

VILLAGE BOARD MEETING AGENDA
Tuesday, September 7, 2021 at 7:00 p.m.
Caledonia Village Hall - 5043 Chester Lane

THIS WILL BE AN IN-PERSON MEETING

1. **Meeting called to order**
2. **Pledge of Allegiance**
3. **Roll Call**
4. **Communications and Announcements**
5. **Approval of Minutes**
 - Village Board – August 16, 2021
6. **Citizens Reports**
7. **Committee Reports**
 - A. Finance
 1. Approval of A/P checks
8. **Ordinances and Resolutions**
 - A. **Ordinance 2021-07** – An Ordinance To Amend Section 9-4-7(C) Of The Code Of Ordinances For The Village Of Caledonia Relating To The Amount Of Sewer Service Charges
 - B. **Resolution 2021-95** – Relocation Order Of The Village Of Caledonia Affecting Property Along The Turtle Creek Between Middle Road And The Klema Ditch As Part Of The Turtle Creek Restoration Project In Section 17, Range 23 In The Village Of Caledonia, Racine County, Wisconsin
 - C. **Resolution 2021-96** – CONDITIONAL USE AMENDMENT – Review a conditional use amendment for the property located at 6156 Douglas Avenue allowing the applicant to store vehicles for repair and install storage buildings behind the existing building submitted by Richard Konecko, Applicant and Owner.
 - D. **Resolution 2021-97** – BUILDING, SITE & OPERATION PLAN REVIEW – Review a building, site, and operations plan for the construction and utilization of a ±576 square-foot storage shed addition to an existing commercial building located at 11333 CTH G, submitted by Ken Parker, Applicant and Owner.
 - E. **Resolution 2021-98** – BUILDING, SITE & OPERATION PLAN REVIEW - Review a building, site, and operations plan for the construction and utilization of a ±10,792 square-foot commercial building located at 4949 Erie Street, submitted by Peter Oleszczuk, Applicant, Manveer & Chaman Real Estate Inc., Owner.
9. **New Business**
 - A. Pedestrian Crossing Signage on Erie St/Kentwood Drive
 - B. 2020 Village Audit – Presented by CliftonLarsonAllen
 - C. Approve 2020 Village Audit
 - D. Modifying the Agenda to include Committee/Commission Reports & Actionable items
 - E. Smoke Testing Presentation
10. **Report from Village Administrator**

11. A. The Village Board will take up a motion to go into CLOSED SESSION, pursuant to s. 19.85(1)(e), Wis. Stat., 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: specifically to discuss the tourism contract with Real Racine.

B. The Village Board reserves the right to go back into OPEN SESSION, take action on the items discussed during the CLOSED SESSION and to move to the remaining meeting agenda as posted.
12. **Adjournment**

**Village Board Meeting
August 16, 2021**

1 - Order

President Dobbs called the Village Board meeting to order at 6:00 p.m., at the Caledonia Village Hall.

2 - Pledge of Allegiance

3 - Roll Call

Board: Trustee Weatherston, Trustee Stillman, Trustee Wanggaard, Trustee Martin, Trustee McManus, and President Dobbs.

Absent: Trustee Wishau was excused.

Staff: Administrator Kathy Kasper, HR Manager Michelle Tucker, Finance Director Bane Thomey, Utility Director Anthony Bunkelman, Development Director Peter Wagner, and Police Chief Christopher Botsch.

4 - Communications and Announcements

Motion by Trustee McManus take the agenda out of order to discuss item 9C– Chicken Discussion and then move on with the agenda as posted. Seconded by Trustee Martin. Motion carried, 4/2.

9C– Chicken Discussion

Trustee McManus explained that her and Trustee Martin started this discussion prior to her being elected. She understands that there was an issue with past petitions and thought it would be better to bring to the Board for further discussion. Trustee McManus did research and explained that many other communities do allow chickens and explained the permits and registration involved with owning a coup. She had not received any chicken complaints and thought this could be built into the Ordinance and surrounding neighborhoods would be notified of chickens if there were an objection. Trustee Martin felt the opposition was not vocal and thought that Covid showed that there was a need for chickens to locally source food.

Trustee Wanggaard spoke of past rejections of chicken petitions and has studied literature regarding owning chickens in residential areas. There are several concerns and was especially concerned that there would be an increase of vermin to an area that owns chickens. He wondered who would police these chickens, and further explained how the current Ordinance does support chickens for certain acreage. He also received phone calls from those who are in opposition of chickens. There have been people who have come to the Village after they have violated the current ordinance and then asked for a repeal after the fact.

The Town of Norway's Chair, Jean Jacobson relayed to Trustee Weatherston that permitting residential chickens was the worse decision their Town made. Furthermore, there are citizen complaints that are received at nearly every Board meeting regarding these chickens and is a time-consuming topic. Even with a procedure in place, it would ultimately create more work for the Village. He did not feel there was a need.

Trustee Stillman share the same sentiment as Trustee Weatherston and Trustee Wanggaard.

President Dobbs contacted the City of Racine to discuss their residential chickens and did not feel there was an issue there. He explained that the city health department provides an inspection and thought there needed to be fees to support that inspection if we do allow chickens; The city's fee is \$55 annually. This would work like the dog license as an annual fee. He further spoke of the history of residential chickens in the area, and how Covid has impacted food supply issues and felt this would provide some self-sustaining food. He speculated the idea that this could be put up for referendum but would like to put this on an agenda for further discussion when the entire Board is present.

Motion by Trustee McManus take the agenda out of order to discuss item 6 - Citizens Reports and then move on with the agenda as posted. Seconded by Trustee Martin. Motion carried unanimously.

6 - Citizens Reports

Heidi Fannin, 3137 Fenceline Road, spoke of her past chicken petition and how she was able to get 2,300 signatures. She explained about the amount of work and what she learned of the area. She thought most people didn't care if their neighbors had chickens and didn't think this was a big deal. She further explained how she would like to have chicken has a teaching opportunity for her children.

Darlene Daines, 13010 4 Mile Road, had attended the Legislative & Licensing Committee meeting last week and spoke about how the owner of the dogs has admitted to having five dogs and wondered why they are not leashed. She spoke of the acreage and the animals they have and wondered how many animals can be kept. She also wondered why snow fencing was used to keep in livestock. She further spoke of the inspection report, the number of dogs and wants to know how the wood floors are disinfected. She referenced picture #5 and how her property has been used as a toilet. She felt her property, and the use of the property has been trashed. She speculated that there was animal abuse and how the dogs would continue to be stuffed in a cage. She said the inspection report did not include all the information and thought this was an ongoing issue. She thought this was create a puppy mill and felt this was a concern for all Village residents.

Kathy Kaesermann, 5805 Alburg Avenue, is present in support of the chickens and spoke of her three children in 4H. She spoke of the positive things this group does and thought it helped them learn how to interact with people and animals. She felt this is a positive opportunity for children to grow and learn.

Cindy Solmer, 1232 Hayes Avenue, is a City of Racine resident but is concerned about the German Shepherds and how they are being cared for. She questioned why the owner would want a Kennel License and thought that would give him the opportunity to have 12 dogs. She spoke of the police involvement and didn't understand how someone could keep dogs in that small of an area. She also spoke of the building materials used for shelter. and how the kennel was inspected. She did contact Detective Zoltak and addressed that Mr. Joy changed the conditions. She wondered how this would be enforced to ensure they are being cared for properly.

Angie Larue, 4740 Erie Street, educated the Board about what chicken runs are and how these animals are not just couped up all day. She further explained that chickens stay in the coup at night, would then stay in a chicken run during the day and is not a free roam situation.

Julie Jenks, 8235 Northwestern Avenue, is in support of chickens and thought chickens and gardens could be used in part as a learning experience for children. She felt if done responsibly it would not bother anyone.

Tracy Lutterman, 7336 4 Mile Road, already has chickens because of her acreage, and states that her chickens are trained to remain on her property. Her children have learned a lot, like the circle of life, from raising chickens.

Tom Kandathil, 5620 College Point, spoke of visiting a wealthy homeowner who has chickens and how they are kept as well as the support of the neighborhood. He boasted about being gifted six organic eggs.

4A - Semi-Annual Update from RCEDC – Laura Million

Million presented an update to the Board and an overview of the work done across Racine County with a focus on creation and retention of jobs. She spoke about the goals that have been accomplished thus far and the support given to existing businesses. Overall, 61 businesses have been assisted financially, and she further broke down how they have been assisted with different funding programs. She explained outreach efforts and how the outreach is not counted unless they reach out on three separate occasions. Caledonia has 5 projects overall which have been successful. Talent attraction launched in 2017 and created greaterracine.com to show the highlights of the community, and they are now expanding further to include a job board. They are also focusing on a series that highlights stories of people who have moved to Racine and why it's a great place to live and work. She spoke of an effort to combat vacant store fronts through grant funding.

Trustee Martin praised Million for her work in Caledonia and asked about federal funds or the cares act. Million had not received any information about the funds and is not sure at this time.

4B – TID Presentation

Thomey presented an update to the Board and spoke of the incremental value of the TIDs. She explained the base value, and the increment value that is determined by the amount of revenue. She clarified the adjustment by the Department of Revenue and how the numbers were impacted. She spoke the audited financial statements and explained how

that drives the increment in the TIDs. She outlined the expenses, principal and interest. She further broke down each of the TIDs.

The Board discussed different project costs and the total impacts. Kasper thought there may be a need for Special Board meeting to address that level of detail that the Trustee's were asking for. She would like to have individual interviews with the Trustees to get an idea of what they would like to see.

5 - Approval of minutes

Village Board – August 2, 2021

Motion by Trustee Wanggaard to approve the minutes of the following meeting(s) as printed. Seconded by Trustee Martin. Motion carried, unanimously.

7 - Committee Report

7A(1 Approval of A/P checks) -

Village - \$377,407.79

US Bank - \$35,072.06

Motion by Trustee Martin to approve the A/P checks as presented for \$377,407.79 and the US Bank list as presented for \$35,072.06. Seconded by Trustee McManus. Motion carried unanimously.

7B (Application for Kennel License/Joy Peter, 13046 4 Mile Road) -

This application came before Legislative & Licensing Committee but was forwarded to the Village Board without recommendation. The Committee wanted additional input from the Humane Officer who provided a more detailed report for this Village Board meeting. Trustee Wanggaard also wanted to consider additional comments from residents in the Village. He explained the history of Kennel Licenses and how in the past they would have the Trustees inspect the property until a Humane Officer was designated. The Humane Officer is trained in knowing the welfare and appropriate care of the animal, and the Village is dependent on staff to advise on that. The property was reviewed, and the property received a passing report. The Village permits residents to have 3 dogs and he further explained the difference of a Fancier Permit and Kennel License for those who wish to have more dogs. The Board expressed concern over Mr. Peter's animal's at large violations, particularly his issue with containing his goats, but to date he has not received any citations regarding his dogs being at large. Mr. Peter addressed the Board about some of their concerns and has worked with the Humane Officer to make sure he complied with what is required for this license.

Motion by Trustee Weatherston to approve Application for Kennel License/Joy Peter, 13046 4 Mile Road for a maximum of 5 dogs. Seconded by Trustee McManus.

Trustee Weatherston – aye

Trustee Stillman – aye

Trustee McManus – aye

Trustee Martin – nay

Trustee Wanggaard – aye

President Dobbs – nay

Motion carried, 4/2.

8– Ordinances and Resolutions

8A - Resolution 2021-89 – A Resolution Of The Village Board Of The Village Of Caledonia To Approve A Site, Building, & Operations Plan To Construct A ±22,538 Square Foot Distribution Facility Deback Lane, Lot 1 Of CSM 3437, Village Of Caledonia, Racine County, Wi; Lindsey Pearson, Applicant, Wispark LLC, Owner

This was approved at the July plan commission. The proposed development does meet the design standards for the zoning district. The applicant was not present for any questions.

Motion by Trustee Weatherston to approve Resolution 2021-89. Seconded by Trustee Stillman. Motion carried unanimously.

8B - Resolution 2021-91 – Resolution Authorizing the Village of Caledonia to Enter into An Intergovernmental Agreement Regarding Creation of a Racine County Public Health Division with Racine County

Trustee Weatherston was previously on the Board of Health spoke of this being actively pursued. There has been a lot of planning at the County level but also on a local level. The current Health Department is in Caledonia and the Village supports that employment. When Covid was first introduced there was a major risk financially to this Village because of how the Health Department works mostly thought grant funding. If the labor involved had shifted to salary work, it would have put the Village in a financial predicament. Thankfully, federal funding did come through to support those costs. It became evident that this needed to be financially supported more than Caledonia could have provided and is why Trustee Weatherston lends his support to this transition to the County.

Motion by Trustee Weatherston to approve Resolution 2021-91. Seconded by Trustee McManus. Motion carried unanimously.

8C - Resolution 2021-92 – Resolution Of The Village Board Of The Village Of Caledonia Accepting Improvements In Auburn Hills Phase 3B

The Village has a developer's agreement with Auburn Hills Phase 3 that requires an approval for sewer, water, storm and roads. The developer has done this work and the Village is ready for the approval portion of the agreement. All the work has been inspected and complies. Nancy Washburn understood the required conditions and had hoped that paving would be done this week.

Motion by Trustee Martin to approve Resolution 2021-92 with conditions. Seconded by Trustee Weatherston. Motion carried, unanimously.

8D - Resolution 2021-93 – A Resolution Of The Village Board Of The Village Of Caledonia Amending A Village Of Caledonia Teleconference And Videoconference Policy For The Board Of Trustees And Village Committees And Village Commissions.

Motion by Trustee Wanggaard to table Resolution 2021-93. Seconded by Trustee Martin. Motion carried, unanimously.

8E-Resolution 2021-94—A Resolution Of The Village Board Of The Village Of Caledonia To Authorize A Service Contract For Architectural Design With FGM Architects, Inc. And Authorization To Release Request For Proposals For Construction Manager As Constructor At Risk For The New Public Safety Building And To Authorize Expenditure Of Funds And Execution Of Documents

This is the first step in developing the new safety building. This contract authorizes us to contract with FGM and to start with the architectural drawing and contracting with the project manager with the methodology of construction manager at risk. The construction manager at risk does guarantee the project would be guaranteed at the maximum prices but that price is not provided until construction firm is farther into the process. The request for proposal would include the 4th bay for Fire and the shooting range for Police as an alternate bid option; this would give an alternate price for these options so that the committee can decide if they want to add the additional items.

Motion by Trustee Stillman to approve Resolution 2021-94. Seconded by Trustee Wanggaard. Motion carried, unanimously.

9 – New Business

9A – Variance request for Oversized Structure/Garage at 6736 Running Horse Road

This structure will be used for a personal wood working shop, hobby shop and personal storage of yard equipment. There were no objections from the surrounding neighbors.

Motion by Trustee Weatherston to approve Variance request for Oversized Structure/Garage at 6736 Running Horse Road subject to conditions. Seconded by Trustee Stillman. Motion carried, unanimously.

9B – Reappointment of Alternate to the Racine Wastewater Commission

Last year the Board appointed a member and an alternate member to the Racine Wastewater Commission. The actual member term is for three years, whereas the alternate is for one year. Anthony Bunkelman is seeking to be reappointed as alternate this year.

Motion by Trustee Martin to Reappointment Anthony Bunkelman as Alternate to the Racine Wastewater Commission. Seconded by Trustee Weatherston. Motion carried, unanimously.

9D– Appointment to the Board of Review

The Board of Review is scheduled to meet on August 25th and a member has resigned. David Gobis had put in an application for the Board of Appeals which is not accepting any new members but was willing to fill the sudden vacancy on the Board of Review.

Motion by Trustee Martin to Appoint David Gobis to the Board of Review for the remained of the term. Seconded by Trustee McManus. Motion carried, unanimously.

9E – Reschedule September 6th Village Board meeting due to Observance of Labor Day

Motion by Trustee Wanggaard to Reschedule September 6th Village Board meeting due to Observance of Labor Day for the 7th of September. Seconded by Trustee Martin. Motion carried, unanimously.

10 – Report from Village Administrator

The Village Hall is following the recommendations of the Health Department and CDC regarding wearing masks. The mask mandate was not repealed and would be abided by given the current health climate.

The Village Board agenda is being proposed to be modified to include a committee and commission update so that the Trustee Liaisons of those committees or commissions could report to the Board. There would also be an ‘actionable item’ section of the agenda to address things like the AP checks. The Board wanted to discuss this proposal before any changes are made.

Trustee Weatherston inquired about the mask mandate and thought it should be voted on by the Board. Trustee Martin spoke with the Health Department and was concerned about the new covid cases in City of Racine. She thought wearing masks was a small sacrifice. President Dobbs anticipated this discussion for Resolution 2021-93, and the Board discussed reconsidering this Resolution 2021-93 after the Report by the Administrator.

The asbestos abatement at the former O’Brown has begun and demolition is expected to follow shortly. The bluff stabilization should occur in conjunction with the demolition activity. Demolition trailers are present on site and are starting to move forward.

The new Culver’s development has made noticeable progress on the construction of the building.

The Board inquired about the Village Engineer position, which has yet to be filled. This position would require several Ordinance changes. This is a hard position to fill, and it was suggested that we don’t require a PE and to aim for a good civil engineer.

8D - Resolution 2021-93 – A Resolution Of The Village Board Of The Village Of Caledonia Amending A Village Of Caledonia Teleconference And Videoconference Policy For The Board Of Trustees And Village Committees And Village Commissions.

Motion by Trustee Wanggaard to rescind his motion and no longer table Resolution 2021-93. Seconded by Trustee Weatherston.

Trustee Weatherston – aye
Trustee McManus – aye

Trustee Stillman – aye
Trustee Martin – nay

Trustee Wanggaard – aye
Motion carried, 5/1.

President Dobbs – nay

There was some miscommunication regarding what the policy would enforce. This amendment started because the Board wanted to have a more streamlined option for minor or non-fiscal issues. These issues would be addressed by the Village President or designee; Village Trustee; and Administrator that would act in the lieu of the Village Board that would be supported by specific guidelines. There would be a wide latitude given to the Village Clerk and other staff to also streamline issues.

President Dobbs felt Zoom meetings could be an option to address these items, so the full Board doesn't have to gather for these minor issues. He hoped this policy would come back with the ability to meet electronically if Covid is coming back. Trustee Wanggaard said that the Committee is still working through the parameters of this policy and will bring it back for further consideration.

Trustee Weatherston is not for or against wearing masks but was concerned if staff had the authority to mandate masks. There was not a sunset date and was a temporary grant of powers to the President and staff. If the policy is deemed valid then it should come back as a re-draft for Board approval. Some Board members disagreed with enforcing this mandate and felt it should be strongly encouraged. Other Trustees felt this should be mandated considering the Health Department's advisement on masks for areas of high transition. The Attorney will review the mask mandate policy for future consideration, and the recommendation to Village Staff will be to 'strongly encourage' wearing a mask. The Board would like for the mask mandate to come back on the next agenda.

Motion by Trustee Wanggaard to table Resolution 2021-93. Seconded by Trustee Stillman. Motion carried, unanimously.

11 – Adjournment

Motion by Trustee Wanggaard to adjourn. Seconded by Trustee McManus. Motion carried unanimously.

Meeting adjourned at 8:15 p.m.

Respectfully submitted,

Joslyn Hoeffert, Village Clerk

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	GL Account and Title
5 ALARM FIRE & SAFETY								
6	5 ALARM FIRE & SAFETY	207982-1	NOZZLES	08/25/2021	1,843.75	.00		100-35-64110 Small Equipment
Total 5 ALARM FIRE & SAFETY:					1,843.75	.00		
ACH - JAMES IMAGING								
897	ACH - JAMES IMAGING	29935425	LEASE PAYMENT FOR COPIER	08/23/2021	1,322.20	.00		100-90-62300 Office Equipment Rental & Main
Total ACH - JAMES IMAGING:					1,322.20	.00		
ACH - PITNEY BOWES								
1016	ACH - PITNEY BOWES	080621 POSTA	AUG-21; POSTAGE METER REFI	08/11/2021	520.99	.00		200-10-64040 Postage & Shipping
Total ACH - PITNEY BOWES:					520.99	.00		
ACH - TIAA COMMERCIAL FINANCE, INC.								
1851	ACH - TIAA COMMERCIAL FINA	20251620	PRINTER LEASE AUGUST	08/13/2021	4,508.07	.00		100-90-62300 Office Equipment Rental & Main
Total ACH - TIAA COMMERCIAL FINANCE, INC.:					4,508.07	.00		
ACH - TOSHIBA FINANCIAL SERVICES								
1998	ACH - TOSHIBA FINANCIAL SER	29935424	COPIER FOR COURT SYSTEM	08/23/2021	150.07	.00		100-90-62300 Office Equipment Rental & Main
Total ACH - TOSHIBA FINANCIAL SERVICES:					150.07	.00		
ACH - WE ENERGIES								
380	ACH - WE ENERGIES	081921	BILL PERIOD 7/16/21 - 8/15/21	08/19/2021	17.21	.00		100-35-64140 Utilities
380	ACH - WE ENERGIES	081921	BILL PERIOD 7/16/21 - 8/15/21	08/19/2021	36.24	.00		221-00-64140 Utilities
Total ACH - WE ENERGIES:					53.45	.00		
ACH - WEX BANK / SPEEDWAY FLEET								
925	ACH - WEX BANK / SPEEDWAY	EJ9940818202	FUEL	08/30/2021	719.02	.00		100-35-63200 Fuel, Oil, Fluids
Total ACH - WEX BANK / SPEEDWAY FLEET:					719.02	.00		
ADAM EMERY								
589	ADAM EMERY	080221	MARKETING EXPENSES PAID B	08/02/2021	1,902.08	.00		100-60-61000 Professional Services
Total ADAM EMERY:					1,902.08	.00		
AERO COMPRESSED GASES								
29	AERO COMPRESSED GASES	442406	MEDICAL OXYGEN	08/18/2021	138.80	.00		100-35-64280 Medical Supplies

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	GL Account and Title
Total AERO COMPRESSED GASES:					138.80	.00		
APEX KEY & LOCK								
118	APEX KEY & LOCK	INV-3518	INSTALL NEW REPLACEMENT E	07/29/2021	448.00	.00		100-43-64240 Building Repairs & Maintenance
118	APEX KEY & LOCK	INV-3519	INVESTIGATE ALARM - LABOR	07/29/2021	143.00	.00		100-43-64250 Equipment Repairs & Maintenance
Total APEX KEY & LOCK:					591.00	.00		
ARAMARK								
128	ARAMARK	001641405183	RUG DELIVERY AT POLICE DEP	08/25/2021	432.89	.00		100-43-62100 Contracted Services
Total ARAMARK:					432.89	.00		
BAYCOM								
183	BAYCOM	EQUIPINV_033	3 YR MAINTENANCE	07/12/2021	140.00	.00		100-30-63300 Vehicle Repairs & Maintenance
Total BAYCOM:					140.00	.00		
BELLE CITY FIRE & SAFETY								
196	BELLE CITY FIRE & SAFETY	10066594	12 - EXTINGUISHER YR MAINTENANCE	08/02/2021	177.65	.00		100-35-64250 Equipment Repairs & Maintenance
196	BELLE CITY FIRE & SAFETY	10067334	EXTINGUISHER YR MAINTENANCE	08/25/2021	250.10	.00		100-35-64250 Equipment Repairs & Maintenance
196	BELLE CITY FIRE & SAFETY	10184567	FIRE EXTINGUISHER INSPECTION	08/25/2021	61.75	.00		100-35-64250 Equipment Repairs & Maintenance
196	BELLE CITY FIRE & SAFETY	57459	NITRILE GLOVES	08/25/2021	289.50	.00		100-41-64070 Work Supplies
Total BELLE CITY FIRE & SAFETY:					779.00	.00		
BJELAJAC & KALLENBACH, LLC								
210	BJELAJAC & KALLENBACH, LLC	19115-024D-19	FOUR MILE ROAD SPECIAL AS	07/31/2021	489.80	.00		414-00-61000 Professional Services
210	BJELAJAC & KALLENBACH, LLC	20115-017d-7	BRIARWOOD COND. EASEMENTS	07/31/2021	205.40	.00		100-23163-001 Briarwood
Total BJELAJAC & KALLENBACH, LLC:					695.20	.00		
BUY RIGHT, INC.								
273	BUY RIGHT, INC.	14873-334413	TRAILER CONNECTOR	08/17/2021	3.79	.00		100-30-63300 Vehicle Repairs & Maintenance
273	BUY RIGHT, INC.	334385	DEF	08/18/2021	30.33	.00		100-35-63200 Fuel, Oil, Fluids
Total BUY RIGHT, INC.:					34.12	.00		
CITIES & VILLAGES MUTUAL INSURANCE CO.								
367	CITIES & VILLAGES MUTUAL INSURANCE CO.	WC-21-1110	4TH QUARTER WORK COMPENSATION	09/01/2021	121,016.00	.00		100-90-50260 Workers Compensation
Total CITIES & VILLAGES MUTUAL INSURANCE CO.:					121,016.00	.00		

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	GL Account and Title
CLEANCO								
9021	CLEANCO	4072	CLEANING SERVICES POLICE	08/15/2021	869.00	.00		100-43-62100 Contracted Services
9021	CLEANCO	4073	CLEANING SERVICES VILLAGE	08/15/2021	1,010.00	.00		100-43-62100 Contracted Services
Total CLEANCO:					1,879.00	.00		
CLIFTON LARSON ALLEN LLP								
378	CLIFTON LARSON ALLEN LLP	2975150	PROGRESS INVOICE NO. 7 FO	08/23/2021	12,075.00	.00		100-90-61300 Audit Services
Total CLIFTON LARSON ALLEN LLP:					12,075.00	.00		
CLL SERVICES INC								
9085	CLL SERVICES INC	566AUG	MILEAGE AND ADMINISTRATIV	08/23/2021	542.57	.00		100-90-62900 Private Property Maintenance
9085	CLL SERVICES INC	589	MOWING 8205 USH 41	08/23/2021	480.00	.00		100-90-62900 Private Property Maintenance
9085	CLL SERVICES INC	589	MOWING 7935 NICHOLSON RD.	08/23/2021	400.00	.00		100-90-62900 Private Property Maintenance
9085	CLL SERVICES INC	589	MOWING 9811 DANA DRIVE	08/23/2021	80.00	.00		100-90-62900 Private Property Maintenance
9085	CLL SERVICES INC	589	MOWING 8613 VISTA DR	08/23/2021	320.00	.00		100-90-62900 Private Property Maintenance
9085	CLL SERVICES INC	589	MOWING 4241 GOLEYS LANE	08/23/2021	560.00	.00		100-90-62900 Private Property Maintenance
9085	CLL SERVICES INC	589	MOWING 7210 WHITE PINE CT.	08/23/2021	106.00	.00		100-90-62900 Private Property Maintenance
9085	CLL SERVICES INC	589	MOWING 4625 DOUGLAS AVEN	08/23/2021	360.00	.00		100-90-62900 Private Property Maintenance
Total CLL SERVICES INC:					2,848.57	.00		
COMPLETE OFFICE OF WISCONSIN								
392	COMPLETE OFFICE OF WISCO	146789	EMPTY PLASTIC BOTTLES W/T	08/18/2021	11.40	.00		100-35-64100 Janitorial Supplies
392	COMPLETE OFFICE OF WISCO	147991	FOLDERS	08/13/2021	41.14	.00		100-13-64030 Office Supplies
392	COMPLETE OFFICE OF WISCO	152178	POENS, BADGES, CLIPS, NOTE	08/19/2021	386.15	.00		100-35-64030 Office Supplies
392	COMPLETE OFFICE OF WISCO	152179	LUNCH ROOM SUPPLIES	08/19/2021	29.29	.00		100-43-64240 Building Repairs & Maintenance
392	COMPLETE OFFICE OF WISCO	155156	LUNCH ROOM SUPPLIES	08/23/2021	10.76	.00		100-43-64240 Building Repairs & Maintenance
392	COMPLETE OFFICE OF WISCO	159999	BOOK COVERS	08/30/2021	66.47	.00		100-13-64030 Office Supplies
Total COMPLETE OFFICE OF WISCONSIN:					545.21	.00		
CURALINC, LLC								
430	CURALINC, LLC	20684	4TH QUARTER EAP SERVICES	09/01/2021	1,034.25	.00		100-90-62100 Contracted Services
Total CURALINC, LLC:					1,034.25	.00		
DIVERSIFIED BENEFIT SERVICES								
525	DIVERSIFIED BENEFIT SERVIC	334705	AUGUST FLEXIBLE SPENDING	08/17/2021	222.95	.00		279-00-64191 FSA Expenditures 2021
Total DIVERSIFIED BENEFIT SERVICES:					222.95	.00		

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	GL Account and Title
FOTH INFRASTRUCTURE & ENVIRO, LLC								
666	FOTH INFRASTRUCTURE & EN	73940	PROJECT #0017C030.08 AUBUR	08/23/2021	9,213.17	.00		100-23163-015 Auburn Hills Deposit
666	FOTH INFRASTRUCTURE & EN	73944	TID #5 DOMINICAN LIFT STATIO	08/23/2021	21,341.93	.00		415-00-61000 Professional Services
666	FOTH INFRASTRUCTURE & EN	73947	TID #5 CENTRAL LIFT STATION	08/23/2021	4,321.24	.00		415-00-61000 Professional Services
666	FOTH INFRASTRUCTURE & EN	73950	BRIARWOOD PROF. SERVICES	08/23/2021	1,827.60	.00		100-23163-001 Briarwood
666	FOTH INFRASTRUCTURE & EN	73958	TID #4 GENERAL ENGINEERIN	08/23/2021	595.00	.00		414-00-61000 Professional Services
666	FOTH INFRASTRUCTURE & EN	73959	PROJECT 0021C030-09 WATER	08/23/2021	1,190.00	.00		100-23163-033 CARDINAL CAPITAL- CCM/D. LYON
666	FOTH INFRASTRUCTURE & EN	73960	PROJECT #0021C030.10 SCANN	08/23/2021	3,933.18	.00		100-23163-043 Scannel Properties 499-DeBack
666	FOTH INFRASTRUCTURE & EN	73961	PROJECT 0021C030.11 PRAIRIE	08/23/2021	877.00	.00		100-23163-014 Prairie Pathways Deposit
666	FOTH INFRASTRUCTURE & EN	73970	TID #3 PROFESSIONAL SERVIC	08/23/2021	1,717.00	.00		413-00-61000 Professional Services
Total FOTH INFRASTRUCTURE & ENVIRO, LLC:					45,016.12	.00		
FRANKSVILLE AUTOMOTIVE LLC								
679	FRANKSVILLE AUTOMOTIVE LL	15485	#205 OIL CHANGE	08/16/2021	56.65	.00		100-30-63300 Vehicle Repairs & Maintenance
679	FRANKSVILLE AUTOMOTIVE LL	15486	#209 OIL CHANGE	08/16/2021	56.65	.00		100-30-63300 Vehicle Repairs & Maintenance
679	FRANKSVILLE AUTOMOTIVE LL	15504	#215 OIL CHANGE	08/19/2021	79.31	.00		100-30-63300 Vehicle Repairs & Maintenance
679	FRANKSVILLE AUTOMOTIVE LL	15546	#210 OIL CHANGE/TIRE REPAIR	08/30/2021	150.38	.00		100-30-63300 Vehicle Repairs & Maintenance
679	FRANKSVILLE AUTOMOTIVE LL	15552	#211 OIL CHANGE	08/31/2021	65.41	.00		100-30-63300 Vehicle Repairs & Maintenance
Total FRANKSVILLE AUTOMOTIVE LLC:					408.40	.00		
GATEWAY TECHNICAL COLLEGE								
703	GATEWAY TECHNICAL COLLEG	26401	DWYER PHYSICAL READINESS	06/26/2021	50.00	.00		100-30-51300 Education/Training/Conferences
Total GATEWAY TECHNICAL COLLEGE:					50.00	.00		
GLEASON REDI MIX								
723	GLEASON REDI MIX	304537	SLURRY ACORN TRAIL	08/16/2021	511.00	.00		100-41-64090 Road Maintenance Materials
723	GLEASON REDI MIX	304719	SLURRY 4736 N. GREENBAY R	08/19/2021	730.00	.00		100-41-64090 Road Maintenance Materials
723	GLEASON REDI MIX	304720	SLURRY ACORN AND BOTTING	08/19/2021	584.00	.00		100-41-64090 Road Maintenance Materials
Total GLEASON REDI MIX:					1,825.00	.00		
IMAGE MANAGEMENT LLC								
835	IMAGE MANAGEMENT LLC	IMA1117S	DOMAIN RENEWAL AND MIGRA	08/20/2021	506.25	.00		100-90-64310 IT Contracted Services
835	IMAGE MANAGEMENT LLC	IMA1118K	WEBSITE UPDATE; PROTECTE	08/25/2021	255.00	.00		200-72-64310 IT Contracted Services
Total IMAGE MANAGEMENT LLC:					761.25	.00		
IMPACT ACQUISITIONS LLC								
838	IMPACT ACQUISITIONS LLC	2242149	PRINTER CONTRACT 5/25/2021	08/27/2021	119.37	.00		100-90-62300 Office Equipment Rental & Main

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Total IMPACT ACQUISITIONS LLC:					119.37	.00		
INTOXIMETERS								
850	INTOXIMETERS	687354	EQUIPMENT ORDER	08/13/2021	485.00	.00		100-30-64070 Work Supplies
850	INTOXIMETERS	687361	EQUIPMENT ORDER	08/13/2021	210.00	.00		100-30-64070 Work Supplies
Total INTOXIMETERS:					695.00	.00		
JOHNS DISPOSAL SERVICE, INC.								
967	JOHNS DISPOSAL SERVICE, IN	712327	REFUSE SERVICES - AUGUST 2	08/26/2021	82,522.04	.00		240-00-62100 Contracted Services
967	JOHNS DISPOSAL SERVICE, IN	712327	RECYCLE SERVICES - AUGUST	08/26/2021	40,559.40	.00		241-00-62100 Contracted Services
Total JOHNS DISPOSAL SERVICE, INC.:					123,081.44	.00		
KARL H. SCHNABEL CO. INC.								
1033	KARL H. SCHNABEL CO. INC.	123555	BROCHURES FOR MIH	08/25/2021	93.85	.00		100-35-64060 Copying & Printing
Total KARL H. SCHNABEL CO. INC.:					93.85	.00		
KASDORF, LEWIS & SWIETLIK, S.C.								
9039	KASDORF, LEWIS & SWIETLIK,	544096	CLAIM #PRO00124661	08/15/2021	50.00	.00		100-90-61000 Professional Services
Total KASDORF, LEWIS & SWIETLIK, S.C.:					50.00	.00		
KONICA MINOLTA								
1090	KONICA MINOLTA	273877231	BIZHUB C650I COPIER	06/29/2021	10,936.00	.00		200-10-64320 IT Infrastructure
1090	KONICA MINOLTA	274700282	JUL-21; ADMIN COPIER USE	07/31/2021	131.95	.00		200-10-64060 Copying & Printing
1090	KONICA MINOLTA	274700282	JUL-21; ADMIN COPIER USE	07/31/2021	71.05	.00		200-27-64060 Copying & Printing
1090	KONICA MINOLTA	9007947695	JUL-21; HV COPIER USE	08/03/2021	144.62	.00		200-28-64060 Copying & Printing
1090	KONICA MINOLTA	9007947695	JUL-21; HV COPIER USE	08/03/2021	16.07	.00		200-29-64060 Copying & Printing
Total KONICA MINOLTA:					11,299.69	.00		
KORTENDICK HARDWARE								
1096	KORTENDICK HARDWARE	144311	PRIMER	08/19/2021	36.89	.00		221-00-64070 Work Supplies
1096	KORTENDICK HARDWARE	143825	DRUM LINERS & CLOROX CLE	07/31/2021	31.17	.00		221-00-64100 Janitorial Supplies
1096	KORTENDICK HARDWARE	143904	POST HOLE DIGGER	08/04/2021	51.29	.00		221-00-64070 Work Supplies
1096	KORTENDICK HARDWARE	143938	DRUM LINERS - PARKS	08/05/2021	37.77	.00		221-00-64100 Janitorial Supplies
1096	KORTENDICK HARDWARE	143976	D BATTERY	08/06/2021	14.39	.00		221-00-64070 Work Supplies
1096	KORTENDICK HARDWARE	143976	DRUM LINERS - PARKS	08/06/2021	12.59	.00		221-00-64100 Janitorial Supplies
1096	KORTENDICK HARDWARE	143976	DRUM LINERS DISCOUNT	08/06/2021	2.00	.00		221-00-64100 Janitorial Supplies
1096	KORTENDICK HARDWARE	144050	CONCRETE	08/10/2021	157.19	.00		221-00-64070 Work Supplies
1096	KORTENDICK HARDWARE	144094	MISC. SUPPLY NEW MED 12	08/18/2021	22.99	.00		100-35-63300 Vehicle Repairs & Maintenance

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	GL Account and Title
1096	KORTENDICK HARDWARE	144152	DRUM LINERS - PARKS	08/13/2021	28.78	.00		221-00-64100 Janitorial Supplies
1096	KORTENDICK HARDWARE	144152	MISC. FASTNERS	08/13/2021	14.18	.00		221-00-64070 Work Supplies
1096	KORTENDICK HARDWARE	144152	WASP AND HORNET SPRAY	08/13/2021	5.00	.00		221-00-64100 Janitorial Supplies
1096	KORTENDICK HARDWARE	144253	WASP AND HORNET SPRAY	08/25/2021	5.00	.00		100-35-64100 Janitorial Supplies
1096	KORTENDICK HARDWARE	144260	4 PK PAINTBRUSH & MISC. PAI	08/18/2021	22.12	.00		221-00-64070 Work Supplies
1096	KORTENDICK HARDWARE	144304	PRIMER	08/19/2021	36.89	.00		221-00-64070 Work Supplies
1096	KORTENDICK HARDWARE	144340	DRUM LINERS - PARKS	08/20/2021	57.56	.00		221-00-64100 Janitorial Supplies
1096	KORTENDICK HARDWARE	144433	CLOROX WIPES	08/25/2021	11.98	.00		100-43-64100 Janitorial Supplies
1096	KORTENDICK HARDWARE	144434	DRUM LINERS & DEODORIZER	08/25/2021	30.78	.00		221-00-64100 Janitorial Supplies
Total KORTENDICK HARDWARE:					574.57	.00		
LANGUAGE LINE SERVICES								
2330	LANGUAGE LINE SERVICES	10281797	JUL-21; TRANSLATION SERVIC	07/31/2021	5.73	.00		200-27-61000 Professional Services
2330	LANGUAGE LINE SERVICES	10281797	JUL-21; TRANSLATION SERVIC	07/31/2021	137.47	.00		200-72-61000 Professional Services
Total LANGUAGE LINE SERVICES:					143.20	.00		
MEDPRO MIDWEST GROUP								
1268	MEDPRO MIDWEST GROUP	00020015	COT MAINTENANCE	08/25/2021	138.35	.00		100-35-64250 Equipment Repairs & Maintenanc
Total MEDPRO MIDWEST GROUP:					138.35	.00		
MENARDS RACINE								
1281	MENARDS RACINE	27769	MISC. ITEMS - LINWOOD	08/11/2021	110.01	.00		221-00-64070 Work Supplies
Total MENARDS RACINE:					110.01	.00		
METALWORLD INC								
3844	METALWORLD INC	32968	JT PARK - GRILL PLATES	08/18/2021	305.01	.00		222-00-64250 Equipment Repairs & Maintenanc
Total METALWORLD INC:					305.01	.00		
MICHELS GARAGE, INC.								
1321	MICHELS GARAGE, INC.	13665	OIL CHANGE; 2018 DODGE GR	08/09/2021	56.00	.00		200-10-63300 Vehicle Repairs & Maintenance
1321	MICHELS GARAGE, INC.	13666	OIL CHANGE; 2016 FORD FUSI	08/09/2021	56.00	.00		200-10-63300 Vehicle Repairs & Maintenance
1321	MICHELS GARAGE, INC.	13670	2018 DODGE VAN; REAR BRAK	08/17/2021	252.92	.00		200-10-63300 Vehicle Repairs & Maintenance
Total MICHELS GARAGE, INC.:					364.92	.00		
MOBILE REDUCTION SPECIALISTS								
1345	MOBILE REDUCTION SPECIALI	66641	(4) 30 YARD WASTE CONTAIN	08/17/2021	1,700.00	.00		241-00-62800 Waste Disposal
1345	MOBILE REDUCTION SPECIALI	66679	2 - 30 YD CONTAINERS - 8/23/2	08/24/2021	850.00	.00		241-00-62800 Waste Disposal
1345	MOBILE REDUCTION SPECIALI	66686	8/23/2021 25CYOF PLAYGROUN	08/24/2021	875.00	.00		221-00-62700 Grounds Services

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	GL Account and Title
1345	MOBILE REDUCTION SPECIALI	66731	BRUSH SHREDDING -- 8/31/202	09/01/2021	3,081.25	.00		241-00-62800 Waste Disposal
Total MOBILE REDUCTION SPECIALISTS:					6,506.25	.00		
MUNICIPAL LAW & LITIGATION GROUP, SC								
1361	MUNICIPAL LAW & LITIGATION	13705	CONF/P&F COMM PRES/MEDIA	08/18/2021	125.00	.00		100-90-61100 Legal Fees
Total MUNICIPAL LAW & LITIGATION GROUP, SC:					125.00	.00		
NELLY RODRIGUEZ								
9189	NELLY RODRIGUEZ	1003583	REFUND-COND.USE/ZONING SI	08/20/2021	50.00	.00		100-00-44400 Zoning Permits
Total NELLY RODRIGUEZ:					50.00	.00		
PARK REFUND VENDOR								
8999	PARK REFUND VENDOR	WRSA-5CNPT	JT PK HALL (AREA 2 ONLY) ESC	08/14/2021	25.00	.00		222-23150-000 Park Rental Clean-up Deposit
8999	PARK REFUND VENDOR	WRSA-6Y9EJ	HALL ESCROW REFUND	08/28/2021	100.00	.00		222-00-46710 Hall Rental
Total PARK REFUND VENDOR:					125.00	.00		
PATS SERVICES INC.								
1462	PATS SERVICES INC.	A-219995	PORTABLE TOILET AT YARDWA	08/10/2021	90.00	.00		241-00-62100 Contracted Services
1462	PATS SERVICES INC.	A-220925	PORTABLE TOILET RENTAL GO	08/29/2021	90.00	.00		221-00-62100 Contracted Services
1462	PATS SERVICES INC.	A-220925	PORTABLE TOILET RENTAL GO	08/29/2021	140.00	.00		221-00-62100 Contracted Services
1462	PATS SERVICES INC.	A-220926	PORTABLE TOILET - HANDICAP	08/29/2021	140.00	.00		221-00-62100 Contracted Services
1462	PATS SERVICES INC.	A-220963	PORTABLE TOILET - HANDICAP	09/01/2021	140.00	.00		221-00-62100 Contracted Services
Total PATS SERVICES INC.:					600.00	.00		
PAYNE & DOLAN, INC.								
1474	PAYNE & DOLAN, INC.	1758071	236.75 TON 3/4 IN TB	08/19/2021	2,841.00	.00		400-41-65080 Road Improvements
1474	PAYNE & DOLAN, INC.	1759053	18.22 TONS OF ASPHALT	08/30/2021	1,111.42	.00		400-41-65080 Road Improvements
1474	PAYNE & DOLAN, INC.	253565-01	2145.28 TON ASPHALT (NICHOL	08/18/2021	141,588.48	.00		400-41-65080 Road Improvements
Total PAYNE & DOLAN, INC.:					145,540.90	.00		
POMPS TIRE SERVICE								
1517	POMPS TIRE SERVICE	60249533	LOADER TIRE REPAIR	08/06/2021	766.63	.00		100-41-63300 Vehicle Repairs & Maintenance
1517	POMPS TIRE SERVICE	60250137	LOADER TIRE REPAIR	08/10/2021	771.88	.00		100-41-63300 Vehicle Repairs & Maintenance
1517	POMPS TIRE SERVICE	60250237	LOADER TIRE REPAIR	08/10/2021	199.29	.00		100-41-63300 Vehicle Repairs & Maintenance
1517	POMPS TIRE SERVICE	60251249	LOADER TIRE REPAIR	08/19/2021	510.53-	.00		100-41-63300 Vehicle Repairs & Maintenance
Total POMPS TIRE SERVICE:					1,227.27	.00		

