS		97.29			
	440-5890-580600	DONATED FUND EXPENDITURES		1,045.99			
	610-6300-663200	OPERATION SUPPLY/EXP-TREATMENT		4.85			
	610-6454-665400	MAINTENANCE-HYDRANTS		13.42			
	610-6920-692100	OFFICE SUPPLIES & EXPENSES		26.65			
	620-8010-827000	OPERATION SUPPLY/EXPENSE		137.86			
	620-8030-831000	MAINT-COLLECTION SYSTEM		158.97			
	620-8400-851000	OFFICE SUPPLIES & EXPENSES		26.64			

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--- TOTALS BY FUND ---							
	100 - GENERAL FUND			3,354.89	0.00		
	150 - FIRE/AMBULANCE FUND			941.38	0.00		
	340 - VILLAGE DESIGNATED FUND			33.98	0.00		
	430 - CAPITAL EQUIPMENT FUND			479.64	0.00		
	440 - LIBRARY FUND			2,053.21	0.00		
	610 - WATER UTILITY FUND			44.92	0.00		
	620 - SEWER UTILITY FUND			323.47	0.00		
--- TOTALS BY DEPT/ACTIVITY ---							
	5120 - MUNICIPAL COURT			12.67	0.00		
	5141 - VILLAGE ADMINISTRATOR			27.66	0.00		
	5142 - CLERK-TREASURER			562.46	0.00		
	5144 - ELECTIONS			54.39	0.00		
	5145 - FINANCE DEPARTMENT			50.65	0.00		
	5153 - ASSESSMENT OF PROPERTY			57.72	0.00		
	5211 - POLICE ADMINISTRATION			1,302.17	0.00		
	5212 - POLICE PATROL			199.77	0.00		
	5221 - FIRE ADMINISTRATION			433.63	0.00		
	5222 - FIRE SUPPRESSION			317.85	0.00		
	5231 - AMBULANCE			123.81	0.00		
	5232 - AMBULANCE TRAINING			66.09	0.00		
	5241 - BUILDING INSPECTOR			25.34	0.00		
	5323 - GARAGE			251.77	0.00		
	5324 - MACHINERY & EQUIPMENT			477.74	0.00		
	5511 - LIBRARY SERVICES			909.93	0.00		
	5512 - MUSEUM			12.67	0.00		
	5521 - PARKS			233.72	0.00		
	5632 - PLANNING DEPARTMENT			86.16	0.00		
	5700 - CAPITAL OUTLAY EXPENDITURES			576.93	0.00		
	5890 - USE OF DESIGNATED FUNDS			1,079.97	0.00		
	6300 - WATER TREATMENT OPERATIONS			4.85	0.00		
	6454 - T&D-HYDRANTS MAINTENANCE			13.42	0.00		
	6920 - ADMINISTRATIVE & GENERAL EX			26.65	0.00		
	8010 - WWTP-TREATMENT/DISPOSAL/GP			137.86	0.00		
	8030 - WASTEWATER COLLECTION SYSTE			158.97	0.00		
	8400 - ADMINISTRATIVE & GENERAL			26.64	0.00		
--- TOTALS BY PAYMENT CARD ACCOUNT ---							
	0707			1,462.37			
	1051			158.97			

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--- TOTALS BY PAYMENT CARD ACCOUNT ---							
	1086			73.49			
	1128			858.00			
	2365			126.47			
	3064			28.49			
	4175			185.86			
	5177			1,193.54			
	5311			215.47			
	5538			139.90			
	5724			687.79			
	6347			401.11			
	6370			376.09			
	6721			33.98			
	6899			126.50			
	8389			137.86			
	8756			13.42			
	8764			4.85			
	8772			14.99			
	9625			744.87			
	9708			247.47			

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 WE ENERGIES REPORT FOR BOARD

Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date
4563187651 59552	WE ENERGIES 0700126680-00001 Digester Gas 620-8010-821200	05/30/2023 MROCKLEY 0700126680-00001 Digester Gas	06/12/2023	32.66 32.66	0.00	Paid	Y 06/12/2023
4563187651 59553	WE ENERGIES 0700126680-00002 Well #3 Elec 610-6200-662200	05/30/2023 MROCKLEY 0700126680-00002 Well #3 Elec	06/12/2023	1,346.07 1,346.07	0.00	Paid	Y 06/12/2023
4563187651 59554	WE ENERGIES 0700126680-00003 Street Lights 100-5342-522200	05/30/2023 MROCKLEY 0700126680-00003 Street Lights	06/12/2023	3,989.09 3,989.09	0.00	Paid	Y 06/12/2023
4563187651 59555	WE ENERGIES 0700126680-00004 Greenwald 610-6200-662200	05/30/2023 MROCKLEY 0700126680-00004 Greenwald	06/12/2023	186.32 186.32	0.00	Paid	Y 06/12/2023
4563187651 59556	WE ENERGIES 0700126680-00005 Booster Station 610-6200-662200	05/30/2023 MROCKLEY 0700126680-00005 Booster Station	06/12/2023	537.36 537.36	0.00	Paid	Y 06/12/2023
4563187651 59557	WE ENERGIES 0700126680-00007 1240 N. Rochester 620-8020-821000	05/30/2023 MROCKLEY 0700126680-00007 1240 N. Rochester	06/12/2023	97.69 97.69	0.00	Paid	Y 06/12/2023
4563187651 59558	WE ENERGIES 0700126680-00008 Police Garage 100-5211-522200	05/30/2023 MROCKLEY 0700126680-00008 Police Garage	06/12/2023	39.59 39.59	0.00	Paid	Y 06/12/2023
4563187651 59559	WE ENERGIES 0700126680-00009 Fld Prk Baseball 100-5521-522200	05/30/2023 MROCKLEY 0700126680-00009 Fld Prk Baseball Lights	06/12/2023	86.12 86.12	0.00	Paid	Y 06/12/2023
4563187651 59560	WE ENERGIES 0700126680-000010 Fox River View 620-8020-821000	05/30/2023 MROCKLEY 0700126680-000010 Fox River View	06/12/2023	164.96 164.96	0.00	Paid	Y 06/12/2023
4563187651 59561	WE ENERGIES 0700126680-000011 DPW Elec 100-5323-522200	05/30/2023 MROCKLEY 0700126680-000011 DPW Elec	06/12/2023	401.91 401.91	0.00	Paid	Y 06/12/2023

INVOICE REGISTER REPORT FOR MUKWONAGO
 EXP CHECK RUN DATES 06/12/2023 - 06/12/2023
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 VENDOR CODE: 0034 - CHECK TYPE: EFT
 WE ENERGIES REPORT FOR BOARD

Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date
4563187651 59562	WE ENERGIES 0700126680-000012 Fire 150-5221-522200	05/30/2023 MROCKLEY 0700126680-000012 Fire	06/12/2023	964.15 964.15	0.00	Paid	Y 06/12/2023
4563187651 59563	WE ENERGIES 0700126680-000013 police-CTH E N of 100-5211-522200	05/30/2023 MROCKLEY 0700126680-000013 police-CTH E N of Sugd	06/12/2023	23.40 23.40	0.00	Paid	Y 06/12/2023
4563187651 59564	WE ENERGIES 0700126680-000014 Hall 100-5160-522200	05/30/2023 MROCKLEY 0700126680-000014 Hall	06/12/2023	839.72 839.72	0.00	Paid	Y 06/12/2023
4563187651 59565	WE ENERGIES 0700126680-000014 Hall Gas 100-5160-522400	05/30/2023 MROCKLEY 0700126680-000014 Hall Gas	06/12/2023	106.08 106.08	0.00	Paid	Y 06/12/2023
4563187651 59566	WE ENERGIES 0700126680-000016 Miniwauken Park 100-5521-522200	05/30/2023 MROCKLEY 0700126680-000016 Miniwauken Park	06/12/2023	32.45 32.45	0.00	Paid	Y 06/12/2023
4563187651 59567	WE ENERGIES 0700126680-000017 Holz Elec 620-8010-821100	05/30/2023 MROCKLEY 0700126680-000017 Holz Elec	06/12/2023	8,835.39 8,835.39	0.00	Paid	Y 06/12/2023
4563187651 59568	WE ENERGIES 0700126680-000018 Parks 100-5521-522200	05/30/2023 MROCKLEY 0700126680-000018 Parks	06/12/2023	34.99 34.99	0.00	Paid	Y 06/12/2023
4563187651 59569	WE ENERGIES 0700126680-000019 Atkinson Pump 620-8020-821000	05/30/2023 MROCKLEY 0700126680-000019 Atkinson Pump	06/12/2023	590.80 590.80	0.00	Paid	Y 06/12/2023
4563187651 59570	WE ENERGIES 0700126680-000020 Well #6 610-6200-662200	05/30/2023 MROCKLEY 0700126680-000020 Well #6	06/12/2023	851.75 851.75	0.00	Paid	Y 06/12/2023
4563187651 59571	WE ENERGIES 0700126680-000021 DPW Gas 100-5323-522400	05/30/2023 MROCKLEY 0700126680-000021 DPW Gas	06/12/2023	1,497.34 1,497.34	0.00	Paid	Y 06/12/2023

INVOICE REGISTER REPORT FOR MUKWONAGO
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Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date
4563187651 59572	WE ENERGIES 0700126680-000022 Concession 100-5521-522200	05/30/2023 MROCKLEY 0700126680-000022 Concession Building	06/12/2023	210.77 210.77	0.00	Paid	Y 06/12/2023
4563187651 59573	WE ENERGIES 0700126680-000023 Well #3 Gas 610-6200-662200	05/30/2023 MROCKLEY 0700126680-000023 Well #3 Gas	06/12/2023	10.56 10.56	0.00	Paid	Y 06/12/2023
4563187651 59574	WE ENERGIES 0700126680-000024 Parks-200 S 100-5342-522200	05/30/2023 MROCKLEY 0700126680-000024 Parks-200 S Rochester	06/12/2023	23.56 23.56	0.00	Paid	Y 06/12/2023
4563187651 59575	WE ENERGIES 0700126680-000027 Police 100-5211-522200	05/30/2023 MROCKLEY 0700126680-000027 Police	06/12/2023	1,332.13 1,332.13	0.00	Paid	Y 06/12/2023
4563187651 59576	WE ENERGIES 0700126680-000028 Miniwaukan 100-5521-522200	05/30/2023 MROCKLEY 0700126680-000028 Miniwaukan Pavilion	06/12/2023	22.76 22.76	0.00	Paid	Y 06/12/2023
4563187651 59577	WE ENERGIES 0700126680-000029 F. Park Sump Pump 100-5521-522200	05/30/2023 MROCKLEY 0700126680-000029 F. Park Sump Pump	06/12/2023	25.14 25.14	0.00	Paid	Y 06/12/2023
4563187651 59578	WE ENERGIES 0700126680-000031 Holz Gas 620-8010-821200	05/30/2023 MROCKLEY 0700126680-000031 Holz Gas	06/12/2023	20.82 20.82	0.00	Paid	Y 06/12/2023
4563187651 59579	WE ENERGIES 0700126680-000032 Well #4 Elec 610-6200-662200	05/30/2023 MROCKLEY 0700126680-000032 Well #4 Elec	06/12/2023	3,840.90 3,840.90	0.00	Paid	Y 06/12/2023
4563187651 59580	WE ENERGIES 0700126680-000033 Parks 100-5521-522200	05/30/2023 MROCKLEY 0700126680-000033 Parks	06/12/2023	63.42 63.42	0.00	Paid	Y 06/12/2023
4563187651 59581	WE ENERGIES 0700126680-000034 Street Lights 100-5342-522200	05/30/2023 MROCKLEY 0700126680-000034 Street Lights	06/12/2023	59.44 59.44	0.00	Paid	Y 06/12/2023

