

VILLAGE OF RANDOM LAKE  
SHEBOYGAN COUNTY, WISCONSIN  
RESOLUTION NO. 2022-07

**RESOLUTION FOR AUTHORIZED REPRESENTATIVE TO FILE APPLICATION  
FOR FINANCIAL ASSISTANCE FROM THE STATE OF WISCONSIN  
ENVIRONMENTAL IMPROVEMENT FUND  
VILLAGE OF RANDOM LAKE, WISCONSIN**

**WHEREAS**, it is the desire of the Village of Random Lake, Wisconsin, a municipal corporation, to file several applications for state financial assistance for its wastewater treatment facility under the Wisconsin Environmental Improvement Fund (ss. 281.58, 281.59, 281.60, and 281.61, Wis. Stats.);

**WHEREAS**, it is necessary to designate a representative for filing said applications;

**NOW, THEREFORE, BE IT RESOLVED** by the Village Board of the Village of Random Lake that the Village President or Village Clerk is hereby appointed as the authorized representative for the Village of Random Lake for the purpose of filing these applications, and that the representative is further authorized and empowered to for all things necessary in connection with said applications.

Approved and adopted this 7<sup>th</sup> day of September 2022.

By: \_\_\_\_\_  
Michael San Felippo, President

ATTEST:

By: \_\_\_\_\_  
Stephanie Waala  
Clerk/Treasurer



VILLAGE OF RANDOM LAKE  
SHEBOYGAN COUNTY, WISCONSIN  
RESOLUTION NO. 2022-08

**RESOLUTION DECLARING OFFICIAL INTENT TO REIMBURSE EXPENDITURES  
FROM PROCEEDS OF BORROWING**

**WHEREAS**, the Village of Random Lake, Sheboygan County, Wisconsin (the “Municipality”) plans to undertake wastewater treatment facility upgrades project (the “Project”); and

**WHEREAS**, the Municipality expects to finance the Project on a long-term basis by issuing tax-exempt bonds or promissory notes (the “Bonds”); and

**WHEREAS**, because the Bonds will not be issued prior to the commencement of the project, the Municipality must provide interim financing to cover costs of the Project incurred prior to receipt of the proceeds of the Bonds; and

**WHEREAS**, it is necessary, desirable, and in the best interest of the Municipality to advance moneys from its funds on hand on an interim bases to pay the costs of the Project until the Bonds are issued.

**NOW, THEREFORE, BE IT RESOLVED** by the Village Boar of the Municipality, that:

**Section 1. Expenditure of Funds.** The Municipality shall make expenditures as needed form its funds on hand to pay the costs of the Project until Bond proceeds become available.

**Section 2. Declaration of Official Intent.** The Municipality hereby officially declares its intent under Treas. Regs. Section 1.150-2 to reimburse said expenditures with proceeds of the Bonds, the principal amount of which is not expected to exceed \$8,000,000.

**Section 3. Unavailability of Long-Term Funds.** No funds for payment of the Project from sources other than the Bonds are, or are reasonably expected to be, reserved, allocated on a long-term basis, or otherwise set aside by the Municipality pursuant to its budget or financial policies.

**Section 4. Public Availability of Official Intent Resolution.** This Resolution shall be made available for public inspection at he Village Clerk’s office within 30 days after its approval in compliance with applicable State law governing the availability of records of official acts including Subchapter II of Chapter 19, and shall remain available for public inspection for public inspection until the Bonds are issued.

**Section 5. Effective Date.** This Resolution shall be effective upon its adoption and approval.

Approved and adopted this 7<sup>th</sup> day of September 2022.

By: \_\_\_\_\_  
Michael San Felippo, President

ATTEST:

By: \_\_\_\_\_  
Stephanie Waala  
Clerk/Treasurer



# LAKE VIEW ESTATES

PART OF GOVERNMENT LOT 4, SECTION 26, TOWN 13 NORTH, RANGE 21 EAST, VILLAGE OF  
RANDOM LAKE, SHEBOYGAN COUNTY, WISCONSIN

Mike Koepke  
262-388-9338

WETLAND LINE TABLE

W1	W2	W3	W4	W5	W6	W7	W8	W9	W10	W11	W12	W13	W14	W15	W16	W17	W18	W19	W20	W21	W22	W23	W24	W25	W26	W27	W28	W29	W30	W31	W32	W33	W34	W35	W36	W37	W38	W39	W40	W41	W42	W43	W44	W45	W46	W47	W48	W49	W50	W51	W52	W53	W54	W55	W56	W57	W58	W59	W60	W61	W62	W63	W64	W65	W66	W67	W68	W69	W70	W71	W72	W73	W74	W75	W76	W77	W78	W79	W80	W81	W82	W83	W84	W85	W86	W87	W88	W89	W90	W91	W92	W93	W94	W95	W96	W97	W98	W99	W100
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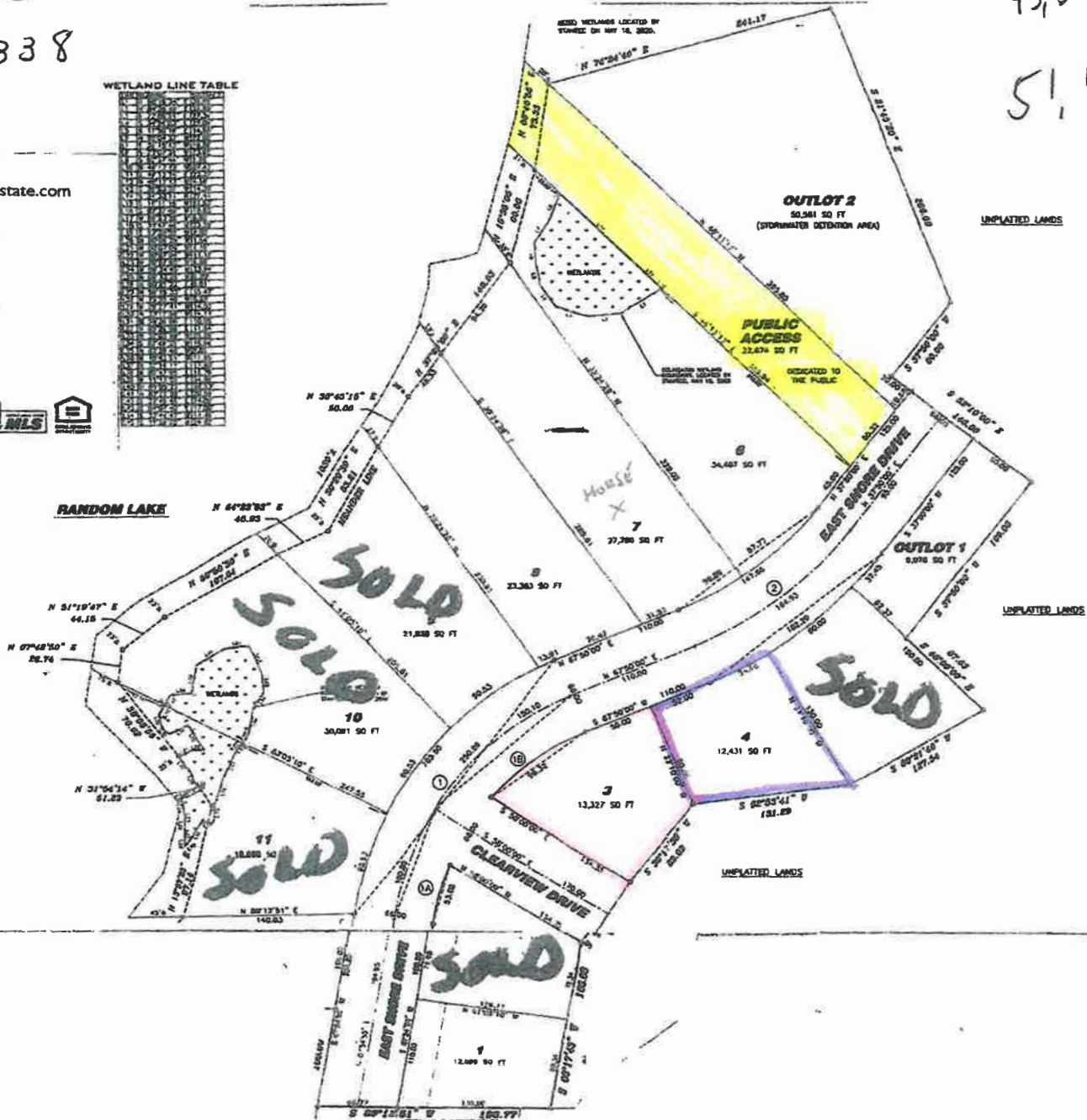
mkoepke@emmerrealestate.com  
C 262-388-9338  
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F 262-629-4711