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	GL Account and Title
RACINE COUNTY								
1548	RACINE COUNTY	21-CRCHD-13	PRINTING; ANIMAL BITE REPO	08/23/2021	28.52	.00		200-50-64060 Copying & Printing
1548	RACINE COUNTY	21-CRCHD-14	RCHVN BUSINESS CARDS; ED	08/23/2024	7.92	.00		200-28-64060 Copying & Printing
Total RACINE COUNTY:					36.44	.00		
RACINE COUNTY ECONOMIC DEVELOPMENT CORP.								
1554	RACINE COUNTY ECONOMIC D	1404	Q3 2021 ANNUAL CONTRACT	06/01/2021	1,183.91	.00		415-00-61400 Economic Development Services
1554	RACINE COUNTY ECONOMIC D	1404	Q3 2021 ANNUAL CONTRACT	06/01/2021	4,143.68	.00		413-00-61400 Economic Development Services
1554	RACINE COUNTY ECONOMIC D	1404	Q3 2021 ANNUAL CONTRACT	06/01/2021	4,972.41	.00		414-00-61400 Economic Development Services
1554	RACINE COUNTY ECONOMIC D	1481	Q4-2021 ANNUAL CONTRACT	09/01/2021	1,183.91	.00		415-00-61400 Economic Development Services
1554	RACINE COUNTY ECONOMIC D	1481	Q4-2021 ANNUAL CONTRACT	09/01/2021	4,143.68	.00		413-00-61400 Economic Development Services
1554	RACINE COUNTY ECONOMIC D	1481	Q4-2021 ANNUAL CONTRACT	09/01/2021	4,972.41	.00		414-00-61400 Economic Development Services
Total RACINE COUNTY ECONOMIC DEVELOPMENT CORP.:					20,600.00	.00		
RACINE COUNTY REGISTER OF DEEDS								
1559	RACINE COUNTY REGISTER O	13- FENCE VA	FENCE VARIANCE - 1205 ELLIS	08/18/2021	30.00	.00		100-42-61100 Legal Fees
1559	RACINE COUNTY REGISTER O	13- FENCE VA	FENCE VARIANCE - 718 SILENT	08/18/2021	30.00	.00		100-42-61100 Legal Fees
1559	RACINE COUNTY REGISTER O	13- FENCE VA	FENCE VARIANCE - 713 SILENT	08/18/2021	30.00	.00		100-42-61100 Legal Fees
1559	RACINE COUNTY REGISTER O	13- FENCE VA	FENCE VARIANCE - 5820 RICH	08/18/2021	30.00	.00		100-42-61100 Legal Fees
1559	RACINE COUNTY REGISTER O	13- FENCE VA	FENCE VARIANCE - 4320 EDGA	08/18/2021	30.00	.00		100-42-61100 Legal Fees
1559	RACINE COUNTY REGISTER O	13- FENCE VA	FENCE VARIANCE - 533 POINT	08/18/2021	30.00	.00		100-42-61100 Legal Fees
1559	RACINE COUNTY REGISTER O	13- FENCE VA	FENCE VARIANCE - 2512 REBE	08/18/2021	30.00	.00		100-42-61100 Legal Fees
1559	RACINE COUNTY REGISTER O	13- FENCE VA	FENCE VARIANCE - 6944 ELDE	08/18/2021	30.00	.00		100-42-61100 Legal Fees
1559	RACINE COUNTY REGISTER O	13- FENCE VA	FENCE VARIANCE - 5914 FINCH	08/18/2021	30.00	.00		100-42-61100 Legal Fees
1559	RACINE COUNTY REGISTER O	13- FENCE VA	FENCE VARIANCE - 5610 RAND	08/18/2021	30.00	.00		100-42-61100 Legal Fees
1559	RACINE COUNTY REGISTER O	13- FENCE VA	FENCE VARIANCE - 1004 JOHN	08/18/2021	30.00	.00		100-42-61100 Legal Fees
1559	RACINE COUNTY REGISTER O	13- FENCE VA	FENCE VARIANCE - 4601 OAKD	08/18/2021	30.00	.00		100-42-61100 Legal Fees
1559	RACINE COUNTY REGISTER O	13- FENCE VA	FENCE VARIANCE - 5422 N MEA	08/18/2021	30.00	.00		100-42-61100 Legal Fees
Total RACINE COUNTY REGISTER OF DEEDS:					390.00	.00		
RACINE COUNTY TREASURER								
1561	RACINE COUNTY TREASURER	082021	AUGUST 2021 COURT FINES	08/31/2021	4,177.66	.00		100-00-45110 Muni Court Fines
Total RACINE COUNTY TREASURER:					4,177.66	.00		
RACINE COUNTY VISITORS BUREAU								
1573	RACINE COUNTY VISITORS BU	082021	JUNE HOTEL/MOTEL 2021 ROO	08/20/2021	16,842.13	.00		100-00-41210 Room Taxes
1573	RACINE COUNTY VISITORS BU	082021	JULY 2021 HOTEL/MOTEL ROO	08/20/2021	24,523.87	.00		100-00-41210 Room Taxes
Total RACINE COUNTY VISITORS BUREAU:					41,366.00	.00		

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	GL Account and Title
ROSE PEST SOLUTIONS								
1701	ROSE PEST SOLUTIONS	2839389	PEST CONTROL STATION 11 Q	08/25/2021	68.00	.00		100-43-62100 Contracted Services
1701	ROSE PEST SOLUTIONS	2839390	PEST CONTROL FIRE STATION	08/30/2021	68.00	.00		100-43-62100 Contracted Services
1701	ROSE PEST SOLUTIONS	2839391	QUARTERLY PEST CONTROL VI	08/30/2021	68.00	.00		100-43-62100 Contracted Services
1701	ROSE PEST SOLUTIONS	2839590	MONTHLY PEST CONTROL JOI	08/30/2021	50.00	.00		222-00-64240 Building Repairs & Maintenance
Total ROSE PEST SOLUTIONS:					254.00	.00		
ROYAL CAR CARE INC.								
1708	ROYAL CAR CARE INC.	24007312021	JULY CAR WASHES	07/31/2021	72.66	.00		100-30-62100 Contracted Services
Total ROYAL CAR CARE INC.:					72.66	.00		
SHERWIN INDUSTRIES								
1795	SHERWIN INDUSTRIES	SC047302	FIBER MIX BULK	08/18/2021	97.50	.00		100-41-64090 Road Maintenance Materials
Total SHERWIN INDUSTRIES:					97.50	.00		
SIGN SHOP OF RACINE, INC.								
1805	SIGN SHOP OF RACINE, INC.	9023	CAL. PARKS LEAGUES TROPHI	08/18/2021	182.00	.00		221-00-64030 Office Supplies
Total SIGN SHOP OF RACINE, INC.:					182.00	.00		
STATE OF WI-DSPS								
3792	STATE OF WI-DSPS	22SPS017	2020-2021 STATE AGENT FEES	08/17/2021	116.50	.00		200-24200-000 Due To State
Total STATE OF WI-DSPS:					116.50	.00		
STATE OF WISCONSIN								
1861	STATE OF WISCONSIN	082021	AUGUST 2021 COURT FINES	08/31/2021	10,620.67	.00		100-00-45110 Muni Court Fines
Total STATE OF WISCONSIN:					10,620.67	.00		
STERICYCLE, INC.								
1874	STERICYCLE, INC.	4010348456	MEDICAL WASTE PICKUP; 8/11/	08/16/2021	40.00	.00		200-72-61000 Professional Services
Total STERICYCLE, INC.:					40.00	.00		
STREICHERS								
1895	STREICHERS	11440229	AMMUNITION	07/10/2020	375.27	.00		100-30-64070 Work Supplies
1895	STREICHERS	11452110	SMOKE LENS/SAFE BLANK	09/15/2020	192.46	.00		100-30-64070 Work Supplies
1895	STREICHERS	11486504	AMMUNITION	02/25/2021	135.80	.00		100-30-64070 Work Supplies
1895	STREICHERS	11504621	HOLSTERS	08/17/2021	275.98	.00		100-30-50280 Clothing Allowance
1895	STREICHERS	11516832	BLANKS	08/03/2021	671.00	.00		100-30-64070 Work Supplies

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	GL Account and Title
Total STREICHERS:					1,650.51	.00		
SUCCESS PLUMBING, INC.								
1904	SUCCESS PLUMBING, INC.	34198	FAUCET REPAIR MENS ROOM	08/16/2021	168.63	.00		222-00-64240 Building Repairs & Maintenance
Total SUCCESS PLUMBING, INC.:					168.63	.00		
TAPCO								
1930	TAPCO	1703269	CONE 18" UV STABILIZED LIME	07/27/2021	379.01	.00		100-41-64090 Road Maintenance Materials
1930	TAPCO	1704593	BATTERY PACK, WITH CONNEC	08/11/2021	475.00	.00		100-41-64090 Road Maintenance Materials
Total TAPCO:					854.01	.00		
TLM II VENTURES								
9190	TLM II VENTURES	2021 LICENSE	DOWNGRADE FOOD LICENSE	08/24/2021	123.00	.00		200-10-44130 EH Permits & Licensing Fees
Total TLM II VENTURES:					123.00	.00		
TYLER TECHNOLOGIES								
2024	TYLER TECHNOLOGIES	060-112490	PROJECT #136891 2021/2022 J	07/09/2021	1,633.99	.00		100-90-62100 Contracted Services
2024	TYLER TECHNOLOGIES	060-112491	PROJECT #13689 - 2021 REVAL	07/09/2021	2,060.38	.00		100-90-62100 Contracted Services
2024	TYLER TECHNOLOGIES	060-112555	PROJECT #136889 JULY 2021 S	08/11/2021	3,501.44	.00		100-90-62100 Contracted Services
2024	TYLER TECHNOLOGIES	060-112556	PROJECT #13689 - 2021 REVAL	08/11/2021	9,014.15	.00		100-90-62100 Contracted Services
Total TYLER TECHNOLOGIES:					16,209.96	.00		
UW - OSHKOSH								
2441	UW - OSHKOSH	19767	Q2-2021; DNR TNC WATER TES	08/13/2021	823.50	.00		200-50-64070 Work Supplies
Total UW - OSHKOSH:					823.50	.00		
VANTAGE POINT CORP								
2066	VANTAGE POINT CORP	IC124114	ADOBE ACROBAT PRO DC FOR	08/12/2021	193.28	.00		100-90-64300 IT Maintenance & Subscriptions
Total VANTAGE POINT CORP:					193.28	.00		
VILLAGE OF MT. PLEASANT								
2082	VILLAGE OF MT. PLEASANT	0038681	2021 SHARED ELECTION EXPE	08/06/2021	159.02	.00		100-12-64010 Notifications/Publications
Total VILLAGE OF MT. PLEASANT:					159.02	.00		
VON BRIESEN & ROPER SC								
2091	VON BRIESEN & ROPER SC	363901	ERIE STREET PROFESSIONAL	08/06/2021	11,857.00	.00		415-00-61000 Professional Services

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	GL Account and Title
2091	VON BRIESEN & ROPER SC	365263	LABOR AND PERSONNEL PROF	08/17/2021	1,858.18	.00		100-90-61100 Legal Fees
Total VON BRIESEN & ROPER SC:					13,715.18	.00		
WAUKESHA COUNTY TECHNICAL COLLEGE								
2106	WAUKESHA COUNTY TECHNIC	S0750577	RISER/BARRY PROF DEVEL SE	08/26/2021	245.00	.00		100-30-51300 Education/Training/Conferences
Total WAUKESHA COUNTY TECHNICAL COLLEGE:					245.00	.00		
WDATCP-DFRS								
2455	WDATCP-DFRS	3550-REIMBU	2020-2021 REIMBURSEMENT S	08/17/2021	12,458.50	.00		200-24200-000 Due To State
Total WDATCP-DFRS:					12,458.50	.00		
WEST ALLIS BLUEPRINT								
2127	WEST ALLIS BLUEPRINT	155738	CANNON CONTRACT AND INK	08/16/2021	100.47	.00		100-43-62100 Contracted Services
Total WEST ALLIS BLUEPRINT:					100.47	.00		
WI DEPT OF TRANSPORTATION								
2168	WI DEPT OF TRANSPORTATION	082721	REPLACEMENT TITLE FOR 200	08/27/2021	20.00	.00		100-41-63300 Vehicle Repairs & Maintenance
2168	WI DEPT OF TRANSPORTATION	0827212	REPLACEMENT TITLE FOR 201	08/27/2021	20.00	.00		100-41-63300 Vehicle Repairs & Maintenance
2168	WI DEPT OF TRANSPORTATION	2021-415307	BADGER TRACS CONFERENCE	07/15/2021	60.00	.00		100-30-51300 Education/Training/Conferences
Total WI DEPT OF TRANSPORTATION:					100.00	.00		
WISCONSIN SUPREME COURT								
2187	WISCONSIN SUPREME COURT	2021	2021MUNICIPAL CLERKS SEMI	08/25/2021	40.00	.00		100-32-51300 Education/Training/Conferences
Total WISCONSIN SUPREME COURT:					40.00	.00		
WMCCA								
2196	WMCCA	20211027	2021 WMCCA JUDICIAL EDUCA	08/25/2021	305.00	.00		100-32-51300 Education/Training/Conferences
Total WMCCA:					305.00	.00		
Grand Totals:					617,761.71	.00		

Vendor	Vendor Name	Merchant Name	Invoice Number	Description	GL Account and Title	Net Invoice Amount
US BANK CORPORATE CARD						
2434	US BANK CORPORATE CARD	MAGNUM ELECTRONICS	SO29390-1	CREDIT FOR TAX	100-35-64250 Equipment Repairs & Maintenan	22.90-
2434	US BANK CORPORATE CARD	DOT DMV WIN TVP EPAY SALE	351899107520	TVRP AUGUST 2021	100-32-64070 Work Supplies	.06
2434	US BANK CORPORATE CARD	KORTENDICK HARDWARE	B96658	MISC. FASTENERS	100-41-64070 Work Supplies	2.86
2434	US BANK CORPORATE CARD	WALGREENS	rfn#1241-3713-	PHOTO FOR CHIEF WALL	100-30-64030 Office Supplies	2.94
2434	US BANK CORPORATE CARD	DOT DMV WIN TVP EPAY SALE	351899107520	TVRP AUGUST 2021	100-32-64070 Work Supplies	3.00
2434	US BANK CORPORATE CARD	DOJ WS2 EVA EPAY SALE FEE	862000033220	CONVENIENCE FEE FOR TRAIN	100-30-51300 Education/Training/Conferences	3.00
2434	US BANK CORPORATE CARD	DOJ WS2 EVA EPAY SALE FEE	WSAeva00719	CONVENIENCE FEE FROM DOJ	100-30-51300 Education/Training/Conferences	3.00
2434	US BANK CORPORATE CARD	AMAZON	114-6550959-0	SOFT TAPE MEASURE	100-30-64030 Office Supplies	3.97
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	235645	JUL-21; ONLINE DATA STORAG	200-29-64300 IT Maintenance & Subscriptions	4.02
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	235645	JUL-21; ONLINE DATA STORAG	200-10-64300 IT Maintenance & Subscriptions	4.81
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	235645	JUL-21; ONLINE DATA STORAG	200-27-64300 IT Maintenance & Subscriptions	6.43
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	235645	JUL-21; ONLINE DATA STORAG	200-50-64300 IT Maintenance & Subscriptions	6.43
2434	US BANK CORPORATE CARD	PICK N SAVE	7292021	WATER AND NAPKINS FOR BC I	100-35-64110 Small Equipment	8.55
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	235645	JUL-21; ONLINE DATA STORAG	200-20-64300 IT Maintenance & Subscriptions	9.64
2434	US BANK CORPORATE CARD	AMAZON	112-2150891-1	AMAZON-RUBBER BANDS	100-42-64030 Office Supplies	10.38
2434	US BANK CORPORATE CARD	AMAZON	111-2105337-4	RCHVN SUPPLIES; DUCK TAPE	200-28-64070 Work Supplies	11.99
2434	US BANK CORPORATE CARD	AMAZON	112-7798420-3	AMAZON-HDMI ADAPTER	100-14-64030 Office Supplies	12.62
2434	US BANK CORPORATE CARD	STAPLES	9834530945	POST IT NOTES	100-30-64030 Office Supplies	13.43
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	235645	JUL-21; ONLINE DATA STORAG	200-28-64300 IT Maintenance & Subscriptions	13.66
2434	US BANK CORPORATE CARD	ACTIVE911, INC.	316137	Q10 ACTIVE 911	100-35-51320 Memberships/Dues	14.00
2434	US BANK CORPORATE CARD	KORTENDICK HARDWARE	B91817	TAPE MEASURE	100-41-64070 Work Supplies	16.19
2434	US BANK CORPORATE CARD	US BANK CORPORATE CARD	114-4020122-9	THERMOMETERS FOR MED 12	100-35-64110 Small Equipment	16.89
2434	US BANK CORPORATE CARD	FABICK CAT	PIMK0127236	CAT LOADER KNOB	100-41-62300 Equipment Rental & Maintenance	16.95
2434	US BANK CORPORATE CARD	EMERGENCY MEDICAL PRODU	2275427	MED SUPPLIES	100-35-64280 Medical Supplies	17.60
2434	US BANK CORPORATE CARD	AMAZON	111-5733193-4	OFFICE SUPPLIES; POST IT NO	200-10-64030 Office Supplies	17.95
2434	US BANK CORPORATE CARD	AMAZON	111-5733193-4	RCHVN PROGRAM SUPPLIES;	200-28-64070 Work Supplies	17.98
2434	US BANK CORPORATE CARD	AMAZON	114-2413201-5	DUSTER FOR COMPUTERS	100-30-64030 Office Supplies	18.00
2434	US BANK CORPORATE CARD	AMAZON	112-1590874-0	AIR VALVE	100-41-63300 Vehicle Repairs & Maintenance	18.31
2434	US BANK CORPORATE CARD	AMAZON	111-2260392-3	HV PROGRAM SUPPLIES; DUC	200-29-64070 Work Supplies	19.51
2434	US BANK CORPORATE CARD	CIVIC SYSTEMS, LLC	2021CVCSYM	CIVICSYSTEMS TRAINING (2 SE	100-14-51300 Education/Training/Conferences	20.00
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	235645	JUL-21; ONLINE DATA STORAG	200-72-64300 IT Maintenance & Subscriptions	22.51
2434	US BANK CORPORATE CARD	AMAZON	111-3764290-1	RCHVN PROGRAM SUPPLIES;	200-28-64070 Work Supplies	22.96
2434	US BANK CORPORATE CARD	AMAZON	111-9057637-7	HOOD LATCH FOR STATION 11	100-35-63300 Vehicle Repairs & Maintenance	24.46
2434	US BANK CORPORATE CARD	RITTERTECH	a28360-001	MISC. HYDRAULIC FITTINGS	100-41-63300 Vehicle Repairs & Maintenance	25.35
2434	US BANK CORPORATE CARD	AMAZON	114363238014	THERMOMETER FOR MED 12	100-35-64110 Small Equipment	25.58
2434	US BANK CORPORATE CARD	AMAZON	112-1981692-6	AMAZON-KEY CHAINS	100-42-64070 Work Supplies	25.89
2434	US BANK CORPORATE CARD	US POSTAL SERVICE	840553008073	RETURN MAILING	100-35-64040 Postage & Shipping	26.75
2434	US BANK CORPORATE CARD	KORTENDICK HARDWARE	c02935	ROPE & ROPE LOCK	100-41-64070 Work Supplies	26.98
2434	US BANK CORPORATE CARD	USCC CALL CENTER	0454993377	AUG-21; CELLULAR SERVICE	200-29-64150 Communication Services	27.42
2434	US BANK CORPORATE CARD	AMAZON	114-3125060-9	LIGHT BULBS FOR PD	100-30-64030 Office Supplies	27.99

Vendor	Vendor Name	Merchant Name	Invoice Number	Description	GL Account and Title	Net Invoice Amount
2434	US BANK CORPORATE CARD	O & H DANISH BAKERY	2799300	CAKE FOR PROMOTION CERE	100-35-64070 Work Supplies	28.50
2434	US BANK CORPORATE CARD	USCC CALL CENTER	0454993377	AUG-21; CELLULAR SERVICE	200-10-64150 Communication Services	28.57
2434	US BANK CORPORATE CARD	AMAZON	114-8953794-9	TAPE MEASURE,SCISSORS	100-30-64030 Office Supplies	29.97
2434	US BANK CORPORATE CARD	ZOOM	331900084020	ZOOM SERVICES	100-60-64070 Work Supplies	29.98
2434	US BANK CORPORATE CARD	SUSHI LOVERS	262000010220	LUNCH FOR CHIEF DURING TR	100-30-51300 Education/Training/Conferences	30.36
2434	US BANK CORPORATE CARD	FLORAL CREATIONS BY EILEE	0014	BLAISE MICHNA'S MOM'S FUNE	500-00-64070 Work Supplies	31.50
2434	US BANK CORPORATE CARD	FLORAL CREATIONS BY EILEE	0014	BLAISE MICHNA'S MOM'S FUNE	501-00-64070 Work Supplies	31.50
2434	US BANK CORPORATE CARD	AMAZON	114-0240014-7	PORTABLE TRANSPORT UNIT	100-35-64110 Small Equipment	32.00
2434	US BANK CORPORATE CARD	RAY HINTZ INC.	00000007	RAY HINTZ-1 YRD SAND	221-00-64030 Office Supplies	34.02
2434	US BANK CORPORATE CARD	AMAZON	112-5536971-1	AMAZON-NOTE BOOK-STRING	100-42-64030 Office Supplies	35.60
2434	US BANK CORPORATE CARD	AMAZON	111-5410406-5	EH SUPPLIES; TEST STRIPS	200-50-64070 Work Supplies	35.64
2434	US BANK CORPORATE CARD	KORTENDICK HARDWARE	B91814	2 CYCLE OIL	100-41-63200 Fuel, Oil, Fluids	35.82
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	234749	MAY-21; TREND MICRO-CT	200-72-64300 IT Maintenance & Subscriptions	42.00
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	234750-JUNE	JUN-21; TREND MICRO-CT	200-72-64300 IT Maintenance & Subscriptions	42.00
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	235750-JULY	JUL-21; TREND MICRO - CT	200-72-64300 IT Maintenance & Subscriptions	42.00
2434	US BANK CORPORATE CARD	AMAZON	111-0361670-9	LOCK BOXES CAR 11 Q-12	100-35-64110 Small Equipment	49.90
2434	US BANK CORPORATE CARD	STUNTCAMS LLC	22420	REDACTION SOFTWARE	100-30-64030 Office Supplies	50.00
2434	US BANK CORPORATE CARD	ACUITY SCHEDULING	26158906	AUG-21; CLINIC SCHEDULING S	200-20-64300 IT Maintenance & Subscriptions	50.00
2434	US BANK CORPORATE CARD	HAPPY TAILS PET SUPPLIES	10102617	FOOD FOR K9 LOUIE	250-30-64192 Police K9	56.35
2434	US BANK CORPORATE CARD	SMARSH, INC.	071853526720	SMARSH ARCHIVE 2021 JULY &	500-00-64320 IT Infrastructure	56.50
2434	US BANK CORPORATE CARD	SMARSH, INC.	071853526720	SMARSH ARCHIVE 2021 JULY	501-00-64320 IT Infrastructure	56.50
2434	US BANK CORPORATE CARD	AMAZON	111-2105337-4	EH SUPPLIES; CLIPBOARD, PE	200-50-64030 Office Supplies	57.39
2434	US BANK CORPORATE CARD	SPECTRUM ENTERPRISE	711154201072	JUL-AUG-21; INTERNET SERVIC	200-72-64300 IT Maintenance & Subscriptions	60.60
2434	US BANK CORPORATE CARD	SHERWIN INDUSTRIES	SC047208	.49 TON COLD PATCH	100-41-64090 Road Maintenance Materials	61.25
2434	US BANK CORPORATE CARD	RACINE ZOOLOGICAL SOCIETY	18226	RCHVN-CLIJENT INCENTIVE-AJ	200-28-64191 Client Related Expenses	62.50
2434	US BANK CORPORATE CARD	CIVIC SYSTEMS, LLC	592100026920	CIVIC SYSTEMS SYMPOSIUM	100-13-51300 Education/Training/Conferences	65.00
2434	US BANK CORPORATE CARD	AMAZON	111-0596187-0	RCHVN PROGRAM SUPPLIES;	200-28-64070 Work Supplies	67.20
2434	US BANK CORPORATE CARD	SHERWIN INDUSTRIES	SC047239	.55 TON COLD PATCH	100-41-64090 Road Maintenance Materials	68.75
2434	US BANK CORPORATE CARD	US BANK CORPORATE CARD	SC047265	FIBER MIX	100-41-64090 Road Maintenance Materials	68.75
2434	US BANK CORPORATE CARD	AMAZON	111-3507748-8	MAGNETIC MIC	100-35-64110 Small Equipment	69.90
2434	US BANK CORPORATE CARD	AMAZON	114-4020122-9	SSD FOR COMPUTER IN LT'S O	100-35-64030 Office Supplies	70.43
2434	US BANK CORPORATE CARD	HENRY SCHEIN	96333397,9650	MEDICAL SUPPLIES	100-35-64280 Medical Supplies	72.08
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	235710	JUL-21; MANAGED IT SERVICE	200-29-64300 IT Maintenance & Subscriptions	72.32
2434	US BANK CORPORATE CARD	TRANSUNION RISK AND ALTER	781849-20210	JULY TLO BILLING	100-30-62100 Contracted Services	75.00
2434	US BANK CORPORATE CARD	SPECTRUM ENTERPRISE	711154201072	JUL-AUG-21; INTERNET SERVIC	200-29-64300 IT Maintenance & Subscriptions	75.75
2434	US BANK CORPORATE CARD	RING CENTRAL INC.	3285706001	JUL-AUG'21; VOIP PHONE SER	200-29-64150 Communication Services	77.33
2434	US BANK CORPORATE CARD	USCC CALL CENTER	0454993377	AUG-21; CELLULAR SERVICE	200-50-64150 Communication Services	77.65
2434	US BANK CORPORATE CARD	US BANK CORPORATE CARD	PIMK0127548	SWITCH	100-41-63300 Vehicle Repairs & Maintenance	79.35
2434	US BANK CORPORATE CARD	RITTERTECH	a27563-001	MISC. HYDRALUIC FITTINGS	100-41-63300 Vehicle Repairs & Maintenance	85.98
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	235710	JUL-21; MANAGED IT SERVICE	200-10-64300 IT Maintenance & Subscriptions	86.80
2434	US BANK CORPORATE CARD	AMAZON	112-4976984-0	AMAZON - PAPER 8.5-11	100-42-64030 Office Supplies	87.27

Vendor	Vendor Name	Merchant Name	Invoice Number	Description	GL Account and Title	Net Invoice Amount
2434	US BANK CORPORATE CARD	BUDDY'S SPORTS BAR	00133	DINNER W/CHIEF'S BEFORE BC	100-35-51300 Education/Training/Conferences	90.37
2434	US BANK CORPORATE CARD	SPECTRUM ENTERPRISE	711154201072	JUL-AUG-21; INTERNET SERVIC	200-10-64300 IT Maintenance & Subscriptions	90.90
2434	US BANK CORPORATE CARD	US BANK CORPORATE CARD	IM01833	FUEL PUMP	100-41-63300 Vehicle Repairs & Maintenance	108.56
2434	US BANK CORPORATE CARD	AMAZON	114-2510320-2	TARPS/BUNGEE CORDS	100-30-64070 Work Supplies	114.75
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	235710	JUL-21; MANAGED IT SERVICE	200-27-64300 IT Maintenance & Subscriptions	115.71
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	235710	JUL-21; MANAGED IT SERVICE	200-50-64300 IT Maintenance & Subscriptions	115.71
2434	US BANK CORPORATE CARD	USCC CALL CENTER	0454993377	AUG-21; CELLULAR SERVICE	200-28-64150 Communication Services	115.90
2434	US BANK CORPORATE CARD	USCC CALL CENTER	0454993377	AUG-21; CELLULAR SERVICE	200-27-64150 Communication Services	115.91
2434	US BANK CORPORATE CARD	JOURNAL TIMES	74279	VOC BOR NOTICE	100-11-64010 Notifications/Publications	120.67
2434	US BANK CORPORATE CARD	SPECTRUM ENTERPRISE	711154201072	JUL-AUG-21; INTERNET SERVIC	200-27-64300 IT Maintenance & Subscriptions	121.20
2434	US BANK CORPORATE CARD	SPECTRUM ENTERPRISE	711154201072	JUL-AUG-21; INTERNET SERVIC	200-50-64300 IT Maintenance & Subscriptions	121.20
2434	US BANK CORPORATE CARD	RING CENTRAL INC.	3285706001	JUL-AUG'21; VOIP PHONE SER	200-27-64150 Communication Services	123.73
2434	US BANK CORPORATE CARD	RING CENTRAL INC.	3285706001	JUL-AUG'21; VOIP PHONE SER	200-50-64150 Communication Services	123.73
2434	US BANK CORPORATE CARD	USCC CALL CENTER	0454993377	AUG-21; CELLULAR SERVICE	200-20-64150 Communication Services	128.45
2434	US BANK CORPORATE CARD	US BANK CORPORATE CARD	4216	TOOLS	100-41-64070 Work Supplies	128.70
2434	US BANK CORPORATE CARD	NEOGOV	1501-7208	ADVERTISEMENT FOR OPEN P	100-13-64070 Work Supplies	130.00
2434	US BANK CORPORATE CARD	NEOGOV	1681-2841	ADVERTISEMENT FOR OPEN P	100-13-64070 Work Supplies	130.00
2434	US BANK CORPORATE CARD	NEOGOV	20218	AD - VILLAGE ENGINEER	100-13-64070 Work Supplies	130.00
2434	US BANK CORPORATE CARD	US BANK CORPORATE CARD	112-5122770-6	DRUM LIFTER	100-41-64090 Road Maintenance Materials	130.18
2434	US BANK CORPORATE CARD	SP*911 ERP	14777	SCBA IDENTIFIER BANDS	100-35-64110 Small Equipment	136.49
2434	US BANK CORPORATE CARD	SP*911 ERP	15146	SCBA ID BANDS FOR MED 22 &	100-35-64110 Small Equipment	136.49
2434	US BANK CORPORATE CARD	RAY HINTZ INC.	331900084020	PARKS (LINWOOD) - 6 ROLLS F	221-00-64070 Work Supplies	139.05
2434	US BANK CORPORATE CARD	AMAZON	111-8820700-0	DESK ORGANIZERS; FC	200-27-64030 Office Supplies	143.91
2434	US BANK CORPORATE CARD	WHOLESALE DIRECT INC	000252625	ELECTRICAL PARTS	100-41-63300 Vehicle Repairs & Maintenance	145.82
2434	US BANK CORPORATE CARD	RITTERTECH	a27563-002	MISC. HYDRAULIC FITTINGS	100-41-63300 Vehicle Repairs & Maintenance	146.12
2434	US BANK CORPORATE CARD	DOJ WS2 EVA EPAY SALE FEE	20	COURSE FEE FOR LT MUELLER	100-30-51300 Education/Training/Conferences	150.00
2434	US BANK CORPORATE CARD	DOJ WS2 EVA EPAY SALE FEE	WS2EVA00715	DC ENGLEMAN COMMAND COL	100-30-51300 Education/Training/Conferences	150.00
2434	US BANK CORPORATE CARD	NEWSLETTER PUBLICATION	91121139	PUBLICATION FOR THE CHIEF	100-35-51320 Memberships/Dues	159.00
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	235710	JUL-21; MANAGED IT SERVICE	200-20-64300 IT Maintenance & Subscriptions	173.57
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	235618	DECOMMISSION COVID CLINIC	200-72-64300 IT Maintenance & Subscriptions	175.00
2434	US BANK CORPORATE CARD	AMAZON	111-2260392-3	HV PROGRAM SUPPLIES; DUC	200-28-64070 Work Supplies	175.57
2434	US BANK CORPORATE CARD	SPECTRUM ENTERPRISE	711154201072	JUL-AUG-21; INTERNET SERVIC	200-20-64300 IT Maintenance & Subscriptions	181.80
2434	US BANK CORPORATE CARD	THERMOWORKS, INC.	472-SO-35079	EH SANITARIAN SUPPLIES; T	200-50-64070 Work Supplies	182.99
2434	US BANK CORPORATE CARD	RING CENTRAL INC.	3285706001	JUL-AUG'21; VOIP PHONE SER	200-20-64150 Communication Services	185.59
2434	US BANK CORPORATE CARD	USCC CALL CENTER	0454993377	AUG-21; CELLULAR SERVICE	200-72-64150 Communication Services	195.45
2434	US BANK CORPORATE CARD	RAY HINTZ INC.	63960	9YARDS BLACK DIRT	100-41-64090 Road Maintenance Materials	222.48
2434	US BANK CORPORATE CARD	STAPLES	9835304311	COPY PAPER	100-30-64030 Office Supplies	223.92
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	235710	JUL-21; MANAGED IT SERVICE	200-28-64300 IT Maintenance & Subscriptions	245.89
2434	US BANK CORPORATE CARD	RAY HINTZ INC.	63754	10 YDS BLACK DIRT	100-41-64090 Road Maintenance Materials	247.20
2434	US BANK CORPORATE CARD	RING CENTRAL INC.	3285706001	JUL-AUG'21; VOIP PHONE SER	200-10-64150 Communication Services	247.43
2434	US BANK CORPORATE CARD	SPECTRUM ENTERPRISE	711154201072	JUL-AUG-21; INTERNET SERVIC	200-28-64300 IT Maintenance & Subscriptions	257.55

Vendor	Vendor Name	Merchant Name	Invoice Number	Description	GL Account and Title	Net Invoice Amount
2434	US BANK CORPORATE CARD	AMAZON	112-9274609-1	LAPTOP MOUNT FORD F150	100-40-64070 Work Supplies	260.99
2434	US BANK CORPORATE CARD	RING CENTRAL INC.	3285706001	JUL-AUG'21; VOIP PHONE SER	200-28-64150 Communication Services	262.92
2434	US BANK CORPORATE CARD	DOJ EPAY RECORDS CHECK	WINWOR0158	BACKGROUND CHECKS	100-11-61000 Professional Services	266.00
2434	US BANK CORPORATE CARD	AMAZON	114-0032334-2	VARIOUS SIZES USBS, BINDER	100-30-64030 Office Supplies	267.72
2434	US BANK CORPORATE CARD	LANGE ENTERPRISES, INC.	77354 and 774	BATTERY'S FOR SIGNS	100-41-64090 Road Maintenance Materials	269.93
2434	US BANK CORPORATE CARD	RITTERTECH	a15371-001	MISC. HYDRAULIC FITTINGS	100-41-63300 Vehicle Repairs & Maintenance	276.98
2434	US BANK CORPORATE CARD	GROVE OUTDOOR POWER	3717	CHAINSAW PARTS	100-41-64110 Small Equipment	290.14
2434	US BANK CORPORATE CARD	UNIFIRST CORPORATION	0961191529	COVERALLS AND RAGS FOR J	100-41-62100 Contracted Services	293.76
2434	US BANK CORPORATE CARD	SMARSH, INC.	071853526720	SMARSH ARCHIVE 2021 JULY &	200-10-64320 IT Infrastructure	296.10
2434	US BANK CORPORATE CARD	RAY HINTZ INC.	00000006	RAY HINTZ - SAND & FABRIC R	221-00-64030 Office Supplies	298.49
2434	US BANK CORPORATE CARD	TDS METROCOM	331900083520	COMMUNICATION SERVICES	500-00-64150 Communication Services	306.38
2434	US BANK CORPORATE CARD	TDS METROCOM	331900083520	COMMUNICATION SERVICES	501-00-64150 Communication Services	306.39
2434	US BANK CORPORATE CARD	HYATT REGENCY GREEN BAY	262000010220	HOTEL FOR TRAINING	100-30-51300 Education/Training/Conferences	325.71
2434	US BANK CORPORATE CARD	TRIELECTRO	152387	RADIO CHARGER NEW MED 12	100-35-64110 Small Equipment	349.99
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	235449	JUL-21; MICROSOFT OFFICE 36	200-72-64300 IT Maintenance & Subscriptions	370.00
2434	US BANK CORPORATE CARD	AT & T	414R05002107	COMMUNICATION T-1LINE	100-43-64150 Communication Services	395.02
2434	US BANK CORPORATE CARD	T AND N TIRE SERVICE	12819	2 TRUCK WHEELS #14	100-41-63300 Vehicle Repairs & Maintenance	400.00
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	235710	JUL-21; MANAGED IT SERVICE	200-72-64300 IT Maintenance & Subscriptions	405.00
2434	US BANK CORPORATE CARD	FASTENAL	WIRAC189508	MISC.NUTS AND BOLTS SIGNS	100-41-64090 Road Maintenance Materials	426.39
2434	US BANK CORPORATE CARD	MAGNUM ELECTRONICS	SO29390	REPLACEMENTS FOR BATTALI	100-35-64250 Equipment Repairs & Maintenan	480.90
2434	US BANK CORPORATE CARD	T AND N TIRE SERVICE	12828	TRACTOR TIRES	100-41-63300 Vehicle Repairs & Maintenance	485.00
2434	US BANK CORPORATE CARD	HENRY SCHEIN	96261908	MEDICAL SUPPLIES	100-35-64280 Medical Supplies	509.43
2434	US BANK CORPORATE CARD	SOUTHPORT HEATING, PLUMBI	W33084	COOLING MAINTENANCE	100-35-64240 Building Repairs & Maintenance	563.50
2434	US BANK CORPORATE CARD	GLEASON REDI MIX	303526	8 YARDS SLURRY FOR CULVER	400-41-65080 Road Improvements	584.00
2434	US BANK CORPORATE CARD	GLEASON REDI MIX	303604	8YDS SLURRY	400-41-65080 Road Improvements	584.00
2434	US BANK CORPORATE CARD	GLEASON REDI MIX	303675	8YDS SLURRY	400-41-65080 Road Improvements	584.00
2434	US BANK CORPORATE CARD	HENRY SCHEIN	97157007	MED SUPPLIES	100-35-64280 Medical Supplies	584.85
2434	US BANK CORPORATE CARD	RING CENTRAL INC.	3285706001	JUL-AUG'21; VOIP PHONE SER	200-72-64150 Communication Services	587.70
2434	US BANK CORPORATE CARD	REINDERS-SUSSEX	2929038-00	STRAW MATTING	100-41-64090 Road Maintenance Materials	610.54
2434	US BANK CORPORATE CARD	SPECTRUM ENTERPRISE	071664501080	TELEPHONE/INTERNET	100-43-64150 Communication Services	622.68
2434	US BANK CORPORATE CARD	TEST AMERICA LABORATORIES	00173922	MS4 ILLICIT DISCHARGE TESTI	502-00-62101 MS4 - ILLICIT DISCHARGE	652.50
2434	US BANK CORPORATE CARD	ARAMARK	860112340073	UNIFORMS	100-35-62100 Contracted Services	664.02
2434	US BANK CORPORATE CARD	NEOPOST	N8969421	QUADIENT LEASING -- QUARTE	100-11-64040 Postage & Shipping	690.69
2434	US BANK CORPORATE CARD	PREVENT CHILD ABUSE AMERI	12458 / 12628	STAFF TRAINING; AF	200-28-51300 Education/Training/Conferences	700.00
2434	US BANK CORPORATE CARD	ZARNOTH BRUSH WORKS INC.	0185792-IN	NEW BROOM FOR LOADER	100-41-63300 Vehicle Repairs & Maintenance	727.90
2434	US BANK CORPORATE CARD	AT & T	331900083520	TELEPHONE CHARGES	100-43-64150 Communication Services	751.10
2434	US BANK CORPORATE CARD	EMERGENCY MEDICAL PRODU	2274247,22737	MEDICAL SUPPLIES	100-35-64280 Medical Supplies	816.49
2434	US BANK CORPORATE CARD	BADGER OIL EQUIPMENT	B862	DIESEL OVERFILL ALARM	100-41-62100 Contracted Services	884.24
2434	US BANK CORPORATE CARD	AT & T	331900083520	TELEPHONE CHARGES	100-35-64150 Telephone	1,012.34
2434	US BANK CORPORATE CARD	T AND N TIRE SERVICE	12818	6 TIRES, MOUNT #26+#47	100-41-63300 Vehicle Repairs & Maintenance	1,469.84
2434	US BANK CORPORATE CARD	T AND N TIRE SERVICE	12827	TIRES	100-41-63300 Vehicle Repairs & Maintenance	1,500.00

Vendor	Vendor Name	Merchant Name	Invoice Number	Description	GL Account and Title	Net Invoice Amount
2434	US BANK CORPORATE CARD	AT & T	331900083520	TELEPHONE CHARGES	100-30-64150 Communication Services	1,502.19
2434	US BANK CORPORATE CARD	HENRY SCHEIN	96863423	MEDICAL SUPPLIES	100-35-64280 Medical Supplies	1,694.46
2434	US BANK CORPORATE CARD	SPECTRUM ENTERPRISE	331900083520	TELEPHONE & INTERNET	100-43-64150 Communication Services	1,756.74
2434	US BANK CORPORATE CARD	PREVENT CHILD ABUSE AMERI	12458 / 12628	2021 AFFILIATION FEE; 2ND HA	200-28-51320 Memberships/Dues	1,837.00
2434	US BANK CORPORATE CARD	MONTAGE ENTERPRISES, INC	89075	HYDRAULIC PUMP #27	100-41-63300 Vehicle Repairs & Maintenance	2,281.95
Total US BANK CORPORATE CARD:						40,300.13
Grand Totals:						40,300.13

ORDINANCE NO. 2021-07

AN ORDINANCE TO AMEND SECTION 9-4-7(c) OF THE CODE OF ORDINANCES FOR THE VILLAGE OF CALEDONIA RELATING TO THE AMOUNT OF SEWER SERVICE CHARGES

That the Village Board of the Village of Caledonia, Racine County, do ordain as follows:

1. That Caledonia Utility District has a five-year Sanitary Sewer Capital Improvement Plan (CIP) of approximately \$42.86 million (2021 – 2025). In addition to the CIP, the Mount Pleasant TID #5 Conveyance for the Interstate 94 Corridor in Caledonia (TID #1 and TID #4) has a cost share of \$27.06 million, and the City of Racine wastewater treatment plant equipment upgrade has an estimated cost share of \$3.62 million. This is a total of approximately \$73.4 million of capital that will need to be funded through 2025.

2. That due to high intensity rain events in May, July, and August 2020, and the lack of additional Sanitary Sewer Capacity available, the Utility District will need to construct additional attenuation basins to mitigate and control peak sanitary sewer flows. These projects will hopefully avoid or limit the duration the Village of Caledonia is placed on a Sewer Moratorium at two of its three connection points with the Racine Wastewater Utility.

3. That the Caledonia Utility District has proposed to begin two major sewer projects in 2021: Hoods Creek Attenuation Basin cells 2 and 3, and Dominican Lift Station rehabilitation. The balance of the five-year CIP has Riverbend Lift Station safety site and forcemain replacement in 2022, sanitary sewer replacement along 4 ½ Mile Road in 2023, the Central Attenuation Basin and safe site in 2023-2024, and sewer improvements for Caddy Vista and Erie Street in 2024. The total estimated project costs are \$42.86 million dollars.

4. That the first interest-only payment on the Village's share of the Mount Pleasant Clean Water Fund Loan is due in November 2021, and the first principal and interest payment is due in May 2022.

5. That the Village's share of the projected City of Racine wastewater treatment plant equipment Clean Water Fund Loan is expected to have its first principal and interest payment due in May 2024.

6. That a Financial Plan was prepared by Brian Della of PMA (the Village's municipal advisor) and reviewed by Village staff. The Financial Plan indicates that the Village will need to issue water and sewer revenue bonds for approximately \$13.8 million in 2021, \$6.3 million in 2022, \$12.6 million in 2023, \$14.1 million in 2024 to finance scheduled sewer projects in years 2021-2025. Bonding amounts are higher than project costs in order to finance deposits to the Debt Service Reserve Account, which is equal to maximum annual revenue bond debt service over a given year, and to pay debt issuance expenses.