INVOICE REGISTER REPORT FOR MUKWONAGO
 EXP CHECK RUN DATES 06/12/2023 - 06/12/2023
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 WE ENERGIES REPORT FOR BOARD

Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date
4563187651 59582	WE ENERGIES 0700126680-000036 Flashers 100-5211-522200	05/30/2023 MROCKLEY 0700126680-000036 Flashers	06/12/2023	11.17 11.17	0.00	Paid	Y 06/12/2023
4563187651 59583	WE ENERGIES 0700126680-000037 Well #4 Gas 610-6200-662200	05/30/2023 MROCKLEY 0700126680-000037 Well #4 Gas	06/12/2023	28.29 28.29	0.00	Paid	Y 06/12/2023
4563187651 59584	WE ENERGIES 0700126680-000038 Museum 100-5512-522200	05/30/2023 MROCKLEY 0700126680-000038 Museum	06/12/2023	155.03 155.03	0.00	Paid	Y 06/12/2023
4563187651 59585	WE ENERGIES 0700126680-000039 Well #5 610-6200-662200	05/30/2023 MROCKLEY 0700126680-000039 Well #5	06/12/2023	1,741.14 1,741.14	0.00	Paid	Y 06/12/2023
4563187651 59586	WE ENERGIES 0700126680-00043 Outdoor Stage 100-5521-522200	05/30/2023 MROCKLEY 0700126680-00043 Outdoor Stage	06/12/2023	20.06 20.06	0.00	Paid	Y 06/12/2023
4563187651 59587	WE ENERGIES 0709449777-00001 Library Gas 440-5511-522400	05/30/2023 MROCKLEY 0709449777-00001 Library Gas	06/12/2023	443.45 443.45	0.00	Paid	Y 06/12/2023
4563187651 59588	WE ENERGIES 0709449777-00002 Library Elec 440-5511-522200	05/30/2023 MROCKLEY 0709449777-00002 Library Elec	06/12/2023	3,006.52 3,006.52	0.00	Paid	Y 06/12/2023
4563187651 59589	WE ENERGIES 0712697628-00001 Tower Radio Bldg 100-5211-522200	05/30/2023 MROCKLEY 0712697628-00001 Tower Radio Bldg	06/12/2023	23.72 23.72	0.00	Paid	Y 06/12/2023
4563187651 59590	WE ENERGIES 0712697628-00002 Mukw Dam 100-5254-522200	05/30/2023 MROCKLEY 0712697628-00002 Mukw Dam	06/12/2023	22.29 22.29	0.00	Paid	Y 06/12/2023
4563187651 59591	WE ENERGIES 0712697628-00003 PD Tower meter 100-5211-522200	05/30/2023 MROCKLEY 0712697628-00003 PD Tower meter #05662	06/12/2023	45.78 45.78	0.00	Paid	Y 06/12/2023

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INVOICE REGISTER REPORT FOR MUKWONAGO
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Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date
4563187651 59592	WE ENERGIES 0712697628-00004 1224 Riverton 620-8020-821000	05/30/2023 MROCKLEY 0712697628-00004 1224 Riverton	06/12/2023	99.91 99.91	0.00	Paid	Y 06/12/2023
4563187651 59593	WE ENERGIES 0712697628-00006 Well #7 610-6200-662200	05/30/2023 MROCKLEY 0712697628-00006 Well #7	06/12/2023	1,750.06 1,750.06	0.00	Paid	Y 06/12/2023
4563187651 59594	WE ENERGIES 0712697628-00007 School Crossing 100-5342-522200	05/30/2023 MROCKLEY 0712697628-00007 School Crossing Lights	06/12/2023	16.25 16.25	0.00	Paid	Y 06/12/2023
4598374945 59595	WE ENERGIES 0700126680-00015 STREET LIGHTS 100-5342-522200	05/30/2023 MROCKLEY 0700126680-00015 STREET LIGHTS	06/12/2023	10,351.62 10,351.62	0.00	Paid	Y 06/12/2023
4588215610 59596	WE ENERGIES 0700126680-00006 Field Park 100-5521-522200	05/30/2023 MROCKLEY 0700126680-00006 Field Park	06/12/2023	65.21 65.21	0.00	Paid	Y 06/12/2023
4588215610 59597	WE ENERGIES 0700126680-000025 Tower 610-6200-662200	05/30/2023 MROCKLEY 0700126680-000025 Tower	06/12/2023	35.72 35.72	0.00	Paid	Y 06/12/2023
4588215610 59598	WE ENERGIES 0700126680-00030 Andrews Street 100-5521-522200	05/30/2023 MROCKLEY 0700126680-00030 Andrews Street	06/12/2023	113.79 113.79	0.00	Paid	Y 06/12/2023

INVOICE REGISTER REPORT FOR MUKWONAGO
 EXP CHECK RUN DATES 06/12/2023 - 06/12/2023
 JOURNALIZED PAID
 VENDOR CODE: 0034 - CHECK TYPE: EFT
 WE ENERGIES REPORT FOR BOARD

Inv Num	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnlized
Inv Ref#	Description	Entered By					Post Date
	GL Distribution						

# of Invoices:	47	# Due:	0	Totals:	44,197.35	0.00
# of Credit Memos:	0	# Due:	0	Totals:	0.00	0.00
Net of Invoices and Credit Memos:					44,197.35	0.00

--- TOTALS BY GL DISTRIBUTION ---

100-5160-522200	ELECTRIC	839.72
100-5160-522400	GAS	106.08
100-5211-522200	ELECTRIC	1,475.79
100-5254-522200	ELECTRIC	22.29
100-5323-522200	ELECTRIC	401.91
100-5323-522400	GAS	1,497.34
100-5342-522200	ELECTRIC	14,439.96
100-5512-522200	ELECTRIC	155.03
100-5521-522200	ELECTRIC	674.71
150-5221-522200	ELECTRIC	964.15
440-5511-522200	ELECTRIC	3,006.52
440-5511-522400	GAS	443.45
610-6200-662200	FUEL OR POWER PURCHASED	10,328.17
620-8010-821100	WWTP ELECTRIC POWER	8,835.39
620-8010-821200	NAT GAS/ADMIN BLDG/HEAT EXCH	53.48
620-8020-821000	PUMPING POWER & FUEL	953.36

--- TOTALS BY FUND ---

100 - GENERAL FUND	19,612.83	0.00
150 - FIRE/AMBULANCE FUND	964.15	0.00
440 - LIBRARY FUND	3,449.97	0.00
610 - WATER UTILITY FUND	10,328.17	0.00
620 - SEWER UTILITY FUND	9,842.23	0.00

--- TOTALS BY DEPT/ACTIVITY ---

5160 - VILLAGE HALL	945.80	0.00
5211 - POLICE ADMINISTRATION	1,475.79	0.00
5221 - FIRE ADMINISTRATION	964.15	0.00
5254 - DAMS	22.29	0.00
5323 - GARAGE	1,899.25	0.00
5342 - STREET LIGHTING	14,439.96	0.00
5511 - LIBRARY SERVICES	3,449.97	0.00
5512 - MUSEUM	155.03	0.00
5521 - PARKS	674.71	0.00
6200 - PUMPING OPERATIONS	10,328.17	0.00
8010 - WWTP-TREATMENT/DISPOSAL/GP	8,888.87	0.00
8020 - LIFT STATIONS/PUMPING EQUIP	953.36	0.00

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CHECK DISBURSEMENT REPORT FOR MUKWONAGO
CHECK NUMBER 36608 - 36610
Banks: GEN

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Check Date	Bank	Check #	Payee	Description	GL #	Amount
06/12/2023	GEN	36608	TREASURER STATE OF WI	MAY 2023 COURT FINES & FEES TO STATE	100-0000-242400	4,541.04
06/12/2023	GEN	36609	TREASURER WAUKESHA COUNTY	MAY 2023 COURT FINES & FEES FOR WAUKESHA CO	100-0000-243240	1,433.00
06/12/2023	GEN	36610	WALWORTH CTY TREASURER	MAY 2023 COURT FINES & FEES FOR WALWORTH CO	100-0000-243250	10.00
			TOTAL - ALL FUNDS	TOTAL OF 3 CHECKS		5,984.04

Check Date	Bank	Check #	Payee	Description	GL #	Amount
06/13/2023	GEN	650 (E)	INVOICE CLOUD	INVOICE CLOUD MONTHLY FEES - MAY	100-5142-539900	2.37
		650 (E)		INVOICE CLOUD MONTHLY FEES - MAY	100-5241-539900	45.00
		650 (E)		INVOICE CLOUD MONTHLY FEES - MAY	410-5363-539900	35.71
		650 (E)		INVOICE CLOUD MONTHLY FEES - MAY	610-6902-690300	50.71
		650 (E)		INVOICE CLOUD MONTHLY FEES - MAY	620-8300-840000	35.71
						<hr/> 169.50
TOTAL - ALL FUNDS				TOTAL OF 1 CHECKS		169.50

Check Date	Bank	Check #	Payee	Description	GL #	Amount
06/01/2023	GEN	36530	ETHAN KELLER	PHANTOM JUNCTION CONCERT SERIES	340-5890-580603	1,200.00
06/01/2023	GEN	36531	SAM GRADY	PHANTOM JUNCTION STAGE CONCERT	340-5890-580603	150.00
			TOTAL - ALL FUNDS	TOTAL OF 2 CHECKS		1,350.00

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CHECK DISBURSEMENT REPORT FOR MUKWONAGO
CHECK NUMBER 36647
Banks: GEN

Check Date	Bank	Check #	Payee	Description	GL #	Amount
06/19/2023	GEN	36647	TOWN OF EAST TROY	W1038 CTH J COMMERCIAL ELECTRICAL	610-6200-662500	45.00
			TOTAL - ALL FUNDS	TOTAL OF 1 CHECKS		45.00