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4508 Dollar Dr.  
West Bend, WI 53095



Mike Koepke  
SALES PARTNER



43,560  
51,143 sq/ft.

1.17 ACRES



584

**DECLARATION OF COVENANTS, CONDITIONS, RESTRICTIONS AND  
EASEMENTS OF LAKE VIEW ESTATES, A SUBDIVISION IN THE VILLAGE  
OF RANDOM LAKE, SHEBOYGAN COUNTY, WISCONSIN**

THIS DECLARATION, made on 9th day of April, 2007, is made by Lake View Ventures, L.L.C., a Wisconsin Limited Liability Company, hereinafter referred to as the "Declarant."

**PRELIMINARY STATEMENT**

WHEREAS, The Declarant is the owner of certain real property know as Lake View Estates located within Sheboygan County, Wisconsin and described as follows:

Lots 1 thru 12 in Lake View Estates, a Subdivision in the Village of Random Lake, Sheboygan County, Wisconsin.

Such lots are herein referred to collectively as the "Lots" and individually as each "Lot."

WHEREAS, The Declarant desires to provide for the preservation of the values and amenities of Lake View Estates, as well as for the maintenance of the character and residential integrity of Lake View Estates through the use of conditions, restrictions, covenants, reservations and easements contained herein for the benefit of the said property and for the benefit of each owner.

NOW, THEREFORE, the Declarant hereby declares that each and all of the Lots shall be held sold and conveyed subject to the following restrictions, covenants, conditions and easements, all of which are for the purpose of enhancing and protecting the value, desirability and attractiveness of the Lots, and the enjoyment of the residents of the Lots. These restrictions covenants, conditions and easements shall run with such Lots and shall be binding upon all parties having or acquiring any right, title or interest in each Lot, or any part thereof, as is more fully described herein. The Lots are, and each Lot is and shall be subject to all and each of the following conditions and their terms:

**ARTICLE I  
GENERAL PROVISIONS**

1. Except for the authority and powers specifically granted to the Declarant, the Declarant or any owner of a Lot named herein shall have the right to enforce by a proceeding at law or in equity, all reservations, restrictions, conditions and covenants now or hereinafter imposed by the provisions of this Declaration either to prevent or restrain any violation or to recover damages or other dues of such violation. Failure by the Declarant or by any owner to enforce any covenant or restriction herein contained shall in no event be deemed a waiver of the right to do so thereafter. If any owner is found to be breach of these covenants, and restrictions, said owner agrees to pay all costs, including reasonable attorney's fees, for the enforcement of these covenants and restrictions.

2. The covenants and restrictions of this Declaration shall run with and bind the land in perpetuity and each Owner, by accepting an interest in any lot, hereby and thereby agrees to be bound by all the conditions, limitations reservations and restrictions contained herein.

3. This Declaration may be amended by Declarant in any manner which it may determine in its full and absolute discretion until all Lots have been sold, or for a period of twelve (12) years from the date hereof, whichever first occurs. Thereafter this Declaration may be amended by an instrument signed by the Owners of not less than seventy-five (75) percent of The Lots covered by this Declaration.

4. Invalidation of any covenant contained herein by any judgment or court of competent jurisdiction shall in no way affect any of the other provisions hereof, which shall remain in full force and effect.

## *ARTICLE II* *RESTRICTIONS AND COVENANTS*

### 1. USE

Each Lot shall be used exclusively for single family residential. (R1 zones)

### 2. ARCHITECTURAL CONTROL

No residence, building, fence, wall, driveway, patio, patio enclosure, swimming pool, basketball backboards, dog house, pool house, mail boxes, or other external improvement, above or below the ground (herein all referred to as any "Improvement") shall be constructed, erected, placed or permitted to remain on any Lot, nor shall any grading or excavation for any improvement be commenced, except for Improvements which have been approved by Declarant or Declarant's appointee, the Design Review Board Declarant, as follows:

A. Declarant shall review such plans in relation to the type and exterior of improvements constructed; or approved for construction; on neighboring Lots and in the surrounding area; and any general scheme or plans formulated by Declarant. In this regard, Declarant intends that the Lots shall be a developed residential community with homes constructed of high quality materials. No pre-manufactured homes of any kind, other atypical improvements and home designs such as dome houses, A-frame houses, and log houses will be allowed. The decision to approve or refuse approval of a proposed Improvement shall be exercised by Declarant to promote development of the Lots and to protect the values, character and residential quality of all Lots. If Declarant determines that the proposed Improvement will not protect and enhance the integrity and character of all the Lots and neighboring lots as a quality residential community, Declarant may refuse approval of the proposed Improvement.