7. That the Financial Plan also indicates that in order to complete the CIP, Bond for the projects, and pay Caledonia's share of the Mount Pleasant TID #5 Conveyance and Racine

WWTP equipment upgrades, the Sewer Service Charge will need to increase. The projected overall increase needed in the Sewer Service Charge for the five-year CIP, and the Mount Pleasant TID #5 Conveyance and Racine WWTP equipment upgrade is 62%. The Financial Plan currently projects future increases effective in the fourth quarter as follows: 10.0% (\$140 to \$154) in 2021, 10.4% (\$154 to \$170) in 2022, 10.0% (\$170 to \$187) in 2023, 10.2% (\$187 to \$206) in 2024, 10.2% (\$206 to \$227) in 2025, and 10.1% (\$227 to \$250) in 2026.

8. That the Caledonia Utility District Commission and staff have discussed the CIP, sewer capacity issues, Caledonia's share of the Mount Pleasant TID #5 Conveyance and Racine WWTP equipment upgrades, the Financial Plan, and the necessity for a Sewer Service Charge increase at various noticed meetings during the year 2021.

9. That based on the above, Section 9-4-7(c) of the Code of Ordinances for the Village of Caledonia be, and hereby is, amended to read as follows:

“(c) Amount of Sewer Service Charges.

- (1) Category A. Customers as defined in s. 9-4-3(a)(3) shall pay a total service charge of **\$154.00/quarter**, effective September 15, 2021.
- (2) Category B. Customers as defined in s. 9-4-3(a)(4) shall pay a user charge, as determined by the District, based upon (without limitation) the costs of collection, treatment and disposal of wastewater, treatment and disposal of prohibited substances, and/or sampling, measurement and analysis performed by, or on behalf of, the District."

10. That this ordinance shall take effect on September 15, 2021, after recommendation by the Caledonia Utility District Commission on September 8, 2021 and publication as required by law.

Adopted by the Village Board of the Village of Caledonia, Racine County, Wisconsin, this ____ day of September, 2021.

VILLAGE OF CALEDONIA

By: _____
James R. Dobbs
Village President

Attest: _____
Joslyn Hoeffert
Village Clerk



Village of Caledonia, WI

Sewer Utility

Capital Improvement Plan Overview, Rate Setting Considerations, &
\$17.1 million W&S Revenue Bonds, Series 2021 (Pre-Sale)

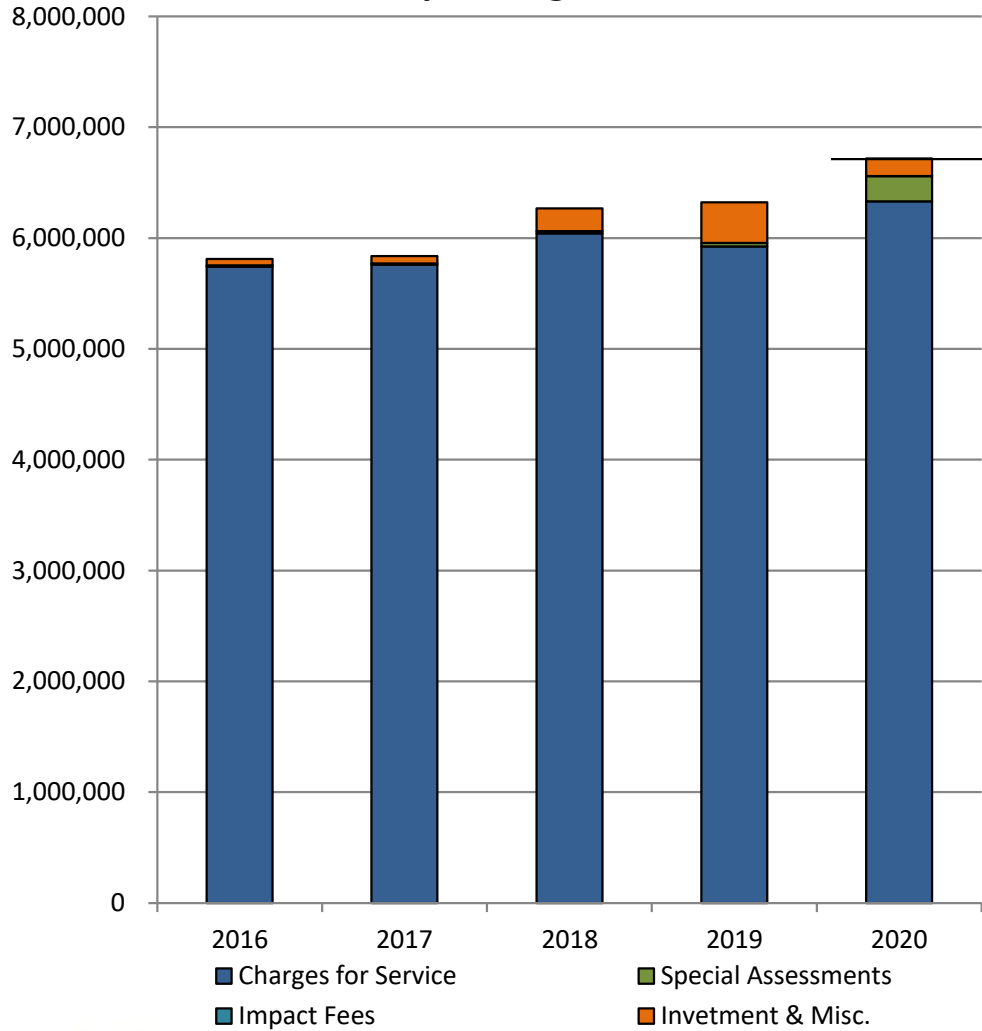
Village Board: September 7, 2021
Utility Commission: September 8, 2021

Brian Della, CFA
Director, Public Finance
PMA Securities, LLC

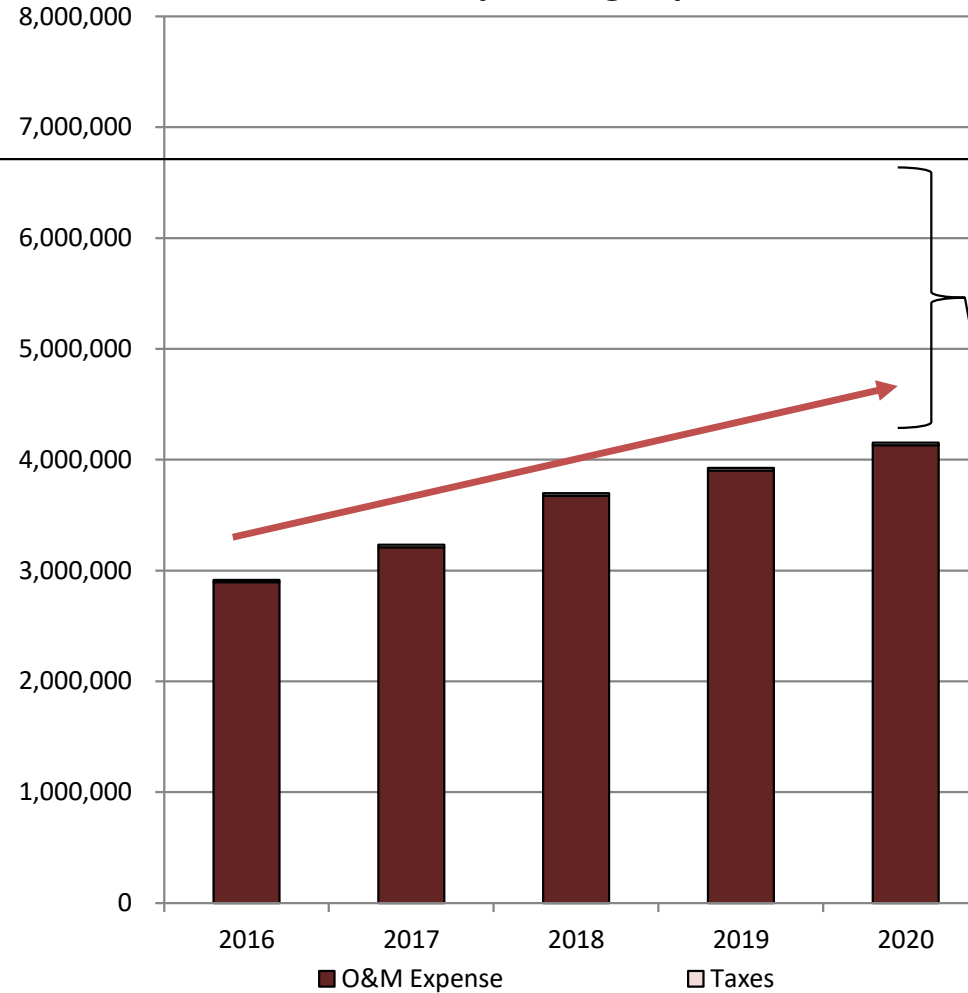


Sewer Revenues and Cash Operating Expenses

Sewer Operating Revenues



Sewer Cash Operating Expenses



In August 2020, PMA made a Sewer Utility presentation with 2019 results and projections.

2020 Results

Operating Revenues
\$6.7 million
(rate increase and Spec. Asmt.)

Cash Operating Expenses
\$4.15 million

Available for Sewer D.S.
\$2.5 million - Net Revenues



Existing Sewer Debt Service



Year	Paid by Net Sewer Rev.			Paid by Net Sewer Rev.			Approx. 32.4% of Mt. P. CWFL	Total Rev. D.S.	Paid by Property Taxes		
	Principal	Interest	D.S.	Principal	Interest	D.S.			Principal	Interest	D.S.
2018	688,104	383,586	1,071,690	923,401	128,019	1,051,420	--	2,123,110	419,144	137,013	556,157
2019	704,473	360,155	1,064,628	949,664	100,691	1,050,355	--	2,114,983	431,271	126,539	557,810
2020	841,140	429,053	1,270,193	976,673	72,591	1,049,264	--	2,319,457	443,593	115,765	559,358
2021	858,114	411,678	1,269,792	1,004,420	43,697	1,048,117	226,805	2,544,714	451,117	104,738	555,855
2022	875,402	387,129	1,262,531	994,192	14,524	1,008,716	1,300,000	3,571,247	463,192	93,516	556,708
2023	898,013	361,978	1,259,991	--	--	--	1,300,000	2,559,991	470,000	82,808	552,808
2024	925,954	336,092	1,262,046	--	--	--	1,300,000	2,562,046	285,000	74,478	359,478
2025	949,235	309,461	1,258,696	--	--	--	1,300,000	2,558,696	290,000	67,648	357,648
2026	977,865	282,077	1,259,942	--	--	--	1,300,000	2,559,942	295,000	60,334	355,334
2027	1,006,853	253,712	1,260,565	--	--	--	1,300,000	2,560,565	305,000	52,531	357,531
2028	1,036,208	224,331	1,260,539	--	--	--	1,300,000	2,560,539	315,000	44,159	359,159
2029	1,065,940	193,963	1,259,903	--	--	--	1,300,000	2,559,903	325,000	35,196	360,196
2030	1,091,058	164,321	1,255,379	--	--	--	1,300,000	2,555,379	335,000	25,708	360,708
2031	1,126,573	135,358	1,261,931	--	--	--	1,300,000	2,561,931	345,000	15,675	360,675
2032	1,152,496	105,333	1,257,829	--	--	--	1,300,000	2,557,829	350,000	5,250	355,250
2033	550,000	82,631	632,631	--	--	--	1,300,000	1,932,631	--	--	--
2034	565,000	67,406	632,406	--	--	--	1,300,000	1,932,406	--	--	--
2035	590,000	51,188	641,188	--	--	--	1,300,000	1,941,188	--	--	--
2036	605,000	33,953	638,953	--	--	--	1,300,000	1,938,953	--	--	--
2037	500,000	17,775	517,775	--	--	--	1,300,000	1,817,775	--	--	--
2038	200,000	7,881	--	--	--	--	1,300,000	1,300,000	--	--	--
2039	205,000	2,691	--	--	--	--	1,300,000	1,300,000	--	--	--
2040	--	--	--	--	--	--	1,300,000	1,300,000	--	--	--
	17,412,428	4,601,752	21,598,608	4,848,350	359,522	5,207,872	thru 2051	51,733,285	5,523,317	1,041,358	6,564,675

2012 Clean Water Fund Loan
2013C W&S Revenue Bonds
2016D W&S Revenue Bonds
2017B W&S Revenue Bonds
2019 W&S Revenue Bonds
2020 W&S Revenue Bonds

2002A Racine CWFL
2002B Racine CWFL
2002C Racine CWFL
2008 Racine Advance

2001 G.O. CWFL
2003 G.O. CWFL
Portions of 2010A & 2012B G.O.
Portions of 2012A & 2016B G.O.

Sewer Revenue Debt Service is paid by Net Sewer Operating Revenues.

G.O. Debt issued to finance Sewer Projects is paid by property taxes.

Sewer Revenue Debt Service in 2021 is \$2.54 million.

Temporary spike to \$3.57 million in 2022.

Stabilized at \$2.6 million 2023-2032

Net Revenues from the previous were \$2.5 million in 2020.



Village Water and Sewer Utility Capital Projects

- ▶ Below is a list of Water and Sewer projects. Estimated timing for those projects highlighted in **Yellow** are reasonably known.
- ▶ The timing of the other projects will be determined if and when certain TID-related developments occur.

	Village of Caledonia Project Description	Total Cost	Sewer Total	Water Total	TID Allocation % \$	Project Schedule	2021 Borrowing	2022 Borrowing	2023 Borrowing	2024 Borrowing	2025 Borrowing
1	Hoods Creek Attenuation Basin (Cells 2 and 3)	10,600,000	10,600,000	--	--	9/21 - 8/22	10,600,000	--	--	--	--
2	Dominican Lift Station Rehab (TID #5)	2,150,000	1,010,500	--	53% 1,139,500	9/21 - 2/22	2,150,000	--	--	--	--
3	North Kremer Watermain Relay	3,000,000	--	3,000,000	--	7/21 - 5/22	3,000,000	--	--	--	--
4	Riverbend Lift Station Safety Site & Forcemain Relay	5,750,000	5,750,000	--	--	2/22 - 8/22	--	5,750,000	--	--	--
5	Washington Meadows Watermain Relay	1,500,000	--	1,500,000	--	6/22 - 11/22	--	1,500,000	--	--	--
6	Central Attenuation Basin & Safety Site	22,600,000	21,470,000	--	5% 1,130,000	5/23 - 7/24	--	--	11,300,000	11,300,000	--
7	5 Mile Road East New Sanitary Sewer (TID #5)	443,000	--	--	100% Dev. Finance	Dev. Driven	--	--	--	--	--
8	5 Mile Road East New Water Main (TID #5)	280,000	--	--	100% Dev. Finance	Dev. Driven	--	--	--	--	--
9	4 ½ Mile Road Sanitary Sewer Rehab (TID #5)	201,100	201,100	--	--	2023-2024	--	--	201,100	--	--
10	4 ½ Mile Road New Water Main (TID #5)	208,000	--	--	100% 208,000	2023-2024	--	--	208,000	--	--
11	TID #1 (Water and Sanitary Sewer extension)	6,000,000	4,500,000	1,500,000	100% 6,000,000	Dev. Driven	--	--	--	--	--
12	TID #1 Phase 1 (West Franksville W&S extension)	10,920,000	7,435,000	3,485,000	100% 10,920,000	Dev. Driven	--	--	--	--	--
13	TID #4 (Golf Road Water Main extension)	750,000	--	750,000	100% 750,000	Dev. Driven	--	--	--	--	--
14	TID #4 Phase 4 (Sanitary Sewer to Hintz & S. of Badgerland)	4,370,000	4,370,000	--	100% 4,370,000	Dev. Driven	--	--	--	--	--
15	TID #4 Water Main Extension	???	--	--	--	Dev. Driven	--	--	--	--	--
16	TID #4 Elevated Storage Tank (ARPA Funds?)	3,750,000	--	3,750,000	100% 3,750,000	2025	--	--	--	--	3,750,000
17	Caddy Vista Sewer Improvements East	1,250,000	1,250,000	--	--	2024-2025	--	--	--	1,250,000	--
18	Erie Street Sanitary Sewer Rehab (TID #5)	313,600	313,600	--	0% --	2025	--	--	--	313,600	--
19	Erie Street Watermain Improvements (TID #5)	1,895,700	--	1,895,700	0% --	2025	--	--	--	--	1,895,700
20	North Main Street Utility Rehabilitation	???	--	--	--	2026	--	--	--	--	--
	Direct Borrowing for W&S Projects	75,981,400	56,900,200	15,880,700	28,267,500	Total	15,750,000	7,250,000	11,709,100	12,863,600	5,645,700
						Sewer Total	12,750,000	5,750,000	11,501,100	12,863,600	
						Water Total	3,000,000	1,500,000			5,645,700



Village Sewer Utility Projected Debt Service and Rev. Bond Sizing

Year	Estimated 2021 W&S Bonds			Estimated 2022 W&S Bonds			Estimated 2023 W&S Bonds			Estimated 2024 W&S Bonds			Estimated 2021-2025 CIP Bonds		
	Principal	Interest	D.S.	Principal	Interest	D.S.	Principal	Interest	D.S.	Principal	Interest	D.S.	Principal	Interest	D.S.
2018	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
2019	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
2020	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
2021	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
2022	--	166,152	166,152	--	--	--	--	--	--	--	--	--	--	166,152	166,152
2023	--	345,750	345,750	--	157,000	157,000	--	--	--	--	--	--	--	502,750	502,750
2024	495,000	345,750	840,750	--	157,000	157,000	--	345,400	345,400	--	--	--	495,000	848,150	1,343,150
2025	505,000	333,375	838,375	280,000	157,000	437,000	--	345,400	345,400	--	421,500	421,500	785,000	1,257,275	2,042,275
2026	520,000	320,750	840,750	290,000	150,000	440,000	550,000	345,400	895,400	--	421,500	421,500	1,360,000	1,237,650	2,597,650
2027	530,000	307,750	837,750	295,000	142,750	437,750	565,000	330,275	895,275	600,000	421,500	1,021,500	1,990,000	1,202,275	3,192,275
2028	545,000	294,500	839,500	300,000	135,375	435,375	580,000	314,738	894,738	620,000	403,500	1,023,500	2,045,000	1,148,113	3,193,113
2029	560,000	280,875	840,875	310,000	127,875	437,875	595,000	298,788	893,788	635,000	384,900	1,019,900	2,100,000	1,092,438	3,192,438
2030	575,000	266,875	841,875	315,000	120,125	435,125	610,000	282,425	892,425	655,000	365,850	1,020,850	2,155,000	1,035,275	3,190,275
2031	585,000	252,500	837,500	325,000	112,250	437,250	630,000	265,650	895,650	675,000	346,200	1,021,200	2,215,000	976,600	3,191,600
2032	600,000	237,875	837,875	335,000	104,125	439,125	645,000	248,325	893,325	695,000	325,950	1,020,950	2,275,000	916,275	3,191,275
2033	615,000	222,875	837,875	340,000	95,750	435,750	665,000	230,588	895,588	715,000	305,100	1,020,100	2,335,000	854,313	3,189,313
2034	835,000	207,500	1,042,500	350,000	87,250	437,250	680,000	212,300	892,300	740,000	283,650	1,023,650	2,605,000	790,700	3,395,700
2035	855,000	186,625	1,041,625	360,000	78,500	438,500	700,000	193,600	893,600	760,000	261,450	1,021,450	2,675,000	720,175	3,395,175
2036	875,000	165,250	1,040,250	370,000	69,500	439,500	720,000	174,350	894,350	785,000	238,650	1,023,650	2,750,000	647,750	3,397,750
2037	900,000	143,375	1,043,375	375,000	60,250	435,250	740,000	154,550	894,550	805,000	215,100	1,020,100	2,820,000	573,275	3,393,275
2038	920,000	120,875	1,040,875	385,000	50,875	435,875	760,000	134,200	894,200	830,000	190,950	1,020,950	2,895,000	496,900	3,391,900
2039	945,000	97,875	1,042,875	395,000	41,250	436,250	780,000	113,300	893,300	855,000	166,050	1,021,050	2,975,000	418,475	3,393,475
2040	965,000	74,250	1,039,250	405,000	31,375	436,375	800,000	91,850	891,850	880,000	140,400	1,020,400	3,050,000	337,875	3,387,875
2041	990,000	50,125	1,040,125	415,000	21,250	436,250	825,000	69,850	894,850	910,000	114,000	1,024,000	3,140,000	255,225	3,395,225
2042	1,015,000	25,375	1,040,375	435,000	10,875	445,875	845,000	47,163	892,163	935,000	86,700	1,021,700	3,230,000	170,113	3,400,113
2043	--	--	--	--	--	--	870,000	23,925	893,925	965,000	58,650	1,023,650	1,835,000	82,575	1,917,575
2044	--	--	--	--	--	--	--	--	--	990,000	29,700	1,019,700	990,000	29,700	1,019,700
2045	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
	13,830,000	4,446,277	18,276,277	6,280,000	1,910,375	8,190,375	12,560,000	4,222,075	16,782,075	14,050,000	5,181,300	19,231,300	46,720,000	15,760,027	62,480,027
Project	12,750,000			5,750,000			11,501,100			12,863,600			42,864,700		
DSRF	846,749			402,844			805,688			901,267			2,956,549		
COI	233,251			127,156			253,212			285,133			898,751		
Par	13,830,000			6,280,000			12,560,000			14,050,000			46,720,000		



Estimated Sewer Debt Service and Example Rate Increases

Year	Paid by Net W&S Revenues			Paid by Net W&S Revenues			Est. Mount Pleasant	Estimated			TOTAL D.S.	\$500,000 Required Revenues	Base Charges for Service		
	Senior W&S Rev.			Junior W&S Rev. (Racine)				2021-2025 CIP Bonds					\$	Required Increase	
	Principal	Interest	D.S.	Principal	Interest	D.S.		Principal	Interest	D.S.		Annual %		Agg. %	
2018	688,104	383,586	1,071,690	923,401	128,019	1,051,420					2,123,110	2,569,760*	--	--	--
2019	704,473	360,155	1,064,628	949,664	100,691	1,050,355					2,114,983	2,397,026*	--	--	--
2020	841,140	429,053	1,270,193	976,673	72,591	1,049,264					2,319,457	2,562,701	--	--	--
2021	858,114	411,678	1,269,792	1,004,420	43,697	1,048,117	226,805				2,544,714	3,045,000	482,299	7.6%	7.6%
2022	875,402	387,129	1,262,531	994,192	14,524	1,008,716	1,300,000	--	166,152	166,152	3,737,399	3,537,000	492,000	7.8%	15.4%
2023	898,013	361,978	1,259,991	--	--	--	1,300,000	--	502,750	502,750	3,062,741	3,563,000	26,000	0.4%	15.8%
2024	925,954	336,092	1,262,046	141,713	90,500	232,213	1,300,000	495,000	848,150	1,343,150	4,137,409	4,637,000	1,074,000	17.0%	32.8%
2025	949,235	309,461	1,258,696	145,255	86,957	232,213	1,300,000	785,000	1,257,275	2,042,275	4,833,184	5,333,000	696,000	11.0%	43.8%
2026	977,865	282,077	1,259,942	148,887	83,326	232,213	1,300,000	1,360,000	1,237,650	2,597,650	5,389,805	5,890,000	557,000	8.8%	52.6%
2027	1,006,853	253,712	1,260,565	152,609	79,604	232,213	1,300,000	1,990,000	1,202,275	3,192,275	5,985,053	6,485,000	595,000	9.4%	62.0%
2028	1,036,208	224,331	1,260,539	156,424	75,788	232,213	1,300,000	2,045,000	1,148,113	3,193,113	5,985,864	6,486,000	--	--	62.0%
2029	1,065,940	193,963	1,259,903	160,335	71,878	232,213	1,300,000	2,100,000	1,092,438	3,192,438	5,984,553	6,485,000	--	--	62.0%
2030	1,091,058	164,321	1,255,379	164,343	67,869	232,213	1,300,000	2,155,000	1,035,275	3,190,275	5,977,867	6,478,000	--	--	62.0%
2031	1,126,573	135,358	1,261,931	168,452	63,761	232,213	1,300,000	2,215,000	976,600	3,191,600	5,985,744	6,486,000	--	--	62.0%
2032	1,152,496	105,333	1,257,829	172,663	59,550	232,213	1,300,000	2,275,000	916,275	3,191,275	5,981,317	6,481,000	--	--	62.0%
2033	550,000	82,631	632,631	176,980	55,233	232,213	1,300,000	2,335,000	854,313	3,189,313	5,354,156	5,854,000	--	--	62.0%
2034	565,000	67,406	632,406	181,404	50,808	232,213	1,300,000	2,605,000	790,700	3,395,700	5,560,319	6,060,000	--	--	62.0%
2035	590,000	51,188	641,188	185,939	46,273	232,213	1,300,000	2,675,000	720,175	3,395,175	5,568,576	6,069,000	--	--	62.0%
2036	605,000	33,953	638,953	190,588	41,625	232,213	1,300,000	2,750,000	647,750	3,397,750	5,568,916	6,069,000	--	--	62.0%
2037	500,000	17,775	517,775	195,352	36,860	232,213	1,300,000	2,820,000	573,275	3,393,275	5,443,263	5,943,000	--	--	62.0%
2038	200,000	7,881	--	200,236	31,976	232,213	1,300,000	2,895,000	496,900	3,391,900	4,924,113	5,424,000	--	--	62.0%
2039	205,000	2,691	--	205,242	26,970	232,213	1,300,000	2,975,000	418,475	3,393,475	4,925,688	5,426,000	--	--	62.0%
2040	--	--	--	210,373	21,839	232,213	1,300,000	3,050,000	337,875	3,387,875	4,920,088	5,420,000	--	--	62.0%
2041	--	--	--	215,632	16,580	232,213	1,300,000	3,140,000	255,225	3,395,225	4,927,438	5,427,000	--	--	62.0%
2042	--	--	--	221,023	11,189	232,213	1,300,000	3,230,000	170,113	3,400,113	4,932,325	5,432,000	--	--	62.0%
2043	--	--	--	226,549	5,664	232,213	1,300,000	1,835,000	82,575	1,917,575	3,449,788	3,950,000	--	--	62.0%
2044	--	--	--	--	--	--	1,300,000	990,000	29,700	1,019,700	2,319,700	2,820,000	--	--	62.0%
2045	--	--	--	--	--	--	1,300,000	--	--	--	1,300,000	1,800,000	--	--	62.0%
2046	--	--	--	--	--	--	1,300,000	--	--	--	1,300,000	1,800,000	--	--	62.0%
	17,412,428	4,601,752	21,598,608	8,468,350	1,383,774	9,852,124	thru 2051	46,720,000	15,760,027	62,480,027			3,922,299		

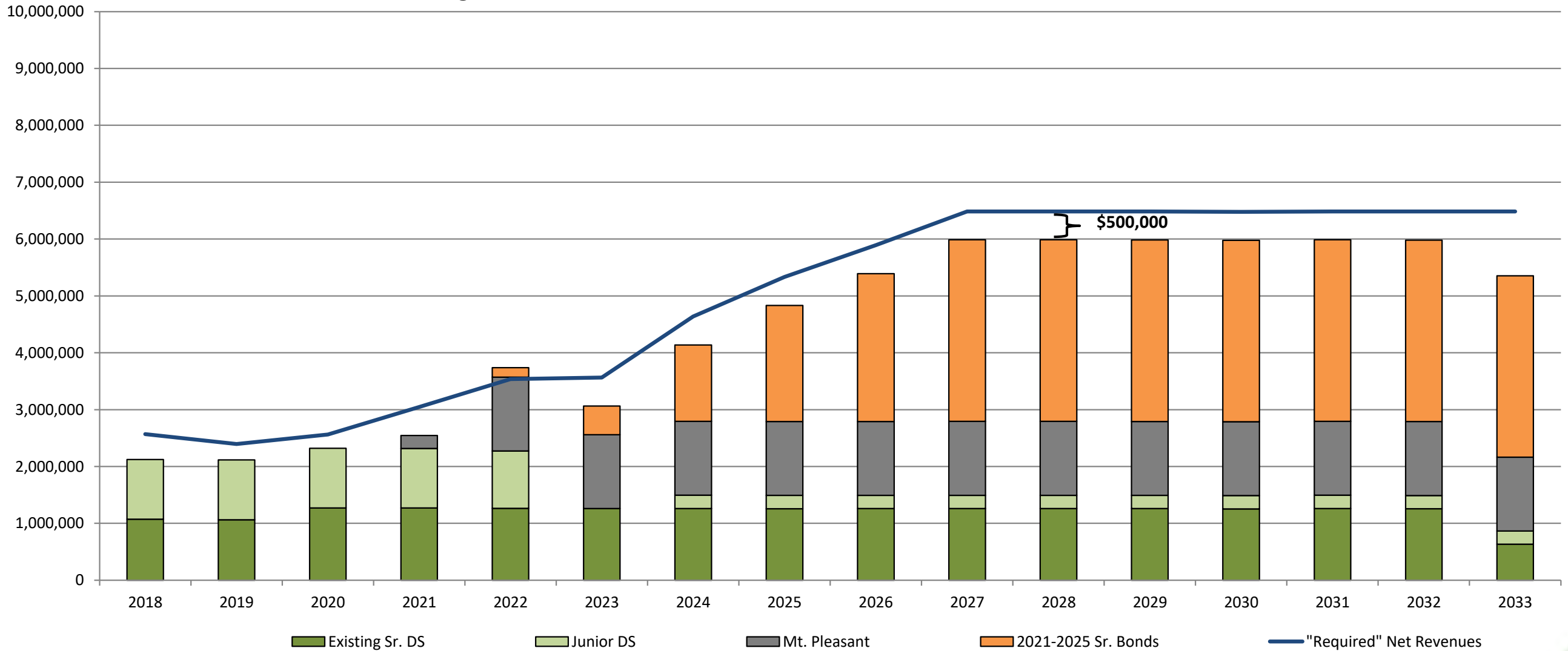
3,620,000 WWTP Equipment

(700,000) fund balance applied to cover spike



Estimated Sewer Debt Service and Example Rate Increases

Existing Senior + Racine Junior + Mount Pleasant + Future Sr. Revenue Issues





Current, Minimum Suggested Sewer Rate Schedule

	Year	Quarter	Sewer Service Charge	Quarter-over-Quarter Rate Increase	Calendar Year Rate Increase
Historical	2019	Q1	123	--	0.6%
	2019	Q2	123	--	
	2019	Q3	123	--	
	2019	Q4	126	2.4%	
	2020	Q1	126	2.4%	4.6%
	2020	Q2	126	2.4%	
	2020	Q3	126	2.4%	
	2020	Q4	140	11.1%	
	2021	Q1	140	11.1%	10.8%
	2021	Q2	140	11.1%	
	2021	Q3	140	11.1%	
	2021	Q4	154	10.0%	
Suggested Minimum	2022	Q1	154	10.0%	10.1%
	2022	Q2	154	10.0%	
	2022	Q3	154	10.0%	
	2022	Q4	170	10.4%	
	2023	Q1	170	10.4%	10.3%
	2023	Q2	170	10.4%	
	2023	Q3	170	10.4%	
	2023	Q4	187	10.0%	
	2024	Q1	187	10.0%	10.0%
	2024	Q2	187	10.0%	
	2024	Q3	187	10.0%	
	2024	Q4	206	10.2%	
	2025	Q1	206	10.2%	10.2%
	2025	Q2	206	10.2%	
	2025	Q3	206	10.2%	
	2025	Q4	227	10.2%	
2026	Q1	227	10.2%	10.2%	
2026	Q2	227	10.2%		
2026	Q3	227	10.2%		
2026	Q4	250	10.1%		

- ▶ In August of 2020, PMA estimated that 10% annual sewer service charge rate increases would be the minimum needed to finance the estimated required capital projects.
- ▶ The Village has already increased rates beginning in Quarter 4 (i.e., September 15th) in 2019 and 2020.
- ▶ The adjacent table shows projected minimum 10% rate increases annually beginning in Quarter 4, 2021 (September 15, 2021), through Quarter 4, 2026.
- ▶ It's important to have consistent timing of the needed rate increases for revenue and credit rating (Moody's) reasons.
- ▶ **Additional rate increases could be needed if Operations and Maintenance expenses continue to grow at recent pace (9% annually since 2016).**



Disclosure

The information contained herein is solely intended to suggest/discuss potentially applicable financing applications and is not intended to be a specific buy/sell recommendation, nor is it an official confirmation of terms. Any terms discussed herein are preliminary until confirmed in a definitive written agreement.

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v01.08.21

RESOLUTION NO. 2021-95

RELOCATION ORDER OF THE VILLAGE OF CALEDONIA AFFECTING PROPERTY ALONG THE TURTLE CREEK BETWEEN MIDDLE ROAD AND THE KLEMA DITCH AS PART OF THE TURTLE CREEK RESTORATION PROJECT IN SECTION 17, RANGE 23 IN THE VILLAGE OF CALEDONIA, RACINE COUNTY, WISCONSIN

WHEREAS, the Village of Caledonia and the Caledonia Utility District have partnered with the Root Pike Watershed Initiative Network (Root Pike WIN) to perform the Turtle Creek Restoration Project. This project is proposed to improve storm water capacity conveyance, reduce streambank erosion, reduce sediment loading, and protect infrastructure.

WHEREAS, the Turtle Creek Restoration Project has been identified as “Highly Critical” in the Wind Point Watershed Restoration Plan, which the Village of Caledonia was a contributor to, and which was approved by the Wisconsin Department of Natural Resources and the Environmental Protection Agency (EPA).

WHEREAS, the Village of Caledonia, the Caledonia Utility District, and Root Pike WIN have determined that the project is necessary for the community to provide a reduction of sediment pollutant loads, adjacent land stability, enhanced biodiversity in the revegetated habitats, and make the area a place where people want to be.

WHEREAS, the Utility Director has determined that the project is necessary after considering the economic and social effects of this project, its impact on the environment, and its consistency with the goals of the Utility District and community planning;

WHEREAS, the Utility Director and the Village's consulting engineer have identified the property interests that are necessary for the activities to properly complete the above-described Turtle Creek Restoration Project and such property interests are depicted on a map entitled, Turtle Creek Drainage Easement dated July 20, 2021, consisting of 35 pages attached hereto as **Exhibit A**, which includes legal descriptions, and specifies the following:

<u>Parcel Number</u>	<u>Owner*</u>	<u>Interest Required</u>	<u>Square Feet</u>
1	Micah Waters 6507 Middle Road Racine, WI 53402 Tax Parcel No.: 104-04-23-17-048-010	Permanent Easement	2,941 Sq. Ft.
2	Micah Waters 6507 Middle Road Racine, WI 53402 Tax Parcel No.: 104-04-23-17-048-020	Permanent Easement	46,382 Sq. Ft.

3	Allen M. & Lynn L. Kunda 2007 Revocable Trust 2800 5 ½ Mile Road Racine, WI 53402 Tax Parcel No.: 104-04-23-17-650-030	Permanent Easement	20,119 Sq. Ft.
4	Crestview Park Association P.O.Box 44045 Racine, WI 53404 Tax Parcel No.: 104-04-23-17-246-000	Permanent Easement	238,901 Sq. Ft.
5	Merlin J. & Linda J. Cayemberg 2620 5 ½ Mile Road Racine, WI 53402 Tax Parcel No.: 104-04-23-17-650-045	Permanent Easement	8,667 Sq. Ft.
6	Jeffrey P & Gregory P. Kroes, et al 2132 5 ½ Mile Road Racine, WI 53402 Tax Parcel No.: 104-04-23-17-043-000	Permanent Easement	93,712 Sq. Ft.
7	Daniel L. & Ann M. Wachs 2920 5 ½ Mile Road Racine, WI 53402 Tax Parcel No.: 104-04-23-17-650-005	Permanent Easement	62,320 Sq. Ft.
8	Thomas D. Sheinfeld 2846 5 ½ Mile Road Racine, WI 53402 Tax Parcel No.: 104-04-23-17-650-015	Permanent Easement	23,214 Sq. Ft.
9	David A. Jr. & Heather A. Cottrell 2828 5 ½ Mile Road Racine, WI 53402 Tax Parcel No.: 104-04-23-17-650-020	Permanent Easement	4,100 Sq. Ft.
10	Edward J. Matichek Family Trust 2506 5 ½ Mile Road Racine, WI 53402 Tax Parcel No.: 104-04-23-17-650-060	Permanent Easement	4,886 Sq. Ft.
11	Thomas S. & Barbara L. Tommerup 2460 5 ½ Mile Road Racine, WI 53402 Tax Parcel No.: 104-04-23-17-650-070	Permanent Easement	12,830 Sq. Ft.

12	Marcia K. Hayek Revocable Trust 2452 5 ½ Mile Road Racine, WI 53402 Tax Parcel No.: 104-04-23-17-650-265	Permanent Easement	5,749 Sq. Ft.
13	Marcia K. Hayek Revocable Trust 2452 5 ½ Mile Road Racine, WI 53402 Tax Parcel No.: 104-04-23-17-650-165	Permanent Easement	5,227 Sq. Ft.
14	Margaret B. Garman 2448 5 ½ Mile Road Racine, WI 53402 Tax Parcel No.: 104-04-23-17-650-066	Permanent Easement	4,048 Sq. Ft.
15	Virginia M. Richetta 2436 5 ½ Mile Road Racine, WI 53402 Tax Parcel No.: 104-04-23-17-650-067	Permanent Easement	5,850 Sq. Ft.
16	Driftwood Living Trust Dated July 17, 2015 2420 5 ½ Mile Road Racine, WI 53402 Tax Parcel No.: 104-04-23-17-650-068	Permanent Easement	14,620 Sq. Ft.

*Owners names are shown for reference purposes only and are subject to change prior to the transfer of land interests.

WHEREAS, the statutory eminent domain process has a number of protections for landowners, which will be put in place by adoption of this Resolution.

NOW, THEREFORE, BE IT RESOLVED that the Village has and for a Relocation Order, does hereby resolve as follows:

1. That this Resolution is a Relocation Order adopted in accordance with Wis. Stat. § 32.05(1) for the purpose of the within-described Turtle Creek Restoration Project consisting of a stream restoration project installed within easements.

2. That the Village hereby determines that this project is necessary and for a public purpose to improve storm water capacity conveyance, reduce streambank erosion, reduce sediment loading and protect infrastructure.

3. That the general area of the proposed project, the proposed construction area, and the privately-owned land interests needed to complete the project are shown and depicted on the

map entitled Turtle Creek Drainage Easement dated July 20, 2021, consisting of 35 pages attached hereto as **Exhibit A** which includes legal descriptions, and are incorporated herein.

4. That in order to construct and complete the project it is also determined necessary, in accordance with Wis. Stat. §32.07(2), to acquire the permanent easements for the project, which are depicted and described on **Exhibit A** and incorporated herein.

5. That the required property interests shall be acquired in the name of the Village of Caledonia, and upon acquisition, shall be used for the purpose for which they are acquired that being drainage easements.

6. That pursuant to Wis. Stat. § 32.05(1), a copy of this Order shall, within 20 days after its issue, be filed with the Racine County Clerk.

Adopted by the Village Board of the Village of Caledonia, Racine County, Wisconsin, on the ____ day of September 2021.

VILLAGE OF CALEDONIA

By: _____

James R. Dobbs
Village President

Attest: _____

Joslyn Hoeffert
Village Clerk

CERTIFICATE

As Clerk of the Village of Caledonia, Racine County, Wisconsin, I hereby certify that at a duly called meeting of the Village Board of the Village of Caledonia, Racine County, Wisconsin, on the ____ day of _____, 2021, the above Relocation Order was adopted by the Village Board of the Village of Caledonia, Racine County, Wisconsin.

Dated this ____ day of _____, 2021.

Joslyn Hoeffert
Village Clerk – Village of Caledonia

NW 1/4 CORNER
SEC 17-4-23

MIDDLE ROAD

CRESTVIEW PARK

CRESTVIEW PARK
EAST



CRESTVIEW PARK DR.
SAND PIPER LN.

MORaine COURT

WHITEWATER ST.

BITTERSWEET COURT

12' UTILITY & DRAINAGE
EASEMENT PER
CRESTVIEW PARK
SUBDIVISION PLAT

12' UTILITY & DRAINAGE
EASEMENT PER
CRESTVIEW PARK
SUBDIVISION PLAT

④
OUTLOT 1
BLOCK 1

WILDROSE WAY

①
LOT 1
CSM 1269

40' DRAINAGE
EASEMENT PER
CSM 1269

LOT 2 & PART OF LOT 3
CSM 1269

②

③
UNPLATTED LANDS

⑤
UNPLATTED LANDS

⑥
UNPLATTED LANDS

DRAINAGE
EASEMENT PER
DOC. # 1309454

FALSE CENTER
OF SECTION
SET 4/15/68

CENTER 1/4 CORNER
SEC 17-4-23

SW CORNER
NW 1/4
SEC 17-4-23

PART OF LOT 3
CSM 1269

N. LINE OF SW 1/4 SECTION 17-4-23

30' DRAINAGE
EASEMENT PER CSM

5 1/2 MILE ROAD

W. LINE OF SW 1/4 SECTION 17-4-23

E. LINE OF SW 1/4
SECTION 17-4-23

NORTH LINE CALEDONIA'S
ASSESSORS PLAT NO.1

LOT 2
CSM 3193

LOT 1
CSM 3193

CALEDONIA'S ASSESSORS PLAT NO. 1

5 1/2 MILE ROAD



DRAINAGE EASEMENT

SWEETWATER ST.

WHITEWATER ST.