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CHECK DISBURSEMENT REPORT FOR MUKWONAGO
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Check Date	Bank	Check #	Payee	Description	GL #	Amount
06/28/2023	GEN	36718	ADRIANA SOIKA	FACE PAINTERS	340-5890-580602	500.00
06/28/2023	GEN	36719	CHERRY PIE	09/08/23 CHERRY PIE PERFORMANCE	340-5890-580603	500.00
06/28/2023	GEN	36720	DIRTY BOOGIE	07/03/23 DIRTY BOOGIE PERFORMANCE	340-5890-580603	800.00
06/28/2023	GEN	36721	FUN-RENTAL	HOOP ZONE INFLATABLE	340-5890-580602	150.00
06/28/2023	GEN	36722	MILANA PERUGINI	HENNA TATOO ARTIST	340-5890-580602	250.00
06/28/2023	GEN	36723	ORCHARD HILL ASSEMBLY OF GOD	BOUNCE HOUSE RENTALS	340-5890-580602	275.00
06/28/2023	GEN	36724	PATRICK WHALING	CORNHOLE SETS	340-5890-580602	175.00
06/28/2023	GEN	36725	RICK BERTONI	07/03/23 THE BRITINS PERFORMANCE	340-5890-580603	3,000.00
06/28/2023	GEN	36726	TRACK 42 ENTERTAINMENT	PHOTO BOOTH PAPER	340-5890-580602	50.00
			TOTAL - ALL FUNDS	TOTAL OF 9 CHECKS		5,700.00

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CHECK DISBURSEMENT REPORT FOR MUKWONAGO
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Banks: GEN

Check Date	Bank	Check #	Payee	Description	GL #	Amount
06/29/2023	GEN	36727	MICHAELS SIGNS, INC.	50% OF ENTRANCE SIGN PROJECT	480-5700-521500	40,025.00
			TOTAL - ALL FUNDS	TOTAL OF 1 CHECKS		40,025.00

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CHECK DISBURSEMENT REPORT FOR MUKWONAGO
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Banks: GEN

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Check Date	Bank	Check #	Payee	Description	GL #	Amount
06/07/2023	GEN	36532	MINNESOTA LIFE INSURANCE	JULY 2023 LIFE INSURANCE	100-0000-215301	1,278.64
		36532		JULY 2023 LIFE INSURANCE	150-0000-215301	199.92
		36532		JULY 2023 LIFE INSURANCE	440-0000-215301	93.55
		36532		JULY 2023 LIFE INSURANCE	610-0000-215301	44.24
		36532		JULY 2023 LIFE INSURANCE	620-0000-215301	193.35
						<hr/> 1,809.70
06/07/2023	GEN	36533	SECURIAN FINANCIAL GROUP INC	JUNE 2023 ACCIDENT INS	100-0000-215305	41.74
06/07/2023	GEN	648 (E)	GREAT WEST RETIREMENT SERVICES	RETIREMENT GW PR 06/09/23	100-0000-215250	853.23
		648 (E)		RETIREMENT GW PR 06/09/23	150-0000-215250	1,071.16
						<hr/> 1,924.39
06/07/2023	GEN	649 (E)	MISSION SQUARE	RETIREMENT MS/ICMA PR 06/09/23 ID	100-0000-215250	4,481.05
		649 (E)		RETIREMENT MS/ICMA PR 06/09/23 ID	150-0000-215250	200.00
		649 (E)		RETIREMENT MS/ICMA PR 06/09/23 ID	440-0000-215250	809.80
		649 (E)		RETIREMENT MS/ICMA PR 06/09/23 ID	610-0000-215250	211.25
		649 (E)		RETIREMENT MS/ICMA PR 06/09/23 ID	620-0000-215250	449.15
						<hr/> 6,151.25
			TOTAL - ALL FUNDS	TOTAL OF 4 CHECKS		9,927.08

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CHECK DISBURSEMENT REPORT FOR MUKWONAGO
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Check Date	Bank	Check #	Payee	Description	GL #	Amount
06/13/2023	GEN	652 (E)	UKG INC.	PAYROLL PROCESSING FEES MAY 2023	100-5111-539900	94.57
		652 (E)		PAYROLL PROCESSING FEES MAY 2023	100-5120-539900	27.02
		652 (E)		PAYROLL PROCESSING FEES MAY 2023	100-5141-539900	13.51
		652 (E)		PAYROLL PROCESSING FEES MAY 2023	100-5142-539900	27.02
		652 (E)		PAYROLL PROCESSING FEES MAY 2023	100-5145-539900	297.22
		652 (E)		PAYROLL PROCESSING FEES MAY 2023	100-5211-539900	135.10
		652 (E)		PAYROLL PROCESSING FEES MAY 2023	100-5212-539900	175.63
		652 (E)		PAYROLL PROCESSING FEES MAY 2023	100-5213-521900	27.02
		652 (E)		PAYROLL PROCESSING FEES MAY 2023	100-5241-539900	27.02
		652 (E)		PAYROLL PROCESSING FEES MAY 2023	100-5300-539900	108.08
		652 (E)		PAYROLL PROCESSING FEES MAY 2023	100-5632-539900	13.51
		652 (E)		PAYROLL PROCESSING FEES MAY 2023	150-5221-539900	472.85
		652 (E)		PAYROLL PROCESSING FEES MAY 2023	440-5511-534000	351.26
		652 (E)		PAYROLL PROCESSING FEES MAY 2023	610-6902-690300	54.04
		652 (E)		PAYROLL PROCESSING FEES MAY 2023	620-8300-840000	40.53
						<hr/> 1,864.38
TOTAL - ALL FUNDS				TOTAL OF 1 CHECKS		1,864.38

Check Date	Bank	Check #	Payee	Description	GL #	Amount
06/22/2023	GEN	36714	AFLAC	ACCOUNT# V1553 JUNE SUPPLEMENTAL	100-0000-215302	288.67
		36714		ACCOUNT# V1553 JUNE SUPPLEMENTAL	150-0000-215302	307.72
		36714		ACCOUNT# V1553 JUNE SUPPLEMENTAL	610-0000-215302	1.97
		36714		ACCOUNT# V1553 JUNE SUPPLEMENTAL	620-0000-215302	231.41
						829.77
06/22/2023	GEN	36715	MUKWONAGO PROFESSIONAL	JUNE 2023 FIRE UNION DUES	150-0000-215500	675.00
06/22/2023	GEN	36716	MUKWONAGO PROFESSIONAL POLICE	JUNE 2023 POLICE UNION DUES	100-0000-215500	550.00
06/22/2023	GEN	36717	VILLAGE OF MUKWONAGO MRA	JUNE 2023 FSA	100-0000-215350	1,810.92
		36717		JUNE 2023 FSA	150-0000-215350	583.88
		36717		JUNE 2023 FSA	440-0000-215350	20.00
		36717		JUNE 2023 FSA	620-0000-215350	180.78
						2,595.58
06/22/2023	GEN	654 (E)	DELTA DENTAL OF WISCONSIN	JULY 2023 DENTAL PREMIUMS	100-0000-215304	438.79
		654 (E)		JULY 2023 DENTAL PREMIUMS	150-0000-215304	20.98
		654 (E)		JULY 2023 DENTAL PREMIUMS	440-0000-215304	40.50
		654 (E)		JULY 2023 DENTAL PREMIUMS	610-0000-215304	9.55
		654 (E)		JULY 2023 DENTAL PREMIUMS	620-0000-215304	0.06
						509.88
06/22/2023	GEN	655 (E)	DELTA DENTAL OF WISCONSIN	JULY 2023 VISION PREMIUMS	100-0000-215303	97.76
		655 (E)		JULY 2023 VISION PREMIUMS	150-0000-215303	5.72
		655 (E)		JULY 2023 VISION PREMIUMS	440-0000-215303	35.76
						139.24
06/22/2023	GEN	656 (E)	EMPLOYEE TRUST FUNDS	JULY 2023 HEALTH INSURANCE	100-0000-215300	54,624.64
		656 (E)		JULY 2023 HEALTH INSURANCE	150-0000-215300	10,107.22
		656 (E)		JULY 2023 HEALTH INSURANCE	440-0000-215300	5,599.31
		656 (E)		JULY 2023 HEALTH INSURANCE	610-0000-215300	3,365.14
		656 (E)		JULY 2023 HEALTH INSURANCE	620-0000-215300	6,233.69
						79,930.15

06/22/2023 02:38 PM
User: MROCKLEY
DB: Mukwonago

CHECK DISBURSEMENT REPORT FOR MUKWONAGO
CHECK DATE FROM 06/22/2023 - 06/22/2023
Banks: GEN

Page 2/2

Check Date	Bank	Check #	Payee	Description	GL #	Amount
06/22/2023	GEN	657 (E)	GREAT WEST RETIREMENT SERVICES	RETIREMENT GW PR 06/23/23	100-0000-215250	862.64
		657 (E)		RETIREMENT GW PR 06/23/23	150-0000-215250	1,075.01
						<u>1,937.65</u>
06/22/2023	GEN	658 (E)	MISSION SQUARE	RETIREMENT MS/ICMA PR 06/23/23 ID	100-0000-215250	4,290.02
		658 (E)		RETIREMENT MS/ICMA PR 06/23/23 ID	150-0000-215250	200.00
		658 (E)		RETIREMENT MS/ICMA PR 06/23/23 ID	440-0000-215250	818.61
		658 (E)		RETIREMENT MS/ICMA PR 06/23/23 ID	610-0000-215250	182.61
		658 (E)		RETIREMENT MS/ICMA PR 06/23/23 ID	620-0000-215250	488.59
						<u>5,979.83</u>
06/22/2023	GEN	659 (E)	WI RETIREMENT SYSTEM	WISCONSIN RETIREMENT CONTRIBUTIONS - MAY 2023	100-0000-215200	35,764.51
		659 (E)		WISCONSIN RETIREMENT CONTRIBUTIONS -	150-0000-215200	12,025.60
		659 (E)		WISCONSIN RETIREMENT CONTRIBUTIONS -	440-0000-215200	5,401.86
		659 (E)		WISCONSIN RETIREMENT CONTRIBUTIONS -	610-0000-215200	2,453.84
		659 (E)		WISCONSIN RETIREMENT CONTRIBUTIONS -	620-0000-215200	2,945.04
						<u>58,590.85</u>
			TOTAL - ALL FUNDS	TOTAL OF 10 CHECKS		151,737.80

06/29/2023 10:02 AM
User: MROCKLEY
DB: Mukwonago

CHECK DISBURSEMENT REPORT FOR MUKWONAGO
CHECK NUMBER 660
Banks: GEN

Page 1/1

Check Date	Bank	Check #	Payee	Description	GL #	Amount
06/26/2023	GEN	660 (E)	TASC	FLEX ADMIN 07/01/2023 - 09/30/2023	100-5141-539900	18.06
		660 (E)		FLEX ADMIN 07/01/2023 - 09/30/2023	100-5142-539900	36.12
		660 (E)		FLEX ADMIN 07/01/2023 - 09/30/2023	100-5145-539900	72.24
		660 (E)		FLEX ADMIN 07/01/2023 - 09/30/2023	100-5211-539900	198.66
		660 (E)		FLEX ADMIN 07/01/2023 - 09/30/2023	100-5212-539900	198.66
		660 (E)		FLEX ADMIN 07/01/2023 - 09/30/2023	100-5241-539900	36.12
		660 (E)		FLEX ADMIN 07/01/2023 - 09/30/2023	100-5323-531100	144.48
		660 (E)		FLEX ADMIN 07/01/2023 - 09/30/2023	100-5632-539900	18.06
		660 (E)		FLEX ADMIN 07/01/2023 - 09/30/2023	150-5221-539900	126.42
		660 (E)		FLEX ADMIN 07/01/2023 - 09/30/2023	150-5233-531100	54.18
		660 (E)		FLEX ADMIN 07/01/2023 - 09/30/2023	440-5511-515900	144.48
		660 (E)		FLEX ADMIN 07/01/2023 - 09/30/2023	610-6902-690300	72.24
		660 (E)		FLEX ADMIN 07/01/2023 - 09/30/2023	620-8300-840000	54.18
						<hr/> 1,173.90
TOTAL - ALL FUNDS				TOTAL OF 1 CHECKS		1,173.90