B. An Owner desiring to erect an Improvement on any Lot shall deliver two sets of construction plans, landscaping plans and site plans with grade elevations showing drainage to the Declarant (herein collectively referred to as the "plans") with a \$250.00 review fee. Such plans shall include a description type, quality, color and use of materials proposed for the exterior of such Improvement. Concurrent with submission of the plans, Owner shall notify the Declarant of the Owner's mailing address.

C. Written Notice of any approval of a proposed Improvement shall be mailed to the owner at the address specified by the owner upon submission of the plans. Such notice shall be mailed, if at all, within thirty (30) days after the date of submission of the plans. If notice of approval is not mailed within such period, the proposed Improvement shall be deemed disapproved by Declarant.

D. No Lot owner, or combination of Lot owners, or other person or persons shall have any right to any action by Declarant, or to control, direct or influence the acts of the Declarant with respect to the approval or disapproval of any proposed Improvement. No responsibility, liability or obligation shall be assumed by or imposed upon Declarant by virtue of the authority granted to Declarant in this Section, or as a result of any act or failure to act by Declarant with respect to any proposed Improvement.

E. As long as the Declarant shall own at least three (3) lots, the authority and functions of the DRB shall be exercised solely by the Declarant, or its successors and assigns. When the Declarant or its successors or assigns, no longer owns at least three (3) lots, it shall promptly select three (3) Owners as a Nominating Committee, which Nominating Committee shall nominate between three (3) and five (5) Owner's (who may be one or more of their number) for election to serve on the DRB. The DRB, consisting of three (3) members, shall thereupon be elected from such nominees by all of the Owners, by plurality. The members of the DRB shall serve for three (3) years or until their successors have been duly elected. Vacancies will be filled by similar elections for new three (3) year terms. The members of the DRB shall have no personal liability by reasons of their acts as such members.

In the elections of the members of the DRB in effecting an amendment or taking of other actions under this Declaration, each lot shall represent one vote only, regardless of the number of Owners of a lot and regardless of the number of lots owned by one person, party or entity.

### 3. SET BACK REQUIREMENTS

No part of any residence, except as hereinafter provided for Lots 1 thru 12, may be erected or maintained on any of the Lots nearer to the front street right-of-way ("R.O.W.") than twenty-five (25) feet, nor nearer than seventy-five (75) feet from the waters edge but in any event, no nearer than twenty-five (25) feet from the rear Lot line, nor nearer to the side Lot line than eight (8) feet. Provided, however, that Declarant shall have and does hereby reserve the right with the consent in writing of the record owner of the fee simple title to any such Lot, to change any building line on any such lot or lots, so long as the change conforms to the Village of Random Lake Zoning Ordinances.

### 4. MINIMUM SQUARE FOOTAGE REQUIREMENTS

a. Residences designed for construction on Lots 1 through 5 in Lake View Ventures will be required to have the following minimum square footage; to wit:

- A. One story residences: 1,600 square feet of finished living area will be required on ground level. (Main floor);
- B. One and one-half story residences: 1,750 square feet of finished living area will be required above the basement level with at least 1,100 square feet of finished living area required on the first floor.
- C. Two story residences: 1,900 square feet of finished living area will be required above basement level, with at least 1,100 square feet of finished living area required on the first floor.

b. Residences designed for construction on Lots 6 through 12 in Lake View Ventures will be required to have the following minimum square footage; to wit:

- B. One story residences: 1,800 square feet of finished living area will be required on ground level. (Main floor);
- C. One and one-half story residences: 1,900 square feet of finished living area will be required above the basement level with at least 1,200 square feet of finished living area required on the first floor.
- D. Two story residences: 2,200 square feet of finished living area will be required above basement level, with at least 1,200 square feet of finished living area required on the first floor.

c. The phrase "finished living area" as used in this Section shall include in all cases areas on the first and second floor of the residence enclosed and finished for all year occupancy computed on outside measurement of the residence. The term shall not include any area in any basement, garage, porch or attic finished or unfinished. No residence erected on any lot shall be more than two stories in height.

d. Each Residence shall include at least an attached two-car garage with at least a minimum of 400 square feet per residential unit.

5. EXPOSED FOUNDATIONS

All exposed foundation walls must be covered with material such as brick, stone, EFIS or material approved by Declarant. All driveways must be constructed of concrete, brick, paving stone, asphalt or laid stone. Fireplace chimneys shall be covered with materials approved by Declarant. The roof of all Improvements shall be covered with Wood cedar shingles or shakes, slate, tile, or simulated shakes, of at least a 40 year rated composition asphalt shingle of not less than 360 pounds per square or other material approved by Declarant. The minimum roof pitch allowed on ranch or one and one-half story residences shall be 6/12. The residential siding types that shall not be allowed are 4' X 8' - 4' X 9' vertical type panels and logs. Horizontal vinyl, steel, wood, aluminum, or concrete lap siding is allowed so long as such lap siding does not exceed eight inches where exposed to weather, with only low sheen finishes being acceptable which must be approved by the Declarant. The Residential colors allowed shall be earth tones as approved by Declarant.

6. FINISH GRADE/DRAINAGE

Lot Grading/Grades

- a. All grades from the front line of the residence must drain to the street.
- b. Erosion Control must be maintained during the construction period and until vegetation is established on the lot, to avoid run off of excavation and lot grading material to flow into the lake. A silt fence must be installed at the rear of the Lot along the beach line, and must be maintained during construction. Any type of terrace installed to minimize beach erosion must be at least forty (40) feet from the rear Lot line.
- c. No excavation material shall be spread across any Lot in such a fashion as to change the grade, contour or drainage of any Lot.
- d. Retaining Walls. No railroad tie walls are permitted.

7. SIGNS

No advertising signs, billboards, unsightly objects or nuisances shall be erected, placed or permitted to remain on any Lot except one sign per Lot consisting of not more than six (6) square feet advertising a lot or residence as "For Sale"; nor shall the premises be used in any way for any purpose which may endanger the health or unreasonably disturb the owner or owners of any Lot or any resident thereof.