VILLAGE OF CALEDONIA

TURTLE CREEK DRAINAGE EASEMENT

SCALE
0 200 400

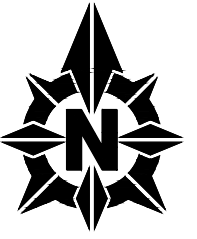
PROJECT ID: 0021C035.00

DATE: 7/20/2021
PREPARED BY: JDS1
CHECKED BY: AJM1



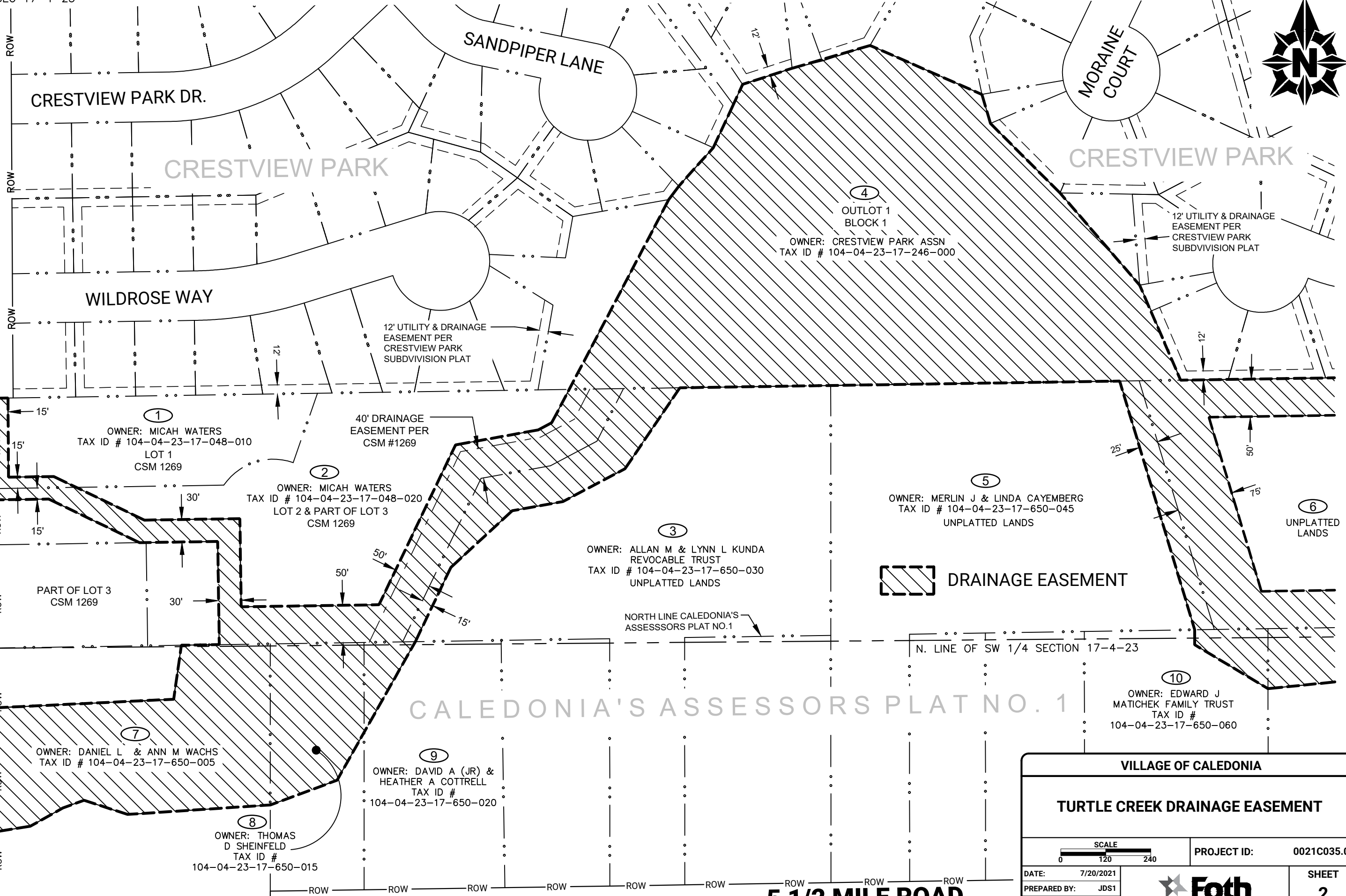
SHEET
1

NW 1/4 CORNER
SEC 17-4-23



MIDDLE ROAD

W. LINE OF NW 1/4 SECTION 17-4-23



SW CORNER
NW 1/4
SEC 17-4-23

NORTH LINE OF CALEDONIA'S
ASSESSORS PLAT BEGINS AT THE
SW CORNER OF THE NW 1/4


W. LINE OF SW 1/4 SECTION 17-4-23

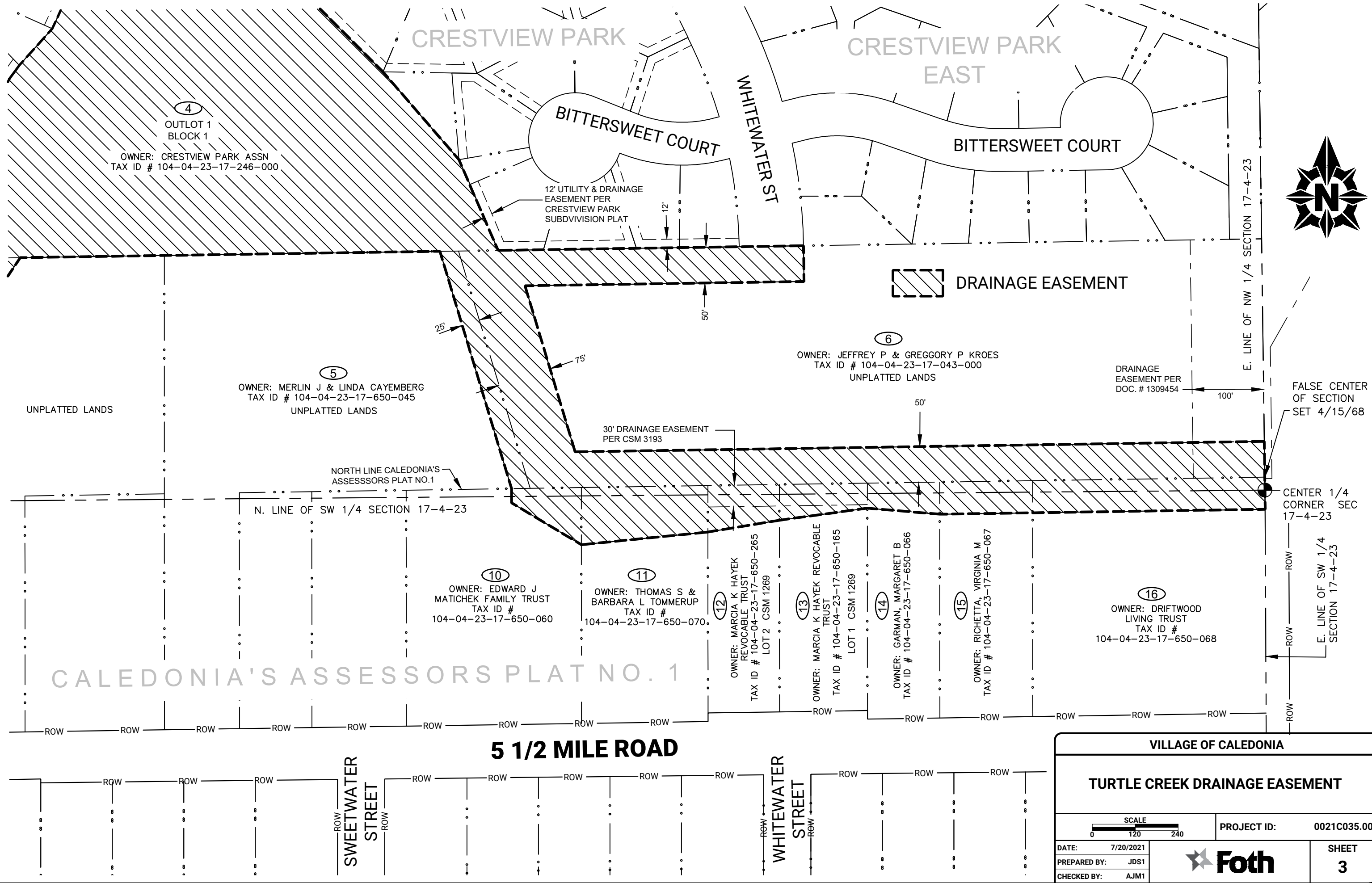
N. LINE OF SW 1/4 SECTION 17-4-23

CALEDONIA'S ASSESSORS PLAT NO. 1

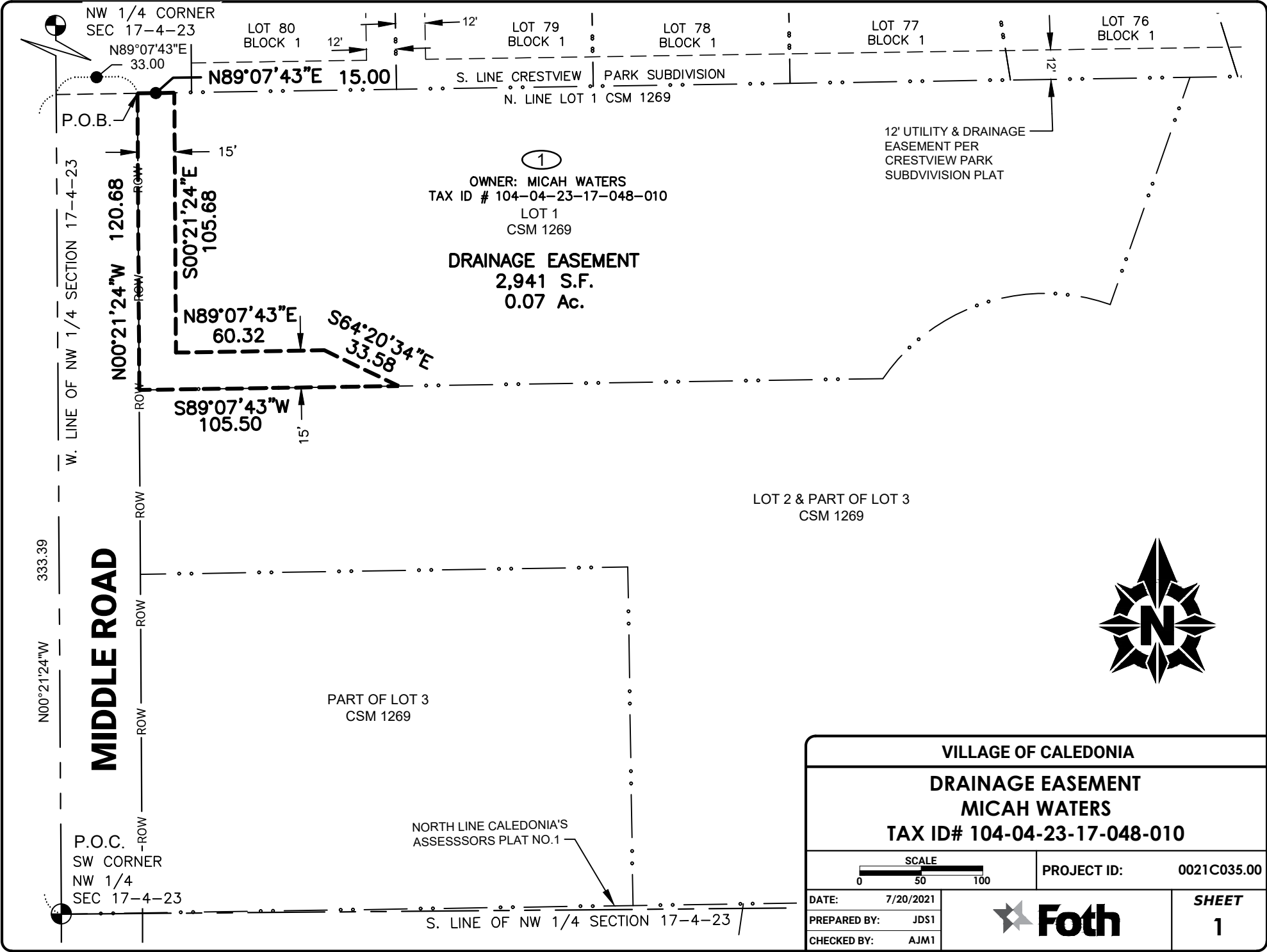
5 1/2 MILE ROAD

 **DRAINAGE EASEMENT**

VILLAGE OF CALEDONIA	
TURTLE CREEK DRAINAGE EASEMENT	
SCALE 0 120 240	PROJECT ID: 0021C035.00
DATE: 7/20/2021	SHEET 2
PREPARED BY: JDS1	
CHECKED BY: AJM1	



VILLAGE OF CALEDONIA	
TURTLE CREEK DRAINAGE EASEMENT	
SCALE 0 120 240	PROJECT ID: 0021C035.00
DATE: 7/20/2021	
PREPARED BY: JDS1	
CHECKED BY: AJM1	
SHEET 3	



1
 OWNER: MICAH WATERS
 TAX ID # 104-04-23-17-048-010
 LOT 1
 CSM 1269
DRAINAGE EASEMENT
 2,941 S.F.
 0.07 Ac.

12' UTILITY & DRAINAGE
EASEMENT PER
CRESTVIEW PARK
SUBDIVISION PLAT

LOT 2 & PART OF LOT 3
CSM 1269

PART OF LOT 3
CSM 1269



VILLAGE OF CALEDONIA	
DRAINAGE EASEMENT MICAH WATERS TAX ID# 104-04-23-17-048-010	
 SCALE 0 50 100	PROJECT ID: 0021C035.00
DATE: 7/20/2021	
PREPARED BY: JDS1	
CHECKED BY: AJM1	
SHEET 1	

Micah Waters: Tax ID 104-04-23-17-048-010

Drainage Easement

Part of Lot 1 of Certified Survey Map No. 1269, being a part of the Southwest 1/4 of the Northwest 1/4 of Section 17, Township 4 North, Range 23 East, in the Village of Caledonia, County of Racine, State of Wisconsin described as follows:

Commencing at the Southwest corner of said Northwest 1/4; Thence North 00°21'24" West along the West line of said 1/4 Section a distance of 333.39 feet; thence North 89°07'43" East 33.00 feet to the Northwest corner of Lot 1 of said Certified Survey Map and the point of beginning of lands being described.

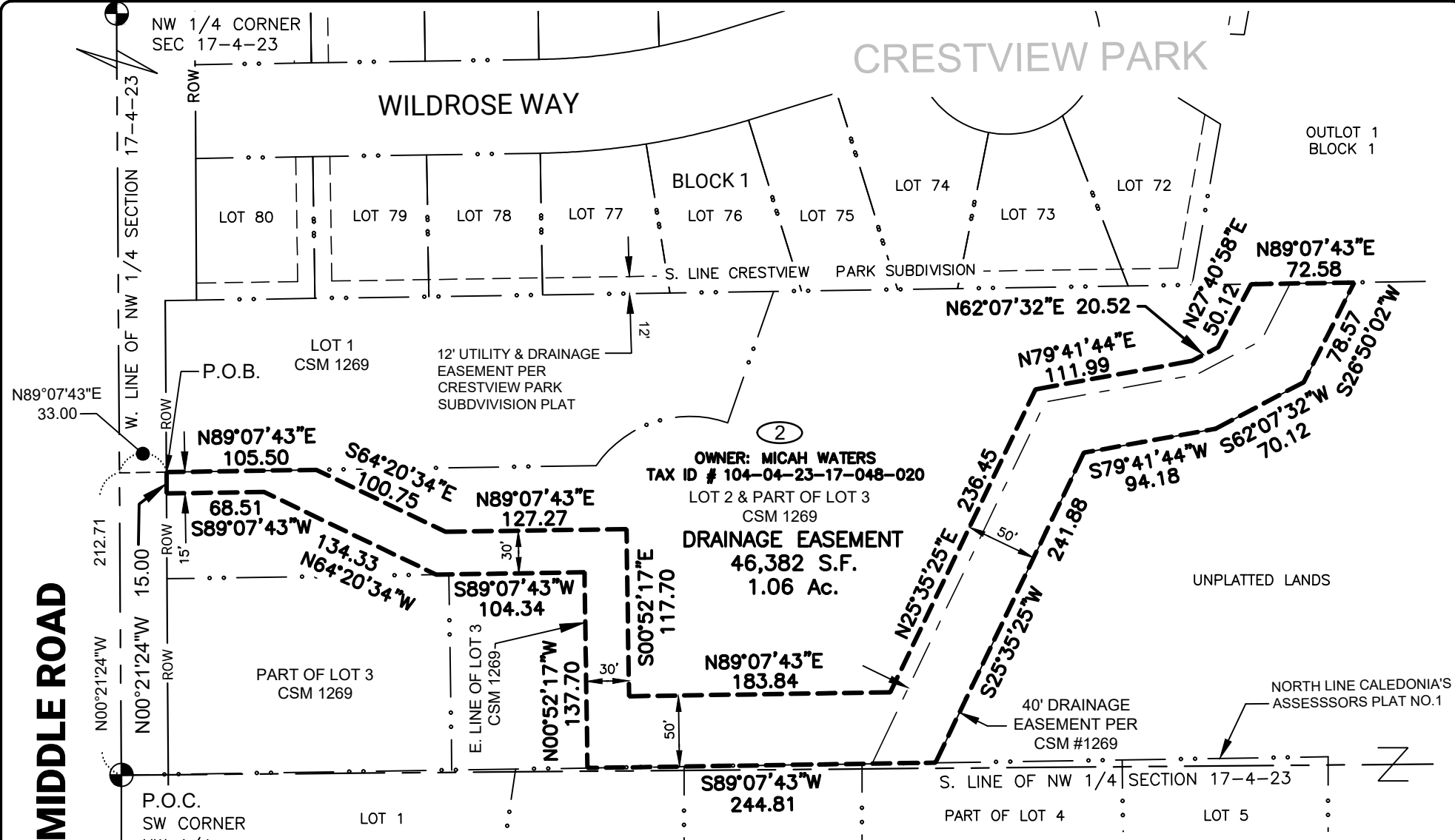
Thence continuing North 89°07'43" East along the North line of said Lot 1 a distance of 15.00 feet; thence South 00°21'24" East along a line being 15 feet east of and parallel to the East right-of-way line of "Middle Road" a distance of 105.68 feet; thence North 89°07'43" East along a line being 15 feet north of and parallel to the South line of said Lot 1 a distance of 60.32 feet; thence South 64°20'34" East 33.58 feet to the South line of said Lot 1; thence South 89°07'43" West along said South line 105.50 feet to the East right-of-way line of "Middle Road"; thence North 00°21'24" West along said East line 120.68 feet to the point of beginning of lands being described.

Containing 2,941 Square feet (0.07 Ac.) of land more or less.

Date: 7/20/2021

Andrew Miazga (S-2826)

CRESTVIEW PARK



OWNER: MICAH WATERS
 TAX ID # 104-04-23-17-048-020
 LOT 2 & PART OF LOT 3
 CSM 1269
DRAINAGE EASEMENT
 46,382 S.F.
 1.06 Ac.

MIDDLE ROAD



CALEDONIA'S ASSESSORS PLAT NO. 1

VILLAGE OF CALEDONIA	
DRAINAGE EASEMENT MICAH WATERS TAX ID# 104-04-23-17-048-020	
SCALE 0 50 100	PROJECT ID: 0021C035.00
DATE: 7/20/2021	
PREPARED BY: JDS1	
CHECKED BY: AJM1	
SHEET 1	

Micah Waters: Tax ID 104-04-23-17-048-020

Drainage Easement

Part of Lot 2 of Certified Survey Map No. 1269, being a part of the Southwest 1/4 of the Northwest 1/4 of Section 17, Township 4 North, Range 23 East, in the Village of Caledonia, County of Racine, State of Wisconsin described as follows:

Commencing at the Southwest corner of said Northwest 1/4; Thence North 00°21'24" West along the West line of said 1/4 Section a distance of 212.71 feet; thence North 89°07'43" East 33.00 feet to the Northwest corner of Lot 2 of said Certified Survey Map and the point of beginning of lands being described.

Thence continuing North 89°07'43" East along the North line of said Lot 2 a distance of 105.50 feet; thence South 64°20'34" East 100.75 feet; thence North 89°07'43" East 127.27 feet; thence South 00°52'17" East along a line being 15 feet east of and parallel to the East line of Lot 3 of said Certified Survey Map a distance of 117.70 feet; thence North 89°07'43" East 183.84 feet; thence North 25°35'25" East along a line being 50 feet West of and parallel to the East line of Lot 2 of said Certified Survey Map a distance of 236.45 feet; thence North 79°41'44" East along said 50 foot parallel line a distance of 111.99 feet; thence North 62°07'32" East along said 50 foot parallel line a distance of 20.52 feet; thence North 27°40'58" East 50.12 feet to the South line of Crestview Park Subdivision; thence North 89°07'43" East along said South line 72.58 feet to the Northeast corner of Lot 2 of said Certified Survey Map; thence South 26°50'02" West along the East line of said Lot 2 a distance of 78.57 feet; thence South 62°07'32" West along said East line 70.12 feet; thence South 79°41'44" West along said East line 94.18 feet; thence South 25°35'25" West along said East line 241.88 feet to the South line of said Lot 2; thence South 89°07'43" West along said South line 244.81 feet to the East line of Lot 3 of said Certified Survey Map; thence North 00°52'17" West along said East line 137.70 feet to the North line of said Lot 3; thence South 89°07'43" West along said North line 104.34 feet; thence North 64°20'34" West 134.33 feet; thence South 89°07'43" West 68.51 feet to the East right-of-way line of "Middle Road"; thence North 00°21'24" West along said East line 15.00 feet to the point of beginning of lands being described.

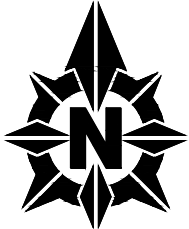
Containing 46,382 Square feet (1.06 Ac.) of land more or less.

Date: 7/20/2021

Andrew Miazga (S-2826)

CRESTVIEW PARK

S. LINE CRESTVIEW PARK SUBDIVISION



3
 OWNER: ALLAN M & LYNN L KUNDA
 REVOCABLE TRUST
 TAX ID # 104-04-23-17-650-030
 UNPLATTED LANDS

UNPLATTED LANDS

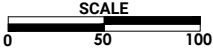
DRAINAGE EASEMENT
 20,119 S.F.
 0.46 Ac.

NORTH LINE CALEDONIA'S ASSESSORS PLAT NO.1

S. LINE OF NW 1/4 SECTION 17-4-23

VILLAGE OF CALEDONIA

DRAINAGE EASEMENT
ALLEN M. & LYNN L. KUNDA
TAX ID# 104-04-23-17-650-030

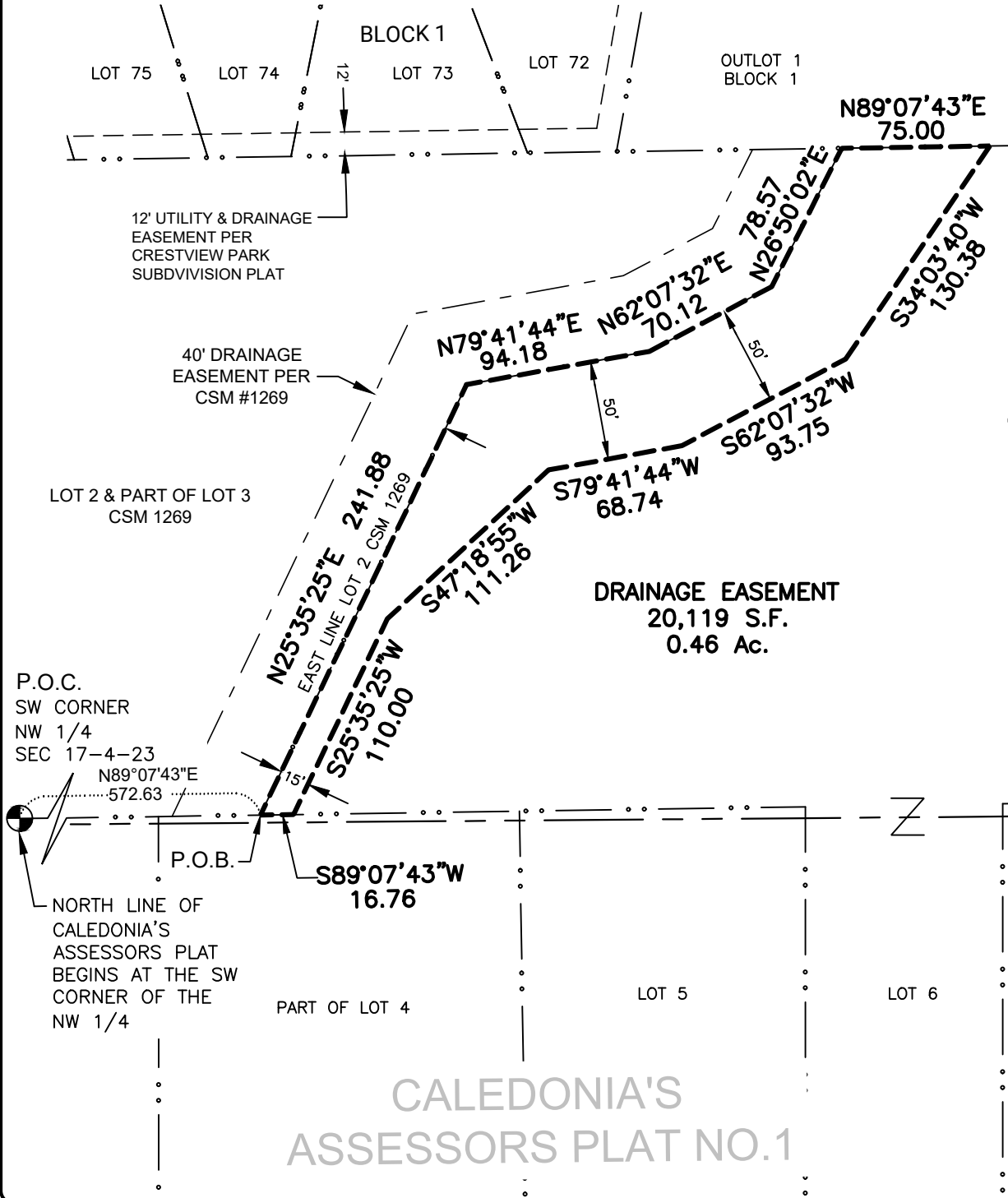


PROJECT ID: 0021C035.00

DATE: 7/20/2021
 PREPARED BY: JDS1
 CHECKED BY: AJM1



SHEET
1



CALEDONIA'S ASSESSORS PLAT NO.1

Allen M. & Lynn L. Kunda: Tax ID 104-04-23-17-650-030

Drainage Easement

Part of the Southwest 1/4 of the Northwest 1/4 of Section 17, Township 4 North, Range 23 East, in the Village of Caledonia, County of Racine, State of Wisconsin described as follows:

Commencing at the Southwest corner of said Northwest 1/4; thence North 89°07'43" East 572.63 feet to the Southeast corner of Lot 2 of Certified Survey Map No. 1269 and the point of beginning of lands being described.

Thence North 25°35'25" East along the East line of said Lot 2 a distance of 241.88 feet; thence North 79°41'44" East along said East line 94.18 feet; thence North 62°07'32" East along said East line 70.12 feet; thence North 26°50'02" East 78.57 feet to the South line of Crestview Park Subdivision; thence North 89°07'43" East along said South line 75.00 feet; thence South 34°03'40" West 130.38 feet; thence South 62°07'32" West along a line being 50 feet South of and parallel to the said Lot 2 a distance of 93.75 feet; thence South 79°41'44" West along said 50 foot parallel line a distance of 68.74 feet; thence South 47°18'55" West 111.26 feet; thence South 25°35'25" West along a line being 15 feet East of and parallel to the East line of said Lot 2 a distance of 110.00 feet to the North line of Caledonia's Assessors Plat No. 1; thence South 89°07'43" West along said North line 16.76 feet to the point of beginning of lands being described.

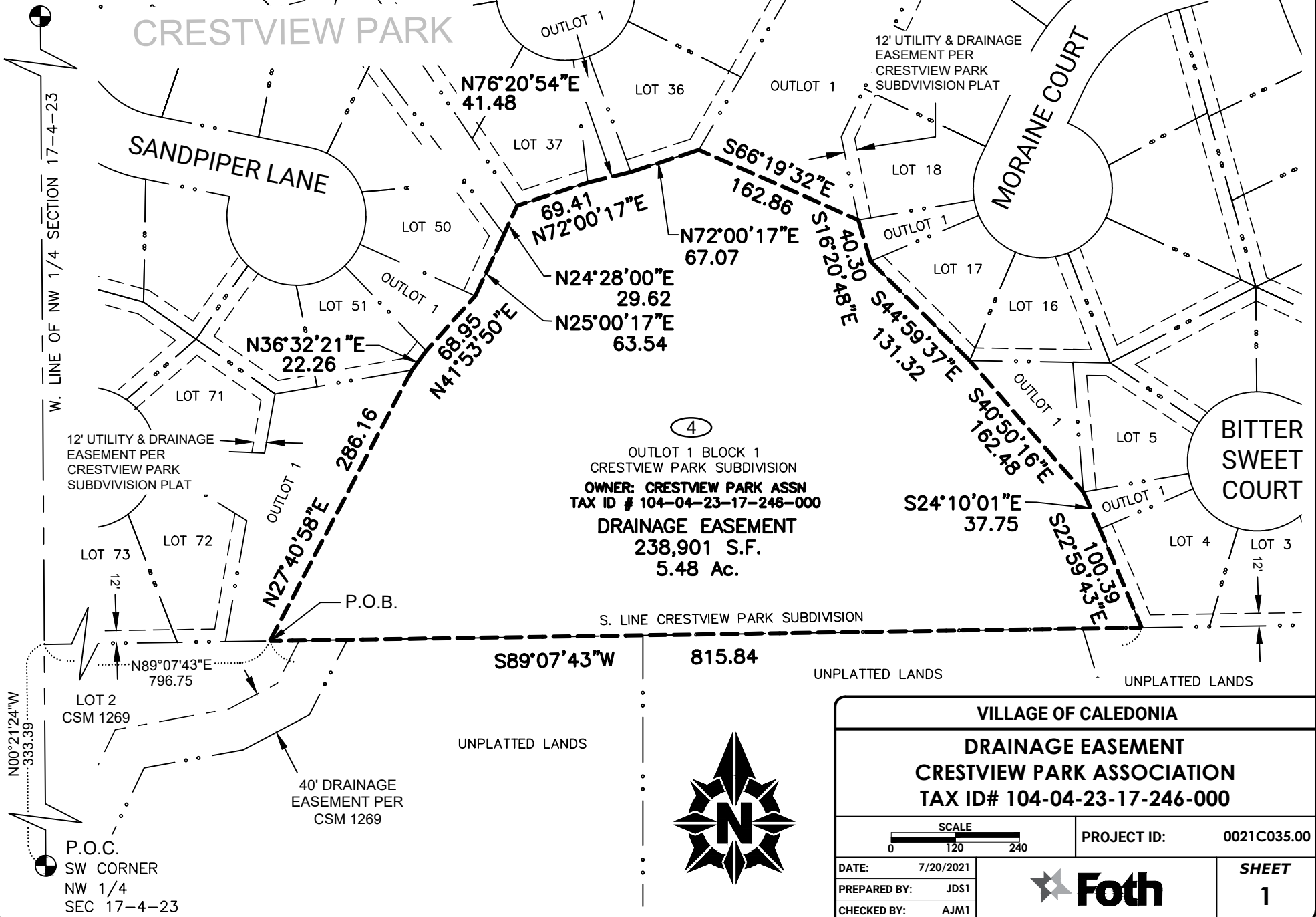
Containing 20,119 Square feet (0.46 Ac.) of land more or less.

Date: 7/20/2021

Andrew Miazga (S-2826)

NW CORNER
NW 1/4
SEC 17-4-23

CRESTVIEW PARK



④
OUTLOT 1 BLOCK 1
CRESTVIEW PARK SUBDIVISION
OWNER: CRESTVIEW PARK ASSN
TAX ID # 104-04-23-17-246-000
DRAINAGE EASEMENT
238,901 S.F.
5.48 Ac.

S. LINE CRESTVIEW PARK SUBDIVISION

S89°07'43"W

815.84

UNPLATTED LANDS

UNPLATTED LANDS

UNPLATTED LANDS



VILLAGE OF CALEDONIA	
DRAINAGE EASEMENT	
CRESTVIEW PARK ASSOCIATION	
TAX ID# 104-04-23-17-246-000	
DATE: 7/20/2021	PROJECT ID: 0021C035.00
PREPARED BY: JDS1	
CHECKED BY: AJM1	
SHEET	
1	

P.O.C.
SW CORNER
NW 1/4
SEC 17-4-23

Crestview Park Association: Tax ID 104-04-23-17-246-000

Drainage Easement

Land being a part of the Southeast 1/4 and Southwest 1/4 of the Northwest 1/4 of Section 17, Township 4 North, Range 23 East, in the Village of Caledonia, County of Racine, State of Wisconsin described as follows:

Commencing at the Southwest corner of said Northwest 1/4; Thence North 00°21'24" West along the West line of said 1/4 Section a distance of 333.39 feet to a point on the South line of Crestview Park subdivision; thence North 89°07'43" East 796.75 feet along said South line to the point of beginning of lands being described.

Thence North 27°40'58" East 286.16 feet to a point on the South line of Lot 51; thence North 36°32'21" East along said South line 22.26 feet to Southeast corner of said lot; thence North 41°53'50" East 68.95 feet to the South corner of Lot 50; thence North 25°00'17" East along the East line of Lot 50 a distance of 63.54 feet to the Northeast corner of said lot; thence North 24°28'00" East 29.62 feet to the South corner of Lot 37; thence North 72°00'17" East along the southeast line of Lot 37 a distance of 69.41 feet to the Southeast corner of said lot; thence North 76°20'54" East 41.48 feet to the Southwest corner of Lot 36; thence North 72°00'17" East along the south line of Lot 36 a distance of 67.07 feet to the Southeast corner of said lot; thence South 66°19'32" East 162.86 feet to the South corner of Lot 18; thence South 16°20'48" East 40.30 feet to the Northwest corner of Lot 17; thence South 44°59'37" East along the Southwest line of Lot 17 a distance of 131.32 feet to the Southeast corner of said lot, also being the Southwest corner of Lot 16; thence South 40°50'16" East 162.48 feet to the Southwest corner of Lot 5; thence South 24°10'01" East 37.75 feet to the Northwest corner of Lot 4; thence South 22°59'43" East along the West line of Lot 4 a distance of 100.39 feet to the Southwest corner of said lot, also being a point on the South line of Crestview Park subdivision; thence South 89°07'43" West along said South line 815.84 feet to the point of beginning of lands being described.

Containing 238,901 Square feet (5.48 Ac.) of land more or less.

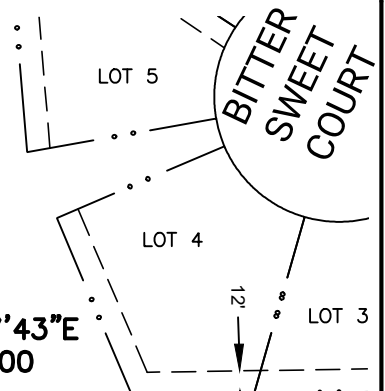
Date: 7/20/2021

Andrew Miazga (S-2826)



CRESTVIEW PARK

OUTLOT 1
BLOCK 1



S. LINE CRESTVIEW PARK SUBDIVISION

N89°07'43"E
26.00

12' UTILITY & DRAINAGE
EASEMENT PER
CRESTVIEW PARK
SUBDIVISION PLAT

UNPLATTED
LANDS

UNPLATTED
LANDS

5

OWNER: MERLIN J & LINDA J CAYEMBERG
TAX ID # 104-04-23-17-650-045

UNPLATTED LANDS

DRAINAGE EASEMENT
8,667 S.F.
0.20 Ac.

S16°47'25"E
N116°47'25"W
346.67
346.67

PROPERTY
LINE

P.O.C.
SW CORNER
NW 1/4
SEC 17-4-23

NORTH LINE CALEDONIA'S
ASSESSORS PLAT NO.1

1629.31

N89°07'43"E

N. LINE OF SW 1/4 SECTION 17-4-23

P.O.B.

S89°07'43"W
26.00

NORTH LINE OF
CALEDONIA'S
ASSESSORS PLAT
BEGINS AT THE SW
CORNER OF THE
NW 1/4

LOT 8

LOT 9

LOT 10

LOT 11

LOT 12

CALEDONIA'S ASSESSORS PLAT NO.1

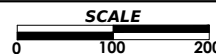
-ROW -ROW -ROW -ROW

5 1/2 MILE ROAD

W -ROW -ROW -ROW

VILLAGE OF CALEDONIA

DRAINAGE EASEMENT
MERLIN J & LINDA J CAYEMBERG
TAX ID# 104-04-23-17-650-045



PROJECT ID: 0021C035.00

DATE: 7/20/2021

PREPARED BY: JDS1

CHECKED BY: AJM1



SHEET

1

7/26/2021 11:34:AM AJM1 C:\pwworking\pwworking\dwg\105111681Turtle Creek Storm Easement.dwg

Merlin J & Linda J Cayemberg: Tax ID 104-04-23-17-650-045

Drainage Easement

Land being a part of the Southeast 1/4 of the Northwest 1/4 of Section 17, Township 4 North, Range 23 East, in the Village of Caledonia, County of Racine, State of Wisconsin described as follows:

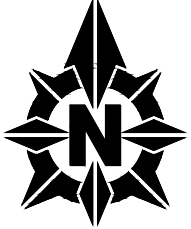
Commencing at the Southwest corner of said Northwest 1/4; thence North 89°07'43" East along the North line of Caledonia's Assessors Plat No.1 a distance of 1629.31 feet to the point of beginning of lands being described.

Thence North 16°47'25" West 346.67 feet to the South line of Crestview Park subdivision; thence North 89°07'43" East along said South line 26.00 feet; thence South 16°47'25" East 346.67 feet to a point on the North line of Caledonia's Assessors Plat No.1; thence South 89°07'43" West along said North line 26.00 feet to the point of beginning of lands being described.

Containing 8,667 Square feet (0.20 Ac.) of land more or less.

Date: 7/20/2021

Andrew Miazga (S-2826)



CRESTVIEW PARK

CRESTVIEW PARK EAST

BLOCK 1

BITTERSWEET COURT

BITTERSWEET COURT

WHITEMATER ST.

12' UTILITY & DRAINAGE EASEMENT PER CRESTVIEW PARK SUBDIVISION PLAT

OUTLOT 1 BLOCK 1

S. LINE CRESTVIEW PARK SUBDIVISION

UNPLATTED LANDS

P.O.C. SW CORNER NW 1/4 SEC 17-4-23

N89°07'43"E 1655.31

P.O.B.

NORTH LINE OF CALEDONIA'S ASSESSORS PLAT BEGINS AT THE SW CORNER OF THE NW 1/4

CALEDONIA'S ASSESSORS PLAT NO. 1

ROW ROW ROW ROW ROW

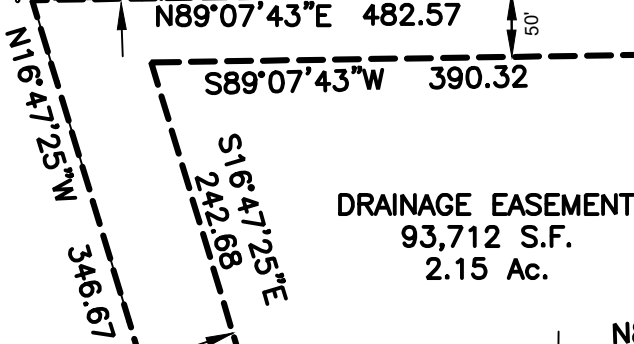
5 1/2 MILE ROAD

ROW ROW ROW ROW ROW

LOT 4 LOT 3 LOT 2 LOT 1

LOT 3 LOT 4 LOT 5 LOT 6 LOT 7 LOT 8

OUTLOT 2



50.00
50.00
50.00

OWNER: JEFFREY P & GREGGORY P KROES
TAX ID # 104-04-23-17-043-000

100' DRAINAGE EASEMENT PER DOC. # 1309454

DRAINAGE EASEMENT PER DOC. # 1309454

FALSE CENTER OF SECTION SET 4/15/68

NORTH LINE CALEDONIA'S ASSESSORS PLAT NO.1

N89°07'43"E 963.96

S89°07'43"W 1027.59

S. LINE OF NW 1/4 SECTION 17-4-23

SE CORNER NW 1/4 SEC 17-4-23

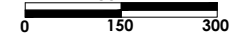
CALEDONIA'S ASSESSORS PLAT NO. 1

PART OF LOT 13

VILLAGE OF CALEDONIA

DRAINAGE EASEMENT
JEFFREY P & GREGGORY P KROES
TAX ID# 104-04-23-17-043-000

SCALE



PROJECT ID: 0021C035.00

DATE: 7/20/2021

PREPARED BY: JDS1

CHECKED BY: AJM1



SHEET

1

Jeffrey P. & Gregory P. Kroes: Tax ID 104-04-23-17-043-000

Drainage Easement

Land being a part of the Southeast 1/4 of the Northwest 1/4 of Section 17, Township 4 North, Range 23 East, in the Village of Caledonia, County of Racine, State of Wisconsin described as follows:

Commencing at the Southwest corner of said Northwest 1/4; Thence North 89°07'43" East along the North line of Caledonia's Assessors Plat No.1 a distance of 1655.31 feet to the point of beginning of lands being described.

Thence North 16°47'25" West 346.67 feet to the South line of Crestview Park subdivision; thence North 89°07'43" East along said South line 482.57 feet to the intersection of said South line and the East right-of-way line of "Whitewater Street"; thence South 00°52'18" East 50.00 feet; thence South 89°07'43" West along a line being 50 feet South of and parallel to the South line of Crestview Park subdivision for a distance of 390.32 feet; thence South 16°47'25" East 242.68 feet to a point being 50 feet north of the North line of Caledonia's Assessors Plat No. 1; thence North 89°07'43" East along a line being 50 feet North of and parallel to said North line 963.96 feet to the East line of the Northwest 1/4 of said Section; thence South 00°45'45" East along said East line 50.00 feet to the North line of Caledonia's Assessors Plat No. 1; thence South 89°07'43" West along said North line 1027.59 feet to point of beginning of lands being described.

Containing 93,712 Square feet (2.15 Ac.) of land more or less.

Date: 7/20/2021

Andrew Miazga (S-2826)

7/20/2021 1:24 PM AJM1 C:\pw_work\hwp_jel\vd_ajm1\05111681Turtle Creek Storm Easement.dwg

NORTH LINE OF CALEDONIA'S ASSESSORS PLAT BEGINS AT THE NW CORNER OF THE

PART OF LOT 3 CSM 1269

LOT 2 & PART OF LOT 3 CSM 1269

SW 1/4 P.O.C. NW CORNER SW 1/4 SEC 17-4-23

N. LINE CALEDONIA'S ASSESSORS PLAT NO.1

N89°07'43"E 277.30

N89°07'43"E 118.57

N. LINE OF SW 1/4 SECTION 17-4-23

LOT 1

N08°07'38"E 72.80

N87°13'59"E 234.22

215.00

W. LINE OF SW 1/4 SECTION 17-4-23

N00°01'23"W 164.98

OWNER: DANIEL L & ANN M WACHS TAX ID # 104-04-23-17-650-005 LOT 2 CALEDONIA'S ASSESSORS PLAT

DRAINAGE EASEMENT 62,320 S.F. 1.43 Ac.

S69°51'03"W 30.00

S60°43'58"W 50.00

N71°53'26"W 61.00

S86°12'24"W 191.00

LOT 3

S81°01'57"W 43.00

S00°01'23"E

CALEDONIA'S ASSESSORS PLAT NO. 1

MIDDLE ROAD

5 1/2 MILE ROAD



VILLAGE OF CALEDONIA	
DRAINAGE EASEMENT	
DANIEL L & ANN M WACHS	
TAX ID# 104-04-23-17-650-005	
SCALE 0 60 120	PROJECT ID: 0021C035.00
DATE: 7/20/2021	Foth
PREPARED BY: JDS1	
CHECKED BY: AJM1	
SHEET 1	

Daniel L. & Ann M. Wachs: Tax ID 104-04-23-17-650-005

Drainage Easement

Land being a part of Lot 2 of Caledonia's Assessors Plat No.1, being part of the Southwest 1/4 of the Northwest 1/4 and the Northwest 1/4 of the Southwest 1/4, all in Section 17, Township 4 North, Range 23 East, in the Village of Caledonia, County of Racine, State of Wisconsin described as follows:

Commencing at the Northwest corner of the Southwest 1/4 of said Section; Thence North 89°07'43" East along the North line of Caledonia's Assessors Plat No.1 a distance of 277.30 feet to the point of beginning of lands being described.

Thence continuing North 89°07'43" East along said North line 118.57 feet to the West line of Lot 3 of said Assessors Plat; thence South 00°01'23" East along said West line 215.00 feet; thence South 86°12'24" West 191.00 feet; thence North 71°53'26" West 61.00 feet; thence South 69°51'03" West 30.00 feet; thence South 60°43'58" West 50.00 feet; thence South 81°01'57" West 43.00 feet to the East right-of-way line of "Middle Road"; thence North 00°01'23" West along said East right-of-way line 164.98 feet to the South line of Lot 1 of said Assessors Plat; thence North 87°13'59" East along said South line 234.22 feet to the East line of said Lot; thence North 08°07'38" East along said East line 72.80 feet to the point of beginning of lands being described.

Containing 62,320 Square feet (1.43 Ac.) of land more or less.

Date: 7/20/2021

Andrew Miazga (S-2826)

P.O.C.
NW CORNER
SW 1/4
SEC 17-4-23

LOT 2 & PART OF LOT 3
CSM 1269

40' DRAINAGE
EASEMENT PER
CSM #1269

UNPLATTED
LANDS

P.O.B.

N89°07'43"E 395.87

N89°07'43"E 125.17

N. LINE CALEDONIA'S ASSESSORS PLAT NO.1

N. LINE OF SW 1/4 SECTION 17-4-23

NORTH LINE OF
CALEDONIA'S
ASSESSORS PLAT
BEGINS AT THE NW
CORNER OF THE
SW 1/4

8

OWNER: THOMAS D. SHEINFELD
TAX ID # 104-04-23-17-650-015

LOT 3 AND PART OF LOT 4

DRAINAGE EASEMENT
23,214 S.F.
0.53 Ac.

120.00
S00°01'23"E

215.00
N00°01'23"W

LOT 2

S29°25'45"W
73.35

S69°39'37"W 95.00

PART OF LOT
4



CALEDONIA'S ASSESSORS PLAT NO. 1

ROW ——— ROW ——— ROW ——— ROW ——— ROW

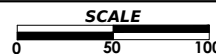
ROW ——— ROW

5 1/2 MILE ROAD

ROW ——— ROW ——— ROW ——— ROW

VILLAGE OF CALEDONIA

**DRAINAGE EASEMENT
THOMAS D. SHEINFELD
TAX ID# 104-04-23-17-650-015**



PROJECT ID: 0021C035.00

DATE: 7/20/2021

PREPARED BY: JDS1

CHECKED BY: AJM1



SHEET

1

7/26/2021 11:42 AM AJM1 C:\pwworking\jpw_je\fvd_gjm\1\0511168\Turtle Creek Storm Easement.dwg

Thomas D. Sheinfeld: Tax ID 104-04-23-17-650-015

Drainage Easement

Land being a part of Lots 2 and 3 of Caledonia's Assessors Plat No.1, being part of the Southwest 1/4 of the Northwest 1/4 and the Northwest 1/4 of the Southwest 1/4, all in Section 17, Township 4 North, Range 23 East, in the Village of Caledonia, County of Racine, State of Wisconsin described as follows:

Commencing at the Northwest corner of the Southwest 1/4 of said Section; Thence North 89°07'43" East along the North line of Caledonia's Assessors Plat No.1 a distance of 395.87 feet to the point of beginning of lands being described.