RESOLUTION 2023-28

**A RESOLUTION ACKNOWLEDGING A PALPABLE ERROR IN THE 2022
ASSESSMENT ROLL AND REQUESTING A CHARGE-BACK OF TAXES
FOR THE REAL ESTATE PROPERTY KNOWN AS MUKV-1969-011**

WHEREAS, the 2022 Real Estate Property Tax Bill for that property known as Tax Key No. MUKV-1969-011 reflected a total assessed value of \$468,000,000, and;

WHEREAS, the Village Assessor made a palpable error in setting the assessed value of this property, and;

WHEREAS, the property was incorrectly assessed square footage and based on as built plans the assessment would be adjusted downward; and

WHEREAS, the Village Assessor has indicated the total assessed value of the property for 2022 should have been \$429,500, and;

WHEREAS, the property was estimated to be taxed excessively by \$678.09, on the 2022 tax roll, and

NOW THEREFORE, the Village Board acknowledges that a palpable error in the assessment roll, as described under Wisconsin Statutes Section 74.33(1) and 74.41, occurred:

BE IT FURTHER RESOLVED that the Village Clerk-Treasurer shall pay or credit the appropriate amount of toward the 2022 tax bill for the property known as MUKV-1969-011 and submit a "Request for Charge Back of Rescinded or Refunded Taxes" to the Department of Revenue prior to October 1, 2023.

Dated and approved this 19th day of July 2023.

Fred Winchowky, Village President

Attest:

Diana Dykstra, MMC, Clerk-Treasurer

I hereby certify that this is a true and correct copy of the Resolution adopted by the Village Board on the 19th day of July 2023.

Diana Dykstra, MMC, Village Clerk-Treasurer

2023
(Year)

CORRECTIONS OF ERRORS BY ASSESSORS (SEC. 70.43, WIS. STATS.)

Note: Assessor should complete columns (a) through (e) and forward to the clerk as part of the assessment roll.
Send to clerk electronically as well, if possible. The clerk will complete columns (f), (g), and totals.

	(a) Parcel / Account Number Property Location & School Code Owner's Name, Street Address, City, State, Zip (1)	(b) Previous Year's Assessed Value	(c) Corrected Value	(d) Real Property Amount of Adjustment (c-b)	(e) Personal Property Amount of Adjustment (c-b)	(f) Previous Year's Net Mill Rate (2)	(g) T - Tax net school credit L - Lottery credit F - First Dollar credit N - Net Tax (3)
1	MUKV-1969-011 510 Two Rivers Dr 3822 Beth Lubetski & Ann Crump 510 Two Rivers Dr Mukwonago WI 53149	468,000	429,500	-38,500		0.017612700	T - -678.09 L - F - N - -678.09
2	MUKV-1974-904 801 N Rochester St 3822 Life's Connection Mukw. Center 801 N Rochester St Mukwonago WI 53149	745,500	0	-745,500		0.017612700	T - -13,130.27 L - F - -55.49 N - -13,074.78
3							T - 0.00 L - F - N - 0.00
4							T - 0.00 L - F - N - 0.00
5							T - 0.00 L - F - N - 0.00
6							T - 0.00 L - F - N - 0.00

RESOLUTION 2023-29

**A RESOLUTION ACKNOWLEDGING A PALPABLE ERROR IN THE 2022
ASSESSMENT ROLL AND REQUESTING A CHARGE-BACK OF TAXES
FOR THE REAL ESTATE PROPERTY KNOWN AS MUKV-1974-904**

WHEREAS, the 2022 Real Estate Property Tax Bill for that property known as Tax Key No. MUKV-1974-904 reflected a total assessed value of \$745,500, and;

WHEREAS, the Village Assessor made a palpable error in setting the assessed value of this property, and;

WHEREAS, the property was incorrectly assessed as it should have been ruled tax exempt; and

WHEREAS, the Village Assessor has indicated the total assessed value of the property for 2022 should have been \$0, and;

WHEREAS, the property was estimated to be taxed excessively by \$13,074.78, on the 2022 tax roll, and

NOW THEREFORE, the Village Board acknowledges that a palpable error in the assessment roll, as described under Wisconsin Statutes Section 74.33(1) and 74.41, occurred:

BE IT FURTHER RESOLVED that the Village Clerk-Treasurer shall pay or credit the appropriate amount of toward the 2022 tax bill for the property known as MUKV-1974-904 and submit a "Request for Charge Back of Rescinded or Refunded Taxes" to the Department of Revenue prior to October 1, 2023.

Dated and approved this 19th day of July 2023.

Fred Winchowky, Village President

Attest:

Diana Dykstra, MMC, Clerk-Treasurer

I hereby certify that this is a true and correct copy of the Resolution adopted by the Village Board on the 19th day of July 2023.

Diana Dykstra, MMC, Village Clerk-Treasurer

2023
(Year)

CORRECTIONS OF ERRORS BY ASSESSORS (SEC. 70.43, WIS. STATS.)

Note: Assessor should complete columns (a) through (e) and forward to the clerk as part of the assessment roll.
Send to clerk electronically as well, if possible. The clerk will complete columns (f), (g), and totals.

(a) Parcel / Account Number Property Location & School Code Owner's Name, Street Address, City, State, Zip (1)	(b) Previous Year's Assessed Value	(c) Corrected Value	(d) Real Property Amount of Adjustment (c-b)	(e) Personal Property Amount of Adjustment (c-b)	(f) Previous Year's Net Mill Rate (2)	(g) T – Tax net school credit L – Lottery credit F – First Dollar credit N – Net Tax (3)
1 MUKV-1969-011 510 Two Rivers Dr 3822 Beth Lubetski & Ann Crump 510 Two Rivers Dr Mukwonago WI 53149	468,000	429,500	-38,500		0.017612700	T – -678.09 L – F – N – -678.09
2 MUKV-1974-904 801 N Rochester St 3822 Life's Connection Mukw. Center 801 N Rochester St Mukwonago WI 53149	745,500	0	-745,500		0.017612700	T – -13,130.27 L – F – -55.49 N – -13,074.78
3						T – 0.00 L – F – N – 0.00
4						T – 0.00 L – F – N – 0.00
5						T – 0.00 L – F – N – 0.00
6						T – 0.00 L – F – N – 0.00



Phantom Junction Concert Series

THURSDAY JUNE 1ST

- MUKWONAGO HIGH SCHOOL BAND 6:30-8:30PM

SATURDAY JUNE 3RD

- SAM GRADY 5-6PM
- ETHAN KELLER GROUP 6-9PM

MONDAY JULY 3RD - 4TH OF JULY FESTIVAL

- THE BRITONS 3-6PM
- DIRTY BOOSIE 6-9PM
- FIREWORKS 9:15 (DUSK)

SATURDAY AUGUST 5TH

- ODD MAN OUT 5-6PM
- DEPOT EXPRESS 6-9PM

FRIDAY SEPTEMBER 8TH

- CHERRY PIE 6-9PM

SATURDAY OCTOBER 7TH - OCTOBERFEST

- STAS VENSLEVSKI 2-4PM
- TBD

SUMMER & FALL 2023

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Agenda Cover Report

Date: 2/23/23	Committee/Board: Health and Recreation Committee
Submitted by: Ron Bittner	Department: Public Works
Date of Committee Action: 7/5/23	Date of Village Board Action: 7/19/23

Subject:

Indian Head Park Railroad Pedestrian Crossing

Executive Summary:

In early 2022, the Office of the Railroad Commissioner notified the village of an unpermitted pedestrian crossing. This crossing leads to the beach area from the parking lot. DPW worked with the East Troy Electric Railroad to secure a crossing from the ORC. The approved crossing came before the board in November of 2022 and at that time we were waiting for a quote from a contractor. The selected ADA crossing material required a design change as a slight curve was required to the crossing. These changes required approval from the ORC and the village received the approval on June 16th, 2023. The attached estimate from Volkmann RR Builders covers the crossing of the tracks and DPW will need to remove the old crossing, install concrete between the rail lines and install ramps with detectable warning fields.

Fiscal Impact:

Due to the late approval from ORC, the project was not included in the 2023 budget. Volkmann's quote is \$18,892 plus an estimated additional \$2,500 in DPW labor and material.

Executive Recommendation/Action:

We are requesting a recommendation to approve the project and contract with Volkmann RR builders to install the crossing.

☐ Attachments Included



Village of Mukwonago

440 River Crest Court, Mukwonago, Wisconsin 53149
www.villageofmukwonago.com | (262) 363-6447 | Fax: (262)363-7197

2/28/2023

Office of the Railroad Commission

4822 Madison yards Way

Suite S633

Madison, WI 53705

Re: Village of Mukwonago Petition for Design Change

Docket 9140-RX-4

Dear Commissioner,

The Office of the Railroad Commission granted the Village of Mukwonago a pedestrian crossing in Indian Head Park. The East Troy Railroad Museum operates a line (two Sets of tracks) that dissects the park. The approved and permitted crossing was perpendicular to the south set of tracks and crossed the north rails at a slight angle to create a straight walkway. In the villages effort to provide the most viable ADA crossing, we are asking for a design review and approval to use OMNI solid rubber flangeway crossing systems. If these were to be used, the crossing would shift slightly to the west on the north tracks to accommodate the OMNI system. We have been in contact with representatives of the East Troy Railroad Museum and Volkmann Railroad Builders about the proposed changes. Supporting documents and a revised design will be uploaded to docket 9410-RX-4 for your review.

VILLAGE OF MUKWONAGO

Ron Bittner

Public Works Director/Weed Commissioner

262-363-6447

[rbittner @villageofmukwonago.gov](mailto:rbittner@villageofmukwonago.gov)



INDIANHEAD PARK

PROPOSED RAILROAD PEDESTRIAN CROSSING

VILLAGE OF MUKWONAGO
WAUKESHA/ WALWORTH COUNTIES, WISCONSIN

© COPYRIGHT 2022
RUEKERT + MIELKE INC.
DESIGNED BY: MEW
CHECKED BY:
DATE: FEBRUARY 2022
12-10141.200

SHEET NO.
01

Ruekert + Mielke

Waukesha • Kenosha • Fox Valley
Global Water Center
www.ruekertmielke.com

TOWN: 5 N
RANGE: 18 E
SECTION: 35 NE



VOLKMANN RAILROAD BUILDERS

Engineering ♦ Construction ♦ Maintenance

14625 West Kaul Avenue ♦ Menomonee Falls, WI 53051

"Nationwide Service"

800-999-3050

262-252-3377

Fax 262-252-3393

Ron Bittner
Village of Mukwonago
440 River Crest Court
Mukwonago, WI 53149

June 23, 2023

RE: Pedestrian Crossings – Indianhead Park

Dear Ron,

Please see our estimate to install 2 new pedestrian crossings in the railroad tracks adjacent to Indianhead Park.