8. ANTENNA

No exterior television or radio antenna, satellite receiving dish in excess of twenty-four (24) inches in diameter, or exterior solar heating or cooling device of any sort shall be permitted on any Lot.

9. **MOTOR VEHICLE REPAIR/BOAT REPAIR**

No repair of any boats, automobiles, motorcycles, trucks, campers or similar vehicles requiring a continuous time period in excess of forty-eight (48) hours shall be permitted on any Lot at any time: nor shall vehicles offensive to the neighborhood be visibly stored, parked or abandoned on any Lot. No unused building material, junk or rubbish shall be left exposed on the Lot except during actual building operations, and then only in as neat and inconspicuous manner as possible.

10. **PARKING RESTRICTIONS**

No boat, camper, trailer, auto-drawn or mounted trailer of any kind, mobile home, truck, camper truck or similar chattel shall be maintained or stored on any part of a Lot (other than within the Residence) for more than twenty (20) days within a calendar year. No motor vehicles may be parked or stored outside on any Lot, except vehicles driven on a regular basis by the occupants of the dwelling located on such Lot. No grading or excavating equipment, tractors or semi-tractors/trailers shall be stored, parked, kept or maintained in any yards, driveways or streets. However, this shall not apply to trucks, tractors or commercial vehicles which are necessary for the construction of residential dwellings or other improvements during the period of construction. All residential Lots shall provide at least the minimum number of off street parking areas or spaces for private passenger vehicles.

11. **NUISANCE**

No incinerator or trash burner shall be permitted on any Lot. No garbage or trash can or container or fuel tank shall be permitted, except for pickup purposes. No garden lawn or maintenance equipment of any kind whatsoever shall be stored or permitted to remain outside of any dwelling, except when in actual use. No garbage, refuse, rubble or cutting shall be deposited on any street, road or Lot. Produce or vegetable gardens may only be planted and maintained in rear yards.

12. **LIGHTING**

Exterior lighting installed on any Lot shall either be indirect or of such a controlled focus and intensity as not to disturb the residents of adjacent Lots.

13. **FENCES**

All fences and landscaping must be approved by the Declarant or its assigns. Fence types not allowed are chain link. Fence types allowed are iron, metal, wood or PVC.

14. **SWIMMING POOLS**

No above ground swimming pools are allowed. In ground pools shall be permitted subject to the approval of the Declarant.

**15. COMMENCEMENT AND COMPLETION OF CONSTRUCTION**

Construction of any Improvement shall be completed within twenty-four (24) months from the date of commencement of excavation or construction of the Improvement.

**16. DRIVEWAYS**

Driveway approaches shall be constructed of concrete, brick, asphalt or material acceptable to Declarant. Should repair or replacement of such approach be necessary, the repair or replacement shall also be of concrete, brick, asphalt or material acceptable to Declarant.

**17. ANIMALS, LIVESTOCK & POULTRY**

No out buildings, no stable or other shelter for any animal, livestock, fowl or poultry shall be erected, altered, placed or permitted to remain on any Lot, except for a dog house; provided always that the construction plans, specifications and the location of the proposed structure have been first approved by Declarant, or its assigns. Dog houses shall only be allowed adjacent to the rear of the residence, concealed from public view. No dog runs or kennels may be constructed or installed on any Lot without the written permission of the Declarant. The plans, proposed site location, and materials to be used in the construction of the dog runs or kennels shall be provided to Declarant for Declarant's review.

**18. LAWN AND YARD**

Any exterior air-conditioning condenser unit shall be placed in the rear yard or any side yards so as not to be visible from public view. No grass, weeds, or other vegetation will be grown or otherwise permitted to commence or continue on any Lot so as to constitute an actual or potential public nuisance, create a hazard or undesirable proliferation, or detract from a neat and trim appearance. No dangerous, diseased or otherwise objectionable shrubs or trees will be maintained on any Lot so as to constitute an actual or potential public nuisance, create a hazard or undesirable proliferation, or detract from a neat and trim appearance. Vacant Lots shall not be used for dumping of earth or any waste materials, and no vegetation on vacant Lots shall be allowed to reach a height in excess of twelve (12) inches. Lot maintenance shall be the owners' responsibility after Engineers certify that lots are buildable and buyers have closed the sale of their lot.

**19. LOT USAGE**

No Residence shall be constructed on a Lot unless the entire Lot, as originally platted, is owned by one owner of such Lot, except if parts of two or more platted Lots have been combined into one Lot which is at least as wide as the narrowest Lot on the original plat, and is as large in area as the largest Lot in the original plat.

20. OUTBUILDINGS

No structure of a temporary character, carport, trailer, basement, storage shed, outbuilding or shack shall be erected upon or used on any Lot at any time, either temporarily or permanently. Pool and bath houses may be approved by the Declarant as an improvement, pursuant to Paragraph 2 of this Article. No structure or dwelling shall be moved from outside the Subdivision to any Lot.

21. LICENSED MOTOR VEHICLES

Only those motor vehicles which are State registered and licensed will be allowed to operate on the Lake View Estates subdivision roads. All motorized vehicles must have mufflers in good operating condition.

22. PETS

There shall be allowed not more than two domestic pets per household. Pets shall be restricted to the Owner's Lot, on a leash, or under direct control of their Owner. All pet violations should be reported in writing to the Board of Directors of the Association and the local Humane Society. Owners will be directly liable for any damage or harm caused by unrestricted pets.

23. CAMPING

Camping over night is prohibited on all Lots which do not have a finished residence on the Lot.

24. NON-LICENSED MOTOR VEHICLES

Operating snowmobiles, ATV's and other non-licensed motorized vehicles ("Non-Licensed Vehicles") on the common areas and streets within the Lake View Estates Subdivision other than on the frozen surface of the Lake is prohibited. Operating Non-Licensed Vehicles on another Owner's Lot is prohibited. All Non-Licensed Vehicles are subject to all applicable local and state laws, must be registered with the Association, carry liability insurance and must display an Association sticker and Lot number. Operating Non-Licensed Vehicles across occupied ice skating areas on the Lake is prohibited. Non-Licensed Vehicles may be operated after sunset if equipped with working headlights and taillights. The determination of whether or not the ice depth is adequate for operating Non-Licensed Vehicles is the sole responsibility and liability of the adult Owner of such vehicles.