Thence continuing North 89°07'43" East along said North line 125.17 feet; thence South 00°01'23" East 120.00 feet; thence South 29°25'45" West 73.35 feet; thence South 69°39'37" West 95.00 feet to the East line of Lot 2 of Caledonia's Assessors Plat No. 1; thence North 00°01'23" West along said East line 215.00 feet to the point of beginning of lands being described.

Containing 23,214 Square feet (0.53 Ac.) of land more or less.

Date: 7/20/2021

Andrew Miazga (S-2826)

LOT 2 & PART OF LOT 3
CSM 1269

P.O.C.
NW CORNER
SW 1/4
SEC 17-4-23

UNPLATTED
LANDS

40' DRAINAGE
EASEMENT PER
CSM #1269

P.O.B.

N89°07'43"E
68.34

N89°07'43"E 521.04

N. LINE CALEDONIA'S ASSESSORS PLAT NO.1

N. LINE OF SW 1/4 SECTION 17-4-23

NORTH LINE OF
CALEDONIA'S
ASSESSORS PLAT
BEGINS AT THE NW
CORNER OF THE
SW 1/4

N00°01'23"W 120.00

S29°25'45"W 138.97

9

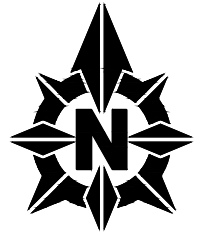
OWNER: DAVID A (JR) & HEATHER A COTTRELL
TAX ID # 104-04-23-17-650-020

PART OF LOT 4 CALEDONIA'S ASSESSORS PLAT

DRAINAGE EASEMENT
4,100 S.F.
0.09 Ac.

LOT 3 AND
PART OF LOT 4

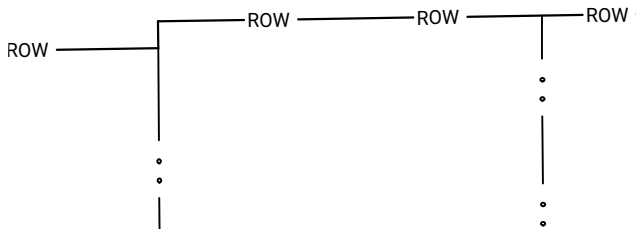
LOT 5



CALEDONIA'S ASSESSORS PLAT NO. 1

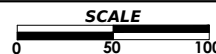
ROW ROW ROW ROW ROW ROW ROW ROW

5 1/2 MILE ROAD



VILLAGE OF CALEDONIA

DRAINAGE EASEMENT
DAVID A. (JR) & HEATHER A. COTTRELL
TAX ID# 104-04-23-17-650-020



PROJECT ID: 0021C035.00

DATE: 7/20/2021

PREPARED BY: JDS1

CHECKED BY: AJM1



SHEET

1

7/26/2021 11:47 AM AJM1 C:\pwworking\jpw_je\fvd_ajm1\05111681Turtle Creek Storm Easement.dwg

David A. (JR) & Heather A. Cottrell: Tax ID 104-04-23-17-650-020

Drainage Easement

Land being a part of Lot 4 of Caledonia's Assessors Plat No.1, being part of the Southwest 1/4 of the Northwest 1/4 and the Northwest 1/4 of the Southwest 1/4, all in Section 17, Township 4 North, Range 23 East, in the Village of Caledonia, County of Racine, State of Wisconsin described as follows:

Commencing at the Northwest corner of the Southwest 1/4 of said Section; Thence North 89°07'43" East along the North line of Caledonia's Assessors Plat No.1 a distance of 521.04 feet to the point of beginning of lands being described.

Thence continuing North 89°07'43" East along said North line 68.34 feet; thence South 29°25'45" West 138.97 feet; thence North 00°01'23" West 120.00 feet to said North line and the point of beginning of lands being described.

Containing 4,100 Square feet (0.09 Ac.) of land more or less.

Date: 7/20/2021

Andrew Miazga (S-2826)

Edward J Matichek Family Trust: Tax ID 104-04-23-17-650-060

Drainage Easement

Land being a part of Lot 12 of Caledonia's Assessors Plat No.1, being part of the Southeast 1/4 of the Northwest 1/4 and the Northeast 1/4 of the Southwest 1/4, all in Section 17, Township 4 North, Range 23 East, in the Village of Caledonia, County of Racine, State of Wisconsin described as follows:

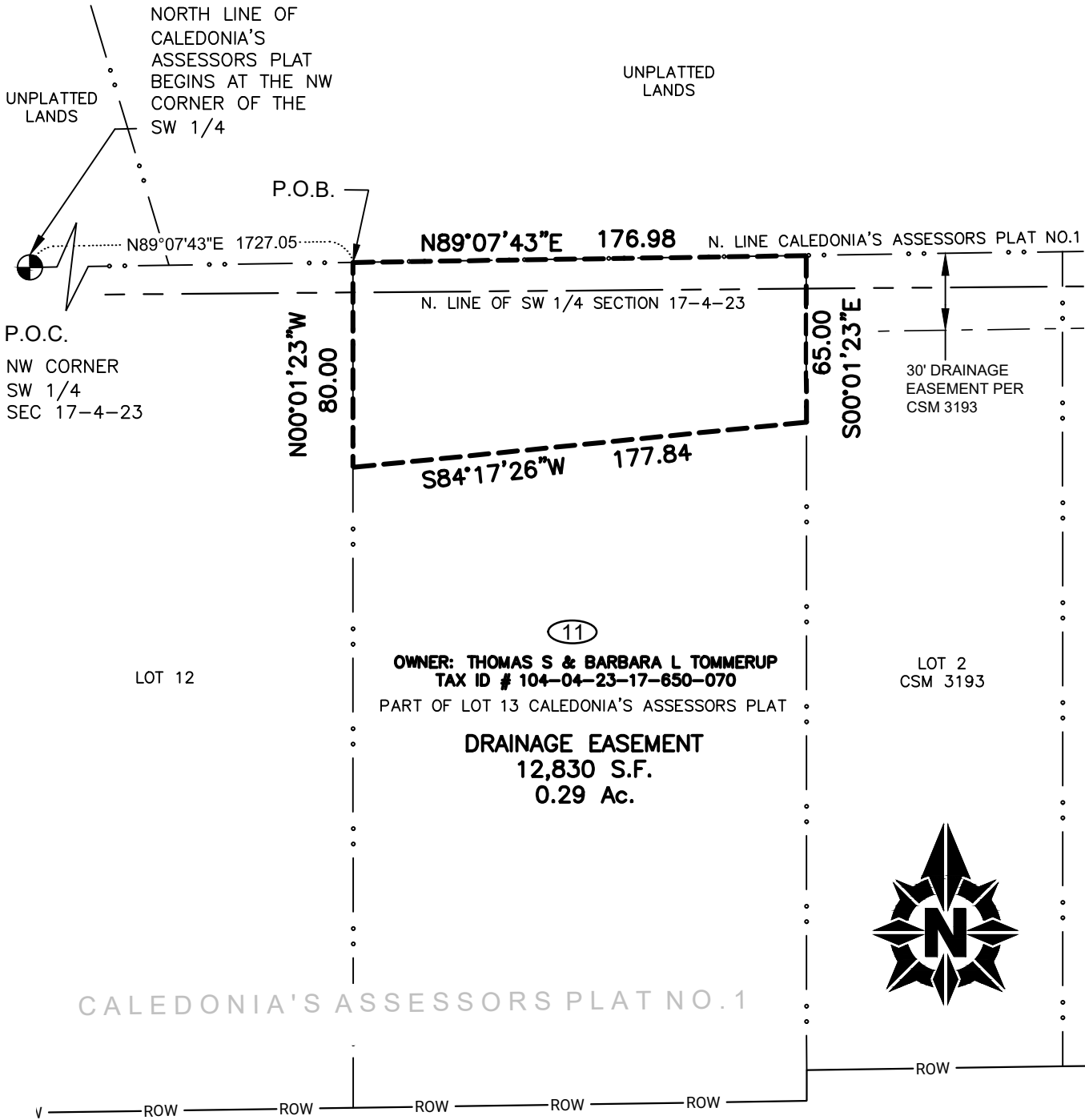
Commencing at the Northwest corner of the Southwest 1/4 of said Section; Thence North 89°07'43" East along the North line of Caledonia's Assessors Plat No.1 a distance of 1629.31 feet to the point of beginning of lands being described.

Thence continuing North 89°07'43" East along said North line 97.73 feet; thence South 00°01'23" East 80.00 feet; thence North 59°05'38" West 113.92 feet; thence North 00°01'23" West 20.00 feet to the point of beginning of lands being described.

Containing 4,886 Square feet (0.11 Ac.) of land more or less.

Date: 7/20/2021

Andrew Miazga (S-2826)



LOT 12

OWNER: THOMAS S & BARBARA L TOMMERUP
 TAX ID # 104-04-23-17-650-070
 PART OF LOT 13 CALEDONIA'S ASSESSORS PLAT

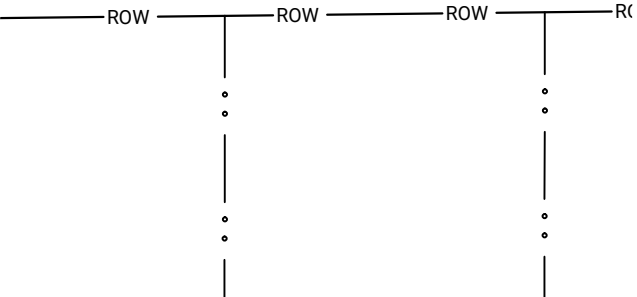
LOT 2
 CSM 3193

DRAINAGE EASEMENT
 12,830 S.F.
 0.29 Ac.

CALEDONIA'S ASSESSORS PLAT NO. 1



5 1/2 MILE ROAD



VILLAGE OF CALEDONIA	
DRAINAGE EASEMENT	
THOMAS S. & BARBARA L. TOMMERUP	
TAX ID# 104-04-23-17-650-070	
	PROJECT ID: 0021C035.00
DATE: 7/20/2021	
PREPARED BY: JDS1	
CHECKED BY: AJM1	
SHEET	
1	

7/26/2021 11:50 AM AJM1 C:\pwworking\jpw_je\vd_a\jmt1\05111681Turtle Creek Storm Easement.dwg

THOMAS S. & BARBARA L. TOMMERUP: Tax ID 104-04-23-17-650-070

Drainage Easement

Land being a part of Lot 13 of Caledonia's Assessors Plat No.1, being part of the Southeast 1/4 of the Northwest 1/4 and the Northeast 1/4 of the Southwest ¼, all in Section 17, Township 4 North, Range 23 East, in the Village of Caledonia, County of Racine, State of Wisconsin described as follows:

Commencing at the Northwest corner of the Southwest 1/4 of said Section; Thence North 89°07'43" East along the North line of Caledonia's Assessors Plat No.1 a distance of 1727.05 feet to the point of beginning of lands being described.

Thence continuing North 89°07'43" East along said North line 176.98 feet; thence South 00°01'23" East 65.00 feet; thence South 84°17'26" West 177.84 feet; thence North 00°01'23" West 80.00 feet to the point of beginning of lands being described.

Containing 12,830 Square feet (0.29 Ac.) of land more or less.

Date: 7/20/2021

Andrew Miazga (S-2826)

NORTH LINE OF CALEDONIA'S ASSESSORS PLAT BEGINS AT THE NW CORNER OF THE SW 1/4

30' DRAINAGE EASEMENT PER CSM

UNPLATTED LANDS

N89°07'43"E
100.00

N. LINE OF CALEDONIA'S ASSESSORS PLAT NO.1

N89°07'43"E 1904.03

N. LINE OF SW 1/4 SECTION 17-4-23

P.O.C.

P.O.B.

NW CORNER
SW 1/4
SEC 17-4-23

N00°01'23"W
65.00

S00°01'23"E
50.00

S80°37'02"W
101.34

DRAINAGE EASEMENT
5,749 S.F.
0.13 Ac.

12

**OWNER: MARCIA K HAYEK
REVOCABLE TRUST**
TAX ID #
104-04-23-17-650-265

LOT 2 CSM 3193

PART OF LOT 13

LOT 1
CSM 3193

CALEDONIA'S ASSESSORS
PLAT NO.1

ROW ROW ROW ROW ROW ROW ROW ROW

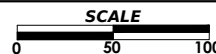
5 1/2 MILE ROAD



ROW ROW ROW ROW

VILLAGE OF CALEDONIA

DRAINAGE EASEMENT
MARCIA K HAYEK REVOCABLE TRUST
TAX ID# 104-04-23-17-650-265



PROJECT ID: 0021C035.00

DATE: 7/20/2021

PREPARED BY: JDS1

CHECKED BY: AJM1



SHEET

1

MARCIA K HAYEK REVOCABLE TRUST: Tax ID 104-04-23-17-650-265

Drainage Easement

Part of Lot 2 of Certified Survey Map No. 3193, being a part of the Southeast 1/4 of the Northwest 1/4 and the Northeast 1/4 of the Southwest 1/4, all in Section 17, Township 4 North, Range 23 East, in the Village of Caledonia, County of Racine, State of Wisconsin described as follows:

Commencing at the Northwest corner of the Southwest 1/4 of said Section; Thence North 89°07'43" East along the North line of Caledonia's Assessors Plat No.1 a distance of 1904.03 feet to the point of beginning of lands being described.

Thence continuing North 89°07'43" East along said North line 100.00 feet to the West line of Lot 1 of said Certified Survey Map; thence South 00°01'23" East along said West line 50.00 feet; thence South 80°37'02" West 101.34 feet to the West line of Lot 2 of said Certified Survey Map; thence North 00°01'23" West along said West line 65.00 feet to the point of beginning of lands being described.

Containing 5,749 Square feet (0.13 Ac.) of land more or less.

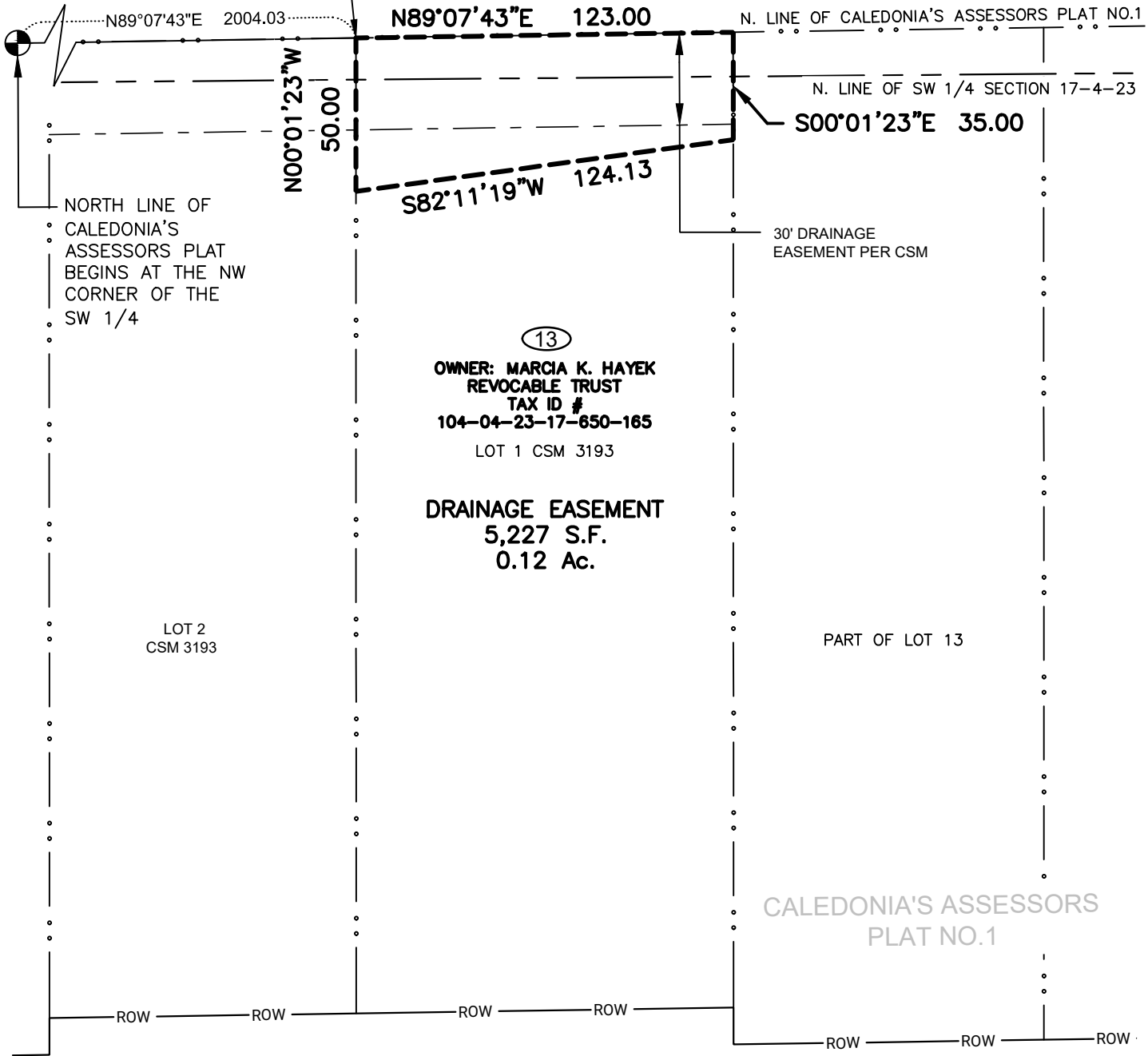
Date: 7/20/2021

Andrew Miazga (S-2826)

P.O.C.
NW CORNER
SW 1/4
SEC 17-4-23

UNPLATTED
LANDS

P.O.B.



(13)
OWNER: MARCIA K. HAYEK
REVOCABLE TRUST
TAX ID #
104-04-23-17-650-165
LOT 1 CSM 3193

DRAINAGE EASEMENT
5,227 S.F.
0.12 Ac.

LOT 2
CSM 3193

PART OF LOT 13

CALEDONIA'S ASSESSORS
PLAT NO.1

ROW ROW ROW ROW ROW ROW ROW ROW ROW

5 1/2 MILE ROAD

WHITEWATER ST.



VILLAGE OF CALEDONIA	
DRAINAGE EASEMENT	
MARCIA K. HAYEK REVOCABLE TRUST	
TAX ID# 104-04-23-17-650-165	
 SCALE	PROJECT ID: 0021C035.00
DATE: 7/20/2021 PREPARED BY: JDS1 CHECKED BY: AJM1	
SHEET	
1	

7/26/2021 11:53 AM AJM1 C:\pwworking\pwworking\dwg\105111681Turtle Creek Storm Easement.dwg

MARCIA K HAYEK REVOCABLE TRUST: Tax ID 104-04-23-17-650-165

Drainage Easement

Part of Lot 1 of Certified Survey Map No. 3193, being a part of the Southeast 1/4 of the Northwest 1/4 and the Northeast 1/4 of the Southwest 1/4, all in Section 17, Township 4 North, Range 23 East, in the Village of Caledonia, County of Racine, State of Wisconsin described as follows:

Commencing at the Northwest corner of the Southwest 1/4 of said Section; Thence North 89°07'43" East along the North line of Caledonia's Assessors Plat No.1 a distance of 2004.03 feet to the Northwest corner of Lot 1 of said Certified Survey Map and the point of beginning of lands being described.

Thence continuing North 89°07'43" East along said North line 123.00 feet to the Northeast corner of said Lot 1; thence South 00°01'23" East along the East line of said Lot 1 a distance of 35.00 feet; thence South 82°11'19" West 124.13 feet to the West line of said Lot 1; thence North 00°01'23" West along said West line 50.00 feet to the point of beginning of lands being described.

Containing 5,227 Square feet (0.12 Ac.) of land more or less.

Date: 7/20/2021

Andrew Miazga (S-2826)

P.O.C.
NW CORNER
SW 1/4
SEC 17-4-23

UNPLATTED
LANDS

P.O.B.

N89°07'43"E 2127.03 N. LINE OF CALEDONIA'S ASSESSORS PLAT NO.1

N00°01'23"W 35.00 N. LINE OF SW 1/4 SECTION 17-4-23

N89°07'43"E 101.20

N85°13'14"W 101.54

S00°01'23"E
45.00

NORTH LINE OF
CALEDONIA'S
ASSESSORS PLAT
BEGINS AT THE NW
CORNER OF THE
SW 1/4

30' DRAINAGE
EASEMENT PER CSM

LOT 1
CSM 3193

(14)

ASSESSORS PLAT NO.1
OWNER: MARGARET B GARMAN
TAX ID #
104-04-23-17-650-066
PART OF LOT 13 CALEDONIA'S

DRAINAGE EASEMENT
4,048 S.F.
0.09 Ac.

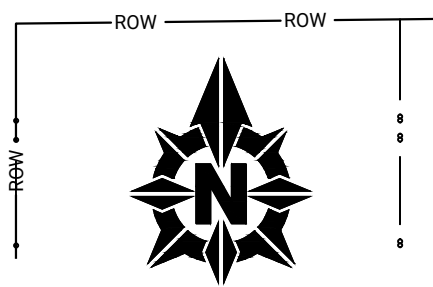
PART OF LOT 13


CALEDONIA'S ASSESSORS
PLAT NO.1

ROW ROW ROW ROW ROW ROW

5 1/2 MILE ROAD

WHITEWATER ST.



VILLAGE OF CALEDONIA	
DRAINAGE EASEMENT MARGARET B GARMAN TAX ID# 104-04-23-17-650-066	
SCALE 0 50 100	PROJECT ID: 0021C035.00
DATE: 7/20/2021	
PREPARED BY: JDS1	
CHECKED BY: AJM1	
SHEET 1	

7/26/2021 9:25 AM AJM1 C:\pw_work\drpw_jel\vd_ajm\vd0511168\Turtle Creek Storm Easement.dwg

MARGARET B GARMAN: Tax ID 104-04-23-17-650-066

Drainage Easement

Land being a part of Lot 13 of Caledonia's Assessors Plat No.1, being part of the Southeast 1/4 of the Northwest 1/4 and the Northeast 1/4 of the Southwest 1/4 of Section 17, Township 4 North, Range 23 East, in the Village of Caledonia, County of Racine, State of Wisconsin described as follows:

Commencing at the Northwest corner of the Southwest 1/4 of said Section; Thence North 89°07'43" East along the North line of Caledonia's Assessors Plat No.1 a distance of 2127.03 feet to the Northeast corner of Lot 1 of Certified Survey Map No. 3193, being the point of beginning of lands being described.

Thence continuing North 89°07'43" East along said North line 101.20 feet; thence South 00°01'23" East 45.00 feet; thence North 85°13'14" West 101.54 feet to the East line of Said lot 1; thence North 00°01'23" West along said East line 35.00 feet to the point of beginning of lands being described.

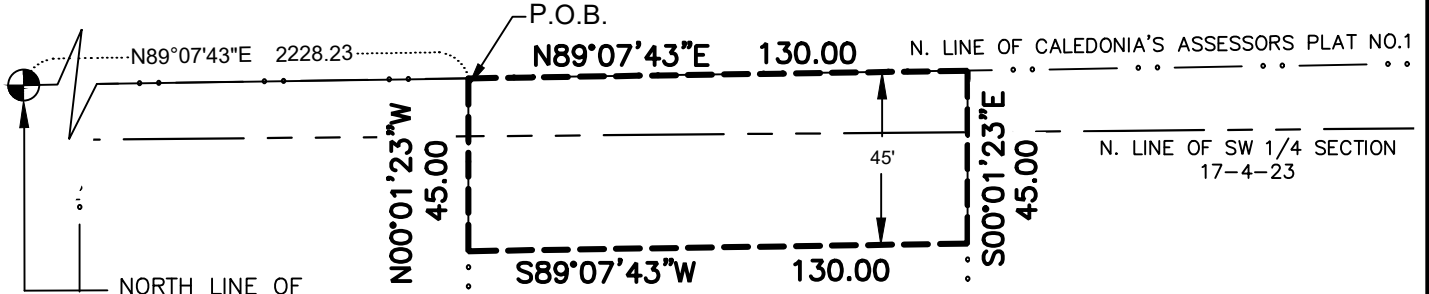
Containing 4,048 Square feet (0.09 Ac.) of land more or less.

Date: 7/20/2021

Andrew Miazga (S-2826)

P.O.C.
 NW CORNER
 SW 1/4
 SEC 17-4-23

UNPLATTED
 LANDS



NORTH LINE OF
 CALEDONIA'S
 ASSESSORS PLAT
 BEGINS AT THE NW
 CORNER OF THE
 SW 1/4

N. LINE OF SW 1/4 SECTION
 17-4-23

(15)
ASSESSORS PLAT NO.1
OWNER: VIRGINIA M. RICHETTA
TAX ID #
104-04-23-17-650-067
 PART OF LOT 13 CALEDONIA'S

DRAINAGE EASEMENT
5,850 S.F.
0.13 Ac.

PART OF LOT 13

PART OF LOT 13

CALEDONIA'S ASSESSORS PLAT NO.1



—ROW— —ROW— —ROW— —ROW— —ROW— —ROW— —ROW— —ROW—

5 1/2 MILE ROAD

—ROW— —ROW— —ROW— —ROW—

VILLAGE OF CALEDONIA	
DRAINAGE EASEMENT	
VIRGINIA M RICHETTA	
TAX ID# 104-04-23-17-650-067	
 SCALE	PROJECT ID: 0021C035.00
DATE: 7/20/2021	
PREPARED BY: JDS1	
CHECKED BY: AJM1	
SHEET 1	

7/26/2021 10:17 AM AJM1 C:\pwworking\pwworking\jds1\105111681Turtle Creek Storm Easement.dwg

VIRGINIA M. RICETTA: Tax ID 104-04-23-17-650-067

Drainage Easement

Land being a part of Lot 13 of Caledonia's Assessors Plat No.1, being part of the Southeast 1/4 of the Northwest 1/4 and the Northeast 1/4 of the Southwest 1/4 of Section 17, Township 4 North, Range 23 East, in the Village of Caledonia, County of Racine, State of Wisconsin described as follows:

Commencing at the Northwest corner of the Southwest 1/4 of said Section; Thence North 89°07'43" East along the North line of Caledonia's Assessors Plat No.1 a distance of 2228.23 feet to the point of beginning of lands being described.

Thence continuing North 89°07'43" East along said North line 130.00 feet; thence South 00°01'23" East 45.00 feet; thence South 89°07'43" West along a line that is 45.00 feet South of and parallel to the North line of Caledonia's Assessors Plat No. 1 a distance of 130.00 feet; thence North 00°01'23" West 45.00 feet to the point of beginning of lands being described.

Containing 5,850 Square feet (0.13 Ac.) of land more or less.

Date: 7/20/2021

Andrew Miazga (S-2826)

UNPLATTED
LANDS

UNPLATTED
LANDS

P.O.C.
NW CORNER
SW 1/4
SEC 17-4-23

DRAINAGE EASEMENT
PER DOC. #1309454

100'

E. LINE OF NW 1/4
SECTION 17-4-23

10' FALSE CENTER
OF SECTION
SET 4/15/68

N89°07'43"E 2358.23

P.O.B.

N89°07'43"E 324.67

N. LINE OF CALEDONIA'S
ASSESSORS PLAT NO.1

S00°45'45"E
18.23

N00°01'23"W
45.00

N. LINE OF SW 1/4 SECTION 17-4-23

CENTER 1/4 CORNER
SEC 17-4-23

S89°07'43"W 325.03

S00°17'46"E
26.77

NORTH LINE OF
CALEDONIA'S
ASSESSORS PLAT
BEGINS AT THE NW
CORNER OF THE
SW 1/4

PART OF LOT 13

16

OWNER: DRIFTWOOD LIVING TRUST
TAX ID #
104-04-23-17-650-068

PART OF LOT 13 CALEDONIA'S
ASSESSORS PLAT NO.1

DRAINAGE EASEMENT
14,620 S.F.
0.34 Ac.

E. LINE OF SW 1/4 SECTION 17-4-23

5 1/2 MILE ROAD

CALEDONIA'S ASSESSORS PLAT NO.1

ROW ——— ROW ——— ROW ——— ROW ——— ROW ——— ROW

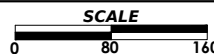
5 1/2 MILE ROAD

ROW ——— ROW ——— ROW ——— ROW ——— ROW ——— ROW



VILLAGE OF CALEDONIA

DRAINAGE EASEMENT
DRIFTWOOD LIVING TRUST
TAX ID# 104-04-23-17-650-068



PROJECT ID: 0021C035.00

DATE: 7/20/2021

PREPARED BY: JDS1

CHECKED BY: AJM1



SHEET

1

DRIFTWOOD LIVING TRUST: Tax ID 104-04-23-17-650-068

Drainage Easement

Land being a part of Lot 13 of Caledonia's Assessors Plat No.1, being part of the Southeast 1/4 of the Northwest 1/4 and the Northeast 1/4 of the Southwest 1/4 of Section 17, Township 4 North, Range 23 East, in the Village of Caledonia, County of Racine, State of Wisconsin described as follows:

Commencing at the Northwest corner of the Southwest 1/4 of said Section; Thence North 89°07'43" East along the North line of Caledonia's Assessors Plat No.1 a distance of 2358.23 feet to the point of beginning of lands being described.

Thence continuing North 89°07'43" East along said North line 324.67 feet to a point on the East line of the Northwest 1/4 of said section; thence South 00°45'45" East along said East line 18.23 feet to the Center 1/4 corner of said section; thence South 00°17'46" East along the East line of the Southwest 1/4 of said Section a distance of 26.77 feet, thence South 89°07'43" West along a line that is 45.00 feet South of and parallel to the North line of Caledonia's Assessors Plat No. 1 a distance of 325.03 feet; thence North 00°01'23" West 45.00 feet to the point of beginning of lands being described.

Containing 14,620 Square feet (0.34 Ac.) of land more or less.

Date: 7/20/2021

Andrew Miazga (S-2826)

RESOLUTION NO. 2021-96

A RESOLUTION OF THE VILLAGE BOARD OF THE VILLAGE OF CALEDONIA TO APPROVE AN AMENDMENT TO THE CONDITIONAL USE PERMIT ALLOWING THE CONSTRUCTION OF A ±13,850 SQUARE FOOT GRAVEL PARKING AREA FOR OUTDOOR STORAGE OF VEHICLES AND THE PLACEMENT OF MULTIPLE ACCESSORY STRUCTURES IN THE REAR YARD OF AN EXISTING COMMERCIAL DEVELOPMENT LOCATED AT 6156 DOUGLAS AVENUE, VILLAGE OF CALEDONIA, RACINE COUNTY, WI; ROBERT KONECKO, APPLICANT, RICHARD AND BOZENA KONECKO, OWNERS

The Village Board for the Village of Caledonia resolves as follows:

WHEREAS, Robert Konecko, Applicant, has requested an amendment to the conditional use approving a site, building, and operations plan to construct and utilize a ±13,850 square-foot gravel area for outdoor storage of vehicles behind the existing commercial development with multiple accessory buildings located at 6156 Douglas, Parcel ID No. 104-04-23-18-300-190, Village of Caledonia, Racine County, WI; and,

WHEREAS, the Village of Caledonia Plan Commission recommended approval of the amendment to the conditional use approving the revised site, building, and operations plan, subject to the amended conditions hereto as **Exhibit A**, for the following reasons:

1. The proposed use is allowed by underlying zoning through the conditional use review process.
2. The proposed parking area will not adversely affect the surrounding property values.

NOW, THEREFORE, BE IT RESOLVED, by the Village Board of the Village of Caledonia that the requested amendment to the conditional use set forth above, is hereby approved for the same reasons set forth above and subject to the same conditions and contingency imposed by the Village Plan Commission.

Adopted by the Village Board of the Village of Caledonia, Racine County, Wisconsin, this ____ day of September, 2021.

VILLAGE OF CALEDONIA

By: _____
James R. Dobbs, Village President

Attest: _____
Joslyn Hoeffert, Village Clerk

**Exhibit A: Conditions of Approval
6156 Douglas Avenue**

1. **Zoning Permit.** The applicant must obtain a zoning permit card from the office of the Village Zoning Administrator after paying the zoning permit fee of \$250.00 for the Occupancy Permit. This card must be displayed in a prominent location at the project site, and a copy of these conditions must be kept at the project site at all times until the project has been completed.
2. **Compliance.** Failure to comply with the terms and conditions stated herein could result in the issuance of citations(s) and/or revocation of this permit.
3. **Binding Effect.** These conditions bind and are applicable to the Property Owner, Applicant, and any other users of the Property Owner with respect to the uses on the Property.
4. **Plans.** The proposed use (to occupy an existing site and building with an automotive sales and service business) must be conducted in compliance with the plans and documents dated August 9, 2021, on file with the Village Planning Department.
5. **Display of Vehicles for Sale.** The display of vehicles for sale is limited to a maximum total number of forty vehicles as outlined in the submitted documents. There must be no display of vehicles for sale within the road right-of-way of Douglas Avenue.
6. **Parking.** All employee and customer parking must be conducted in the existing parking lot as outlined in the submitted documents. Each parking space shall be a minimum of nine feet wide and 180 square feet in area exclusive of the space required for ingress and egress. Handicapped spaces shall be provided in accordance with State requirements.
7. **Vehicle Service at the Site.** All vehicles that are being parked to be serviced at the site will be parked in the rear of the building as outlined in the submitted documents.
8. **Loading and Unloading of Vehicles.** No loading or unloading of automobiles intended for sale is permitted within the right-of-way of Douglas Avenue.
9. **Required Inspections prior to Occupancy.** Prior to occupancy of the proposed commercial building inspections may be required by the Caledonia Fire Department and the Caledonia Building Inspection Department. The owner and/or applicant must contact the Village of Caledonia to verify what inspections are required prior to occupancy.
10. **Landscaping.** The existing landscaping must be maintained at the subject site as outlined in the submitted documents.
11. **Lighting.** Any lighting at the site must be full cut-off lights that shall not glare onto abutting properties or onto any public roadway.
12. **Hours of Operation.** The hours of operations shall be Monday through Saturday 8:00am to 6:00pm and closed on Sundays.
13. **Signage.** Any proposed advertising sign at the site will require a separate zoning permit prior to installation. Please contact the Village Planning Department for sign regulations and permit procedures.
14. **Performance Standards.** The applicant must comply with the provisions of Article VII, Division 4, Performance Standards of Chapter 20, Zoning, Racine County Code of Ordinances, as adopted by the Village of Caledonia.
15. **Expiration.** This approval will expire six (6) months from the date of the Village's final approval unless substantial work has commenced following such grant. If this office determines that no substantial work has commenced, the project may not occur unless the Village of Caledonia grants a written extension. Written extension requests must be submitted to the Village of Caledonia Planning Department thirty (30) days before permit/approval expiration.
16. **No Accumulation of Refuse and Debris.** Any fence, wall, hedge, yard, space or landscaped area must be kept free of any accumulation of refuse or debris. Plant materials must be kept in a healthy growing conditions and structures must be maintained in a sound matter.
17. **Property Maintenance Required.** A complete and thorough maintenance program must be established to insure attractiveness. The continued positive appearance of buildings and

property is dependent upon proper maintenance attitudes and procedures. Maintenance programs must be established that include watering, maintaining, and pruning all landscape planting areas; cleaning up litter; sweeping, cleaning and repairing paved surfaces; and cleaning, painting, and repairing windows and building façade.

18. **Access.** The applicant must allow any Village employee full and unlimited access to the project site at a reasonable time to investigate the project's constructions, operation, or maintenance.
19. **Compliance with Law.** The applicants is responsible for obtaining all necessary federal, state, and local permits, approvals, and licenses. The applicant is required to comply with all applicable local, state, and federal regulations, including Titles 14 and 16 of the Village of Caledonia Code or Ordinances.
20. **Hazardous Fluids Storage and Containment.** Any oil or hazardous fluids must be stored in a designated containment area that complies with all Wisconsin Department of Natural Resources (WI-DNR) regulations. Any oil or hazardous fluids must be disposed of in an environmentally sound manner.
21. **Reimburse Village Costs.** Applicant shall reimburse to the Village all costs incurred by the Village for review of this conditional use including but not limited to engineering, legal and planning review that occurred prior to permit issuance and during the implementation of the plans and construction of the improvements.
22. **Amendments to Conditional Use Approval.** No additions, deletions, or changes may be made to the project, site plan, or these conditions without the Village of Caledonia's prior approval. All additions, deletions, and/or change requests must be submitted to the Caledonia Zoning Administrator in writing. A minor change to the conditions of this permit, as deemed by the Zoning Administrator, may be made at a staff level, if authorized by, the Zoning Administrator.
23. **Acquisition of the Property.** As discussed at the Plan Commission meeting on August 28, 2017, the applicant, or an affiliate entity, must acquire the property prior to issuance of a zoning permit.
24. **Agreement.** Your accepting the conditional use approval/zoning permit and beginning the project means that you have read, understand, and agree to follow all conditions of this approval. Therefore Richard, Kenecko, Robert Kenecko and his heirs, successors, and assigns are responsible for full compliance with the above conditions.
25. **Subsequent Owner or Operator.** It is the property owner's responsibility to inform any subsequent owner or operator of these conditions.

RESOLUTION NO. 2021-97

A RESOLUTION OF THE VILLAGE BOARD OF THE VILLAGE OF CALEDONIA TO APPROVE A SITE, BUILDING, & OPERATIONS PLAN TO CONSTRUCT A ±576 SQUARE FOOT ADDITION TO THE EXISTING COMMERCIAL BUILDING LOCATED AT 11333 CTH G, VILLAGE OF CALEDONIA, RACINE COUNTY, WI; KENNETH PARKER, APPLICANT AND OWNER

The Village Board for the Village of Caledonia resolves as follows:

WHEREAS, Kenneth Parker, Applicant, has requested a approval of a site, building, and operations plan to construct and utilize a ±576 square-foot addition to the existing commercial building at 11333 CTH G, Parcel ID No. 104-04-22-17-047-000, Village of Caledonia, Racine County, WI; and,

WHEREAS, the Village of Caledonia Plan Commission recommended approval of the site, building, and operations plan, for the following reasons:

1. The proposed use is allowed by underlying zoning through the building, site, and operation plan review process and is a permitted use in the B-3 zoning district.
2. The proposed use will not adversely affect the surrounding property values.

NOW, THEREFORE, BE IT RESOLVED, by the Village Board of the Village of Caledonia that the requested and building, site, and operations plan set forth above, is hereby approved for the same reasons set forth above and subject to the same conditions and contingency imposed by the Village Plan Commission.

Adopted by the Village Board of the Village of Caledonia, Racine County, Wisconsin, this _____ day of September, 2021.

VILLAGE OF CALEDONIA

By: _____
James R. Dobbs, Village President

Attest: _____
Joslyn Hoeffert, Village Clerk

RESOLUTION NO. 2021-98

A RESOLUTION OF THE VILLAGE BOARD OF THE VILLAGE OF CALEDONIA TO APPROVE A SITE, BUILDING, & OPERATIONS PLAN TO CONSTRUCT A ±10,792 SQUARE FOOT COMMERCIAL BUILDING LOCATED AT 4949 ERIE STREET, VILLAGE OF CALEDONIA, RACINE COUNTY, WI; PETER OLESZCZUK, APPLICANT, MANVEER & CHAMAN REAL ESTATE INC. OWNER

The Village Board for the Village of Caledonia resolves as follows:

WHEREAS, Peter Oleszczuk, Applicant, has requested an approval of a site, building, and operations plan to construct and utilize a ±10,792 square-foot commercial building at 4949 Erie Street, Parcel ID No. 104-04-23-82-001-000, Village of Caledonia, Racine County, WI; and,

WHEREAS, the Village of Caledonia Plan Commission recommended approval of the site, building, and operations plan, subject to conditions attached hereto as **Exhibit A**, for the following reasons:

1. The proposed use is allowed by underlying zoning through the building, site, and operation plan review process and is a permitted use in the B-1 zoning district.
2. The proposed use will not adversely affect the surrounding property values.

NOW, THEREFORE, BE IT RESOLVED, by the Village Board of the Village of Caledonia that the requested and building, site, and operations plan set forth above, is hereby approved for the same reasons set forth above and subject to the same conditions and contingency imposed by the Village Plan Commission.

Adopted by the Village Board of the Village of Caledonia, Racine County, Wisconsin, this ____ day of September, 2021.

VILLAGE OF CALEDONIA

By: _____
James R. Dobbs, Village President

Attest: _____
Joslyn Hoeffert, Village Clerk

EXHIBIT A: Conditions of Approval for 4949 Erie Street Commercial Building

1. **Compliance.** Failure to comply with the terms and conditions stated herein could result in the issuance of citation(s) and/or revocation of the building permit.
2. **Binding Effect.** These conditions bind and are applicable to the Property Owner, Agent, and any other users of the Property Owner with respect to the uses on the Property.
3. **Plans.** The proposed operation shall be located, constructed, and utilized in accordance with the revised plans and documents received by the Village Planning Office on August 16, 2021.
4. **Engineering Department.** The property owner or designated agent must contact the Village of Caledonia Engineering Department and must comply with all regulations and requirements of the Village of Caledonia Engineering Department.
5. **Stormwater.** The property owner or designated agent must contact the Village of Caledonia Stormwater Utility District regarding stormwater regulations for this site. Compliance with all regulations and requirements, as determined by the Village of Caledonia Stormwater Utility District is required. Stormwater management plans shall be submitted for approval and be in compliance with all Village requirements, as determined by the Village Engineer before permits are issued.
6. **Fire Department Approval.** Owner shall obtain approval from the Village of Caledonia Fire Department and meet applicable codes.
7. **Parking.** Parking at the site must be in compliance with the submitted plans. All employee and visitor parking must be conducted in the proposed parking lot as outlined on the submitted site plan. Each parking space shall be a minimum of 180 square feet in area exclusive of the space required for ingress and egress. Handicapped spaces shall be provided in accordance with State requirements. The driveway and all parking areas must be maintained in a hard-surfaced, dust-free condition.
8. **Landscaping.** Landscaping at the site must be in compliance with the submitted Landscaping Plan received on August 16, 2021. The Village may require a letter of credit or bond to be posted to ensure implementation and maintenance. Landscaping shall comply with Title 16. The landscaping plan shall follow the Village of Caledonia planting requirements. Landscaping shall be maintained in a living condition and any landscaping that dies or is otherwise removed shall be immediately replaced.
9. **Lighting.** The lighting plan must be in compliance with the submitted lighting plan August 16, 2021. All lighting at the site must be full cut-off lights that may not glare onto abutting properties or onto any public roadway. Following installation, owner shall contact Village for an inspection to ensure that lighting was properly installed.
10. **Signage.** Prior to installation of any signs, a sign permit will be required prior to installation and meet all sign regulations in Title 16. Internally lit cabinet wall signs, banners, balloons, flashing or animated signs are prohibited.
11. **No Accumulation of Refuse and Debris.** Any fence, wall, hedge, yard, space or landscaped area must be kept free of any accumulation of refuse or debris. Plant materials must be kept in a healthy growing condition and structures must be maintained in a sound manner.