Proposal

To be performed or provided by Village of Mukwonago

- Removal of both existing asphalt pedestrian crossings
- Disposal of removed asphalt and concrete
- Installation of new asphalt/concrete in crossing approaches and between the tracks upon completion of crossing installation

To be performed or provided by Volkman Railroad Builders

- Contact the East Troy Electric Railroad to coordinate the crossing replacement
- Set up track protection per railroad requirement
- Remove all of the existing ties in the proposed crossing area
- Install NEW 6" ties properly spaced to match the rubber crossing system in each track (12 ties total)
- Tamp all new ties using limestone railroad ballast
- Furnish and install 2 new pedestrian crossings 6' long each using a steel reinforced rubber crossing with solid rubber flangeway
- Secure rubber crossing panels using 10" lag screws
- Paving of crossing approaches and between the tracks to be done by Village
- Dispose of all scrap track materials off-site

Total Cost \$18,892

NOTE: The north crossing will be at a slight skew in comparison to the south crossing due to the angle of the track where the crossing will be installed. Some additional paving will be necessary between the tracks.

The lead time on the rubber crossing panels is currently 7-8 weeks. Price quoted is valid for 30 days. Please call if any questions.

Please call if any questions.

Sincerely,

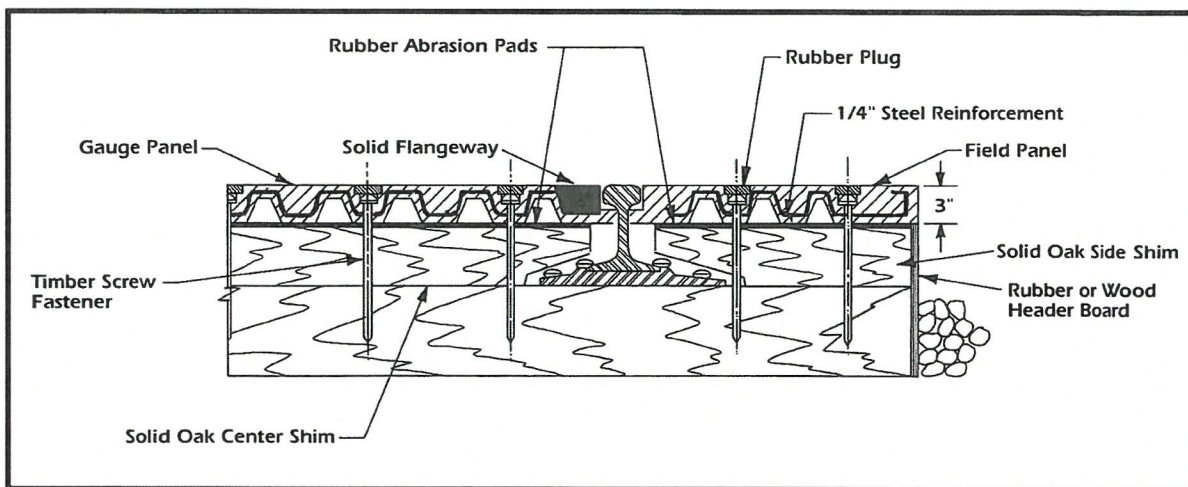
Ed Webb

Ed Webb
Vice President



SPECIAL NOTE:

Steel Reinforced Solid Flangeway panels are designed for crossings with normal train-switching speeds of 10 MPH or less.



SPECIFICATIONS:

Rubber:

Elastomer ASTM D 2000
Line Call Out 3AA 620
 A_{13} B_{13} C_{12} K_{11}
Hardness: $65 \pm$ Durometer
Shore A
Min. Tensile: 2,000 psi
Min. Elongation: 400%
 A_{13} : Oven Age Test
 B_{13} : Compression Set Test
 C_{12} : Ozone Test
 K_{11} : Adhesion Test

Fasteners:

Timber Screws Medium
Carbon Steel: 150,000 psi min.

Steel:

Tensile Strength 65,000 psi min.
Yield Point 55,000 psi min.
Hardness 130 Brinnell



• Plant Locations

Solid Flangeway Option is also available for use with the OMNI Standard Full Depth Rubber Grade Crossing System.



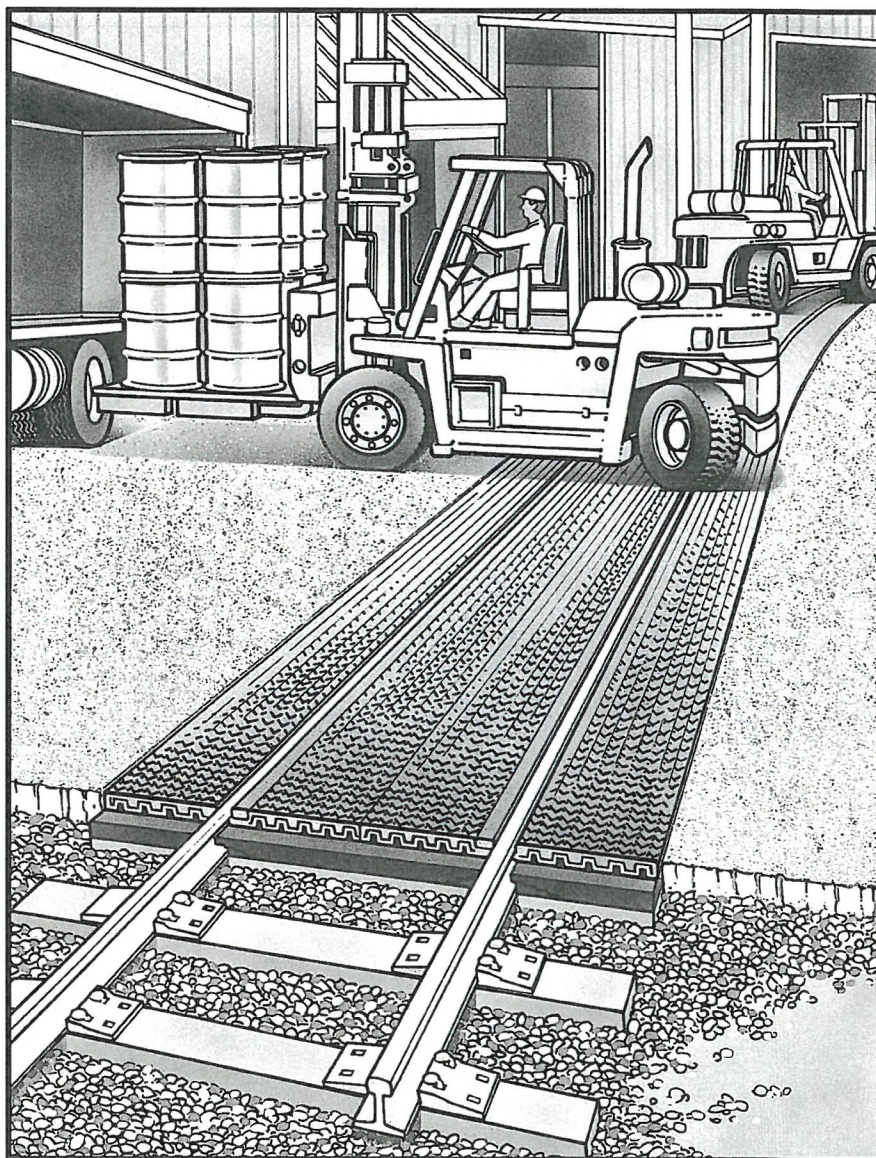
P.O. Box 15319, Portland, Oregon 97214
1-800-203-8034 or (503) 230-8034 FAX: (503) 230-9002



Solid Flangeway Option Steel Reinforced Rubber Railroad Crossing System Industrial Application

BENEFITS:

- Rubber encased Steel Reinforced panels with Solid Rubber Flangeway are excellent for concentrated loads such as heavy lift trucks with solid tires.
- Enhanced safety and comfort for industrial vehicle operators is provided by the smooth, level surface between the rail and approach surface.
- Improved mobility for industrial vehicles as excessive wheel loadings are absorbed through the steel reinforced rubber crossing system, preventing spills and minimizing wear and repetitive costs normally associated with expensive-to-maintain hoist assemblies.



Steel reinforced panels offer maximum support for heavy trucks and concentrated wheel loadings. The rubberized flangeway area is molded solid as an integral part of the Steel Reinforced panels providing a smooth and continuous operating surface throughout the entire crossing limits.

OMNI PRODUCTS, INC.
1-800-203-8034

OFFICE OF THE COMMISSIONER OF RAILROADS

STATE OF WISCONSIN

Petition of the Village of Mukwonago for the Establishment of a
Pedestrian Public Crossing of the East Troy Electric Railroad Tracks
with Indianhead Park in the Village of Mukwonago, Waukesha County

9140-RX-4

ORDER APPROVING DESIGN CHANGE

On October 7, 2022, the Commissioner of Railroads issued a *Final Decision* in this docket approving the pedestrian crossing of the East Troy Electric Railroad tracks with Indianhead Park in the village of Mukwonago by December 31, 2023. ([PSC REF#: 449039](#))

On March 2, 2023, the Village sought a design review and approval to use OMNI Products solid rubber flangeway crossing system that would shift the crossing slightly west for a more perpendicular approach to, and crossing of the north tracks. ([PSC REF#: 461029](#))

Order

1. The Village of Mukwonagos's request is APPROVED.
2. No changes to the *Final Decision* are required.
3. Ex.-Village-Bittner-3, -4 and -5, shall be added to the hearing record.
4. This order is effective upon service.
5. Jurisdiction is retained.



Don Vruwink
Commissioner of Railroads

DA/ss:DL:01951524

See attached Notice of Rights

OFFICE OF THE COMMISSIONER OF RAILROADS
4822 Madison Yards Way
P.O. Box 7854
Madison, Wisconsin 53707-7854

**NOTICE OF RIGHTS FOR REHEARING OR JUDICIAL REVIEW, THE TIMES
ALLOWED FOR EACH, AND THE IDENTIFICATION OF THE PARTY TO BE
NAMED AS RESPONDENT**

The following notice is served on you as part of the Commissioner's written decision. This general notice is for the purpose of ensuring compliance with Wis. Stat. § 227.48(2), and does not constitute a conclusion or admission that any particular party or person is necessarily aggrieved or that any particular decision or order is final or judicially reviewable.