**25. BOAT STORAGE**

Boats which are not in the water, boat trailers, recreational vehicles, campers and other trailers must be removed from the Owner's Lot within 48 hours unless stored in the garage of the residence. Boats on trailers may be parked in a driveway during the 15 day period between April 15 and April 30 and October 15 and October 30 when Owners are readying their boats for usage and/or storage. Maintaining boats, boat trailers, recreational vehicles, campers and other trailers on the Owner's Lot, other than as set forth herein, is strictly prohibited.

**26. DOCKS**

The Declarant grants each waterfront Lot Owner the privilege to install a dock in the Lake in front of their respective Lot. All boat docks must be constructed from a polyethylene, vinyl, fiberglass, aluminum or non-rusting material and shall not extend more than 30 feet into the Lake from the Owner's Lake Lot Line. The decking on the boat docks can be made of redwood, vinyl or treated wood material. The plans for all docks, showing their material, configuration and size, shall be approved by the DRB or the Association prior to their installation. The boat lifts allowed will be those made of aluminum, such as "Shore Station-Hewitt" etc., or of a non-rusting type of material as approved by the Association, with white or gray canopy covers, or of a canopy color approved by the Association. The plans for all boat lifts showing their size, materials, colors and configuration, must be approved by the DRB or the Association prior to their installation.

**27. BOAT HOUSES**

Boat Houses are prohibited.

**28. EASEMENTS**

A perpetual license and easement is hereby reserved to erect and operate, maintain, repair and renew buried or underground sanitary sewers, storm sewers, water and gas mains and cables, lines or conduits and other electric current for light, heat and power and for all telephone and telegraph and message service and for the transmission of signals and sounds of all kinds including signals provided by a cable television system and the reception on, over, through, under and across land abutting boundary lines of the Lots as platted and recorded.

**29. COMMERCIAL ACTIVITY**

No commercial, retail, wholesale or business activity shall be conducted on any lot or in Lake View Estates as a regular activity except where zoned properly.





State Bar of Wisconsin Form 3-2003  
QUIT CLAIM DEED

Document Number

1824397

SHEBOYGAN COUNTY, WI  
RECORDED ON  
04/17/2007 11:24AM

ELLEN R. SCHLEICHER  
REGISTER OF DEEDS

RECORDING FEE: 11.00  
TRANSFER FEE:  
EXEMPTION # 77.25(15S)

STAFF ID 6  
TRANS # 96955  
# OF PAGES: 1

THIS DEED, made between Anthony J. Strigenz and Elizabeth A. Strigenz, husband and wife ("Grantor," whether one or more), and Lake View Ventures, LLC, a Wisconsin limited liability company, ("Grantee," whether one or more).

Grantor quit claims to Grantee the following described real estate, together with the rents, profits, fixtures and other appurtenant interests, in Sheboygan County, State of Wisconsin ("Property"):

Lots 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, Outlot 1, and Outlot 2, Lake View Estates, Village of Random Lake, Sheboygan County, Wisconsin

Recording Area

Name and Return Address

Anthony J. Strigenz, Sr.  
9409 Maple Tree Rd.  
Kewaskum, WI 53040

Dated this 9th day of April, 2007.

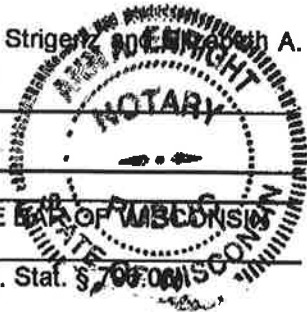
Parcel Number: 59176-744660  
This is not homestead property

Anthony J. Strigenz (SEAL)  
Anthony J. Strigenz  
AUTHENTICATION

Elizabeth A. Strigenz (SEAL)  
Elizabeth A. Strigenz  
ACKNOWLEDGMENT

Signatures of Anthony J. Strigenz and Elizabeth A. Strigenz authenticated on:

STATE OF WISCONSIN )  
SHEBOYGAN COUNTY ) ss.



Personally came before me on April 9, 2007 the above-named Anthony J. Strigenz and Elizabeth A. Strigenz, to me known to be the persons who executed the foregoing instrument and acknowledged the same.

TITLE: MEMBER STATE BAR OF WISCONSIN  
(If not, \_\_\_\_\_  
authorized by Wis. Stat. § 706.01)

Ann A. Enright  
Ann A. Enright  
Notary Public, State of Wisconsin  
My Commission expires: 9-12-10

THIS INSTRUMENT DRAFTED BY:  
Ronald W. Damp, Attorney

\* Type name below signatures.

(Signatures may be authenticated or acknowledged. Both are not necessary.)

NOTE: THIS IS A STANDARD FORM. ANY MODIFICATIONS TO THIS FORM SHOULD BE CLEARLY IDENTIFIED.



State Bar of Wisconsin Form 2-2003  
WARRANTY DEED

Document Number

Document Name

2136247  
SHEBOYGAN COUNTY, WI  
RECORDED ON  
05/17/2022 01:24 PM  
ELLEN R. SCHLEICHER  
REGISTER OF DEEDS  
RECORDING FEE: 30.00  
TRANSFER FEE: 135.00  
EXEMPTION #  
Cashier ID: 9  
PAGES: 1

THIS DEED, made between Random Lake View Ventures, L.L.C, a Wisconsin Limited Liability Company f/k/a Lake View Ventures, LLC, a Wisconsin Limited Liability Company ("Grantor," whether one or more), and Carli V. Reuteler and Jacob W. Reuteler ("Grantee," whether one or more).

Grantor, for a valuable consideration, conveys and warrants to Grantee the following described real estate, together with the rents, profits, fixtures and other appurtenant interests, in Sheboygan County, State of Wisconsin ("Property") (if more space is needed, please attach addendum):  
Lot Four (4) in LAKE VIEW ESTATES, Village of Random Lake, Sheboygan County, Wisconsin

Recording Area

Name and Return Address  
Carli V. Reuteler and Jacob W. Reuteler  
408 Franzen St.  
Random Lake, WI 53075

5916746956

Parcel Identification Number (PIN)

This is not  homestead property.  
(is) (is not)

Exceptions to warranties:

Municipal and zoning ordinances and agreements entered under them, recorded easements for the distribution of utility and municipal services, recorded building and use restrictions and covenants and general taxes levied in the year of closing and will warrant and defend the same.