12. **Performance Standards.** The applicant must comply with the provisions of Article VII, Division 4, Performance Standards of Chapter 20, Zoning, Racine County Code of Ordinances, as adopted by the Village of Caledonia.
13. **Property Maintenance Required.** A complete and thorough maintenance program must be established to insure attractiveness. The continued positive appearance of buildings and property is dependent upon proper maintenance attitudes and procedures. Maintenance programs must be established that include watering, maintaining and pruning all landscape planting areas including removal and replacement of dead or diseased landscaping; cleaning up litter; sweeping, cleaning and repairing paved surfaces; and cleaning, painting, and repairing windows and building façade.
14. **Outdoor Display of Merchandise.** Outdoor storage will be limited to one ice chest box. The display of merchandise outdoors is prohibited. Such items shall include but not limited to propane exchange, firewood, general merchandise, redbox, and other retail goods.
15. **Expiration.** This approval will expire twelve (12) months from the date of the Village's final approval unless substantial work has commenced following such grant. If this office determines that no substantial work has commenced, the development will be required to resubmit their application and go through the conditional use process.
16. **Access.** The applicant must allow any Village employee full and unlimited access to the project site at a reasonable time to investigate the project's construction, operation, or maintenance.
17. **Compliance with Law.** The applicant is responsible for obtaining all necessary federal, state, and local permits, approvals, and licenses. The applicant is required to comply with all applicable local, state, and federal regulations, including Titles 14, 16 and 18 of the Village of Caledonia Code of Ordinances.
18. **Reimburse Village Costs.** Applicant shall reimburse to the Village all costs incurred by the Village for review of this conditional use including but not limited to engineering, legal and planning review that occurred prior to permit issuance and during the implementation of the plans and construction of the improvements.
19. **Amendments to Building, Site & Operations Plan.** No additions, deletions, or changes may be made to the project, site plan, or these conditions without the Village of Caledonia's prior approval. All addition, deletion, and/or change requests must be submitted to the Village of Caledonia in writing. A minor change to the conditions of this permit, as deemed by the Village Development Director, may be made at a staff level, if authorized by the Village Development Director.
20. **Caledonia Utility District.** The property owner or designated agent must contact the Caledonia Utility District regarding Utility District regulations for this site. Compliance with all regulations and requirements, as determined by the Caledonia Utility District is required.
21. **Site Plan and Title 16 Review.** The final site plan and site design and architectural details required under Title 16 of the Village's Code of Ordinances shall be reviewed and approved for compliance by the Village Development Director.
22. **Agreement.** You are accepting the conditions of approval and the beginning the project means that you have read, understand, and agree to follow all conditions of this approval. Therefore,

Peter Oleszczuk, Midwest WI LLC, Manveer & Chaman Real Estate Inc., and their heirs, successors, and assigns, including tenants, are responsible for full compliance with the above conditions.

23. **Subsequent Owners.** It is the property owner's responsibility to inform any subsequent owner or operator of these conditions.

VILLAGE OF CALEDONIA, WISCONSIN
Caledonia, Wisconsin

FINANCIAL STATEMENTS
December 31, 2020



WEALTH ADVISORY | OUTSOURCING
AUDIT, TAX, AND CONSULTING

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VILLAGE OF CALEDONIA, WISCONSIN

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VILLAGE OF CALEDONIA, WISCONSIN

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INDEPENDENT AUDITORS' REPORT

Village Board
Village of Caledonia, Wisconsin
Caledonia, Wisconsin

Report on the Financial Statements

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 Caledonia, Wisconsin (the "Village"), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Village's preparation and fair presentation of the financial statements 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Caledonia, Wisconsin as of December 31, 2020, 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.

Other Matters

Change in Accounting Principle

The Village adopted Government Accounting Standards Board (GASB) Statement No. 84, Fiduciary Activities, which established standards for improving guidance regarding the identification of fiduciary activities for accounting and financial reporting purpose and how those activities should be reported. The impacts to the financial statements of implementing this standard has been discussed in Note 1. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, schedule of the Village's proportionate share of the net pension liability (asset), schedule of the Village's contributions – WRS Pension, schedule of changes in the Village's total OPEB liability and related ratios, schedule of Village's proportionate share of the net OPEB liability (asset), and schedule of the Village's contributions – LRLIF OPEB, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this information.

Other 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.

The supplementary 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. Such 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, as listed in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The other information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 30, 2021, on our consideration of the Village's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the Village's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Wauwatosa, Wisconsin
July 30, 2021

BASIC FINANCIAL STATEMENTS

VILLAGE OF CALEDONIA, WISCONSIN
Statement of Net Position
December 31, 2020

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Assets			
Cash and investments	\$ 13,187,163	\$ 7,324,279	\$ 20,511,442
Receivables (net)	18,167,137	5,931,550	24,098,687
Internal balances	(277,112)	277,112	-
Prepaid expenses	524,883	2,500	527,383
Restricted assets:			
Cash and cash equivalents	-	2,043,249	2,043,249
Net pension asset	2,575,104	188,817	2,763,921
Capital assets:			
Land	1,230,898	57,223	1,288,121
Intangible assets - land easements	73,000	-	73,000
Construction in process	577,844	1,432,079	2,009,923
Other capital assets	126,937,041	168,540,258	295,477,299
Intangible assets - infrastructure	8,827,186	-	8,827,186
Less: accumulated depreciation	<u>(61,031,081)</u>	<u>(45,583,244)</u>	<u>(106,614,325)</u>
Total assets	<u>110,792,063</u>	<u>140,213,823</u>	<u>251,005,886</u>
Deferred outflows of resources			
Unamortized treatment facility	-	1,437,646	1,437,646
Deferred amounts related to pension	6,088,744	446,452	6,535,196
Deferred amounts related to OPEB retiree medical insurance	53,059	3,890	56,949
Deferred amounts related to OPEB retiree life insurance	281,136	21,722	302,858
Loss on refunding	<u>6,987</u>	<u>94,058</u>	<u>101,045</u>
Total deferred outflows of resources	<u>6,429,926</u>	<u>2,003,768</u>	<u>8,433,694</u>
Liabilities			
Accounts payable and accrued expenses	2,601,088	2,552,579	5,153,667
Accrued interest payable	425,812	43,670	469,482
Deposits	455,694	-	455,694
Liabilities payable from restricted assets:			
Current portion of revenue bonds	-	1,293,114	1,293,114
Accrued interest	-	122,487	122,487
Noncurrent liabilities:			
OPEB - retiree medical insurance	5,174,816	379,350	5,554,166
OPEB - retiree life insurance	680,233	49,878	730,111
Due within one year	1,660,000	1,855,531	3,515,531
Due in more than one year	<u>54,760,948</u>	<u>30,117,269</u>	<u>84,878,217</u>
Total liabilities	<u>65,758,591</u>	<u>36,413,878</u>	<u>102,172,469</u>
Deferred inflows of resources			
Subsequent year tax levy	16,026,313	653,418	16,679,731
Deferred amounts related to pension	7,731,124	566,878	8,298,002
Deferred amounts related to OPEB retiree life insurance	<u>109,520</u>	<u>8,030</u>	<u>117,550</u>
Total deferred inflows of resources	<u>23,866,957</u>	<u>1,228,326</u>	<u>25,095,283</u>
Net Position			
Net investment in capital assets	21,004,788	90,843,302	111,848,090
Restricted	4,051,441	2,109,579	6,161,020
Unrestricted	<u>2,540,212</u>	<u>11,622,506</u>	<u>14,162,718</u>
TOTAL NET POSITION	<u>\$ 27,596,441</u>	<u>\$ 104,575,387</u>	<u>\$ 132,171,828</u>

The accompanying notes are an integral part of this statement.

VILLAGE OF CALEDONIA, WISCONSIN
Statement of Activities
Year Ended December 31, 2020

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	\$ 3,603,799	\$ 1,411,650	\$ 23,141	\$ -	\$ (2,169,008)	\$ -	\$ (2,169,008)
Public safety	10,362,358	1,196,723	645,045	-	(8,520,590)	-	(8,520,590)
Public works	7,036,594	848,468	1,572,823	-	(4,615,303)	-	(4,615,303)
Health and human services	4,005,275	1,209,843	2,864,880	-	69,448	-	69,448
Culture, education, and recreation	367,340	202,512	-	-	(164,828)	-	(164,828)
Economic development and assistance	2,781,684	13,861	43,126	-	(2,724,697)	-	(2,724,697)
Interest and fiscal charges	1,647,193	-	-	-	(1,647,193)	-	(1,647,193)
Total governmental activities	<u>29,804,243</u>	<u>4,883,057</u>	<u>5,149,015</u>	<u>-</u>	<u>(19,772,171)</u>	<u>-</u>	<u>(19,772,171)</u>
Business-type activities:							
Sewer Utility	7,354,354	6,330,328	-	243,557	-	(780,469)	(780,469)
Water Utility	4,614,261	3,787,366	-	636,717	-	(190,178)	(190,178)
Stormwater Utility	809,486	1,026,246	-	369,251	-	586,011	586,011
Total business-type activities	<u>12,778,101</u>	<u>11,143,940</u>	<u>-</u>	<u>1,249,525</u>	<u>-</u>	<u>(384,636)</u>	<u>(384,636)</u>
TOTAL	<u>\$ 42,582,344</u>	<u>\$ 16,026,997</u>	<u>\$ 5,149,015</u>	<u>\$ 1,249,525</u>	<u>(19,772,171)</u>	<u>(384,636)</u>	<u>(20,156,807)</u>
General revenues:							
Taxes:							
Property taxes, levied for general purposes					11,941,023	913,834	12,854,857
Property taxes, levied for debt services					2,425,432	-	2,425,432
Property taxes, levied for tax increment districts					374,129	-	374,129
Intergovernmental revenues not restricted to specific programs					1,070,075	-	1,070,075
Investment income					346,981	112,547	459,528
Gain on the sale of capital assets					73,060	4,000	77,060
Miscellaneous					1,407,110	175,887	1,582,997
Total general revenues					<u>17,637,810</u>	<u>1,206,268</u>	<u>18,844,078</u>
Transfers					<u>(10,773,657)</u>	<u>10,773,657</u>	<u>-</u>
Change in net position					(12,908,018)	11,595,289	(1,312,729)
Net position - beginning of year					<u>40,504,459</u>	<u>92,980,098</u>	<u>133,484,557</u>
Net position - end of year					<u>\$ 27,596,441</u>	<u>\$ 104,575,387</u>	<u>\$ 132,171,828</u>

The accompanying notes are an integral part of this statement.

VILLAGE OF CALEDONIA, WISCONSIN
Balance Sheet – Governmental Funds
December 31, 2020

	General Fund	Debt Service Fund	Tax Increment District No. 4	Capital Projects	Joint Health	Nonmajor Governmental Funds	Total
Assets							
Cash and investments	\$ 7,407,360	\$ 1,757,434	\$ 655,566	\$ 1,370,412	\$ 727,308	\$ 1,269,083	\$ 13,187,163
Receivables:							
Property taxes	6,249,546	1,411,121	420,572	951,945	114,043	385,894	9,533,121
Special assessments	-	81,407	1,155,347	-	-	-	1,236,754
Special charges	49,648	-	-	-	-	1,564,894	1,614,542
Accounts receivable	470,584	4,544,502	-	20,906	661,395	85,333	5,782,720
Due from other funds	1,743,736	-	-	-	-	-	1,743,736
Advance to other funds	-	-	759,591	-	-	-	759,591
Prepaid expenses	524,008	-	-	-	875	-	524,883
TOTAL ASSETS	\$ 16,444,882	\$ 7,794,464	\$ 2,991,076	\$ 2,343,263	\$ 1,503,621	\$ 3,305,204	\$ 34,382,510
Liabilities, Deferred Inflows, and Fund Balances							
Liabilities:							
Accounts payable	\$ 588,701	\$ 1,000	\$ 530,668	\$ 108,376	\$ 247,359	\$ 437,350	\$ 1,913,454
Accrued payroll	349,597	-	-	-	90,938	-	440,535
Accrued liabilities	1,095	-	-	-	-	246,004	247,099
Due to other funds	-	-	-	-	-	1,743,736	1,743,736
Advance from other funds	-	-	-	-	-	1,036,703	1,036,703
Deposits	455,694	-	-	-	-	-	455,694
Total liabilities	<u>1,395,087</u>	<u>1,000</u>	<u>530,668</u>	<u>108,376</u>	<u>338,297</u>	<u>3,463,793</u>	<u>5,837,221</u>
Deferred Inflows of Resources:							
Subsequent year tax levy	10,446,886	2,400,425	714,859	1,617,742	193,354	653,047	16,026,313
Special assessments	-	-	1,154,687	-	-	-	1,154,687
Long-term receivables	-	4,625,909	-	-	-	-	4,625,909
Other receivables	41,065	-	-	-	7,440	-	48,505
Total deferred inflows of resources	<u>10,487,951</u>	<u>7,026,334</u>	<u>1,869,546</u>	<u>1,617,742</u>	<u>200,794</u>	<u>653,047</u>	<u>21,855,414</u>
Fund Balances (Deficit):							
Nonspendable	524,008	-	-	-	-	-	524,008
Restricted	-	767,130	590,862	-	-	544,157	1,902,149
Committed	238,289	-	-	617,145	-	446,610	1,302,044
Assigned	-	-	-	-	964,530	-	964,530
Unassigned	3,799,547	-	-	-	-	(1,802,403)	1,997,144
Total fund balances (deficit)	<u>4,561,844</u>	<u>767,130</u>	<u>590,862</u>	<u>617,145</u>	<u>964,530</u>	<u>(811,636)</u>	<u>6,689,875</u>
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	\$ 16,444,882	\$ 7,794,464	\$ 2,991,076	\$ 2,343,263	\$ 1,503,621	\$ 3,305,204	\$ 34,382,510

The accompanying notes are an integral part of this statement.

VILLAGE OF CALEDONIA, WISCONSIN
Reconciliation of the Balance Sheet of the Governmental Funds to the
Statement of Net Position
December 31, 2020

Total fund balances - governmental funds \$ 6,689,875

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

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

Land	1,230,898
Intangible assets - land easements	73,000
Construction in progress	577,844
Other capital assets	126,937,041
Intangible assets - infrastructure	8,827,186
Less: accumulated depreciation	(61,031,081)

Some receivables that are not currently available are reported as deferred inflows of resources in the fund financial statements but are recognized as revenue when earned in the government-wide statements.

Special assessments receivable	1,154,687
Long-term receivables	4,625,909
Other receivables	48,505

Long-term assets are not considered available; therefore, are not reported in

Net pension asset	2,575,104
-------------------	-----------

Long-term assets and deferred outflows of resources are not related to the current period and, therefore, are not reported in the funds.

Deferred outflows related to loss on refunding	6,987
Deferred outflows related to pension	6,088,744
Deferred outflows related to OPEB retiree medical insurance	53,059
Deferred outflows related to OPEB retiree life insurance	281,136

Some liabilities and deferred inflows of resources, 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	(54,892,012)
Premium on long-term debt	(1,191,256)
Compensated absences	(337,680)
Accrued interest	(425,812)
Net OPEB obligation - retiree medical insurance	(5,174,816)
Net OPEB obligation - retiree life insurance	(680,233)
Deferred inflows related to pension	(7,731,124)
Deferred inflows related to OPEB - retiree life insurance	<u>(109,520)</u>

NET POSITION OF GOVERNMENT ACTIVITIES \$ 27,596,441

The accompanying notes are an integral part of this statement.

VILLAGE OF CALEDONIA, WISCONSIN
Statement of Revenues, Expenditures, and Changes in Fund Balances -
Governmental Funds
Year Ended December 31, 2020

	General Fund	Debt Service Fund	Tax Increment District No. 4	Capital Projects	Joint Health	Nonmajor Governmental Funds	Total Governmental Funds
Revenues							
Taxes	\$ 9,889,731	\$ 2,425,432	\$ 374,129	\$ 1,289,100	\$ 186,345	\$ 575,847	\$ 14,740,584
Special assessments	-	449,591	13,861	-	-	-	463,452
Intergovernmental	2,687,512	-	12,589	-	2,563,660	955,329	6,219,090
Licenses and permits	917,904	-	-	-	308,377	-	1,226,281
Fines, forfeitures and penalties	215,818	-	-	-	-	120,339	336,157
Public charges for services	1,117,846	336,462	-	-	3,847	1,830,393	3,288,548
Intergovernmental charges for services	208,482	-	-	-	821,103	70,000	1,099,585
Investment and interest income	42,391	263,538	27,282	8,416	2,569	2,535	346,731
Miscellaneous	149,880	250	-	16,107	25,824	435,846	627,907
Total revenues	<u>15,229,564</u>	<u>3,475,273</u>	<u>427,861</u>	<u>1,313,623</u>	<u>3,911,725</u>	<u>3,990,289</u>	<u>28,348,335</u>
Expenditures							
Current:							
General government	3,164,662	-	-	-	-	120,339	3,285,001
Public safety	8,880,306	-	-	-	-	795,095	9,675,401
Public works	2,440,298	-	-	-	-	1,645,999	4,086,297
Health and human services	14,432	-	-	-	3,550,200	368,413	3,933,045
Parks and recreation	-	-	-	-	-	308,016	308,016
Economic development and assistance	145,585	-	20,040	-	-	21,761	187,386
Capital outlay	-	-	2,806,347	1,826,842	-	2,483,919	7,117,108
Debt service:							
Principal	-	1,545,000	16,602	-	-	-	1,561,602
Interest and fiscal charges	-	440,324	1,136,836	-	-	137,319	1,714,479
Total expenditures	<u>14,645,283</u>	<u>1,985,324</u>	<u>3,979,825</u>	<u>1,826,842</u>	<u>3,550,200</u>	<u>5,880,861</u>	<u>31,868,335</u>
Excess (deficiency) of revenues over expenditures	<u>584,281</u>	<u>1,489,949</u>	<u>(3,551,964)</u>	<u>(513,219)</u>	<u>361,525</u>	<u>(1,890,572)</u>	<u>(3,520,000)</u>
Other financing sources (uses)							
Long-term debt issued	-	-	2,000,000	-	-	1,415,000	3,415,000
Premium on long-term debt issued	-	-	68,584	-	-	-	68,584
Proceeds from the sale of capital assets	-	-	-	85,982	-	-	85,982
Transfer in	-	245,305	1,000,000	163,984	-	18,000	1,427,289
Transfer out	(153,000)	(1,000,000)	-	-	-	(4,426,210)	(5,579,210)
Total other financing sources (uses)	<u>(153,000)</u>	<u>(754,695)</u>	<u>3,068,584</u>	<u>249,966</u>	<u>-</u>	<u>(2,993,210)</u>	<u>(582,355)</u>
Net change in fund balances	431,281	735,254	(483,380)	(263,253)	361,525	(4,883,782)	(4,102,355)
Fund balances - beginning of year	<u>4,130,563</u>	<u>31,876</u>	<u>1,074,242</u>	<u>880,398</u>	<u>603,005</u>	<u>4,072,146</u>	<u>10,792,230</u>
Fund balances - end of year	<u>\$ 4,561,844</u>	<u>\$ 767,130</u>	<u>\$ 590,862</u>	<u>\$ 617,145</u>	<u>\$ 964,530</u>	<u>\$ (811,636)</u>	<u>\$ 6,689,875</u>

The accompanying notes are an integral part of this statement.

VILLAGE OF CALEDONIA, WISCONSIN
Reconciliation of the Statement of Revenues, Expenditures, and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
Year Ended December 31, 2020

Net change in fund balances-total governmental funds \$ (4,102,355)

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 activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. current period.

Capital outlays	7,117,108
Capital outlay expenditures not capitalized in the statement of net position	(2,776,298)
Loss on disposal of capital assets	(19,522)
Depreciation and amortization	(3,591,451)
Capital assets transferred to the Stormwater Utility	(7,933,675)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Special Assessments	(461,371)
Long-term receivable	(255,055)
Other receivables	(28,487)

Debt proceeds provide 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.

Repayment of debt principal	1,561,602
Long-term debt issued	(3,415,000)
Long-term debt transferred to the Stormwater Utility	1,190,000

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

Compensated absences	(105,189)
Accrued interest on debt	(8,841)
OPEB activity - retiree medical insurance	(132,413)
OPEB activity - retiree life insurance	(59,203)
Pension activity	(17,350)
Pension and OPEB liabilities transferred to the Stormwater Utility	121,939

Governmental funds report debt premiums, discounts, and refunding losses as other financing sources or uses. However in the statement of net position these are reported as adjustments to long-term debt. They are amortized over the period the debt is outstanding and the amortization is reported as interest expense.

Premium received from debt issuance	(68,584)
Amortization of loss on refunding	(5,242)
Amortization of debt premium and discount	<u>81,369</u>

Change in net position of governmental activities \$ (12,908,018)

The accompanying notes are an integral part of this statement.

VILLAGE OF CALEDONIA, WISCONSIN
Statement of Net Position – Proprietary Funds
December 31, 2020

	Business-type Activities - Enterprise			
	Nonmajor			Totals
	Sewer Utility	Water Utility	Stormwater Utility	
ASSETS				
Current:				
Cash and investments	\$ 5,238,447	\$ 595,476	\$ 1,490,356	\$ 7,324,279
Accounts receivable	1,717,849	1,479,621	885	3,198,355
Tax roll receivable:				
Tax levy	57,907	326,270	-	384,177
Special charges on the tax roll	-	-	1,010,038	1,010,038
Special assessments on tax roll	2,660	25,684	312,842	341,186
Delinquent receivables on tax roll	507,883	339,669	-	847,552
Prepaid expenses	1,250	1,250	-	2,500
Total current assets	<u>7,525,996</u>	<u>2,767,970</u>	<u>2,814,121</u>	<u>13,108,087</u>
Noncurrent assets:				
Restricted assets				
Cash and investments	1,185,703	857,546	-	2,043,249
Net pension asset	77,412	72,725	38,680	188,817
Capital assets:				
Land	34,764	22,459	-	57,223
Construction in progress	332,497	950,701	148,881	1,432,079
Other capital assets	95,849,405	55,016,718	17,674,135	168,540,258
Less: accumulated depreciation	(22,636,649)	(14,568,112)	(8,378,483)	(45,583,244)
Other assets:				
Advance from other funds	-	277,112	-	277,112
Special assessments	28,440	121,802	-	150,242
Total noncurrent assets	<u>74,871,572</u>	<u>42,750,951</u>	<u>9,483,213</u>	<u>127,105,736</u>
Total assets	<u>82,397,568</u>	<u>45,518,921</u>	<u>12,297,334</u>	<u>140,213,823</u>
DEFERRED OUTFLOWS OF RESOURCES				
Unamortized treatment facility	1,437,646	-	-	1,437,646
Deferred amounts related to pension	183,039	171,955	91,458	446,452
Deferred amounts related to OPEB - retiree life insurance	9,005	8,494	4,223	21,722
Deferred amounts related to OPEB - retiree health insurance	1,595	1,498	797	3,890
Loss on refunding	39,229	54,829	-	94,058
Total deferred outflows of resources	<u>1,670,514</u>	<u>236,776</u>	<u>96,478</u>	<u>2,003,768</u>
LIABILITIES				
Current liabilities:				
Accounts payable	1,082,925	1,350,942	118,712	2,552,579
Accrued interest	30,128	7,173	6,369	43,670
Current portion of compensated absences	4,986	4,986	-	9,972
Current portion of general obligation debt	451,117	95,000	295,000	841,117
Current portion of Racine Clean Water Fund Loans	1,004,442	-	-	1,004,442
Liabilities payable from restricted assets				
Current portion of revenue bonds	858,114	435,000	-	1,293,114
Accrued interest	68,613	53,874	-	122,487
Total current liabilities	<u>3,500,325</u>	<u>1,946,975</u>	<u>420,081</u>	<u>5,867,381</u>
Noncurrent liabilities:				
Long-term debt:				
General obligation	3,778,193	75,000	605,000	4,458,193
Revenue bonds	14,320,598	9,780,000	-	24,100,598
Racine Clean Water Fund Loans	994,201	-	-	994,201
Unamortized premium	277,677	282,818	-	560,495
Long-term portion of compensated absences	1,891	1,891	-	3,782
Net OPEB liability - retiree medical insurance	155,517	146,075	77,758	379,350
Net OPEB liability - retiree life insurance	20,449	19,211	10,218	49,878
Total noncurrent liabilities	<u>19,548,526</u>	<u>10,304,995</u>	<u>692,976</u>	<u>30,546,497</u>
Total liabilities	<u>23,048,851</u>	<u>12,251,970</u>	<u>1,113,057</u>	<u>36,413,878</u>
DEFERRED INFLOWS OF RESOURCES				
Subsequent years tax levy	97,563	555,855	-	653,418
Deferred amounts related to pension	232,412	218,338	116,128	566,878
Deferred amounts related to OPEB retiree life insurance	3,292	3,093	1,645	8,030
Total deferred inflows of resources	<u>333,267</u>	<u>777,286</u>	<u>117,773</u>	<u>1,228,326</u>
NET POSITION				
Net investment in capital assets	51,708,311	30,680,175	8,454,816	90,843,302
Restricted	1,194,502	876,397	38,680	2,109,579
Unrestricted	7,783,151	1,169,869	2,669,486	11,622,506
TOTAL NET POSITION	<u>\$ 60,685,964</u>	<u>\$ 32,726,441</u>	<u>\$ 11,162,982</u>	<u>\$ 104,575,387</u>

The accompanying notes are an integral part of this statement.

VILLAGE OF CALEDONIA, WISCONSIN
Statement of Revenues, Expenses, and Changes in Fund Net Position –
Proprietary Funds
Year Ended December 31, 2020

	Business-type Activities - Enterprise			Totals
	Sewer Utility	Water Utility	Nonmajor	
			Stormwater Utility	
OPERATING REVENUES				
Public charges for services	\$ 6,330,328	\$ 3,787,366	\$ 1,026,246	\$ 11,143,940
OPERATING EXPENSES				
Operation and maintenance	4,131,150	3,095,643	344,694	7,571,487
Depreciation	1,783,529	1,031,093	423,919	3,238,541
Amortization expense	817,497	-	-	817,497
Taxes	24,043	23,931	7,654	55,628
Total operating expenses	<u>6,756,219</u>	<u>4,150,667</u>	<u>776,267</u>	<u>11,683,153</u>
Operating income (loss)	<u>(425,891)</u>	<u>(363,301)</u>	<u>249,979</u>	<u>(539,213)</u>
NONOPERATING REVENUES (EXPENSES)				
Property taxes levied	559,359	354,475	-	913,834
Interest income	58,520	39,360	14,667	112,547
Interest expense	(598,135)	(463,594)	(33,219)	(1,094,948)
Gain on sale of property and equipment	-	4,000	-	4,000
Miscellaneous	99,443	76,444	-	175,887
Total nonoperating revenues (expenses)	<u>119,187</u>	<u>10,685</u>	<u>(18,552)</u>	<u>111,320</u>
Income (loss) before contributions and transfers	<u>(306,704)</u>	<u>(352,616)</u>	<u>231,427</u>	<u>(427,893)</u>
CAPITAL CONTRIBUTIONS				
Impact fees	1,550	131,750	-	133,300
Special assessments	240,457	504,967	369,251	1,114,675
Contributed capital	1,550	-	6,621,735	6,623,285
Total capital contributions	<u>243,557</u>	<u>636,717</u>	<u>6,990,986</u>	<u>7,871,260</u>
TRANSFERS				
Transfer in	124,197	87,156	4,151,922	4,363,275
Transfer out	-	-	(211,353)	(211,353)
Total transfers	<u>124,197</u>	<u>87,156</u>	<u>3,940,569</u>	<u>4,151,922</u>
Change in net position	61,050	371,257	11,162,982	11,595,289
Net position - beginning of year	<u>60,624,914</u>	<u>32,355,184</u>	<u>-</u>	<u>92,980,098</u>
Net position - end of year	<u>\$ 60,685,964</u>	<u>\$ 32,726,441</u>	<u>\$ 11,162,982</u>	<u>\$ 104,575,387</u>

The accompanying notes are an integral part of this statement.

VILLAGE OF CALEDONIA, WISCONSIN
Statement of Cash Flows - Proprietary Funds
Year Ended December 31, 2020

	Business-type Activities - Enterprise			Totals
	Sewer Utility	Water Utility	Nonmajor Stormwater Utility	
CASH FLOWS FROM OPERATING ACTIVITIES				
Received from customers	\$ 6,320,472	\$ 3,349,707	\$ 1,026,420	\$ 10,696,599
Paid to suppliers for goods and services	(4,703,626)	(2,416,418)	(200,528)	(7,320,572)
Paid to employees for services	(450,028)	(425,281)	(197,762)	(1,073,071)
Payments to other funds	409,374	(409,374)	-	-
Net cash provided by operating activities	<u>1,576,192</u>	<u>98,634</u>	<u>628,130</u>	<u>2,302,956</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Taxes	599,015	557,466	-	1,156,481
Miscellaneous	99,443	76,444	-	175,887
Transfers from\to other funds	124,197	87,156	2,953,061	3,164,414
Net cash provided by noncapital financing activities	<u>822,655</u>	<u>721,066</u>	<u>2,953,061</u>	<u>4,496,782</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition and construction of capital assets	(1,615,927)	(731,757)	(1,845,061)	(4,192,745)
Gain (loss) on disposal of capital assets	-	4,001	-	4,001
Debt issued	-	2,195,000	-	2,195,000
Premium from debt issuance	-	143,650	-	143,650
Debt retired	(2,261,247)	(2,800,000)	(290,000)	(5,351,247)
Interest and other fiscal charges paid	(617,569)	(522,765)	(26,850)	(1,167,184)
Impact fees	1,550	131,750	-	133,300
Special assessments received	228,053	425,425	56,409	709,887
Net cash used by capital and related financing activities	<u>(4,265,140)</u>	<u>(1,154,696)</u>	<u>(2,105,502)</u>	<u>(7,525,338)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment income	58,520	39,360	14,667	112,547
Net increase (decrease) in cash and cash equivalents	(1,807,773)	(295,636)	1,490,356	(613,053)
Cash and cash equivalents - beginning of year	8,231,923	1,748,658	-	9,980,581
Cash and cash equivalents - end of year	<u>\$ 6,424,150</u>	<u>\$ 1,453,022</u>	<u>\$ 1,490,356</u>	<u>\$ 9,367,528</u>

The accompanying notes are an integral part of this statement.

VILLAGE OF CALEDONIA, WISCONSIN
Statement of Cash Flows - Proprietary Funds (Continued)
Year Ended December 31, 2020

	Business-type Activities - Enterprise			
	Sewer Utility	Water Utility	Nonmajor	Totals
			Stormwater Utility	
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
Operating income (loss)	\$ (425,891)	\$ (363,301)	\$ 249,979	\$ (539,213)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	1,783,529	1,031,093	423,919	3,238,541
Amortization	804,420	-	-	804,420
Changes in assets and liabilities:				
Accounts receivable	(9,856)	(437,659)	3,089	(444,426)
Special charges receivable	-	-	(2,915)	(2,915)
Prepaid expenses	(1,250)	(1,250)	-	(2,500)
Accounts payable	(972,657)	299,176	5,406	(668,075)
OPEB activity	(4,913)	(15,593)	87,976	67,470
Pension activity	(3,581)	(1,475)	(139,324)	(144,380)
Due from other funds	409,374	(409,374)	-	-
Accrued expenses	(2,983)	(2,983)	-	(5,966)
Net cash provided by operating activities	<u>\$ 1,576,192</u>	<u>\$ 98,634</u>	<u>\$ 628,130</u>	<u>\$ 2,302,956</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION - PROPRIETARY FUNDS				
Cash and investments	\$ 5,238,447	\$ 595,476	\$ 1,490,356	\$ 7,324,279
Restricted cash and cash equivalents	<u>1,185,703</u>	<u>857,546</u>	<u>-</u>	<u>2,043,249</u>
CASH AND CASH EQUIVALENTS	<u>\$ 6,424,150</u>	<u>\$ 1,453,022</u>	<u>\$ 1,490,356</u>	<u>\$ 9,367,528</u>

Noncash Activity

During 2020, the Village closed there Storm Sewer District Special Revenue Fund and opened a Stormwater Utility. As a result, the governmental activities transferred capital assets with a net book value of \$7,933,674 and long-term liabilities in the amount of \$1,190,000.

The accompanying notes are an integral part of this statement.

VILLAGE OF CALEDONIA, WISCONSIN
Statement of Fiduciary Net Position - Fiduciary Fund
December 31, 2020

	Tax Collection Custodial Fund
ASSETS	
Cash and investments	\$ 14,004,700
Taxes receivable	20,001,603
TOTAL ASSETS	34,006,303
LIABILITIES	
Due to other governments	14,004,700
DEFERRED INFLOWS OF RESOURCES	
Property taxes levied for subsequent year	20,001,603
NET POSITION	
Restricted for tax collections	\$ -

The accompanying notes are an integral part of this statement.

VILLAGE OF CALEDONIA, WISCONSIN
Statement of Changes in Fiduciary Net Position - Fiduciary Fund
December 31, 2020

	Tax Collection Custodial Fund
ADDITIONS	
Taxes and special charges collected	\$ 23,575,386
DEDUCTIONS	
Payments to other taxing jurisdictions	23,575,386
CHANGE IN NET POSITION	-
Net position - January 1	-
Net position - December 31	\$ -

The accompanying notes are an integral part of this statement.

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Village of Caledonia, 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).

A. Reporting Entity

This report includes all of the funds of the Village. The reporting entity for the Village consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. A legally separate organization should be reported as a component unit if the elected officials of the primary government are financially accountable for the organization. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government.

A legally separate, tax exempt organization should be reported as a component unit of a reporting entity if all of the following criteria are met: (1) The economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents; (2) The primary government is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization; (3) The economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government. Blended component units, although legally separate entities, are, in substance, part of the government's operations and are reported with similar funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the primary government. This report does not contain any component units.

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Government-Wide and Fund Financial Statements

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 as program revenues.

Fund Financial Statements

Financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund balance, revenues, and expenditures or expenses.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Funds are organized as major funds or nonmajor funds within the governmental and proprietary statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the Village or meets the following criteria:

- a. Total assets and deferred outflows of resources, liabilities, and deferred inflows of resources, revenues, or expenditures/expenses of an 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.

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Fund Financial Statements (continued)

The Village reports the following major governmental funds:

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

Debt Service Fund - accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The debt service fund was presented as a nonmajor governmental fund in the prior year.

Tax Increment District No. 4 – accounts for the economic development activities associated with the active tax increment districts of the Village.

Capital Projects Fund – accounts for the Village's capital activities associated with the Village's general capital plan.

Joint Health – accounts for the health services activities associated with the administration of the health grants and contributions from participating municipalities.

The Village reports the following major enterprise funds:

Sewer Utility - accounts for operations of the sewer system.

Water Utility - accounts for operations of the water system.

Stormwater Utility - accounts for operations of the stormwater system.

The Village reports the following nonmajor governmental funds:

Special Revenue Funds - used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

Refuse	Municipal Court
Recycling	Fire Safer Grant
Memorial Park Cemetery	CARES Act
Caledonia Storm Sewer District	Fire Services
Parks and Recreation	Donations
Joint Parks	Impact Fees

Capital Projects Funds - used to account for financial resources to be used for the acquisition or construction of equipment and/or major capital facilities.

Four Mile Capital Projects Fund*	Tax Increment District No. 3
Tax Increment District No. 1	Tax Increment District No. 5

*The Four Mile Capital Projects Fund was presented as a major governmental fund in the prior year.

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Fund Financial Statements (continued)

Custodial funds are used to account for assets held by the Village in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units. The Village reports a Tax Collection Custodial Fund.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or the 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 of resources. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Special assessments are recorded as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

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

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(continued)

Fund Financial Statements (continued)

Intergovernmental aids and grants are recognized as revenues in the period the Village is entitled the resources and the amounts are available. Amounts owed to the Village which are not available are recorded as receivables and deferred inflows. Amounts received prior to the entitlement period are recorded as unearned revenues.

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

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

The Village reports deferred inflows on its governmental funds balance sheet. Deferred inflows arise from taxes levied in the current year which are for subsequent year's operations. For governmental fund financial statements, deferred inflows arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues arise when resources are received before the Village has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Village has a legal claim to the resources, the unearned revenue or deferred inflow is removed from the balance sheet and revenue is recognized.

Proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note. Agency funds follow the accrual basis of accounting, and do not have a measurement focus.

The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Water and Sewer Utilities are charges to customers for sales and services and taxes levied specifically for public fire protection. Special assessments are recorded as receivables when levied and as contribution revenue when property owner connects to the system. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(continued)

All Financial Statements

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

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Fund Balances

Deposits and Investments

For purposes of the statements of net position and 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:

- Time deposits in any credit union, bank, savings bank, or trust company authorized to transact business in the state, maturing in three years or less.
- 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, or by the University of Wisconsin Hospitals and Clinics Authority, and the Wisconsin Aerospace Authority.
- Bonds or securities issued or guaranteed by the federal government.
- The local government investment pool.
- Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- Repurchase agreements with public depositories, with certain conditions.

The Village has adopted an investment policy. That policy which identifies restrictions on allowable investments as noted below.

- Certificates of deposit must be collateralized by either U.S. government or agency securities with a maturity of under seven years or limited to \$500,000 per financial institution.

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Fund Balances (continued)

Deposits and Investments (continued)

- U.S. Treasury bonds or notes.
- The State of Wisconsin Local Government Investment Pool or the Wisconsin Investment Trust.
- Any investment pools, savings or similar accounts offered by banks located within the State of Wisconsin and such deposit must be collateralized by U.S. government backed securities or agency securities or limited to \$500,000 per financial institution.
- Direct investment in mortgage backed securities, commercial paper, commercial paper derivatives, bankers' acceptance and mutual funds are not permitted.
- No more than 50% of the Village's total investment portfolio will be invested in a single security type or with a single financial institution, unless fully collateralized.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices. The Local Government Investment Pool (LGIP) is reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. The difference between the bank statement balance and carrying value is due to outstanding checks and/or deposits in transit.

The Wisconsin 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 value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice.

Receivables

Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the Village, taxes are collected for and remitted to the state and county governments as well as the local school district and technical college district. Taxes for all state and local governmental units billed in the current year for the succeeding year are reflected as receivables and due to other taxing units on the accompanying custodial fund statement of fiduciary net position.

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Fund Balances (continued)

Receivables (continued)

Property tax calendar - 2020 tax roll:

Lien date and levy date	December 2020
Tax bills mailed	December 2020
Payment in full, or	January 31, 2021
First installment due	January 31, 2021
Second installment due	July 31, 2021
Personal property taxes in full	January 31, 2021
Tax deed - 2020 delinquent real estate taxes	October 2023

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 delinquent bills on the tax roll.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "due to and from other funds." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental or business type 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.

Prepaid Items

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, if generated from earnings, is shown as restricted net position.

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

**D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources,
and Net Position or Fund Balances** (continued)

Capital Assets

Government-Wide Statements

Capital assets, which include property, plant, and equipment, 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 and an estimated useful life in excess of one year. All capital assets are valued at historical cost, or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their acquisition at the date of donation.

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. For tax-exempt debt, the amount of interest capitalized equals the interest expense incurred during construction netted against any interest revenue from temporary investment of borrowed fund proceeds. No interest was capitalized during the current year. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced, retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

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

Buildings	15 to 75 Years
Machinery and Equipment	4 to 20 Years
Utility System	7 to 100 Years
Infrastructure	40 to 70 Years

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.

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Fund Balances (continued)

Deferred Outflows of Resources

In the government-wide and proprietary fund type financial statements, deferred outflows include project costs incurred in connection with the Village's cost sharing arrangement with the City of Racine, Wisconsin for sewer plant expansion and upgrades. These costs have been recorded as a deferred outflow due to the benefit which will result from the inclusion of these costs in future rate structures. These costs are deferred and amortized over the term of the related debt issues.

Compensated Absences

Under terms of employment, employees are granted sick leave and vacation pay. Vacation earned is based on longevity of employment. Only benefits considered to be vested are disclosed in these statements.

All vested sick time and vacation pay is accrued by full and part time employees based upon if the employee falls under the guidance of the Village personnel policy or their designated union contract. All accrued time is reported in the government-wide and proprietary fund financial statements.

A liability will be reported in the governmental funds only if they have matured. Funds come to maturity in the event of resignation or retirement. These funds are payable with expendable resources and the benefit is then considered terminated.

Pensions

For purposes of measuring the Net Pension Liability (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 the WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Postemployment Benefits

Other Postemployment Benefits (OPEB) Local Retiree Life Insurance – The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other postemployment benefits, OPEB expense, and information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIF's fiduciary net position have been determined on the same basis as they are reported by LRLIF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Fund Balances (continued)

Other Postemployment Benefits (continued)

Other Postemployment Benefits (OPEB) Retiree Medical Insurance – The Village allows eligible retirees to retain access to medical insurance. Eligibility and benefit provisions are based on the Village’s employee benefit policies. Under the provisions of the plan a retiree may choose to self-pay the full amount of premiums to remain on the Village’s group medical plan through the State indefinitely, provided they continue to pay all required premiums.

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, other postemployment benefits, pensions, and accrued compensated absences.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (adjusted for any premiums or discounts) are reported as other financing sources and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

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. Gains or losses on prior refunding’s are amortized over the remaining life of the old debt, or the life of the new debt, whichever is shorter. The balance at year-end for both premiums and discounts are shown as an increase or decrease in the liability section of the statement of net position.

Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. The liability for claims and judgments is only reported in governmental funds if it has matured. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred. There were no significant claims or judgments at year-end.

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Fund Balances (continued)

Net Position and Fund Balance Classifications

Government-Wide Statements

Net Position is classified in three components:

- a. The *net investment in capital assets* component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. The *restricted* component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability or deferred inflow relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or deferred inflows or if the liability will be liquidated with the restricted assets reported.
- c. The *unrestricted* component of net position is the amount of the assets and deferred outflows, net of the liabilities and deferred inflows that are not included in the determination of net investment in capital assets or the restricted components of net position.

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 Statements

In the governmental fund financial statements, governmental funds report nonspendable fund balance for amounts that cannot be spent because they are either:

- a. not in spendable form; or
- b. legally or contractually required to be maintained intact.

Restricted fund balance is reported when constraints placed on the use of resources are either:

- a. externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or
- b. imposed by law through constitutional provisions or enabling legislation.

Committed fund balance is reported for amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Village Board.

Assigned fund balance is reported for amounts that are constrained by the Village management's intent to be used for specific purposes, but is neither restricted nor committed.

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Fund Balances (continued)

Net Position and Fund Balance Classifications (continued)

Unassigned fund balance is the residual classification for the General Fund and deficits in other funds.

When restricted, committed, assigned, and unassigned amounts are available for use, it is the government's policy to use restricted resources first, then committed, then assigned resources, then unassigned resources as they are needed.

E. Accounting Standards

Standards Implemented in the Current Year

The Village changed accounting policies related to accounting for fiduciary activities by adopting Statement of Governmental Accounting Standards (GASB Statement No. 84, Fiduciary Activities, in 2020. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is not material.

The Village changed accounting policies related to certain disclosures related to debt, including direct borrowing and direct placements by adopting Statement of Governmental Accounting Standards (GASB Statement No. 88, Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements, in 2020. Accordingly, there is no effect as a result of the accounting change as of the beginning of the year.

The Village changed accounting policies related to determining the presentation of majority equity interests by adopting Statement of Governmental Accounting Standards (GASB Statement No. 90, Majority Equity Interests – An Amendment of GASB Statements No. 14 and No. 61, in 2020. Accordingly, there is no effect as a result of the accounting change as of the beginning of the year.

Standards to be Implemented in Future Years

In June 2017, the GASB issued GASB Statement No. 87, Leases, which modifies the guidance regarding the classification, accounting, and financial reporting of leases. The Village will implement the requirements of this standard beginning with the year ending December 31, 2022. The impact of this standard on the Village's financial statements is not yet determined.

In May 2019, the GASB issued GASB Statement No. 91, Conduit Debt Obligations, which addresses certain accounting and financial reporting aspects of conduit debt obligations. The Village will implement the requirements of this standard beginning with the year ending December 31, 2022. The impact of this standard on the Village's financial statements is not yet determined.

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Fund Balances (continued)

Standards to be Implemented in Future Years (continued)

In January 2020, the GASB issued GASB Statement No. 92, Omnibus 2020, which addresses a variety of accounting and financial report items, including specific item related to OPEB reporting and asset retirement obligations. The Village will implement the requirements of this standard beginning with the year ending December 31, 2022. The impact of this standard on the Village's financial statements is not yet determined.

In March 2020, the GASB issued GASB Statement No. 93, Replacement of Interbank Offer Rates, which addresses the use of future interbank offer rates. The Village will implement the requirements of this standard beginning with the year ending December 31, 2022. The impact of this standard on the Village's financial statements is not yet determined.

In May 2019, the GASB issued GASB Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, which addresses accounting and financial reporting of public-private and public-public partnership and availability payment arrangements. The Village will implement the requirements of this standard beginning with the year ending December 31, 2023. The impact of this standard on the Village's financial statements is not yet determined.

In June 2020, the GASB issued GASB Statement No. 96, Subscription-Based Information Technology Arrangements, which provides guidance on the accounting and financial reporting for subscription-based information technology arrangements. The Village will implement the requirements of this standard beginning with the year ending December 31, 2023. The impact of this standard on the Village's financial statements is not yet determined.