PETITION FOR REHEARING

If this decision is an order following a contested case proceeding as defined in Wis. Stat. § 227.01(3), a person aggrieved by the decision has a right to petition the Office of the Commissioner of Railroads (Office) for rehearing within 20 days of the date of service of this decision. Wis. Stat. § 227.49. The date of service is shown on the first page. The petition for rehearing must be filed with the Office and served on the parties. The filing of a petition for rehearing does not suspend or delay the order's effective date. Wis. Stat. § 227.49(2). An appeal of this decision may also be taken directly to circuit court through the filing of a petition for judicial review. It is not necessary to first petition for rehearing.

PETITION FOR JUDICIAL REVIEW

A person aggrieved by this decision has a right to petition for judicial review as provided in Wis. Stat. § 227.53. The petition must be filed in circuit court and served upon the Commissioner by personal service or certified mail within 30 days of the date of service of this decision if there has been no petition for rehearing. If a timely petition for rehearing has been filed, the petition for judicial review must be filed within 30 days of the date of service of the order finally disposing of the petition for rehearing, or within 30 days after the final disposition of the petition for rehearing by operation of law pursuant to Wis. Stat. § 227.49(5), whichever is sooner. If an *untimely* petition for rehearing is filed, the 30-day period to petition for judicial review commences the date the Office serves its original decision.¹ The Office must be named as respondent in the petition for judicial review.

If this decision is an order denying rehearing, a person aggrieved who wishes to appeal must seek judicial review rather than rehearing. A second petition for rehearing is not permitted.

Revised: March 27, 2018

¹ See *Currier v. Wisconsin Dept. of Revenue*, 2006 WI App 12, 288 Wis. 2d 693, 709 N.W.2d 520.



Agenda Cover Report

Date: 6/29/23	Committee/Board: Health and Recreation
Submitted by: Ron Bittner	Department: Public Works
Date of Committee Action: 7/5/23	Date of Village Board Action: 7/19/23

Subject: Sale of retired holiday decorations.
Executive Summary: The old decorations use incandescent lights, WE Energies does not allow this type of lighting in the festive lighting program. They are starting to rust; the garland is deteriorating, and they were getting damaged by trucks. The newer snowflake displays are LED, more manageable for staff and can be displayed for up to three months. They will be sold at public auction on the Wisconsin Surplus Auction site.
Fiscal Impact: N/A
Executive Recommendation/Action: Recommendation to approve the sale of retired holiday decorations.

☐ Attachments Included

Library Director Report: June 2023

Director Meetings and Activities

On May 17 I attended the first Farmer's Market with our Community Engagement Coordinator, Eric. Each of the Library's leadership team will be attending one Farmer's Market this summer and talking about something specific to their department. I brought bookmarks promoting the Strategic Plan and put another couple miles on the book bike.

After experiencing issues with the HVAC again, Ilingworth-Kilgust discovered that the air conditioning unit that was installed in the summer of 2021 wasn't wired properly and therefore we have been missing on the third stage of cooling, creating a sharp on/off cycle with extremes on either side instead of smooth transitions when temperatures change. Now that it is fixed, we have noticed a difference, especially in the administrative offices and the MetaSpace where there is little air flow. Ilingworth-Kilgust is also examining our current configuration to see if we can get more and better air flow to the MetaSpace to respond to the unique needs of all that specialized equipment.



Most of the updates to our spaces have been completed: the felt tiles in the teen area (pattern designed by me!) have been installed by Terry (see photo); the slatwalls are up and promoting programs in a customer-friendly way; the standing signs are in place to direct people to the Community Room events; the festival electric "turtle" worked perfectly to run the two inflatables during the SLP Kick Off; and the children's area furniture (including reading house, benches, and train table) just arrived. I've had several people comment on these improvements.

Our SLP Kick Off was a huge success. I invited Senator Julian Bradley to the event and he had a great time volunteering with the MetaSpace and Woosh! sending off air rockets. We approximate 600 people attended this three-hour event which resulted in 23 new library cards and 652 items being checked out—my staff was super busy and did a fantastic job! The Friends of the Library generously handed out 400 ice cream treats and several Friends volunteered at the different events. Eight teens from the Teen Advisory Board (TAB) helped with everything from setup to takedown to monitoring the inflatables. We received many compliments about the event and it was fun to see so many people excited about summer reading.

Circulation (Emily Ceithamer)

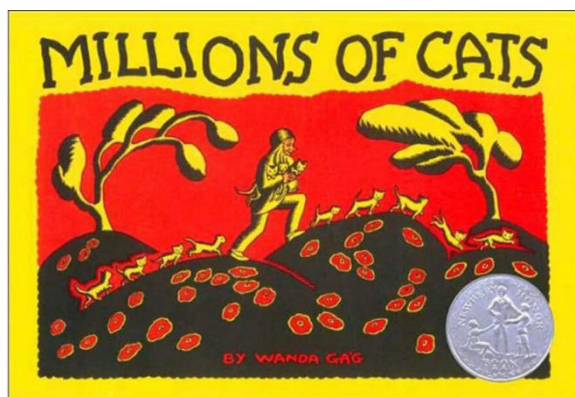
In May we hired a new circulation clerk, Haley! She's learning things very quickly and started at the perfect time where she was able to join us for staff development day and met everyone on staff in one day. We also hired a summer shelver, Nick, who will be working 20 hours a week to help us keep up with the increase of materials being circulated during the summer months. He will be not only shelving, but also helping the circulation clerks unpack our delivery bins and put

out holds. I'm excited to get him trained and have him help us out during these busy next few months.

On our staff development day, we also had our portable hearing loops set up at the circulation desk. We now have one at each upper desk and I think it will be a great resource for patrons to use.

We are now into our first full month of using the smart lockers! I believe it's been a successful month as we have been putting items in them every single day for patrons. We've had great feedback, especially from one of our homeschool families who check out hundreds of books each month. Overall, it's been a great success and I hope to keep increasing use as the months go on.

Children's Department (Jane DeAngelis)



The month of May was filled with visiting the schools and promoting the Summer Library Kick-Off, the Summer Library Program, and especially, the Summer Reading Challenge to millions, and billions, and trillions of cats...er, I mean, students. They were most excited about winning Beanie Babies, going on a PokeWalk, and handling snakes. I was happy to see most kids raise their hands when asked if they have visited the Mukwonago Community Library and if they own a library card. There was a sense of

awe when they were told that their library card worked at 24 libraries in our system. I told them all to stop in and say "hi" and show me the stack of books they plan to check out.

Shared from the Circulation Desk: "Just wanted to share that we had a family come into the library tonight because of your presentation at Clarendon! Mom and two kids all got library cards! The kids couldn't stop talking about your presentation and how excited they were for Saturday. Mom said they couldn't stop talking about it at home too. She brought them in because the kids insisted on get their first library cards. It made me smile so I thought I'd share too. 😊"

Reference and Adult Services (Chris Stape)

May is one of the most "behind-the-scenes-busy" months of the year, and this May was no exception. Getting things prepared in time for the Summer Library Program can get a little nerve-wracking, but it's still fun. We've got the Beanstack Challenge, a bingo challenge for those who'd prefer to avoid the computer, scratch-off tickets, a photo contest, cooking

competition, and assorted presentations (among other activities.) This should be a good summer.

One interesting program we offered was about...antiques irons. I thought it was unusual too, but attendance was great and with audience questions and discussion, it ran almost 2 full hours.

Our very popular food truck, the Sandwich Sisters, is back and in full swing. The community really loves them, and they seem to bring some folks into the Library. Another interesting development is the growth of our two main book clubs—Page Turners and Cover to Cover. Page Turners has about 25 active members now who regularly meet in the Community Room. It's always tricky to tell how popular our Memory Lab will be at any given time, but it was in high demand in May with more appointments being made almost daily it seems. Other than that, the usual weeding of nonfiction and adding new titles continues.

Technical Services and Thingery (Mary Jo Isely)

424 new items were processed and cataloged in May. Continued the reviewing & editing of the troubleshooting manual for Thingery items as well as the Tech Services Manual. The Explore Passes are checking out like crazy. Predictably the new State Historical Society Passes are in high demand. The Deremer-Horwitz Planetarium pass is moving forward. The planetarium has not offered a library subscription pass in the past and they are finalizing the design and procedures. Snap Circuits Light was added to the S.T.E.A.M. kits. Additional S.T.E.A.M. kits to be added are Snap Circuits My Home and Explore the Night Sky which are currently in processing. Rearranged the New Fiction display to allow for more faced out covers and more room for new items. The never-ending weeding of fiction continues.

MetaSpace 511 & Technology (Nancy Aycock)

MetaSpace 511 is gearing up for summer and the Summer Library Program (SLP) Kick-Off in June! There will be lots of rockets! We 3D printed 200 rocket nose cones, forms, jigs, and a push-button grip. We built an air rocket launcher with help from volunteer Mark and construction plans from the Wisconsin Organization Of Spacemodeling Hobbyists (WOOSH).

WOOSH will be at the SLP Kick-Off with their air launcher and examples of other rockets. We tested out the air rocket launcher in the park, and it was so much fun we could've done it all afternoon!



Lead Innovator Nancy is bringing in teachers for classes, like Tiffany Knopow, a printmaking artist who recently taught block printing and will teach bookbinding. The Teen Film Club finished their production, made a clever comedic horror film (with little horror but lots of laughs in the bloopers reel), and shared it with staff who enjoyed it. Unfortunately, the HVAC had some difficulties maintaining cool temperatures for a few days, and due to it being up to 81 degrees at times in the makerspace, we had to cancel makerspace appointments and one class due to it being too warm to run machines and for our patrons. We're grateful to the admin and the HVAC repair team that got us back to more comfortable temperatures.

MetaSpace 511 was the site for the Bridges Makerspace Meetup in May, which includes maker staff from different libraries in the Bridges Library System along with Bridges Library System staff. The group shared maker ideas and brainstormed solutions; it was an excellent opportunity to network. We also 3D printed three dragonflies for Library's scavenger hunt for the Library Passport Challenge, so keep your eye out for them on the shelves!



Community Engagement Coordinator (Eric Huemmer)

Community Engagement: Summer is upon us, and that means hitting the pavement for SLP sponsorships and prizes. We've received a great response thus far and I intend on making a few more trips to visit some businesses in person. This year I am working with those who have donated either funds or prizes to collect their correct logos and branding so that we can list those local business partners in a few places in thanks.

We're also back at the Mukwonago Farmers' Market every other week – Abby joined me when it was 52 degrees and Chris joined me when it was in the 90's and storming, but we're still out there rain or shine! We interacted with over 200 residents in May and covered everything from our Summer Library Program, the Kick-Off, and our regular offerings. One visitor shared her thoughts about the new Smart Lockers: "I love it! It's really convenient if I can't make it in during regular hours and I think it's a great addition."

SOAR (alternative education) classes both visited us at the end of May – it was an opportunity to take a tour of the facility, share the collection and services open to them, and how they can attend programs and/or get involved.

Finally, kudos goes to Emily & Jane as we've coordinated volunteers to help with the Summer Reading Challenge! These volunteers will help adults and families get registered as well as hand out prizes during peak traffic times (before and after programs and performances, etc.)