Dated 5-9-22

Random Lake View Ventures, L.L.C

[Signature] (SEAL) \_\_\_\_\_ (SEAL)  
\* Thomas P. Strigenz, Managing Member \*  
\_\_\_\_\_  
(SEAL) \_\_\_\_\_ (SEAL)  
\* \_\_\_\_\_ \*

AUTHENTICATION

ACKNOWLEDGMENT

Signature(s) \_\_\_\_\_  
authenticated on \_\_\_\_\_

STATE OF NEBRASKA )  
Sarpy COUNTY ) ss.

\* \_\_\_\_\_  
TITLE: MEMBER STATE BAR OF WISCONSIN  
(If not, \_\_\_\_\_  
authorized by Wis. Stat. § 706.06)

Personally came before me on 5-9-22,  
the above-named Thomas P. Strigenz  
to me known to be the person(s) who executed the foregoing  
instrument and acknowledged the same.

THIS INSTRUMENT DRAFTED BY:  
Thomas P. Strigenz

\* Shelly J. Boukal  
Notary Public, State of Nebraska  
My Commission (is permanent) (expires: 2-23-2025)

(Signatures may be authenticated or acknowledged. Both are not necessary.)  
NOTE: THIS IS A STANDARD FORM. ANY MODIFICATIONS TO THIS FORM SHOULD BE CLEARLY IDENTIFIED.  
WARRANTY DEED © 2003 STATE BAR OF WISCONSIN FORM NO. 2-2003  
\* Type name below signatures.





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State Bar of Wisconsin Form 2-2003  
**WARRANTY DEED**

Document Number

Document Name

**2137341**  
**SHEBOYGAN COUNTY, WI**  
**RECORDED ON**  
**06/09/2022 02:44 PM**  
**ELLEN R. SCHLEICHER**  
**REGISTER OF DEEDS**  
**RECORDING FEE: 30.00**  
**TRANSFER FEE: 149.70**  
**EXEMPTION #**  
**Cashier ID: 9**  
**PAGES: 1**

**THIS DEED**, made between Random Lake View Ventures, L.L.C, a Wisconsin Limited Liability Company f/k/a Lake View Ventures, LLC, a Wisconsin Limited Liability Company ("Grantor," whether one or more), and Rychtik Construction LLC, a Wisconsin Limited Liability Company ("Grantee," whether one or more).

Grantor, for a valuable consideration, conveys and warrants to Grantee the following described real estate, together with the rents, profits, fixtures and other appurtenant interests, in Sheboygan County, State of Wisconsin ("Property") (if more space is needed, please attach addendum):  
Lot Three (3) in LAKE VIEW ESTATES, Village of Random Lake, Sheboygan County, Wisconsin.

Recording Area

Name and Return Address

Rychtik Construction LLC  
1750 Cedar Beach Rd  
Belgium, WI 53004

59176746955

Parcel Identification Number (PIN)

This is not homestead property.  
(is) (is not)

**Exceptions to warranties:**

Municipal and zoning ordinances and agreements entered under them, recorded easements for the distribution of utility and municipal services, recorded building and use restrictions and covenants and general taxes levied in the year of closing and will warrant and defend the same.

Dated 5-27-22

Random Lake View Ventures, L.L.C

(SEAL)

(SEAL)

\* Thomas P. Strigenz, Managing Member

(SEAL)

(SEAL)

**AUTHENTICATION**

Signature(s) \_\_\_\_\_

authenticated on \_\_\_\_\_

**ACKNOWLEDGMENT**

STATE OF NEBRASKA )

Scrap COUNTY ) ss.

Personally came before me on 5-27-22,  
the above-named Thomas P. Strigenz

to me known to be the person(s) who executed the foregoing instrument and acknowledged the same.

Shelly J. Boukal  
\* shelly J. Boukal  
Notary Public, State of Nebraska  
My Commission (is permanent) (expires: 2-23-2025)

TITLE: MEMBER STATE BAR OF WISCONSIN

(If not, \_\_\_\_\_  
authorized by Wis. Stat. § 706.06)

THIS INSTRUMENT DRAFTED BY:

Thomas P. Strigenz

(Signatures may be authenticated or acknowledged. Both are not necessary.)

NOTE: THIS IS A STANDARD FORM. ANY MODIFICATIONS TO THIS FORM SHOULD BE CLEARLY IDENTIFIED.

WARRANTY DEED

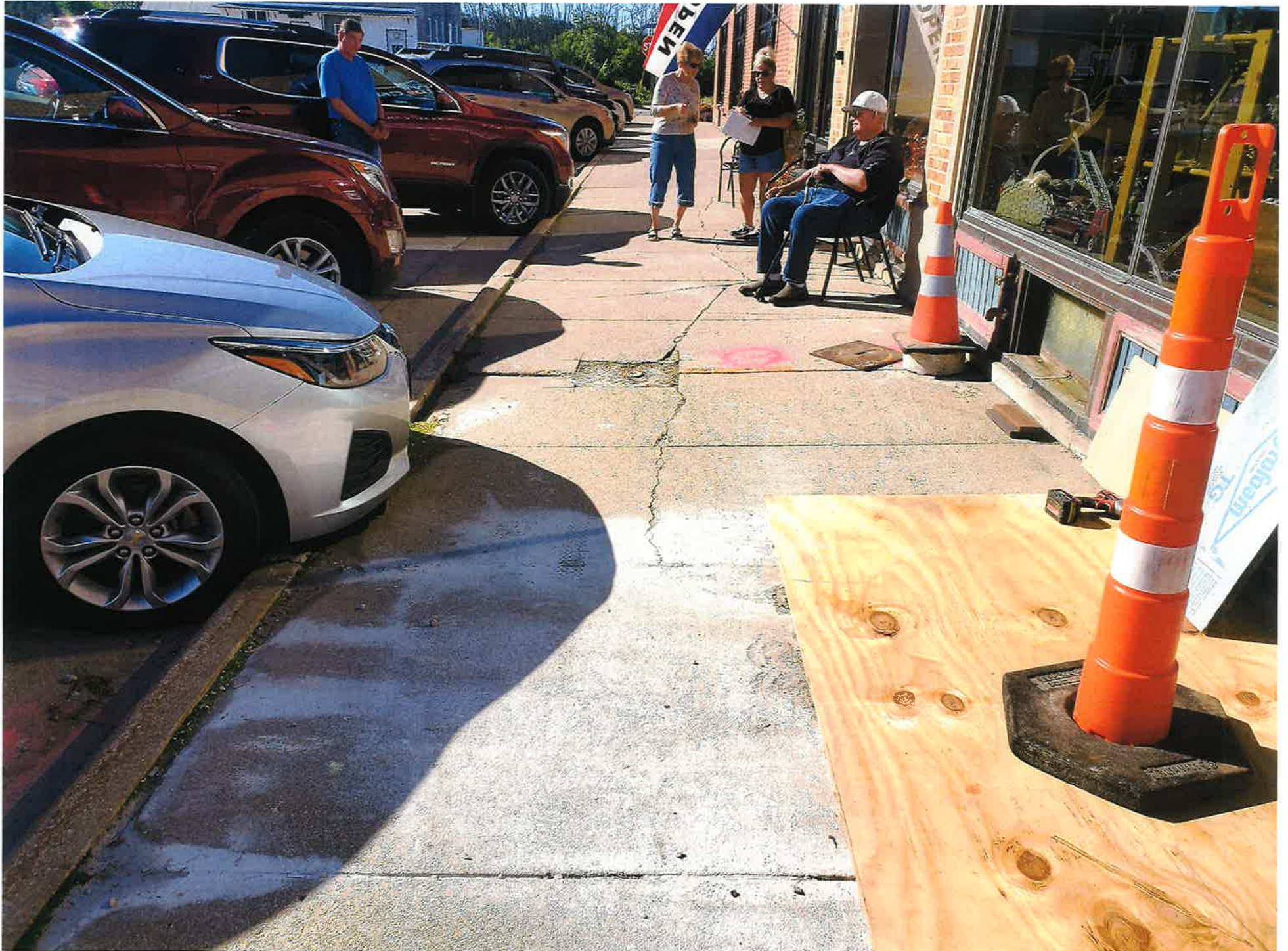
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FORM NO. 2-2003