In June 2020, the GASB issued GASB Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans-an Amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32, which increases consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform. The Village will implement the requirements of this standard beginning with the year ending December 31, 2022. The impact of this standard on the Village's financial statements is not yet determined.

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described in Note 1. C.

A budget has been adopted for the General, Special Revenue (except those noted in the following sentence), Debt Service and Capital Projects Fund (except those noted in the following sentence). Budgets have not been formally adopted for the Equipment Replacement Special Revenue Fund, Impact Fees Special Revenue Fund, and Donations Special Revenue Fund. Wisconsin Statute 65.90 requires that an annual budget be adopted for all funds.

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 fund level of expenditure for all funds other than the General Fund, which is adopted at the function level of expenditure.

The Village exceeded budget in the following functional expenditure categories during the year ended December 31, 2020:

General Fund:	
General Government	\$ 1,082
Joint Health:	
Health and Human Services	570,840

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (continued)

B. Deficit Balances

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year-end. As of December 31, 2020, the following individual funds held a deficit balance:

<u>Fund</u>	<u>Amount</u>	<u>Reason</u>
<i>Nonmajor governmental funds</i>		
<i>Capital Projects</i>		
Tax Increment District No. 1	\$ (763,253)	Long-term deficit due to expenditures exceeding revenues
Tax Increment District No. 3	(318,504)	Long-term deficit due to expenditures exceeding revenues
Tax Increment District No. 5	<u>(720,646)</u>	Long-term deficit due to expenditures exceeding revenues
Total deficit fund balance	<u>\$ (1,802,403)</u>	

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 3 - DEPOSITS AND INVESTMENTS

The Village's deposits and investments at year-end were comprised of the following:

	<u>Carrying Value</u>	<u>Financial Institution Balances</u>	<u>Risks</u>
Governmental and Fiduciary Activities			
Petty cash	\$ 950	\$ -	N/A
Deposits:			
Demand deposits	<u>13,060,250</u>	<u>12,290,474</u>	Custodial Credit Risk
Total deposits	<u>13,060,250</u>	<u>12,290,474</u>	
Investments			
Local Government Investment Pool (LGIP)	21,759,910	21,759,909	Interest Rate Risk and Credit Risk
Certificates of Deposits	311,263	311,263	Interest Rate Risk, Credit Risk and Custodial Credit Risk
U.S. Treasury Securities	<u>1,427,018</u>	<u>1,427,018</u>	Interest Rate Risk, Custodial Credit Risk
Total investments	<u>23,498,191</u>	<u>23,498,190</u>	
Total deposits and investments	<u>\$ 36,559,391</u>	<u>\$ 35,788,664</u>	
Reconciliation to financial statements			
Per statement of net position:			
Unrestricted cash and investments	\$ 20,511,442		
Restricted cash and investments	2,043,249		
Per statement of fiduciary net position -			
Custodial Fund	<u>14,004,700</u>		
Total deposits and investments	<u>\$ 36,559,391</u>		

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for demand deposits and \$250,000 for time and savings deposits. Certificates of deposit held in the LGIP are covered by FDIC insurance, which applies to the proportionate public unit share of accounts.

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 3 - DEPOSITS AND INVESTMENTS (continued)

Any losses caused by failure of public depositories are also covered by the State Deposit Guarantee Fund. The fund provides coverage of \$400,000 in each financial institution and the LGIP above the applicable insurance coverage provided by the FDIC. Although the fund had reserves available at December 31, 2020, the future availability of resources to cover the losses cannot be projected because provisions of the 1985 Wisconsin Act 25 provided that the amount in the fund will be used to repay public depositors for losses until the appropriation is exhausted, at which time the fund is abolished. This coverage has been considered in computing custodial credit risk.

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. As of December 31, 2020, \$0 of the Village's total bank balances of \$12,290,474 was uninsured and uncollateralized.

Investments - For an investment, custodial credit risk is the risk that, in the event of the failure of the counter party, the Village will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. As of December 31, 2020, none of the Village's investment balance of \$23,496,058 was exposed to custodial credit risk as uninsured and uncollateralized.

Interest Rate Risk and Credit Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. As of December 31, 2020, the Village's investments were as follows:

<u>Investment Type</u>	<u>Carrying Value</u>	<u>Average Maturity (Months)</u>	<u>S&P Rating</u>
Local Government Investment Pool (NAV)	\$ 21,759,910	0.60	Unrated
Certificates of Deposits	311,263	3.00	See Below
U.S. Treasury Securities	1,427,018	2.57	Not applicable
Total investments	<u>\$ 23,498,191</u>		

As of December 31, 2020, the certificates of deposits are rated as follows:

<u>Rating</u>	<u>Amount</u>
A+	\$ 158,632
Not rated	152,631
Total	<u>\$ 311,263</u>

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 3 - DEPOSITS AND INVESTMENTS (continued)

Fair Value Measurements

The Village uses fair value measurements to record fair value adjustments to certain assets and liabilities and to determine fair value disclosures.

The Village follows an accounting standard that defines fair value, establishes a framework for measuring fair value, establishes a fair value hierarchy based on the quality of inputs used to measure fair value, and requires expanded disclosures about fair value measurements. In accordance with this standard, the Village has categorized its investments, based on the priority of the inputs to the valuation technique, into a three-level fair value hierarchy. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the financial instruments fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement of the instrument.

Financial assets and liabilities recorded on the combined statements of financial position are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Financial assets and liabilities are valued using inputs that are unadjusted quoted prices in active markets accessible at the measurement date of identical financial assets and liabilities.

Level 2 – Financial assets and liabilities are valued based on quoted prices for similar assets, or inputs that are observable, either directly or indirectly for substantially the full term through corroboration with observable market data.

Level 3 – Financial assets and liabilities are valued using pricing inputs which are unobservable for the asset, inputs that reflect the reporting entity's own assumptions about the assumptions market participants and would use in pricing the asset.

The Village has the following recurring fair value measurements as of December 31, 2020:

- Certificates of Deposits of \$311,263 are valued using a matrix pricing model (Level 2 inputs).
- U.S. Treasury Securities of \$1,427,018 are valued using a matrix pricing model (Level 2 inputs).

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 3 - DEPOSITS AND INVESTMENTS (continued)

Restricted Cash

The Village of Caledonia, Wisconsin has established the following restricted cash and investments based upon third-party agreements, which restrict the use of these funds to certain allowable activities and costs:

	Sewer Utility	Water Utility	Totals
Equipment replacement fund	\$ 546,779	\$ -	\$ 546,779
Revenue bond debt service fund	<u>638,924</u>	<u>857,546</u>	<u>1,496,470</u>
Total restricted assets - cash and investments	<u>\$ 1,185,703</u>	<u>\$ 857,546</u>	<u>\$ 2,043,249</u>

NOTE 4 - RECEIVABLES

As of December 31, 2020, the Village has the following governmental activities/fund receivables outstanding:

	General Fund	Debt Service Fund	Tax Increment District No. 4	Capital Projects	Joint Health	Nonmajor Governmental Funds
Taxes receivable:						
Property tax levy	\$ 6,145,294	\$ 1,411,121	\$ 420,572	\$ 951,945	\$ 114,043	\$ 385,894
Other charges	49,648	-	-	-	-	1,564,894
Accounts receivable	470,584	4,544,502	-	20,906	661,395	85,333
Due from other governments						
Special assessments	-	81,407	1,155,347	-	-	-
Delinquent personal property taxes	<u>104,252</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Receivables, gross	6,769,778	6,037,030	1,575,919	972,851	775,438	2,036,121
Allowance for doubtful accounts	-	-	-	-	-	-
Receivables, net	<u>\$ 6,769,778</u>	<u>\$ 6,037,030</u>	<u>\$ 1,575,919</u>	<u>\$ 972,851</u>	<u>\$ 775,438</u>	<u>\$ 2,036,121</u>

As of December 31, 2020, the Village has not recorded any allowance related to receivables outstanding for the Sewer or Water Utility. All receivables are expected to be collected within one year.

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 5 - DEFERRED INFLOWS OF RESOURCES

Governmental funds report *deferred inflows* 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 report unearned revenue in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *deferred inflows* reported in the governmental funds were as follows:

	<u>Unavailable</u>	<u>Tax Levy</u>	<u>Totals</u>
Property taxes receivable for subsequent year	\$ -	\$ 16,026,313	\$ 16,026,313
Special assessments	1,154,687	-	1,154,687
Receivable for construction	4,625,909	-	4,625,909
Other receivables	48,505	-	48,505
	<u> </u>	<u> </u>	<u> </u>
Total deferred inflows of resources	<u>\$ 5,829,101</u>	<u>\$ 16,026,313</u>	<u>\$ 21,855,414</u>

NOTE 6 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2020 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Contributed to Other Funds</u>	<u>Ending Balance</u>
Governmental activities					
Capital assets not being depreciated:					
Land	\$ 1,230,898	\$ -	\$ -	\$ -	\$ 1,230,898
Intangible assets - land easements	73,000	-	-	-	73,000
Construction in progress	269,764	326,611	18,531	-	577,844
Total capital assets, not being depreciated	<u>1,573,662</u>	<u>326,611</u>	<u>18,531</u>	<u>-</u>	<u>1,881,742</u>
Capital assets being depreciated:					
Buildings	9,959,215	-	-	-	9,959,215
Machinery and equipment	12,398,960	598,435	302,113	-	12,695,282
Roads	99,525,841	2,946,621	-	-	102,472,462
Storm sewers	15,888,238	-	-	(15,888,238)	-
Bridges	1,340,939	469,143	-	-	1,810,082
Intangible assets	8,827,186	-	-	-	8,827,186
Total capital assets being depreciated	<u>147,940,379</u>	<u>4,014,199</u>	<u>302,113</u>	<u>(15,888,238)</u>	<u>135,764,227</u>
Accumulated depreciation:					
Buildings	1,853,200	329,584	-	-	2,182,784
Machinery and equipment	8,483,447	727,902	301,122	-	8,910,227
Roads	46,334,495	2,280,473	-	-	48,614,968
Storm sewers	7,954,563	-	-	(7,954,563)	-
Bridges	411,430	32,812	-	-	444,242
Intangible assets	658,180	220,680	-	-	878,860
Total accumulated depreciation	<u>65,695,315</u>	<u>3,591,451</u>	<u>301,122</u>	<u>(7,954,563)</u>	<u>61,031,081</u>
Net capital assets being depreciated	<u>82,245,064</u>	<u>422,748</u>	<u>991</u>	<u>(7,933,675)</u>	<u>74,733,146</u>
Total Governmental Activities capital assets, net of accumulated depreciation	<u>\$ 83,818,726</u>	<u>\$ 749,359</u>	<u>\$ 19,522</u>	<u>\$ (7,933,675)</u>	<u>\$ 76,614,888</u>

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 6 - CAPITAL ASSETS (continued)

Depreciation expense was charged to functions as follows:

Governmental Activities		
General government		\$ 247,042
Public safety		408,501
Public works, which includes depreciation of infrastructure		2,857,376
Health and human services		19,208
Culture, education, and recreation		<u>59,324</u>
Total Governmental Activities		<u>\$ 3,591,451</u>

Capital asset activity for the year ended December 31, 2020 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Contributed from Other Funds</u>	<u>Ending Balance</u>
Business-type Activities					
Capital assets not being depreciated:					
Land	\$ 57,223	\$ -	\$ -	\$ -	\$ 57,223
Construction in progress	3,177,839	2,892,805	4,638,565	-	1,432,079
Total capital assets not being depreciated	<u>3,235,062</u>	<u>2,892,805</u>	<u>4,638,565</u>	<u>-</u>	<u>1,489,302</u>
Capital assets being depreciated:					
Water treatment plant	789,800	-	-	-	789,800
Transmission and distribution plant	53,399,675	266,419	197,663	-	53,468,431
Water general plant	737,888	20,599	-	-	758,487
Storm sewers	-	1,704,650	-	15,888,238	17,592,888
Storm sewer equipment	-	81,247	-	-	81,247
Collection system plant	89,080,993	4,293,291	374,661	-	92,999,623
Collection system pumping plant	1,336,367	-	-	-	1,336,367
Sewer general plant	1,494,655	18,760	-	-	1,513,415
Total capital assets being depreciated	<u>146,839,378</u>	<u>6,384,966</u>	<u>572,324</u>	<u>15,888,238</u>	<u>168,540,258</u>
Accumulated depreciation:					
Water treatment plant	467,024	33,328	-	-	500,352
Transmission and distribution plant	12,742,284	961,190	197,663	-	13,505,811
Water general plant	525,373	36,576	-	-	561,949
Storm sewers	-	423,919	-	7,954,564	8,378,483
Collection system plant	19,359,307	1,742,743	374,661	-	20,727,389
Collection system pumping plant	1,064,122	25,391	-	-	1,089,513
Sewer general plant	804,353	15,394	-	-	819,747
Total accumulated depreciation	<u>34,962,463</u>	<u>3,238,541</u>	<u>572,324</u>	<u>7,954,564</u>	<u>45,583,244</u>
Net capital assets being depreciated	<u>111,876,915</u>	<u>3,146,425</u>	<u>-</u>	<u>7,933,674</u>	<u>122,957,014</u>
Total Business-type Activities capital assets, net of accumulated depreciation	<u>\$ 115,111,977</u>	<u>\$ 6,039,230</u>	<u>\$ 4,638,565</u>	<u>\$ 7,933,674</u>	<u>\$ 124,446,316</u>

Depreciation expense was charged to functions as follows:

Business-Type Activities		
Sewer		\$ 1,783,529
Water		1,031,093
Storm Water		<u>423,919</u>
Total Business-type Activities		<u>\$ 3,238,541</u>

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 7 - INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS

Due to/from

The following summarizes interfund receivables and payables including any overdrafts on pooled cash and investment accounts.

<u>Due to</u>	<u>Due from</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	
	Refuse Fund	\$ 821,953
	Recycling Fund	438,381
	Fire Safer Grant	27,477
	Joint Parks Fund	110,697
	Tax Incremental District No. 1	2,912
	Tax Incremental District No. 3	40,642
	Tax Incremental District No. 5	412,371
Total due to General Fund		<u>\$ 1,743,736</u>

All amounts are due within one year.

The principal purpose of these balances is the collection of amounts on the tax roll and the allocation of commingled cash and investment balances. In addition, certain balances resulted from the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur, and payments between funds are made.

For the statement of net position, interfund balances which are owed within the governmental activities or business-type activities are netted and eliminated.

Advance to/from

The Village's Tax Increment District No. 4 has advanced \$759,591 to Tax Incremental District No. 1 to assist in funding expenditures of the District. Principal repayments of \$75,000 plus accrued interest on the outstanding balance incurred at a rate of 2.9 percent, will be transacted in 2021 – 2031 until the balance is paid in full.

The Village's Water Utility has advanced \$277,112 to Tax Incremental District No. 3 to assist in funding expenditures of the District. Principal repayments of \$35,000 plus accrued interest on the outstanding balance incurred at a rate of 2.5 percent, will be transacted in 2021 – 2029 until the balance is paid in full.

For the statement of net position, interfund balances which are owed within the governmental activities or business-type activities are netted and eliminated.

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 7 - INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS (continued)

Transfer in/out

The following is a schedule of interfund transfers:

<u>Fund Transferred From</u>	<u>Fund Transferred To</u>	<u>Amount</u>
Major governmental funds - Debt Service Fund General Fund	Major governmental Fund - TID No. 4 Capital Projects	\$ 1,000,000 135,000
Major governmental funds - General Fund	Nonmajor governmental funds - Parks	18,000
Nonmajor governmental funds - Donation Four Mile Capital Projects Fund	Major governmental funds - Capital Projects Debt Service Fund	28,984 245,305
Nonmajor governmental funds - Stormwater	Proprietary funds - Stormwater Utility	4,151,921
Proprietary funds - Stormwater Utility Stormwater Utility	Proprietary funds - Water Utility Sewer Utility	87,156 <u>124,197</u>
	Total transfers	<u>\$ 5,790,563</u>

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the budget requires to expend them, (2) 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.

For the statement of activities, interfund transfers within the governmental activities or business-type activities are netted and eliminated.

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 8 - LONG-TERM OBLIGATIONS

As of December 31, 2020, the Village has noncurrent liabilities outstanding for governmental activities purposes of:

	Beginning Balance	Transfers	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities						
General obligation debt:						
Bonds and notes payable - bonded	\$ 54,140,000	\$ (1,190,000)	\$ 2,000,000	\$ 1,545,000	\$ 53,405,000	\$ 1,642,851
Note payable - direct borrowings	88,614	-	1,415,000	16,602	1,487,012	17,149
Debt premium (discount)	1,204,041	-	68,584	81,369	1,191,256	-
Total general obligation debt	<u>55,432,655</u>	<u>(1,190,000)</u>	<u>3,483,584</u>	<u>1,642,971</u>	<u>56,083,268</u>	<u>1,660,000</u>
Other Liabilities:						
Accumulated sick leave	156,784	-	278,536	296,518	138,802	-
Accumulated vacation	42,198	-	802,301	692,197	152,302	-
Accumulated compensatory time	33,509	-	72,648	59,581	46,576	-
Total other liabilities	<u>232,491</u>	<u>-</u>	<u>1,153,485</u>	<u>1,048,296</u>	<u>337,680</u>	<u>-</u>
Total Governmental Activities long-term liabilities	<u>\$ 55,665,146</u>	<u>\$ (1,190,000)</u>	<u>\$ 4,637,069</u>	<u>\$ 2,691,267</u>	<u>\$ 56,420,948</u>	<u>\$ 1,660,000</u>

As of December 31, 2020, the Village has noncurrent liabilities outstanding for business-type activities purposes of:

	Beginning Balance	Transfers	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Business-Type Activities						
Long-term debt:						
General obligation debt - bonded	\$ 6,390,000	\$ 1,190,000	\$ -	\$ 2,835,000	\$ 4,745,000	\$ 560,000
General obligation debt - direct borrowings	827,903	-	-	273,593	554,310	281,117
Revenue debt - bonded	17,505,000	-	2,195,000	810,000	18,890,000	825,000
Revenue debt - direct borrowings	6,959,852	-	-	456,140	6,503,712	468,114
Subtotal	31,682,755	1,190,000	2,195,000	4,374,733	30,693,022	2,134,231
Bond premium (discount)	485,531	-	143,650	68,686	560,495	-
Total long-term debt	<u>32,168,286</u>	<u>1,190,000</u>	<u>2,338,650</u>	<u>4,443,419</u>	<u>31,253,517</u>	<u>2,134,231</u>
Other liabilities:						
Racine Clean Water Fund Loans - Direct Borrowings	2,975,338	-	-	976,695	1,998,643	1,004,442
Compensated Absence	13,754	-	-	-	13,754	9,972
Total other liabilities	<u>2,989,092</u>	<u>-</u>	<u>-</u>	<u>976,695</u>	<u>2,012,397</u>	<u>1,014,414</u>
Total Business-type Activities long-term liabilities	<u>\$ 35,157,378</u>	<u>\$ 1,190,000</u>	<u>\$ 2,338,650</u>	<u>\$ 5,420,114</u>	<u>\$ 33,265,914</u>	<u>\$ 3,148,645</u>

Transfer of Long-Term Liabilities

During 2020, the Village transferred \$1,190,000 in long-term debt from the Stormwater Special Revenue Fund along with the related capital assets to the Storm Water Utility Fund.

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 8 - LONG-TERM OBLIGATIONS (continued)

General Obligation Direct Borrowings – New Issue

During 2020, the Village issued a private placement note in the amount of \$1,415,000. The note pays principal and interest annually on October 21 at an interest rate of 5%. The proceeds from the note are being used for the purchase of land from the local school district with the intent to use for economic development purposes within Tax Increment District No. 5.

General Obligation Debt Bonded – New Issue

During 2020, the Village issued general obligation community development bonds, series 2020 in the amount of \$2,000,000. The bonds pay principal annually on April 1 and interest semiannually on April 1 and October 1 at an interest rate of 2.0% and will mature on April 1, 2040. The proceeds from the note are being used for the purchase of providing financial assistance to community development projects within Tax Increment District No. 4.

Revenue Debt Bonded – New Issue – Current Refunding

During 2020, the Village issued water system and sewerage system revenue refunding bonds, series 2020 in the amount of \$2,195,000. The bonds pay principal annually on May 1 and interest semiannually on May 1 and November 1 at interest rates ranging from 2.0% to 3.0% and will mature on May 1, 2040. The proceeds of the bonds were used to current refund the General Obligation Refunding Bonds, Series 2010A, dated August 12, 2010, which were originally set to mature on April 1, 2029, and to make a deposit of \$143,650 to the revenue bond reserve account. The debt service requirements on the old debt balance totaled \$2,521,475. The debt service requirement of the new debt balance total \$2,705,398. While the new debt has an increase in debt service of \$183,923, there is an estimated economic gain on the refunding of \$152,334 when the change in debt service payments are discounted using an effective interest rate of 1.8% through May 1, 2040.

Legal Debt Margin

In accordance with Wisconsin Statutes, total general obligation indebtedness of the Village may not exceed 5% of the equalized value of taxable property within the Village's jurisdiction. The debt limit as of December 31, 2020, was \$126,700,660. Total general obligation debt outstanding at year-end was \$66,509,338.

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 8 - LONG-TERM OBLIGATIONS (continued)

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. Business-type activities debt is payable by revenues from user fees of those funds or, if the revenues are not sufficient, by future tax levies.

As of December 31, 2020, the Village has general obligation debt outstanding for governmental activities purposes of:

<u>Governmental Activities General Obligation Debt</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/2020</u>
General debt service:					
Taxable general obligation bonds	10/11/2011	4/1/2024	1.00 - 3.40%	4,175,000	\$ 1,300,000
General obligation bonds	10/11/2011	4/1/2030	3.00 - 3.20%	3,600,000	3,600,000
Promissory notes	7/12/2012	5/1/2022	0.50 - 2.15%	2,235,000	310,000
Promissory notes	10/2/2013	4/1/2023	2.00-3.00%	3,020,000	250,000
General obligation water bonds	10/2/2013	4/1/2033	2.90-4.00%	1,180,000	1,180,000
General obligation water bonds	4/3/2014	4/1/2030	0.75-3.30%	1,735,000	1,210,000
General obligation bonds	12/4/2014	4/1/2034	2.00-3.25%	8,250,000	8,250,000
State trust fund loan - direct borrowing	3/17/2015	3/15/2024	3.25%	150,000	72,012
General obligation bonds	12/3/2015	4/1/2035	3.00-4.00%	9,375,000	9,375,000
General obligation bonds	7/14/2016	4/1/2036	2.00-3.00%	3,820,000	3,820,000
Promissory notes	7/14/2016	4/1/2026	1.80-2.25%	4,490,000	3,020,000
Taxable general obligation bonds	10/18/2017	4/1/2037	2.80 - 3.50%	3,400,000	3,400,000
General obligation bonds	10/18/2017	4/1/2037	3.00 - 3.10%	2,165,000	2,165,000
General obligation bonds	11/15/2018	4/1/2038	3.00 - 4.00%	11,990,000	11,890,000
Promissory notes	11/6/2019	4/1/2029	2.00%	1,635,000	1,635,000
General obligation bonds	8/26/2020	4/1/2040	2.00%	2,000,000	2,000,000
General obligation note - direct borrowing	10/19/2020	10/21/2030	5.00%	1,415,000	1,415,000
Total Governmental Activities - general obligation debt					<u>\$ 54,892,012</u>

The governmental activities general obligation outstanding as of December 31, 2020 matures as follows:

Year Ending December 31,	Governmental Activities General Obligation Debt - Bonded			Year Ending December 31,	Governmental Activities General Obligation Debt - Direct Borrowing		
	Principal	Interest	Total		Principal	Interest	Total
2021	\$ 1,660,000	\$ 1,614,913	\$ 3,274,913	2021	\$ 17,149	\$ 52,340	\$ 69,489
2022	1,925,000	1,569,355	3,494,355	2022	17,707	51,793	69,500
2023	2,285,000	1,513,454	3,798,454	2023	18,282	101,208	119,490
2024	2,690,000	1,444,406	4,134,406	2024	143,874	83,615	227,489
2025	3,160,000	1,361,307	4,521,307	2025	150,000	64,500	214,500
2026-2030	18,620,000	5,229,662	23,849,662	2026-2030	1,140,000	185,000	1,325,000
2031-2035	16,835,000	2,347,660	19,182,660	2031-2035	-	-	-
2036-2040	6,230,000	306,024	6,536,024	2036-2040	-	-	-
Total	<u>\$ 53,405,000</u>	<u>\$ 15,386,781</u>	<u>\$ 68,791,781</u>	Total	<u>\$ 1,487,012</u>	<u>\$ 538,456</u>	<u>\$ 2,025,468</u>

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 8 - LONG-TERM OBLIGATIONS (continued)

General Obligation Debt (continued)

As of December 31, 2020, the Village has general obligation debt outstanding for business-type activities purposes of:

<u>Business-type Activities</u> <u>General Obligation Debt</u>	<u>Date of</u> <u>Issue</u>	<u>Final</u> <u>Maturity</u>	<u>Interest</u> <u>Rates</u>	<u>Original</u> <u>Indebtedness</u>	<u>Balance</u> <u>12/31/2020</u>
Water Utility:					
Promissory notes	7/12/2012	5/1/2022	0.50 - 2.15%	\$ 1,075,000	\$ 170,000
Water subtotal					<u>170,000</u>
Sewer Utility:					
Clean Water Fund Loan - direct borrowing	11/14/2001	5/1/2021	2.75%	238,392	15,237
Clean Water Fund Loan - direct borrowing	2/26/2003	5/1/2022	2.75%	4,172,703	539,073
General obligation bonds	7/12/2012	5/1/2032	2.00 - 3.00%	4,230,000	3,675,000
Sewer subtotal					<u>4,229,310</u>
Stormwater Utility:					
Promissory notes	10/2/2013	4/1/2023	2.00-3.00%	3,020,000	900,000
Business-type activities subtotal					<u>\$ 5,299,310</u>

The business-type activities general obligation outstanding as of December 31, 2020 matures as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Business-Type Activities</u> <u>General Obligation Debt - Bonded</u>			<u>Year Ending</u> <u>December 31,</u>	<u>Business-Type Activities</u> <u>General Obligation Debt - Direct Borrowing</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 560,000	\$ 115,031	\$ 675,031	2021	\$ 281,117	\$ 11,379	\$ 292,496
2022	565,000	102,531	667,531	2022	273,193	3,756	276,949
2023	775,000	86,916	861,916	2023	-	-	-
2024	285,000	74,478	359,478	2024	-	-	-
2025	290,000	67,648	357,648	2025	-	-	-
2026-2030	1,575,000	217,928	1,792,928	2026-2030	-	-	-
2031-2035	695,000	20,925	715,925	2031-2035	-	-	-
2036-2040	-	-	-	2036-2040	-	-	-
Total	<u>\$ 4,745,000</u>	<u>\$ 685,457</u>	<u>\$ 5,430,457</u>	Total	<u>\$ 554,310</u>	<u>\$ 15,135</u>	<u>\$ 569,445</u>

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 8 - LONG-TERM OBLIGATIONS (continued)

Revenue Debt

As of December 31, 2020, the Village has revenue debt outstanding for business-type activities purposes of:

<u>Business-type Activities Revenue Debt</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/2020</u>
Water Utility:					
Water and Sewer System revenue bonds	10/2/2013	5/1/2030	3.00 - 4.38%	\$ 5,515,000	\$ 4,395,000
Water and Sewer System revenue bonds	7/21/2016	5/1/2036	2.00 - 3.00%	450,000	370,000
Water and Sewer System revenue bonds	10/18/2017	5/1/2037	3.00 - 3.25%	2,445,000	2,150,000
Water and Sewer System revenue bonds	11/26/2019	5/1/2039	2.00 - 4.00%	1,145,000	1,105,000
Water and Sewer System revenue bonds	9/15/2020	5/1/2040	2.00 - 3.00%	2,195,000	2,195,000
Water subtotal					10,215,000
Sewer Utility:					
Clean Water Fund Loan - direct borrowing	11/14/2012	5/1/2032	2.63%	9,683,189	6,503,712
Water and Sewer System revenue bonds	7/21/2016	5/1/2036	2.00 - 3.00%	1,910,000	1,595,000
Water and Sewer System revenue bonds	10/18/2017	5/1/2037	3.00 - 3.25%	4,555,000	4,015,000
Water and Sewer System revenue bonds	11/26/2019	5/1/2039	2.00 - 4.00%	3,185,000	3,065,000
Sewer subtotal					15,178,712
Business-type activities subtotal					\$ 25,393,712

The business-type activities revenue debt outstanding as of December 31, 2020 matures as follows:

<u>Year Ending December 31,</u>	<u>Business-Type Activities Revenue Debt - Bonded</u>			<u>Year Ending December 31,</u>	<u>Business-Type Activities Revenue - Direct Borrowing</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 825,000	\$ 570,345	\$ 1,395,345	2021	\$ 468,114	\$ 164,578	\$ 632,692
2022	945,000	563,997	1,508,997	2022	480,402	152,129	632,531
2023	965,000	507,577	1,472,577	2023	493,013	139,353	632,366
2024	990,000	477,007	1,467,007	2024	505,954	126,242	632,196
2025	1,015,000	445,019	1,460,019	2025	519,235	112,786	632,021
2026-2030	5,630,000	1,695,544	7,325,544	2026-2030	2,807,924	349,405	3,157,329
2031-2035	5,710,000	761,934	6,471,934	2031-2035	1,229,070	32,472	1,261,542
2036-2040	2,810,000	121,760	2,931,760	2036-2040	-	-	-
Total	\$ 18,890,000	\$ 5,143,183	\$ 24,033,183	Total	\$ 6,503,712	\$ 1,076,965	\$ 7,580,677

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 8 - LONG-TERM OBLIGATIONS (continued)

Racine Clean Water Fund Loans

Racine Clean Water Fund Loans are payable from revenues derived from the operation of the Sewer Utility. Racine Clean Water Fund Loans at December 31, 2020 consist of the following:

Business-type Activities					
Racine Clean Water	Date of	Final	Interest	Original	Balance
<u>Fund Loans</u>	<u>Issue</u>	<u>Maturity</u>	<u>Rates</u>	<u>Indebtedness</u>	<u>12/31/2020</u>
Clean Water Fund Loans - direct borrowing	4/10/2002	5/1/2021	2.75%	\$ 557,254	\$ 37,265
Clean Water Fund Loans - direct borrowing	7/24/2002	5/1/2022	2.86%	3,153,607	418,226
Clean Water Fund Loans - direct borrowing	11/27/2002	5/1/2022	2.867%	10,785,114	1,491,774
Racine Advance - direct borrowing	8/25/2008	5/1/2022	5.00%	399,300	<u>51,378</u>
Total Business-type Activities Racine Clean Water Fund Loans					<u>\$ 1,998,643</u>

Debt service requirements to maturity are as follows:

Year Ending	Business-type Activities		
	Racine Clean Water Fund Loans		
<u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 1,004,442	\$ 43,163	\$ 1,047,605
2022	<u>994,201</u>	<u>14,513</u>	<u>1,008,714</u>
Total	<u>\$ 1,998,643</u>	<u>\$ 57,676</u>	<u>\$ 2,056,319</u>

Other Debt Information

Estimated payments of compensated absences are not included in the debt service requirement schedules. The compensated absences liability attributable to governmental activities will be liquidated primarily by the General Fund.

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 8 - LONG-TERM OBLIGATIONS (continued)

Acceleration Clause and Security

The Village's general obligation outstanding notes from private placements related to governmental activities of \$1,415,000 contain a subjective acceleration clause that allows the lender to accelerate payment of the entire principal amount to become immediately due if the lender determines that a material adverse change occurs. This obligation is secured by the Village's taxing authority.

The Village's general obligation outstanding notes from private placements related to business-type activities of \$554,310 contain a subjective acceleration clause that allows the lender to accelerate payment of the entire principal amount to become immediately due if the lender determines that a material adverse change occurs. This obligation is secured by the Village's taxing authority.

The Village's revenue bonds from private placements related to business-type activities of \$6,503,712 contain a subjective acceleration clause that allows the lender to accelerate payment of the entire principal amount to become immediately due if the lender determines that a material adverse change occurs. The security for the Village's obligation shall be a pledge of revenues to be derived from the Village's Sewerage System.

The Village believes it is in compliance with the covenants of the outstanding debt obligations.

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 9 - WISCONSIN 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 Village of Caledonia 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 Comprehensive Annual Financial Report (CAFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>.

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

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

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

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

The WRS also provides death and disability benefits for employees.

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 9 - WISCONSIN RETIREMENT SYSTEM (continued)

General Information about the Pension Plan (continued)

Postretirement 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:

<u>Year</u>	<u>Core Fund Adjustment</u>	<u>Variable Fund Adjustment</u>
2010	(1.3)	22.0
2011	(1.2)	11.0
2012	(7.0)	(7.0)
2013	(9.6)	9.0
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)

Contributions. Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for General category employees, including Teachers, 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 \$1,072,216 in contributions from the employer.

Contribution rates as of December 31, 2020 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General	6.55%	6.55%
Executives and Elected Officials	6.55%	6.55%
Protective with Social Security	6.55%	10.55%
Protective without Social Security	6.55%	14.95%

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 9 - WISCONSIN RETIREMENT SYSTEM (continued)

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

At December 31, 2020, the Village reported an asset of \$2,763,921 for its proportionate share of the Net Pension Asset. The Net Pension Asset was measured as of December 31, 2019, and the Total Pension Liability used to calculate the Net Pension Asset was determined by an actuarial valuation as of December 31, 2018 rolled forward to December 31, 2019. 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, 2019, the Village's proportion was 0.08571743%, which was an increase of 0.00318870% from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, the Village recognized pension expense of \$1,045,033.

At December 31, 2020, 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	\$ 5,246,554	\$ 2,625,549
Changes in assumptions	215,382	-
Net differences between projected and actual earnings on pension plan investments	-	5,650,438
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,044	22,015
Employer contributions subsequent to the measurement date	1,072,216	-
Total	\$ 6,535,196	\$ 8,298,002

The \$1,072,216 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, 2021. 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>Year ended December 31:</u>	<u>Net Amortization of Deferred Outflows and Deferred Inflows of Resources</u>
2021	\$ (843,721)
2022	(630,744)
2023	93,048
2024	(1,453,605)
2025	-

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 9 - WISCONSIN RETIREMENT SYSTEM (continued)

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

Actuarial assumptions. The total pension liability in the December 31, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2018
Measurement Date of Net Pension Liability (Asset):	December 31, 2019
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	7.0%
Discount Rate:	7.0%
Salary Increases	
Inflation:	3.0%
Seniority\Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table
Postretirement Adjustments*	1.9%

*No postretirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. 1.9% is the assumed annual adjustment based on the investment return assumption and the postretirement discount rate.

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. 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, postretirement adjustment, wage inflation rate, mortality and separation rates. The Total Pension Liability for December 31, 2018 is based upon a roll-forward of the liability calculated from the December 31, 2017 actuarial valuation.

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 9 - WISCONSIN RETIREMENT SYSTEM (continued)

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

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

<u>Core Fund Asset Class</u>	<u>Current Asset Allocation %</u>	<u>Long-Term Expected Nominal Rate of Return %</u>	<u>Long-Term Expected Real Rate of Return %</u>
Global Equities	49.00%	8.00%	5.10%
Fixed Income	24.50%	4.90%	2.10%
Inflation Sensitive Assets	15.50%	4.00%	1.20%
Real Estate	9.00%	6.30%	3.50%
Private Equity/Debt	8.00%	10.60%	7.60%
Multi-Asset	4.00%	6.90%	4.00%
Total Core Fund	110.00%	7.50%	4.60%
<u>Variable Fund Asset Class</u>			
U.S. Equities	70.00%	7.50%	4.60%
International Equities	30.00%	8.20%	5.30%
Total Variable Fund	100.00%	7.80%	4.90%

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.75%
 Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 9 - WISCONSIN RETIREMENT SYSTEM (continued)

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

Single discount rate. A single discount rate of 7.00% was used to measure the Total Pension Liability for the current and prior year. This single discount rate is based on the expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 2.75% (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, 2019. 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 7.00% expected rate of return implies that a dividend of approximately 1.9% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Village’s proportionate share of the net pension liability to changes in the discount rate. The following presents the Village’s proportionate share of the net pension liability calculated using the discount rate of 7.0 percent, as well as what the Village’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

1% Decrease to Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase to Discount Rate (8.00%)
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Village's proportionate share of the net pension liability (asset)	\$ 7,117,591	\$ (2,763,921)	\$ (10,151,488)
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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/publications/cafr.htm>.

Payables to the Plan

Payables to the WRS as of December 31, 2020 are \$221,047 for the employer and employee portion of the December 2020 required contributions.

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) – RETIREE MEDICAL INSURANCE

General Information about the OPEB Plan

Plan description. The Village’s defined OPEB plan, Retiree Medical Insurance Benefits, provides OPEB for all permanent full-time general and public safety employees of the Village. The Retiree Medical Insurance Benefits is a single-employer defined benefit OPEB plan administered by the Village. The State of Wisconsin Administrative Code grants the authority to establish and amend the benefit terms and financing requirements to the Village Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits provided. The Village has adopted a plan that provides postemployment benefit for retirees and their dependents. Retirees are eligible to continue to receive coverage under the employer-provided group medical plan. Eligible retirees may remain in the Village health insurance plan by paying 50% to 100% of the premium. Retirees may also use a portion of the value of unused sick leave to pay the retiree’s share of health insurance costs after retirement.

Employees covered by benefit terms. At December 31, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	24
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	<u>90</u>
	<u>114</u>

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) – RETIREE MEDICAL INSURANCE (continued)

Total OPEB Liability

The Village’s total OPEB liability of \$5,554,166 was measured as of December 31, 2020, and was determined by an actuarial valuation as January 1, 2019.

Actuarial assumptions and other inputs. The total OPEB liability in the January 1, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Valuation date	January 1, 2019
Measurement date	December 31, 2020
Inflation	2.75%
Discount rate	2.75%
Healthcare cost trend	0.0 – 7.0%
Salary increases including inflation	WRS; see actuarial assumptions for details
Mortality	WRS; see actuarial assumptions for details
Actuarial cost method	Entry Age Normal – Level % of Pay

The discount assumption is based on the current yield for a 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Mortality rates were based on the following criteria:

- Pre-retirement: This assumption applies to death while in service. Rates are based on a blend of the Death-In-Service and Retired Lives mortality rates from the Wisconsin Retirement System 2015 – 2017 Experience Study with the MP-2018 generational improvement scale (multiplied by 50%), as adopted by the Board in connection with the 2015-2017 Experience Study performed by the actuary for the Wisconsin Retirement System.

- Postretirement: This assumption applies to death of participants after retirement. Rates are based on a blend of the Death-In-Service and Retired Lives mortality rates from the Wisconsin Retirement System 2015 – 2017 Experience Study with the MP-2018 generational improvement scale (multiplied by 50%), as adopted by the Board in connection with the 2015-2017 Experience Study performed by the actuary for the Wisconsin Retirement System.

- Post-Disability: This assumption applies to death after disablement. Rates are based on a blend of the Death-In-Service and Retired Lives mortality rates from the Wisconsin Retirement System 2015 – 2017 Experience Study.

The actuarial assumptions used in the January 1, 2019 valuation were based on the results of an actuarial experience study for the period 2015 – 2017 for the Wisconsin Retirement System (WRS).

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) – RETIREE MEDICAL INSURANCE (continued)

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at January 1, 2020	\$ 5,456,435
Changes for the year:	
Service Cost	208,810
Interest on total OPEB liability	155,794
Effect of plan changes	-
Effect of economic/demographic gains or losses	-
Effect of assumption changes or inputs	-
Differences between expected and actual	-
Benefit payments	(266,873)
Net change in total OPEB liability	97,731
Balance at December 31, 2020	\$ 5,554,166

There were no changes of assumptions that resulted in an adjustment to the liability for the year ended December 31, 2020.

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the Village, as well as what the Village's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.75 percent) or 1-percentage-point higher (3.75 percent) than the current discount rate:

	1% Decrease	Discount Rate	1% Increase
	1.75%	2.75%	3.75%
Total OPEB Liability \$	6,049,231	\$ 5,554,166	\$ 5,099,795

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the Village, as well as what the Village's total OPEB liability would be if it were calculated using a healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease	Current	1% Increase
	Trend Rate		
Total OPEB Liability \$	5,043,531	\$ 5,554,166	\$ 6,146,074

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) – RETIREE MEDICAL INSURANCE (continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2020, the Village recognized OPEB expense of \$364,604. At December 31, 2020, the Village reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Projected and Actual Experiences	\$ 20,832	\$ -
Changes of Actuarial Assumptions	36,117	-
Net Differences Between Projected and Actual Investment Earnings on OPEB Plan Investment	-	-
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	-	-
Employer Contributions Subsequent to the Measurement Date	-	-
Total	\$ 56,949	\$ -

At December 31, 2020, the Village reported deferred outflows and inflows of resources that will be realized as follows:

Year Ended December 31,	Deferred Outflows and Inflows of Resources
2021	\$ 5,695
2022	5,695
2023	5,695
2024	5,695
2025	5,695
Thereafter	28,474

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 11 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) – RETIREE LIFE INSURANCE

General Information about the Other Postemployment Benefits

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

OPEB Plan Fiduciary Net Position – ETF issues a standalone Comprehensive Annual Financial Report (CAFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>.

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

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

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

Contribution rates as of December 31, 2019 are:

<u>Coverage Type</u>	<u>Employer Contribution</u>
50% Post Retirement Coverage	40% of employee contribution
25% Post Retirement Coverage	20% of employee contribution

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 11 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) – RETIREE LIFE INSURANCE
(continued)

General Information about the Other Postemployment Benefits (continued)

Employee contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating employees must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The employee contribution rates in effect for the year ended December 31, 2019 are as listed below:

Life Insurance			
Employee Contribution Rates*			
For the year ended December 31, 2019			
<u>Attained Age</u>	<u>Basic</u>	<u>Supplemental</u>	
Under 30	\$ 0.05	\$	0.05
30-34	0.06		0.06
35-39	0.07		0.07
40-44	0.08		0.08
45-49	0.12		0.12
50-54	0.22		0.22
55-59	0.39		0.39
60-64	0.49		0.49
65-69	0.57		0.57

* Disabled members under age 70 receive a waiver-of-premium benefit.

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

At December 31, 2020, the Village reported a liability of \$730,111 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2018 rolled forward to December 31, 2019. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Village’s proportion of the net OPEB liability was based on the Village’s share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2019, the Village’s proportion was 0.17146000%, which was a decrease of 0.00178200% from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, the Village recognized OPEB expense of \$80,532.

VILLAGE OF CALEDONIA, WISCONSIN
Notes to the Financial Statements
December 31, 2020

NOTE 11 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) – RETIREE LIFE INSURANCE
(continued)

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

At December 31, 2020, the Village reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Projected and Actual Experiences	\$ -	\$ 32,708
Changes of Actuarial Assumptions	269,340	80,307
Net Differences Between Projected and Actual Investment Earnings on OPEB Plan Investment	13,773	-
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,637	4,535
Total	<u>\$ 301,750</u>	<u>\$ 117,550</u>

\$0 reported as deferred outflows related to OPEB resulting from the Village's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ended December 31,</u>	<u>Deferred Outflows and Inflows of Resources</u>
2021	\$ 32,299
2022	32,299
2023	30,814
2024	29,285
2025	23,364
Thereafter	36,139

VILLAGE OF CALEDONIA, WISCONSIN
Notes to Financial Statements
December 31, 2020

NOTE 11 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) – RETIREE LIFE INSURANCE
(continued)

Actuarial Assumptions

The total OPEB liability in the January 1, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2019
Measurement Date of Net Pension Liability:	December 31, 2019
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield	2.74%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	2.87%
Salary Increases:	
Inflation:	3.0%
Seniority/Merit:	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. Based on this experience study, actuarial assumptions used to measure the Total OPEB Liability changed from prior year, including the discount rate, wage inflation rate, mortality and separation rates. The Total OPEB Liability for December 31, 2018 is based upon a roll-forward of the liability calculated from the December 31, 2017 actuarial valuation.