Events & Programs: Earlier in May, we had the Milwaukee Northwestern Model Train Group from the Oconomowoc Historical Society host a Memory Café (which had a great turnout for that program!) and a Model Train Showcase that had over 150 individuals brave the rain marvel at the displays and set-ups they had.

Everything is coming together for the SLP Kick-Off event happening Saturday, June 10. Ahead of the event, I'll be inviting/alerting our immediate neighbors about the event so they aren't caught off guard with the traffic and noise. We'll have volunteers from the Friends of the Library, the Teen Advisory Board, as well as individuals like Senator Bradley helping out this year, so it should be fun!

The Kick-Off is just that – the kick-off to the rest of the programming this summer! I'm working hard to have a fun line-up for Teen Tuesdays, Family Movies, and Teen D&D, as well as fun one-off events like a Beginner's Dungeons & Dragons and more. I'll continue to juggle outreach visits at LindenGrove and potentially another facility in July.

Statistics (see next page)

STATISTICS May 2023

Physical Item Circulation



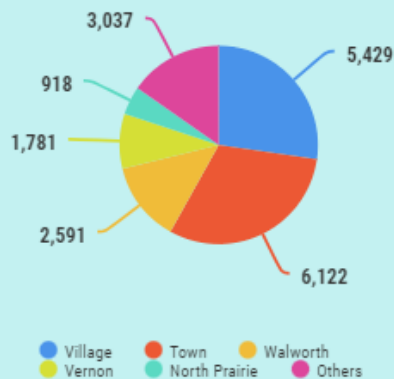
19,878

MAY CIRCULATION 4%
INCREASE OVER 2022

101,100

YEAR-TO DATE CIRCULATION

Circulation by Area



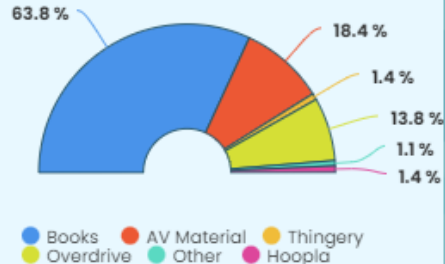
Circulation Trends



92

new library
cards this
month

All Circulation



Programs This Month

70

ATTENDANCE:

General 720
Kids 1711
Young Adult 55



291

People used the
Community and
Study Rooms

Locker Pick up

305

New Items Added

424

Renewals

6627

Items loaned to other Libraries

2279



8263

**patron
visits**

Peak times

11:00 - 12:00 PM Saturdays Avg 127 Checkouts

Slowest times

8:00 - 8:30 PM Thursdays Average 6 Checkouts

Implementing the Native American Graves Protection and Repatriation Act (NAGPRA) in a Public Library: Real Life Experiences and Practical Advice

Abby Armour (she/her)

Library Director

Mukwonago Community Library

Claire T. Wilbert (she/her)

Associate

Bernstein & Associates NAGPRA Consultants

Americal Library Association Annual Conference & Exhibition

June 25, 2023

What is the NATIVE AMERICAN GRAVES PROTECTION AND REPTARIATION ACT (NAGPRA)?

Public Law 101-601
101st Congress

25 U.S.C 3001 et seq.

43 C.F.R.10

- Human rights law
- Property law
- Indian law
- Administrative law

OVERVIEW

Who must comply?

- Museums (this includes libraries!)

Who Has Standing?

- Lineal descendants
- Indian Tribes
- Native Hawaiian Organizations

What is covered?

- Human remains
- Associated funerary objects
- Unassociated funerary objects
- Sacred objects
- Objects of cultural patrimony

PRESENTATION OVERVIEW

- 1) Realizing That You Have to Comply
- 2) Gaining Intellectual and Physical Control
- 3) Summary Provision Compliance
- 4) Consultation
- 5) Repatriation
- 6) Ongoing Responsibilities

Organization of this Presentation

The Legal Perspective

- what the law says
- how to comply

Real Life Experience

- experiences from the Mukwonago Community Library in Mukwonago, WI
 - population 8,373
 - service population 23,516
- real life examples to show that this is achievable

The Legal Perspective

Realizing That You Have to Comply

You must comply with NAGPRA if:

Your institution receives federal funds,
and

Your institution has control of Native
American human remains or cultural
items

Real Life Experience

Realizing That You Have to Comply

MCL did not realize we controlled the collection

- Collection willed to Library in 1965 by Arthur Grutzmacher
- Exclusively housed offsite with no signage at Red Brick Museum run by the Mukwonago Historical and Museum Society (MHMS) until 2015 when part of the Collection was given back to the Library for storage
- turnover of Library Board members
- new Library Director

Real Life Experience

Realizing That You Have to Comply

MCL did not realize we are considered a "museum" under federal definitions

- Wisconsin libraries rarely get direct federal dollars
- COVID-19 ARPA funds
- learned we controlled Native American items when President of the Mukwonago Historical and Museum Society (MHMS) presented at the July 2021 Library Board meeting

The Legal Perspective

Gaining Intellectual and Physical Control

Before you can comply, you need to know what you have.

- Do you have control? Is there documentation?
- Does an item-by-item inventory or catalog exist?
- Are there photographs?
- Are there associated archives?
- Where are the items housed?

Refrain from displaying ANY cultural items until you are given permission by the tribes.

Real Life Experience

Gaining Intellectual and Physical Control

The journey was more like the layers of an onion than a straight line....

- Began with trying to give the Collection to MHMS - donation agreement stated that we needed to append an inventory
- were informed we should not donate without doing NAGPRA first
- attorney confirmed inadvisable to proceed with donation until NAGPRA "fulfilled"
- learned we were missing crucial facts
 - how many items did we control?
 - were the items insured?
 - did we have a loan agreement?

Real Life Experience

Gaining Intellectual and Physical Control

Months of investigation included:

- talking to MHMS and Village
- piecing together the history of the Collection
- reviewing previously completed appraisals
- calling Wisconsin Historical Society and Waukesha County Historical Society
- talking to insurance company
- conferring with Village attorney

Affiliated Tribes can help guide you through this process. They are the true experts

Real Life Experience

Gaining Intellectual and Physical Control

Key Understanding

Care – This is the entity who is in charge of cleaning, preserving, and generally overseeing the items. In a large university, this could be the anthropology professors.

Custody – This is the entity who is in physical possession of the items. In a large university, this could be the Anthropology Museum or part of Teaching Collections.

Control – This is the entity who has legal power over the items ("ownership"). In a large university, this could be the Board of Regents.

Real Life Experience

Gaining Intellectual and Physical Control

A small library in a very complicated situation

Care - MHMS cares for the items housed at the Red Brick Museum and the Library cares for the items that are housed at the Library

Custody - The owners of the buildings (the Village and Library) and MHMS have custody of the Collection

Control - the Library Board retains control over the entire Collection and ensures that it is properly insured and protected and that NAGPRA is complied with

Real Life Experience

Gaining Intellectual and Physical Control

Local Relationships and Realities

- the Collection was donated by a important person in Mukwonago history...
- ...but contains Native American items from all over the country...
- ...and is important to local stakeholders like the Village and MHMS...
- ...but will take a lot of time, skill, and money to administer appropriately

The Library Board decides to keep the Collection to ensure NAGPRA is conducted properly as it has the resources

Real Life Experience

Gaining Intellectual and Physical Control

Realized we needed help with federal law

- contacted Bernstein & Associates
NAGPRA Consultants and contracted for
work cataloging the Collection and
preparing the Summary
- August 2022 Claire and I spent several
days cataloging and photographing every
Native American item
- 12,400+ items in the Collection

Real Life Experience

Gaining Intellectual and Physical Control

Cataloging work included:

- sorting and organizing



Storage conditions pre-cataloging

Real Life Experience

Gaining Intellectual and Physical Control

Cataloging work included:

- photographing items



Claire documenting the Collection at the Red Brick Museum

Real Life Experience

Gaining Intellectual and Physical Control

Cataloging work included:

- repacking items with accession labels



Real Life Experience

Gaining Intellectual and Physical Control

Cataloging work included:

- preparing items for final storage



Real Life Experience

Gaining Intellectual and Physical Control

Cataloging work included:

- cataloging the non-Native American items and archiving documents



Adult Services Librarian Chris Stape sorting documents for digital archiving

Real Life Experience

Gaining Intellectual and Physical Control

Cataloging work included:

- cataloging the non-Native American items and archiving documents



Library Director
Abby Armour
photographing
and cataloging
Grutzmacher
family trees

Real Life Experience

Gaining Intellectual and Physical Control

Benefits of the Library Director being closely involved in the cataloging process

- Gave me a good understanding of what the Library Board controlled
- Helped immeasurably in donation discussions with MHMS and conversations with the Village
- Was able to remove items that were culturally sensitive to separate storage
- Specific insight allowed me to write policies, talk confidently in consultations, and educate stakeholders

The Legal Perspective

Summary Provision

Covers unassociated funerary objects, sacred objects, and objects of cultural patrimony.

Process:

- Obtain the list of affiliated tribes from National NAGPRA in order to distribute a Summary of what you have
- Initiate government-to-government consultation
- Share documentation upon request

Real Life Experience

Summary Provision

Creating and submitting the Summary prompted many changes for the Library Board

- discover our rights and responsibilities
- learned how to respectfully talk about Native American items
- created a standing subcommittee to consider repatriation requests and conduct routine care of the Collection
- wrote a policy exclusively for the Collection

This has been a constant process of learning and applying that learning in an effort to do the right thing for the local and Tribal communities

The Legal Perspective

Consultation

§10.8 Summaries

- Museum and Federal agency officials must begin summary consultation no later than the completion of the summary process.
- Consultation may be initiated with a letter, but should be followed up by telephone or face-to-face dialogue with the appropriate Tribal Representative.

Meaningful consultation is key - engage with integrity and intention, and remember the personal

Tribal Perspective

Consultation

Heartfelt thanks to Cassie Dowdle,
NAGPRA Manager, Wilton Rancheria

Advice and best practices for consultation

- Decision-makers need to be in the room
- Be transparent about your goals and needs
- Be honest about what you don't know about your collection
- Consultations are confidential - do not share information from the consultation without explicit permission from the consulting Tribe
- Defer to Tribal Knowledge and recognize that you are not the expert

Real Life Experience

Consultation

Submitted Summary to all 348 Tribes in the lower 48 states on November 1, 2022

- unexpected interest: immediately received contact from 8 Tribes in less than 48 hours (we didn't know what we had!)
- first consultation December 13, 2022
- 8 consultations with 7 Tribes in the first 8 months since submission
- 14 Tribes requesting additional information (i.e. photos, history)

Real Life Experience

Consultation

I didn't learn this in my MLIS classes...

- acting as a representative of the federal government in a discussion with a sovereign nation
- learning how to listen to the Tribes as experts and apply that to policy and procedures
- advising the Library Board on best practices
 - a Library Board member and Director must both be present for a consultation
 - statement of respect toward Tribes

The Legal Perspective

Repatriation

Upon receipt of a repatriation request, the institution must expeditiously determine if the claim is valid.