\* Type name below signatures.



















## ARTICLE VI. - LICENSING OF SHORT-TERM RENTALS

## Sec. 8-129. - Purpose.

The purpose of this article is to ensure that the quality of short-term rentals operating within the village is adequate for protecting public health, safety and general welfare, including establishing minimum standards of human space for human occupancy and for an adequate level of maintenance; determining the responsibilities of owners, operators and property managers offering these properties for tourists or transient occupants, to protect the character and stability of all areas, especially residential areas, within the village; to provide minimum standards necessary for the health and safety of persons occupying or using buildings, structures or premises; and provisions for the administration and enforcement thereof.

( Ord. No. 02-2018, 3-5-2018)

## Sec. 8-130. - Definitions.

The following definitions and conditions apply unless specifically modified:

*Clerk.* The Village Clerk of Random Lake or designee.

*Corporate entity.* A corporation, partnership, limited liability company, or sole proprietorship licensed to conduct business in this state.

*Dwelling unit.* One or more rooms with provisions for living, cooking, sanitary and sleeping facilities and a bathroom arranged for exclusive use by one person or one family. Dwelling units include residential, tourist rooming house, seasonal employee housing and dormitory units.

*License.* The short-term rental license issued under sections 8-132 and 8-133.

*Property manager.* Any person that is not the property owner and is appointed to act as agent and/or provides property management services to one or more short-term rental.

*Short term rental.* A residential dwelling that is offered for rent for a fee and for fewer than 29 consecutive days, as defined in Wis. Stat. § 66.0615(1)(dk).

( Ord. No. 02-2018, 3-5-2018)

## Sec. 8-131. - Operation of short-term rentals.

- (a) No person may maintain, manage or operate a short-term rental more than ten nights each year without a short-term rental license. Every short-term rental shall be operated by a property owner or property manager.
- (b) Each short-term rental is required to have the following licenses and permits:

- (1) A license from the Department of Agriculture, Trade and Consumer Protection;
  - (2) A seller's permit issued by the Wisconsin Department of Revenue;
  - (3) A room tax permit required by local, county and/or state government;
  - (4) A license from the village clerk.
- (c) Each short-term rental shall comply with all of the following:
- (1) The total number of days within any consecutive 365-day period that the dwelling may be rented shall not exceed 180 days.
  - (2) The property owner or property manager shall notify the clerk in writing when the first rental within a 365-day period begins.
  - (3) No vehicular traffic shall be generated that is greater than normally expected in the residential neighborhood.
  - (4) There shall not be excessive noise, fumes, glare, vibration, or any other activities prohibited pursuant to chapter 22 of the Code.
  - (5) Name plates or other signage related to the short-term rental property shall not exceed one square foot. No other signage advertising the short-term rental is permitted on site. Off-site advertising in media channels relating to the availability of the rental may take place only after all the required permits and licenses have been obtained.
  - (6) The number of occupants in any unit shall not exceed the limits set forth in the State of Wisconsin Uniform Dwelling Code and other applicable county and village housing regulations based upon the number of bedrooms in each unit.
  - (7) No recreational vehicles (RVs), campers, tents or other temporary lodging arrangements shall be permitted on site as a means of providing additional accommodations for paying guests or other invitees.
  - (8) Any outdoor event held at the short-term rental shall last no longer than one day occurring between the hours of 8:00 a.m. and 10:00 p.m. Any activities shall be in compliance with other noise regulations of the village, including, but not limited to the provisions of chapter 22.
  - (9) All rentals of the short-term rental shall be subject to payment of any county tax in place and at the current applicable rate. Permit holders are responsible for complying with all regulations of the room tax.
  - (10) Compliance with all applicable state, county and local codes and regulations is required.
  - (11) Annual general building inspection is required prior to issuance or renewal of the license.
  - (12) A local property management individual for contact must be on file with the village at the time of applications. The local property manager must be within 25 miles of the short-term rental property and must be available 24 hours a day. The property owner must notify the village within 24 hours of a change in management contact information for the short-term rental.

- (13) A short-term rental license will not be issued until the following have been met:
  - a. License from the county received.
  - b. General building and fire code inspection completed by the village and no outstanding orders remain.
- (14) Short-term rental licenses are issued for one-year period and must be renewed annually subject to village approval or denial.
- (15) The property owner shall have appropriate insurance for the home that is used for short-term rental and provide proof of insurance with the license application and renewal.
- (16) Each short-term rental shall provide a register and require all guests to register their true names and addresses before beginning occupancy of the short-term rental. The register shall be kept intact and available for inspection by representatives of the village for at least one year.
- (17) Each short-term rental shall maintain the following written records for each rental of the dwelling unit; the full name and current address of any person renting the property, the time period for that rental and the monetary amount or consideration for that rental.