VILLAGE OF CALEDONIA, WISCONSIN
Notes to Financial Statements
December 31, 2020

NOTE 11 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) – RETIREE LIFE INSURANCE
(continued)

Actuarial Assumptions (continued)

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

Local OPEB Life Insurance
Asset Allocation Targets and Expected Returns
As of December, 2019

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return
U.S. Credit Bonds	Barclays Credit	45%	2.12%
U.S. Long Credit Bonds	Barclays Long Credit	5%	2.90%
U.S. Mortgages	Barclays MBS	50%	1.53%
Inflation			2.20%
Long-Term Expected Rate of Return			4.25%

The long-term expected rate of return decreased slightly from 5.00% in the prior year to 4.25% in the current year. This change was primarily based on the target asset allocation and capital market expectations. The expected inflation rate also decreased slightly from 2.30% in the prior year to 2.20% in the current year. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation.

VILLAGE OF CALEDONIA, WISCONSIN
Notes to Financial Statements
December 31, 2020

NOTE 11 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) – RETIREE LIFE INSURANCE
(continued)

Sensitivity of the Village’s Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

Single Discount rate. A single discount rate of 2.87% was used to measure the Total OPEB Liability for the current year, as opposed to a discount rate of 4.22% for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 4.10% as of December 31, 2018 to 2.74% as of December 31, 2019. The Plan’s fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan’s fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan’s fiduciary net position is projected to be insufficient. The plan’s fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

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

Sensitivity of the Village’s proportionate share of the net OPEB liability to changes in the discount rate. The following presents the Village’s proportionate share of the Net OPEB Liability (Asset) calculated using the discount rate of 4.22 percent, as well as what the Village’s proportionate share of the Net OPEB Liability (Asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (3.22 percent) or 1-percentage-point higher (5.22 percent) than the current rate:

	1% Decrease to Discount Rate (1.87%)	Current Discount Rate (2.87%)	1% Increase to Discount Rate (3.87%)
Village's Proportionate Share of the Net OPEB Liability (Asset)	\$ 1,008,160	\$ 730,111	\$ 518,568

OPEB plan fiduciary net position – Detailed information about the OPEB plan’s fiduciary net position is available in separately issued financial statements available at <http://etf.wi.gov/publications/cafr.htm>.

VILLAGE OF CALEDONIA, WISCONSIN
Notes to Financial Statements
December 31, 2020

NOTE 12 - NET POSITION

Net position reported on the government wide statement of net position at December 31, 2020 includes the following:

	Governmental Activities	Business-type Activities	Total
Net investment in capital assets:			
Land	\$ 1,230,898	\$ 57,223	\$ 1,288,121
Intangible assets - land easements	73,000	-	73,000
Construction in progress	577,844	1,432,079	2,009,923
Other capital assets, net of accumulated depreciation	<u>74,733,146</u>	<u>122,957,014</u>	<u>197,690,160</u>
	76,614,888	124,446,316	201,061,204
Less: related long-term debt outstanding	(54,668,268)	(33,252,160)	(87,920,428)
Less: related accounts payable	(948,819)	(444,912)	(1,393,731)
Add: Loss on refunding	6,987	94,058	101,045
Add: Unspent bond proceeds	-	-	-
Total net investment in capital assets	<u>21,004,788</u>	<u>90,843,302</u>	<u>111,848,090</u>
Restricted:			
Pension asset	2,575,104	188,819	2,763,923
Debt service	341,318	1,373,981	1,715,299
Donations	135,464	-	135,464
Grants	57,856	-	57,856
Impact fees	350,837	-	350,837
Development	590,862	-	590,862
Equipment replacement	-	546,779	546,779
Total restricted	<u>4,051,441</u>	<u>2,109,579</u>	<u>6,161,020</u>
Unrestricted	<u>2,540,212</u>	<u>11,622,506</u>	<u>14,162,718</u>
Total Governmental Activities net position	<u>\$ 27,596,441</u>	<u>\$ 104,575,387</u>	<u>\$ 132,171,828</u>

VILLAGE OF CALEDONIA, WISCONSIN
Notes to Financial Statements
December 31, 2020

NOTE 13 - FUND BALANCE

Governmental Funds

Governmental fund balances reported on the fund financial statements at December 31, 2020, include the following:

	General Fund	Debt Service Fund	Tax Increment District No. 4	Capital Projects	Joint Health	Nonmajor Governmental Funds	Total
Nonspendable:							
Prepaid items	\$ 524,008	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 524,008
Total nonspendable	<u>524,008</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>524,008</u>
Restricted:							
Tax increment districts	-	-	590,862	-	-	-	590,862
Donations	-	-	-	-	-	135,464	135,464
Grants	-	-	-	-	-	57,856	57,856
Impact fees	-	-	-	-	-	350,837	350,837
Debt service	-	767,130	-	-	-	-	767,130
Total restricted	<u>-</u>	<u>767,130</u>	<u>590,862</u>	<u>-</u>	<u>-</u>	<u>544,157</u>	<u>1,902,149</u>
Committed:							
Refuse	-	-	-	-	-	78,088	78,088
Recycling	-	-	-	-	-	102,577	102,577
Cemetery	-	-	-	-	-	86,618	86,618
Capital projects	-	-	-	617,145	-	-	617,145
Parks and recreation	-	-	-	-	-	179,327	179,327
HRA\FSA	238,289	-	-	-	-	-	238,289
Total committed	<u>238,289</u>	<u>-</u>	<u>-</u>	<u>617,145</u>	<u>-</u>	<u>446,610</u>	<u>1,302,044</u>
Assigned							
	-	-	-	-	964,530	-	964,530
Unassigned							
	<u>3,799,547</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,802,403)</u>	<u>1,997,144</u>
Total fund balance	<u>\$ 4,561,844</u>	<u>\$ 767,130</u>	<u>\$ 590,862</u>	<u>\$ 617,145</u>	<u>\$ 964,530</u>	<u>\$ (811,636)</u>	<u>\$ 6,689,875</u>

VILLAGE OF CALEDONIA, WISCONSIN
Notes to Financial Statements
December 31, 2020

NOTE 14 - 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.

The Village has purchased commercial insurance for health insurance claims. The deductibles for a single plan, employee plus spouse plan, and family plan are \$1,000, \$2,000, and \$3,000, respectively, for a policy year. The Village reimburses employees for actual amounts of deductibles incurred. All funds of the Village participate in the risk management program. Effective December 31, 2012, this plan has been discontinued. Employees may continue to submit claims for deductibles incurred until all of the related fund balance has been depleted.

NOTE 15 - COMMITMENTS AND CONTINGENCIES

From time-to-time, the Village becomes party to 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.

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.

In addition, the Village has entered into an agreement with a developer that may result in future abatement of taxes. The agreement calls for tax rebates if certain future conditions are met, including (a) the level of the developer's investment in improving the subject property and (b) generating increment over and above that needed to cover the Village's debt service for the project. The rebate provisions are subject to a future amendment of the agreement to finalize the amount potentially payable.

REQUIRED SUPPLEMENTARY INFORMATION

VILLAGE OF CALEDONIA, WISCONSIN
Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual – General Fund
Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
REVENUES				
Taxes	\$ 9,881,048	\$ 9,881,048	\$ 9,889,731	\$ 8,683
Intergovernmental	2,646,920	2,646,920	2,687,512	40,592
Licenses and permits	1,014,892	1,014,892	917,904	(96,988)
Fines, forfeitures, and penalties	393,932	393,932	215,818	(178,114)
Public charges for services	742,600	742,600	1,117,846	375,246
Intergovernmental charges for services	262,141	262,141	208,482	(53,659)
Investment and interest income	94,500	94,500	42,391	(52,109)
Miscellaneous	31,750	31,750	149,880	118,130
Total revenues	<u>15,067,783</u>	<u>15,067,783</u>	<u>15,229,564</u>	<u>161,781</u>
EXPENDITURES				
General government	3,342,805	3,342,805	3,164,662	178,143
Public safety	9,037,961	9,037,961	8,880,306	157,655
Public works	2,494,404	2,494,404	2,440,298	54,106
Health and human services	13,350	13,350	14,432	(1,082)
Economic development	179,263	179,263	145,585	33,678
Total expenditures	<u>15,067,783</u>	<u>15,067,783</u>	<u>14,645,283</u>	<u>422,500</u>
Excess (deficiency) of revenues over expenditures	-	-	584,281	584,281
Other financing sources (uses)				
Transfer out	<u>(153,000)</u>	<u>(153,000)</u>	<u>(153,000)</u>	-
Total other financing sources (uses)	<u>(153,000)</u>	<u>(153,000)</u>	<u>(153,000)</u>	-
Net change in fund balance	<u>\$ (153,000)</u>	<u>\$ (153,000)</u>	431,281	<u>\$ 584,281</u>
Fund balance - beginning of year			<u>4,130,563</u>	
Fund balance - end of year			<u>\$ 4,561,844</u>	

See the accompanying notes to the required supplementary information.

VILLAGE OF CALEDONIA, WISCONSIN
Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual – Joint Health
Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
REVENUES				
Taxes	\$ 186,345	\$ 186,345	\$ 186,345	\$ -
Intergovernmental	1,774,423	1,774,423	2,563,660	789,237
Licenses and permits	270,000	270,000	308,377	38,377
Public charges for services	38,665	38,665	3,847	(34,818)
Intergovernmental charges for services	660,817	660,817	821,103	160,286
Miscellaneous	19,110	19,110	28,393	9,283
Total revenues	<u>2,949,360</u>	<u>2,949,360</u>	<u>3,911,725</u>	<u>962,365</u>
EXPENDITURES				
Health and human services	<u>2,979,360</u>	<u>2,979,360</u>	<u>3,550,200</u>	<u>(570,840)</u>
Total expenditures	<u>2,979,360</u>	<u>2,979,360</u>	<u>3,550,200</u>	<u>(570,840)</u>
Net change in fund balance	<u>\$ (30,000)</u>	<u>\$ (30,000)</u>	361,525	<u>\$ 391,525</u>
Fund balance - beginning of year			<u>603,005</u>	
Fund balance - end of year			<u>\$ 964,530</u>	

See the accompanying notes to the required supplementary information.

VILLAGE OF CALEDONIA, WISCONSIN
Schedule of the Village's Proportionate Share of the Net Pension Liability (Asset)
Wisconsin Retirement System
December 31, 2020

	<u>12/31/2019</u>	<u>12/31/2018</u>	<u>12/31/2017</u>	<u>12/31/2016</u>	<u>12/31/2015</u>	<u>12/31/2014</u>
Village's proportion of the net pension liability (asset)	0.08571743%	0.08252873%	0.07791811%	0.07371348%	0.07284176%	0.07383797%
Village's proportionate share of the net pension liability (asset)	\$ (2,763,921)	\$ 2,936,113	\$ (2,313,481)	\$ 607,575	\$ 1,183,664	\$ (1,813,663)
Village's covered payroll	\$ 10,302,301	\$ 10,049,826	\$ 9,547,134	\$ 8,768,144	\$ 8,412,395	\$ 8,007,763
Plan fiduciary net position as a percentage of the total pension liability (asset)	102.96%	96.45%	102.93%	99.12%	98.20%	102.74%

VILLAGE OF CALEDONIA, WISCONSIN
Schedule of the Village's Contributions
Wisconsin Retirement System
December 31, 2020

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contributions	\$ 1,072,216	\$ 897,919	\$ 893,468	\$ 856,044	\$ 721,363	\$ 705,586	\$ 710,670
Contributions in relation to the contractually required contributions	\$ 1,072,216	\$ 897,919	\$ 893,468	\$ 856,044	\$ 721,363	\$ 705,586	\$ 710,670
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Village's covered payroll	\$ 11,328,364	\$ 10,302,301	\$ 10,049,826	\$ 9,547,134	\$ 8,768,144	\$ 8,412,395	\$ 8,007,763
Contributions as a percentage of covered payroll	9.46%	8.72%	8.89%	8.97%	8.23%	8.39%	8.87%

* This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the current GASB standards, they should not be reported.

See the accompanying notes to the required supplementary information.

VILLAGE OF CALEDONIA, WISCONSIN
Schedule of Changes in the Village's
Total OPEB Liability and Related Ratios
Last 10 Fiscal Year*
December 31, 2020

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total OPEB Liability				
Service cost	\$ 208,810	\$ 212,649	\$ 200,873	\$ 203,523
Interest on total OPEB liability	155,794	152,248	182,029	173,406
Changes in benefit terms	-	-	-	-
Effect of economic/demographic gains (losses)	-	-	-	-
Effect of assumption changes or inputs	-	43,341	-	-
Differences between expected and actual	-	24,999	-	-
Benefit payments	<u>(266,873)</u>	<u>(232,122)</u>	<u>(127,548)</u>	<u>(127,891)</u>
Net change in total OPEB liability	97,731	201,115	255,354	249,038
Total OPEB liability, beginning	<u>5,456,435</u>	<u>5,255,320</u>	<u>4,999,966</u>	<u>4,750,928</u>
Total OPEB liability, ending	<u>\$ 5,554,166</u>	<u>\$ 5,456,435</u>	<u>\$ 5,255,320</u>	<u>\$ 4,999,966</u>
Covered payroll	<u>\$ 11,897,162</u>	<u>\$ 10,743,844</u>	<u>\$ 9,551,630</u>	<u>\$ 9,364,343</u>
Total OPEB as a % of covered payroll	<u>47%</u>	<u>51%</u>	<u>55%</u>	<u>53%</u>

* This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the current GASB standards, they should not be reported.

See the accompanying notes to the required supplementary information.

VILLAGE OF CALEDONIA, WISCONSIN
Schedule of the Village's Proportionate Share of the Net OPEB Liability (Asset)
Local Retiree Life Insurance Fund
December 31, 2020

	<u>12/31/2019</u>	<u>12/31/2018</u>	<u>12/31/2017</u>
Village's proportion of the net OPEB liability (asset)	0.17146000%	0.17324200%	0.17012800%
Village's proportionate share of the net OPEB liability (asset)	\$ 730,111	\$ 447,025	\$ 511,845
Village's covered employee payroll	\$ 9,924,000	\$ 9,900,000	\$ 7,154,369
Plan fiduciary net position as a percentage of the total pension liability (asset)	37.58%	48.69%	44.81%

VILLAGE OF CALEDONIA, WISCONSIN
Schedule of the Village's Contributions
Local Retiree Life Insurance Fund
December 31, 2020

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually required contributions	\$ 3,403	\$ 3,337	\$ 3,230
Contributions in relation to the contractually required contributions	\$ 3,403	\$ 3,337	\$ 3,230
Contribution deficiency (excess)	\$ -	\$ -	\$ -
Village's covered employee payroll	\$ 9,924,000	\$ 9,900,000	\$ 7,154,369
Contributions as a percentage of covered employee payroll	0.03%	0.03%	0.05%

* This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the current GASB standards, they should not be reported.

See the accompanying notes to the required supplementary information.

VILLAGE OF CALEDONIA, WISCONSIN
Notes to Required Supplementary Information
Year Ended December 31, 2020

BUDGETARY INFORMATION

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

A budget has been adopted for the General, Special Revenue (except those noted in the following sentence), Debt Service, and Capital Projects Fund (except those noted in the following sentence). Budgets have not been formally adopted for the Equipment Replacement Special Revenue Fund, Impact Fees Special Revenue Fund, and Donations Special Revenue Fund. Wisconsin Statute 65.90 requires that an annual budget be adopted for all funds.

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 fund level of expenditure.

The Village exceeded budget in the following functional expenditure categories during the year ended December 31, 2020:

General Fund:	
General Government	\$ 1,082
Joint Health:	
Health and Human Services	570,840

WISCONSIN RETIREMENT SYSTEM - PENSION

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

Changes of Assumptions - No significant change in assumptions were noted from the prior year.

LOCAL RETIREE INSURANCE FUND - OPEB

Changes of Benefit Terms - There were no changes of benefit terms for any participating employer in the local retiree insurance fund.

Changes of Assumptions - Several actuarial assumptions changed from the prior year, including the single discount rate, long-term expected rate of return and expected inflation. Please refer to the Actuarial Assumptions section above for additional details.

SUPPLEMENTARY INFORMATION

VILLAGE OF CALEDONIA, WISCONSIN
Combining Balance Sheet – Nonmajor Governmental Funds
December 31, 2020

	Special Revenue Funds					
	Refuse	Recycling	Memorial Park Cemetery	Parks and Recreation	Joint Parks	Fire Safer Grant
ASSETS						
Cash and investments	\$ -	\$ -	\$ 90,035	\$ 110,332	\$ 168,751	\$ 52,178
Tax roll receivable:						
Tax levy	-	-	3,913	69,621	60,888	73,756
Other charges on tax roll	981,136	583,758	-	-	-	-
Accounts receivable	-	-	-	-	-	85,333
TOTAL ASSETS	\$ 981,136	\$ 583,758	\$ 93,948	\$ 179,953	\$ 229,639	\$ 211,267
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 81,095	\$ 42,800	\$ 1,330	\$ 1,837	\$ 457	\$ -
Accrued liabilities	-	-	-	-	7,715	-
Due to other funds	821,953	438,381	-	-	-	27,477
Advance from other funds	-	-	-	-	-	-
Total liabilities	<u>903,048</u>	<u>481,181</u>	<u>1,330</u>	<u>1,837</u>	<u>8,172</u>	<u>27,477</u>
Deferred Inflows of Resources:						
Subsequent year tax levy	-	-	6,000	117,625	102,631	125,934
Special assessments	-	-	-	-	-	-
Long term receivables	-	-	-	-	-	-
Total deferred inflows	<u>-</u>	<u>-</u>	<u>6,000</u>	<u>117,625</u>	<u>102,631</u>	<u>125,934</u>
Fund Balances (Deficit):						
Restricted	-	-	-	-	-	57,856
Committed	78,088	102,577	86,618	60,491	118,836	-
Unassigned	-	-	-	-	-	-
Total fund balances (deficit)	<u>78,088</u>	<u>102,577</u>	<u>86,618</u>	<u>60,491</u>	<u>118,836</u>	<u>57,856</u>
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	\$ 981,136	\$ 583,758	\$ 93,948	\$ 179,953	\$ 229,639	\$ 211,267

VILLAGE OF CALEDONIA, WISCONSIN
Combining Balance Sheet – Nonmajor Governmental Funds (Continued)
December 31, 2020

	Special Revenue Funds			Capital Projects Funds			Total Nonmajor Governmental Funds
	Donations	Retiree Health Insurance	Impact Fees	Tax Increment District No. 1	Tax Increment District No. 3	Tax Increment District No. 5	
ASSETS							
Cash and investments	\$ 135,520	\$ 238,289	\$ 350,837	\$ 45,917	\$ 77,224	\$ -	\$ 1,269,083
Tax roll receivable:							
Tax levy	-	-	-	65,284	112,432	-	385,894
Other charges on tax roll	-	-	-	-	-	-	1,564,894
Accounts receivable	-	-	-	-	-	-	85,333
TOTAL ASSETS	\$ 135,520	\$ 238,289	\$ 350,837	\$ 111,201	\$ 189,656	\$ -	\$ 3,305,204
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 56	\$ -	\$ -	\$ 750	\$ 750	\$ 308,275	\$ 437,350
Accrued liabilities	-	238,289	-	-	-	-	246,004
Due to other funds	-	-	-	2,912	40,642	412,371	1,743,736
Advance from other funds	-	-	-	759,591	277,112	-	1,036,703
Total liabilities	<u>56</u>	<u>238,289</u>	<u>-</u>	<u>763,253</u>	<u>318,504</u>	<u>720,646</u>	<u>3,463,793</u>
Deferred Inflows of Resources:							
Subsequent year tax levy	-	-	-	111,201	189,656	-	653,047
Special assessments	-	-	-	-	-	-	-
Long term receivables	-	-	-	-	-	-	-
Total deferred inflows	<u>-</u>	<u>-</u>	<u>-</u>	<u>111,201</u>	<u>189,656</u>	<u>-</u>	<u>653,047</u>
Fund Balances (Deficit):							
Restricted	135,464	-	350,837	-	-	-	544,157
Committed	-	-	-	-	-	-	446,610
Unassigned	-	-	-	(763,253)	(318,504)	(720,646)	(1,802,403)
Total fund balances (deficit)	<u>135,464</u>	<u>-</u>	<u>350,837</u>	<u>(763,253)</u>	<u>(318,504)</u>	<u>(720,646)</u>	<u>(811,636)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	\$ 135,520	\$ 238,289	\$ 350,837	\$ 111,201	\$ 189,656	\$ -	\$ 3,305,204

VILLAGE OF CALEDONIA, WISCONSIN
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds
Year Ended December 31, 2020

	Special Revenue Funds							
	Refuse	Recycling	Memorial Park Cemetery	Caledonia Storm Sewer District	Parks and Recreation	Joint Parks	Municipal Court	Fire Safer Grant
REVENUES								
Taxes	\$ -	\$ -	\$ 11,000	\$ -	\$ 66,300	\$ 70,000	\$ -	\$ 147,393
Intergovernmental	-	67,359	-	-	-	-	-	268,611
Fines, forfeitures and penalties	-	-	-	-	-	-	120,339	-
Public charges for services	981,136	583,758	9,286	-	4,154	49,358	-	-
Intergovernmental charges for services	-	-	-	-	-	70,000	-	-
Investment and interest income	-	-	79	-	260	-	-	-
Miscellaneous	-	-	129,465	-	-	265,273	-	-
Total revenues	<u>981,136</u>	<u>651,117</u>	<u>149,830</u>	<u>-</u>	<u>70,714</u>	<u>454,631</u>	<u>120,339</u>	<u>416,004</u>
EXPENDITURES								
Current:								
General government	-	-	-	-	-	-	120,339	-
Public safety	-	-	-	-	-	-	-	358,148
Public works	979,005	666,994	-	-	-	-	-	-
Health and human services	-	-	65,993	-	-	-	-	-
Culture, recreation and education	-	-	-	-	82,783	225,233	-	-
Economic development and assistance	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Debt service:								
Interest and fiscal charges	-	-	-	-	-	-	-	-
Total expenditures	<u>979,005</u>	<u>666,994</u>	<u>65,993</u>	<u>-</u>	<u>82,783</u>	<u>225,233</u>	<u>120,339</u>	<u>358,148</u>
Excess (deficiency) of revenues over expenditures	<u>2,131</u>	<u>(15,877)</u>	<u>83,837</u>	<u>-</u>	<u>(12,069)</u>	<u>229,398</u>	<u>-</u>	<u>57,856</u>
OTHER FINANCING SOURCES								
Proceeds from the issuance of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	18,000	-	-	-
Transfers out	-	-	-	(4,151,921)	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,151,921)</u>	<u>18,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	2,131	(15,877)	83,837	(4,151,921)	5,931	229,398	-	57,856
Fund balances (deficit) - beginning of year	<u>75,957</u>	<u>118,454</u>	<u>2,781</u>	<u>4,151,921</u>	<u>54,560</u>	<u>(110,562)</u>	<u>-</u>	<u>-</u>
Fund balances (deficit) - end of year	<u>\$ 78,088</u>	<u>\$ 102,577</u>	<u>\$ 86,618</u>	<u>\$ -</u>	<u>\$ 60,491</u>	<u>\$ 118,836</u>	<u>\$ -</u>	<u>\$ 57,856</u>

VILLAGE OF CALEDONIA, WISCONSIN
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor
Governmental Funds (Continued)
Year Ended December 31, 2020

	Special Revenue Funds				Capital Projects Funds			Total Nonmajor Governmental Funds	
	CARES Act	Fire Services	Donations	Impact Fees	Four Mile Capital Projects Fund	Tax Increment District No. 1	Tax Increment District No. 3		Tax Increment District No. 5
REVENUES									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106,336	\$ 174,818	\$ -	\$ 575,847
Intergovernmental	301,220	287,602	-	-	-	381	30,156	-	955,329
Fines, forfeitures and penalties	-	-	-	-	-	-	-	-	120,339
Public charges for services	-	123,701	-	79,000	-	-	-	-	1,830,393
Intergovernmental charges for services	-	-	-	-	-	-	-	-	70,000
Investment and interest income	-	-	470	1,364	-	-	65	297	2,535
Miscellaneous	1,200	-	39,908	-	-	-	-	-	435,846
Total revenues	302,420	411,303	40,378	80,364	-	106,717	205,039	297	3,990,289
EXPENDITURES									
Current:									
General government	-	-	-	-	-	-	-	-	120,339
Public safety	-	411,303	25,644	-	-	-	-	-	795,095
Public works	-	-	-	-	-	-	-	-	1,645,999
Health and human services	302,420	-	-	-	-	-	-	-	368,413
Culture, recreation and education	-	-	-	-	-	-	-	-	308,016
Economic development and assistance	-	-	-	-	-	150	16,725	4,886	21,761
Capital outlay	-	-	-	-	-	2,450	157,688	2,323,781	2,483,919
Debt service:									
Interest and fiscal charges	-	-	-	-	-	31,640	96,275	9,404	137,319
Total expenditures	302,420	411,303	25,644	-	-	34,240	270,688	2,338,071	5,880,861
Excess (deficiency) of revenues over expenditures	-	-	14,734	80,364	-	72,477	(65,649)	(2,337,774)	(1,890,572)
OTHER FINANCING SOURCES (USES)									
Proceeds from the issuance of long-term debt	-	-	-	-	-	-	-	1,415,000	1,415,000
Transfers in	-	-	-	-	-	-	-	-	18,000
Transfers out	-	-	(28,984)	-	(245,305)	-	-	-	(4,426,210)
Total other financing sources (uses)	-	-	(28,984)	-	(245,305)	-	-	1,415,000	(2,993,210)
Net change in fund balances	-	-	(14,250)	80,364	(245,305)	72,477	(65,649)	(922,774)	(4,883,782)
Fund balances (deficit) - beginning of year	-	-	149,714	270,473	245,305	(835,730)	(252,855)	202,128	4,072,146
Fund balances (deficit) - end of year	\$ -	\$ -	\$ 135,464	\$ 350,837	\$ -	\$ (763,253)	\$ (318,504)	\$ (720,646)	\$ (811,636)

OTHER INFORMATION

**Village of Caledonia, Wisconsin
Tax Incremental District No. 1
Historical Summary of Project Costs, Project Revenues, and
Net Cost to be Recovered through Tax Increments
From Date of Creation through December 31, 2020**

	<u>Year Ended</u>	<u>From Date of Creation</u>
Project Costs		
Capital expenditures	\$ 900	\$ 1,393,044
Administration	1,700	7,798
Interest and fiscal charges	<u>31,640</u>	<u>96,049</u>
Total Project Costs	<u>34,240</u>	<u>1,496,891</u>
Project Revenues		
Tax increments	106,336	516,025
Intergovernmental	381	9,974
Premium from issuance of long-term debt	<u>-</u>	<u>7,639</u>
Total Revenues	<u>106,717</u>	<u>533,638</u>
Net Cost Recoverable Through TIF Increments - December 31, 2020	<u>\$ (72,477)</u>	<u>\$ 963,253</u>

**Village of Caledonia, Wisconsin
Tax Incremental District No. 1
Historical Summary of Sources, Uses, and Status of Funds
From Date of Creation through December 31, 2020**

	Year Ended	From Date of Creation
Sources of Funds		
Tax increments	\$ 106,336	\$ 516,025
Intergovernmental	381	9,974
Premium from the issuance of long-term debt	-	7,639
Proceeds from long-term debt	-	200,000
Total Sources	106,717	733,638
 Use of Funds		
Capital expenditures	900	1,393,044
Administration	1,700	7,798
Interest and fiscal charges	31,640	96,049
Principal on long-term debt	-	-
Total Uses	34,240	1,496,891
 Change in Fund Balance	 72,477	 (763,253)
Beginning Fund Balance (Deficit)	(835,730)	-
 Ending Fund Balance (Deficit)	 \$ (763,253)	 \$ (763,253)
 Reconciliation of Recoverable Costs		
G.O. Debt		\$ 200,000
Less: Fund balance		763,253
Net Costs Recoverable (Recovered) Through Tax Increments - December 31, 2020		\$ 963,253

**Village of Caledonia, Wisconsin
Tax Incremental District No. 3
Historical Summary of Project Costs, Project Revenues, and
Net Cost to be Recovered through Tax Increments
From Date of Creation through December 31, 2020**

	Year Ended	From Date of Creation
Project Costs		
Capital expenditures	\$ 147,239	\$ 3,791,816
Developer grants/incentives	16,575	160,835
Administration	10,599	36,325
Interest and fiscal charges	96,275	530,756
Total Project Costs	270,688	4,519,732
 Project Revenues		
Tax increments	174,818	900,804
Intergovernmental	30,156	173,817
Investment income	65	4,231
Premium from issuance of long-term debt	-	37,376
Total Revenues	205,039	1,116,228
 Net Cost Recoverable Through TIF Increments - December 31, 2020		
	\$ 65,649	\$ 3,403,504

**Village of Caledonia, Wisconsin
Tax Incremental District No. 3
Historical Summary of Sources, Uses, and Status of Funds
From Date of Creation through December 31, 2020**

	Year Ended	From Date of Creation
Sources of Funds		
Tax increments	\$ 174,818	\$ 900,804
Intergovernmental	30,156	173,817
Investment income	65	4,231
Premium from the issuance of long-term debt	-	37,376
Proceeds from long-term debt	-	3,085,000
Total Sources	205,039	4,201,228
 Use of Funds		
Capital expenditures	147,239	3,791,816
Developers grants/incentives	16,575	160,835
Administration	10,599	36,325
Interest and fiscal charges	96,275	530,756
Total Uses	270,688	4,519,732
 Change in Fund Balance	 (65,649)	 (318,504)
Beginning Fund Balance (Deficit)	(252,855)	-
 Ending Fund Balance (Deficit)	 \$ (318,504)	 \$ (318,504)
 Reconciliation of Recoverable Costs		
G.O. Debt		\$ 3,085,000
Less: Fund balance		318,504
Net Costs Recoverable (Recovered) Through Tax Increments - December 31, 2020		\$ 3,403,504

**Village of Caledonia, Wisconsin
Tax Incremental District No. 4
Historical Summary of Project Costs, Project Revenues, and
Net Cost to be Recovered through Tax Increments
From Date of Creation through December 31, 2020**

	Year Ended	From Date of Creation
Project Costs		
Capital expenditures	\$ 2,774,862	\$ 30,098,888
Developer grants/incentives	-	5,968,049
Administration	51,525	164,682
Transfer out	-	25,000
Interest and fiscal charges	1,136,836	4,996,652
Total Project Costs	3,963,223	41,253,271
 Project Revenues		
Tax increments	374,129	898,243
Special assessments	13,861	798,961
Intergovernmental	12,589	1,337,686
Investment income	27,282	288,515
Transfer in	1,000,000	2,500,000
Premium from issuance of long-term debt	68,584	1,213,369
Total Revenues	1,496,445	7,036,774
 Net Cost Recoverable Through TIF Increments - December 31, 2020		
	\$ 2,466,778	\$ 34,216,497

**Village of Caledonia, Wisconsin
Tax Incremental District No. 4
Historical Summary of Sources, Uses, and Status of Funds
From Date of Creation through December 31, 2020**

	Year Ended	From Date of Creation
Sources of Funds		
Tax increments	\$ 374,129	\$ 898,243
Special assessments	13,861	798,961
Intergovernmental	12,589	1,337,686
Investment income	27,282	288,515
Transfer in	1,000,000	2,500,000
Premium from the issuance of long-term debt	68,584	1,213,369
Proceeds from long-term debt	<u>2,000,000</u>	<u>45,610,347</u>
Total Sources	<u>3,496,445</u>	<u>52,647,121</u>
 Use of Funds		
Capital expenditures	2,774,862	30,098,888
Developers grants/incentives	-	5,968,049
Administration	51,525	164,682
Interest and fiscal charges	1,136,836	4,996,652
Transfer out	-	25,000
Principal on long-term debt	<u>16,602</u>	<u>10,802,988</u>
Total Uses	<u>3,979,825</u>	<u>52,056,259</u>
 Change in Fund Balance	 (483,380)	 590,862
 Beginning Fund Balance (Deficit)	 <u>1,074,242</u>	 <u>-</u>
 Ending Fund Balance (Deficit)	 <u><u>\$ 590,862</u></u>	 <u><u>\$ 590,862</u></u>
 Reconciliation of Recoverable Costs		
G.O. Debt		\$ 34,807,359
Less: Fund balance		<u>(590,862)</u>
Net Costs Recoverable (Recovered) Through Tax Increments - December 31, 2020		<u><u>\$ 34,216,497</u></u>

**Village of Caledonia, Wisconsin
Tax Incremental District No. 5
Historical Summary of Project Costs, Project Revenues, and
Net Cost to be Recovered through Tax Increments
From Date of Creation through December 31, 2020**

	Year Ended	From Date of Creation
Project Costs		
Capital expenditures	\$ 2,291,680	\$ 2,737,135
Administration	36,987	50,849
Transfer Out	-	20,504
Interest and fiscal charges	9,404	32,064
Total Project Costs	2,338,071	2,840,552
 Project Revenues		
Investment Income	297	915
Transfer in	-	144,000
Premium from issuance of long-term debt	-	4,991
Total Revenues	297	149,906
 Net Cost Recoverable Through TIF Increments - December 31, 2020		
	\$ 2,337,774	\$ 2,690,646

**Village of Caledonia, Wisconsin
Tax Incremental District No. 5
Historical Summary of Sources, Uses, and Status of Funds
From Date of Creation through December 31, 2020**

	<u>Year Ended</u>	<u>From Date of Creation</u>
Sources of Funds		
Investment Income	\$ 297	\$ 915
Transfer in	-	144,000
Premium from the issuance of long-term debt	-	4,991
Proceeds from long-term debt	<u>1,415,000</u>	<u>1,970,000</u>
Total Sources	<u>1,415,297</u>	<u>2,119,906</u>
 Use of Funds		
Capital expenditures	2,291,680	2,737,135
Administration	36,987	50,849
Transfer Out	-	20,504
Debt issuance costs	<u>9,404</u>	<u>32,064</u>
Total Uses	<u>2,338,071</u>	<u>2,840,552</u>
 Change in Fund Balance	 (922,774)	 (720,646)
Beginning Fund Balance (Deficit)	<u>202,128</u>	<u>-</u>
 Ending Fund Balance (Deficit)	 <u>\$ (720,646)</u>	 <u>\$ (720,646)</u>
 Reconciliation of Recoverable Costs		
G.O. Debt		\$ 1,970,000
Less: Fund balance		<u>720,646</u>
Net Costs Recoverable (Recovered) Through Tax Increments - December 31, 2020		<u>\$ 2,690,646</u>

OTHER INDEPENDENT AUDITORS' REPORT



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Village Board
Village of Caledonia, Wisconsin
Caledonia, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Village of Caledonia, Wisconsin (the "Village") as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements, and have issued our report thereon dated July 30, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Village's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Village's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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 have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2020-001 and 2020-002 that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Village's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Village of Caledonia's Response to Findings

The Village's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. The Village's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Wauwatosa, Wisconsin
July 30, 2021

**VILLAGE OF CALEDONIA, WISCONSIN
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED DECEMBER 31, 2020**

Section II – Financial Statement Findings

2020 – 001: Preparation of the Financial Statements

Type of Finding:

- Significant Deficiency in Internal Control over Financial Reporting

Criteria: Village management is responsible for establishing and maintaining internal controls over the fair presentation of the financial statements including disclosures in accordance with Generally Accepted Accounting Principles (GAAP) as set by the Government Accounting Standards Board (GASB).

Condition: The Village does not have an internal control policy in place over annual financial reporting that would enable management to prepare its annual financial statements and related footnote disclosures, which are complete, and presented in accordance with GAAP.

Context: Management has informed us that they do not have an internal control policy in place over annual financial reporting and that they do not have the necessary staff capacity to prepare the annual financial statements including footnote disclosures.

Cause: The Village relies on the audit firm to prepare the annual financial statements and related footnote disclosures. However, they have reviewed and approved the annual financial statements and the related footnote disclosures.

Effect: The potential exists that a material misstatement of the annual financial statements could occur and not be prevented or detected by the Village's internal controls in the normal course of business.

Repeat Finding: 2019-001

Recommendation: We recommend that sufficient financial statement and disclosure review procedures be performed by an individual possessing a thorough understanding of applicable accounting principles generally accepted in the United States of America and knowledge of the Village's activities and operations.

Views of responsible officials: There is no disagreement with the audit finding.

**VILLAGE OF CALEDONIA, WISCONSIN
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED DECEMBER 31, 2020**

Section II – Financial Statement Findings (continued)

2020 – 002: Segregation of Duties

Type of Finding:

- Significant Deficiency in Internal Control over Financial Reporting

Criteria: Generally, a system of internal control contemplates separation of duties such that no individual has responsibility to execute a transaction, have physical access to the related assets, and have responsibility or authority to record the transaction.

Condition: During our evaluation of internal controls it is noted that the accounting functions between the Village, Utilities, and the Health Department were not appropriately segregated. The accounting functions have been designed in a manner that allows any one individual to execute a transaction, have physical access to the related assets, and have responsibility or authority to record the transaction. In addition, decentralized cash collections rely on one individual to execute a transaction, have physical access to the related assets, and have responsibility or authority to record the transaction.

Context: While performing our audit procedures, it was noted that management does not have internal controls in place to provide reasonable assurance that the duties are properly segregated. Individual users have the ability to prepare, review, and approve transactions within the general ledger without intervention from another individual to determine the appropriateness of the transaction. Management has centralized cash collection to improve the segregation of duties around the receipt process.

Cause: The Village has worked to implement members of the Finance team into roles and responsibilities that align with activities of the Village's various functions, but has not yet designed a system of controls that integrate these individuals into roles that will appropriately segregate the duties of these individuals.

Effect: Lack of segregation of duties creates an inherent risk that may allow for errors or irregularities to go undetected and uncorrected.

Repeat Finding: 2019-002

Recommendation: We recommend that the Village implement detective controls that will provide reasonable assurance that the activity that is occurring within the general ledger and related sub-ledgers are subject to routine review by an individual with the skills, knowledge, and expertise to determine the appropriateness of the information. This should include a report of the activity with the appropriate documentation of who performed the review and when it occurred. This should be performed on a routine basis as determined by a documented control process.

Views of responsible officials: There is no disagreement with the audit finding.


SMOKE TESTING SANITARY SEWER INFILTRATION AND INFLOW

PROPOSAL TO VILLAGE OF CALEDONIA BOARD

1

WHAT IS INFILTRATION & INFLOW

- Infiltration & Inflow or I&I is excess water that flows into the Sanitary Sewer System. Multiple sources can contribute to I&I but mainly ground water and storm water.



The diagram illustrates various sources of Inflow and Infiltration (I&I) into a sanitary sewer system. It shows a cross-section of a residential property with a house, a tree, and a road. Labels for Inflow Sources (black text) include: Roof Drain Connection, Connected Foundation Drain, Broken Side Sewer, Faulty Lateral Connection, Faulty Manhole Cover or Frame, and Storm Cross-Connection. Labels for Infiltration Sources (white text) include: Uncapped Cleanout, Root Intrusion into Side Sewer, Cracked or Broken Pipe, and Deteriorated Manhole. The diagram also shows the SANITARY SEWER MAIN and STORM SEWER pipes.

2

HOW DOES I & I OCCUR

- Cracks/Roots/Leaks in Sanitary Sewer Mains, Laterals and Manholes that allow rainwater and ground water to enter the Sanitary Sewer System.
- Direct connections of downpouts, sump pumps, and roof drains to the Sanitary Sewer System.
- The Sanitary Sewer System then conveys a mixture of sewer effluent & clear water to the Wastewater Treatment Plant.

3

WHY IS I&I A PROBLEM

- Caledonia has an Allocated Treatment Capacity at the Wastewater Treatment Plant, which at times of wet weather events, Caledonia has exceeded the capacity.
- Caledonia pays Treatment Charges based on the volume of flow sent to the Wastewater Treatment Plant.
- When an extreme wet weather event occurs, the volume of flow sent to the Wastewater Treatment Plant can at times, overwhelm the conveyance and/or the treatment plant, thus creating a Sanitary Sewer Overflow (SSO).
- A SSO is when the blended rainwater, ground water, sewer effluent is bypassed to an adjacent surface water. (Root River, Birch Creek, Lake Michigan, etc)

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WHY IS I&I A PROBLEM

- Due to allocated capacity exceedances experienced in 2020, the Utility District has created the Caledonia Sanitary Sewer Capacity Mitigation Plan.
- The Mitigation Plan indicates several capital improvements to the conveyance system to stay under the allocated capacity.
- Hoods Creek Attenuation Basin Cells 2 & 3 is estimated to cost \$10.6 million dollars.
- Central Lift Station Attenuation Basin is estimated to cost \$22.6 million dollars.

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WHAT HAS BEEN DONE ABOUT I&I

- The Utility District has recently completed a 5 Year Televising Program that has identified areas of I&I into the Sanitary Sewer mains and manholes.
- The Caledonia Utility District has performed numerous Sanitary Relay, Sanitary Rehabilitation and Sanitary Lining Projects in areas where I&I issues were identified.
- Projects completed within the Right of Way on the mains and manholes help with reducing I&I, but only minimal results have been seen.

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WHAT ELSE CAN BE DONE

- The Utility District can continue to complete projects in the Right of Way, but there has been a push to start addressing the entire system which would include the Private laterals.
- Smoke Testing can be done on segments of the sanitary sewer system to find/determine if there are leaks in the sanitary sewer main, manholes, and laterals.
- Smoke testing is a common detection method. It consists of introducing a harmless, non-toxic smoke into the sanitary sewer system.

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SMOKE TESTING




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SMOKE TESTING

- Smoke Testing can detect
 - Downspouts
 - Uncapped cleanouts
 - Field Drains
 - Foundations/Floor Drains
 - Cross Connections
 - Leaking Laterals
 - Leaking Manholes
 - Leaking Mains

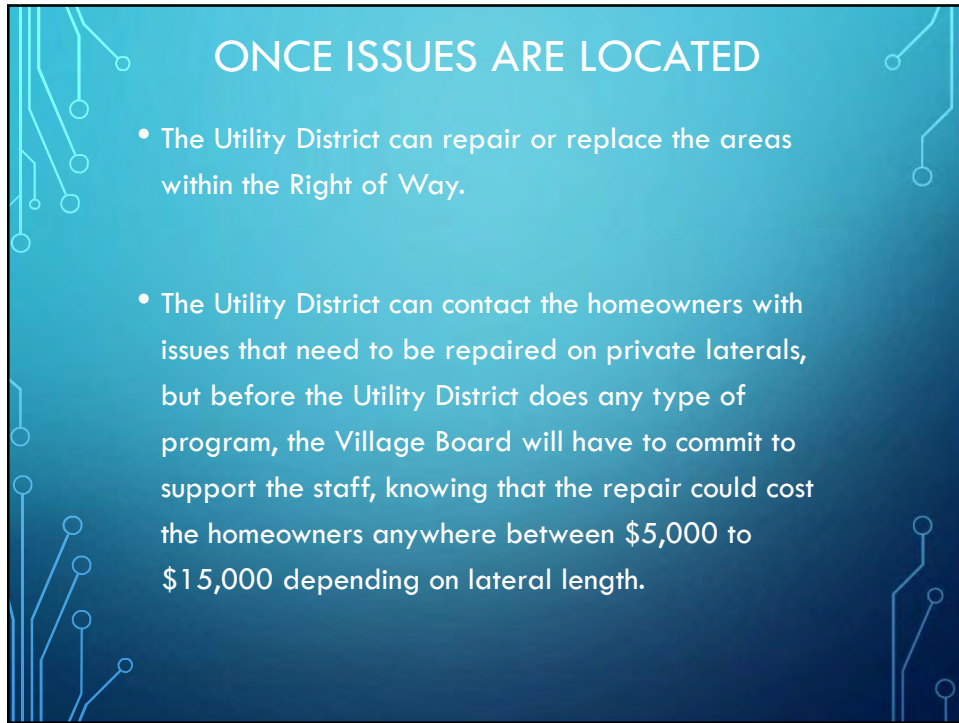
9

ONCE ISSUES ARE LOCATED



- If issues are located in the Right of Way, the Utility District will pursue repair / replacement options.
- If issues are located outside of the Right of Way, the homeowner will be contacted about the necessary repairs. The homeowner will incur the cost of the repairs on private property.

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ONCE ISSUES ARE LOCATED

- The Utility District can repair or replace the areas within the Right of Way.
- The Utility District can contact the homeowners with issues that need to be repaired on private laterals, but before the Utility District does any type of program, the Village Board will have to commit to support the staff, knowing that the repair could cost the homeowners anywhere between \$5,000 to \$15,000 depending on lateral length.