Elements of a valid claim

- From a lineal descendant, Indian Tribe, or Native Hawaiian organization,
- For an item that meets at least one definition, and
- Claimant is culturally affiliated

Tribal Perspective

Repatriation

Heartfelt thanks to Cassie Dowdle,
NAGPRA Manager, Wilton Rancheria

Advice and best practices for repatriation

- Respect the elements of a valid claim, and don't push for sensitive information
- Work with Tribes to meet their needs:
 - Tribal review of Notices
 - Should the institution and the Tribe both sign the transfer of control document?
 - Will a Care-and-Trust agreement be needed until the cultural items can be returned to the Tribe?
- Continue to be engaged until the physical transfer occurs

Real Life Experience

Repatriation

Followed our policy for repatriation

- first repatriation request came on December 16, 2022, from Wilton Rancheria
- know your limits and seek help to ensure you comply properly
 - Bernstein & Associates kept the timeline on track and wrote:
 - Notice of Intent to Repatriate for the *Federal Register*
 - Transfer of Control agreement
 - Care and Trust agreement

The Legal Perspective

Ongoing Responsibilities

There is no deadline for a Tribe to submit a repatriation request for items covered by NAGPRA's Summary Provision.

Outreach and consultation is an ongoing process. Personnel changes and changing priorities can mean new requests for consultation and information

§10.13 (Future Applicability Rule) covers newly recognized Tribes and newly discovered collections.

Real Life Experience

Ongoing Responsibilities

Continuing Work

- developed robust record keeping
- ongoing consultations and potential repatriations
- legal responsibilities
 - hired contractor to help write new policy which was approved June 2023
 - hired contractor to write loan agreement with MHMS
 - conduct new appraisals and update insurance coverage

Real Life Experience

Ongoing Responsibilities

Continuing Work

- conduct an archaeological review of the Collection to identify any unidentified NAGPRA-eligible items or fakes (with the affiliated Tribes' permission)
- finalize new loan agreement with MHMS
- work with MHMS and Tribes to curate displays that respect Tribal guidance and perspectives, and educate the public about this process

Real Life Experience

Timeline

June 2022 - start compliance efforts (hired Bernstein & Associates; started working on policies and Board training)

August 2022 - gained intellectual and physical control by cataloging and photographing the Collection

October 2022 - Distribute Summary to Tribes and National NAGPRA Program

December 2022 - First consultation

April 2023 - First repatriation

Real Life Experience

Final Thoughts

If you discover that your library is in control of Native American items:

- **Hire a specialist** - Ensures you are complying with NAGPRA responsibly
- **Breathe!** There might be a lot to do, but take it one step at a time.
- **Stay open minded** - There is so much I didn't - and still don't! - know. Stay open to learning from the Tribes and legal experts and use that knowledge to educate your stakeholders and community.
- **Make lemonade** - It might not be what you expected in your job, but it's a wonderful opportunity to make a real difference.

Thank you!



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Claire T. Wilbert (she/her)

Associate

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Read our policies and FAQs on our website: www.mukwonagolibrary.org



Agenda Item Cover Report

Date: 6/28/2023	Committee/Board: Public Works
Submitted by: Wayne Castle	Department: Wastewater
Date of Committee Action: 7/05/2023	Date of Village Board Action: 7/19/2023

Subject: WWTF Biosolids Handling Study

Executive Summary:

Presently, the WWTF is solids limited. It is becoming harder and harder to manage the solids in day-to-day operations. A large contributing factor to this problem is the lower phosphorous limits set by the DNR. The lower limits mean that we must dose more chemical to remove the phosphorus. The more chemical that we dose the more solids that we produce.

The scope of the project is to provide a study that will serve as Facilities Modifications Report for WDNR approval purposes. This type of report is required for any new treatment process introduced at an existing WWTF. The report will consider the biosolids unit processes that will be required for the upcoming WWTF expansion in 8-10 years. The goal of the study is to have a conceptual design of the new biosolids handling processes. The recommendations of this study may be designed and constructed in the next several years. This would reduce the project cost of the larger WWTF expansion in 8-10 years and allow the Village to accept a larger amount of septage before this expansion allowing an additional revenue stream. The Village is located in an area where there is a great demand for septage acceptance from haulers.

Fiscal Impact: \$55,203

Executive Recommendation/Action: Approval

Attachments Included

- Task Order 2023-06

TASK ORDER

This is Task Order No. 2023-06,
consisting of 4 pages
Village of Mukwonago
WWTF Biosolids Handling Study

Task Order

In accordance with the Agreement Amendment between Village of Mukwonago (Owner) and Ruekert & Mielke, Inc. (Engineer) dated February 20, 2019, Owner and Engineer agree as follows:

1. Specific Project Data

A. Title: WWTF Biosolids Handling Study

B. Description: In the last three years, the Wastewater Treatment Facility (WWTF) has been experiencing a challenge handling solids from their overall treatment process. The sand drying beds intermittently do not have enough space if the Village cannot transport dried biosolids from the beds to area farm fields for ultimate disposal as soil conditioner in the spring and fall. The window for seasonal biosolids application to farm field is governed by readiness of the farmer, the farmers cropping practices, and precipitation. A single rain event can make a field unable to accept cake biosolids for a week or more since the transport truck would get stuck in the wet soil.

The drying beds also are limited in their storage volume. It is common for WWTF staff to have to transport biosolids within the beds with an end loader to make room for new liquid digested biosolids where it is pumped to the beds. Recently, approximately 2 hours of staff time per day is spent transporting biosolids within the beds and manually windrowing the solids so they dry more completely.

In addition to the sand drying beds, the solids build up in prior treatment processes such as the anaerobic digesters and primary clarifiers. The primary clarifiers are the unit process most affected by the solids challenge. With a high sludge level in the primary clarifiers, excess solids can be introduced the downstream treatment processes.

Solids generation has increased the last two years as the Village is using a chemical coagulant to achieve low phosphorus levels in its effluent. Recently, the Village has switched to a new chemical product in an effort to reduce their solids production.

Keys to solving the solids process challenges are being able to apply a cake biosolids product to the sand drying process beds instead of liquid biosolids from the digester and introducing sludge with a greater solids concentration from the primary clarifiers to the anaerobic digesters. The digesters are rated for a higher volatile solids loading rate than what is applied to them under the existing conditions.

The scope of the project is to provide a study that will serve as Facilities Modifications Report for WDNR approval purposes. This type of report is required for any new treatment process introduced at an existing WWTF. The report will consider the biosolids unit processes that will be required for the upcoming WWTF expansion in 8-10 years. The goal of the study is to have a conceptual design of the new biosolids handling processes. The recommendations of this study may be designed and constructed in the next several years. This would reduce the project cost of the larger WWTF expansion in 8-10 years and allow the Village to accept a larger amount of septage before this expansion allowing an additional revenue stream. The Village is located in an area where there is a great demand for septage acceptance from haulers.

TASK ORDER

2. Services of Engineer

- a) Review existing biosolids generation, loading rates and constraints in handling processes.
- b) Project the biosolids generation rate for the planning year 2050. This planning year is assumed to be the planning year for the WWTF expansion in 8-10 years. Identify the year 2050 WWTF service area.
- c) Identify alternatives for biosolids handling for new equipment and expanded facilities to alleviate the existing solids handling problems while accommodating the year 2050 biosolids generation. Some alternatives may contain common elements (e.g. a third anaerobic digester). Alternatives will consider energy re-use (e.g. heat recovery), and green energy initiatives such as accepting high-strength waste directly into the digesters. New facilities could include expanded and partially covered drying beds, a third digester, and dried cake storage. New equipment may include a thickener for the biosolids from the primary clarifiers, dewatering digested biosolids before application to the drying beds, and drying biosolids before transport to storage.
- d) Evaluate whether it is most beneficial for the Village to continue to contract services for transportation from the WWTF and disposal on farm fields or whether the Village should be responsible for transportation and disposal on farm fields with their own equipment.
- e) Evaluate alternatives for impact on the WWTF electrical system.
- f) Prepare site plans for each alternative.
- g) Analyze each alternative for lifecycle cost using a net present value approach with capital costs and annual operation and maintenance costs.
- h) Analyze each alternative for non-economic factors such as ease of operation, reliability, expandability, and safety.
- i) Determine equipment staging plan for Recommended Plan.
- j) Write report.
- k) Have review meetings with Village at 30%, 60% and 90% completion. At 90% completion, a draft report will be sent to Village for comments.
- l) Incorporate Village comments from draft report.
- m) Submit report to the Wisconsin Department of Natural Resources and the Southeastern Wisconsin Regional Planning Commission.
- n) Answer questions and address comments from the Wisconsin Department of Natural Resources and the Southeastern Wisconsin Regional Planning Commission.
- o) Finalize report.

3. Owner's Responsibilities

Provide WWTF loading and process data. Provide feedback at review meetings.

4. Times for Rendering Services

<u>Phase</u>	<u>Completion Date</u>
WWTF Biosolids Handling Study	February 28, 2024

TASK ORDER

5. Payments to Engineer

A. Owner shall pay Engineer for services rendered as follows:

<u>Category of Services</u>	<u>Compensation Method</u>	<u>Lump Sum, or Estimate of Compensation for Services</u>
WWTF Biosolids Handling Study	Lump Sum	\$55,203.00

B. The terms of payment are set forth in the Standard Terms and Conditions.

6. Consultants

None.

7. Other Modifications to Standard Terms and Conditions

None.

8. Attachments

None.

9. Documents Incorporated by Reference

Ruekert & Mielke, Inc. / Village of Mukwonago Master Agreement

TASK ORDER

TASK ORDER NO. 2023-06
WWTF BIOSOLIDS HANDLING STUDY
Between Village of Mukwonago
and
Ruekert & Mielke, Inc.
Dated June 27, 2023

Terms and Conditions: Execution of this Task Order by Owner and Engineer shall make it subject to terms and conditions, (as modified above) set forth in the Master Engineering Agreement Amendment between Owner and Engineer, dated February 20, 2019, which are incorporated by this reference. Engineer is authorized to begin performance upon its receipt of a copy of this Task Order signed by Owner.

The Effective Date of this Task Order is _____, _____.

OWNER:

Village of Mukwonago

ENGINEER:

Ruekert & Mielke, Inc.

Signature: _____

Signature: _____

Name: _____

Name: Steven C. Wurster, P.E.

Title: _____

Title: Senior Vice President/COO

Date: _____

Date: June 27, 2023

DESIGNATED REPRESENTATIVE FOR TASK ORDER

Name: _____

Name: David W. Arnott, P.E.

Title: _____

Title: Team Leader/Senior Project Manager

Address: _____

Address: W233 N2080 Ridgeview Parkway
Waukesha, WI 53188-1020

Email: _____

Email: darnott@ruekert-mielke.com

Phone: _____

Phone: 262-953-3080

Fax: _____

Fax: 262-542-5631