( Ord. No. 02-2018, 3-5-2018)

Sec. 8-132. - Short-term rental license.

- (a) The clerk shall issue a short-term rental license to all applicants following the approval of an application and the filing of all documents and records required under this article. The application shall also contain the following information:
  - (1) Identify the property owner with contact information including mailing address, physical address (if different from mailing address) and a phone number at which the property owner is available at all times;
  - (2) Identify the property manager with contact information including mailing address, physical address (if different from mailing address) and a phone number at which the property owner is available at all times;
  - (3) The maximum days of occupancy for the premises for individual rentals;
  - (4) The license term; and
  - (5) State lodging license number, if applicable.

( Ord. No. 02-2018, 3-5-2018)

Sec. 8-133. - Short-term rental license procedure.

- (a) All applications for a short-term rental license shall be filed with the clerk on forms provided.

Applications must be filed by the property owner. No permit shall be issued unless the completed application form is accompanied by payment of the required fee.

- (b) Each application shall include the following information and documentation for each short-term rental unit:
- (1) A copy of the State of Wisconsin License for a Tourist Rooming House License issued under Wis. Stat. § 254.64;
  - (2) A copy of a completed state lodging establishment inspection form dated within one year of the date of issuance or renewal;
  - (3) Proof of insurance;
  - (4) A copy of seller's permit from the department, if any;
  - (5) Floor plan and requested maximum occupancy;
  - (6) Site plan including available onsite parking;
  - (7) Property management agreement, if applicable;
  - (8) Designation of property manager;
  - (9) Certification from the property owner that the property meets the requirements of this article;
  - (10) A room tax permit issued by local, county and/or county entity where applicable;
  - (11) An employer identification number issued by the Internal Revenue Service.
- (c) *Terms and filing date.* Each permit and license shall run during a calendar year. The filing fee shall be paid upon filing of the application. The clerk may conditionally accept late applications, subject to payment of the late filing fee. Any application which does not include all of the information and documentation shall not be considered as complete.
- (d) *Application review procedure.* When satisfied that the application is complete, the clerk shall forward initial applications for permits and licenses to the village board for review. If the clerk in consultation with the village board determines that the application meets the requirements of this article, they may approve the application. If the clerk in consultation with the village board determines that the application does not meet the requirements of this article, they may deny the application.
- (e) No permit or license shall be issued or renewed unless there is filed with the clerk a completed fire inspection report dated not more than one year before the date of issuance or renewal.
- (f) No permit or license shall be issued or renewed, if the applicant or property has outstanding fees, taxes or forfeitures owed to the village, unless arrangements for payment have been approved by the clerk.

( Ord. No. 02-2018, 3-5-2018)

## Sec. 8-134. - Renewal.

- (a) Each application for a renewal of a permit or license shall include updated information for the documentation on file with the clerk and payment of the applicable fee. The clerk shall verify that the information provided on the renewal application is complete and in accordance with the requirements of this article. The clerk shall request reports from the public safety department and the zoning administrator regarding any complaints received, calls for service or actions taken regarding the short-term rental properties. The clerk shall issue renewal licenses within 30 days of the filing of the application unless the information provided is incomplete or otherwise not in compliance with the requirements of this article and/or the reports from the police department and the zoning administrator indicate that there are complaints or actions involving the property.
- (b) If the clerk finds that the license or permit should not be renewed, the clerk shall deny the renewal.
- (c) No permit or license shall be issued or renewed unless there is filed with the clerk a completed fire inspection report by the village fire inspector dated within one year of the issue date.
- (d) No permit or license shall be renewed if the applicant or property has outstanding fees, taxes or forfeitures owed to the village, or is under an order issued by the building inspector, or his designee, to bring the premises into compliance with village ordinances, unless arrangements for payment have been approved by the clerk.

( Ord. No. 02-2018, 3-5-2018)

## Sec. 8-135. - Property manager.

- (a) *Property manager permit.* No person may act as a property manager for a short-term rental without a property manager permit issued in accordance with the provisions of this article. The property manager permit shall apply to all short-term rentals for which the property manager has exclusive rights for the rental of the property. The property manager must certify to the village that each short-term rentals operating under the short-term rental license complies with the standards of this article.
- (b) *Property manager qualifications.* To qualify as a property manager, the applicant must meet the following requirements:
  - (1) Be a natural person residing in or within 25 miles of the village or a corporate entity with offices located within 25 miles of the village.
  - (2) The applicant does not have any pending criminal charge and has not been convicted of a felony or misdemeanor of any offense involving dishonesty, fraud, deceit, robbery, the use or threatened use of force or violence upon the person of another.
- (c) Each property manager shall be authorized by the property owner to act as the agent for the

owner for the receipt of service of notice of violation of this article's provisions and for service of process pursuant to this article and shall be authorized by the owner to allow village employees, officers and their designees, to enter the owner's property for purposes of inspection and enforcement of this article and/or the Code.

( Ord. No. 02-2018, 3-5-2018)

Sec. 8-136. - Standards for short-term rentals.

- (a) Each short-term rental shall comply with this article's requirements or any other applicable village ordinance. Each short-term rental shall comply with the following minimum requirements:
- (1) One internal bathroom for every four occupants;
  - (2) Not less 150 square feet of floor space for the first occupant thereof and at least an additional 100 feet of floor space for every additional occupant thereof; the floor space shall be calculated on the basis of total habitable room area. Floor space does not include kitchens, bathrooms, closets, garages or rooms not meeting Uniform Dwelling Code requirements for occupancy. The maximum occupancy for any premises without a separate enclosed bedroom is two people;
  - (3) Not less than one onsite off-street parking spaces for every four occupants based upon maximum occupancy;
  - (4) A safe, unobstructed means of egress from the short-term rental leading to safe, open space at ground level;
  - (5) Shall have functional smoke detectors and carbon monoxide detectors in accordance with the requirements of Chapter SPS 321 of the Wisconsin Administrative Code;
  - (6) Shall not have an accessible wood burning fireplace unless the property owner provides a certificate from a properly licensed inspector, dated not more than 30 days prior to submission, certifying that the fireplace and chimney have been inspected and are in compliance with National Fire Prevention Association Fire Code Chapter 211 Standard for Chimneys, Fireplaces, Vents and Solid Fuel-Burning Appliances;
  - (7) Shall not have a hibachi, gas-fired grill, charcoal grill or other similar devices used for cooking or any other purpose on any balcony, deck or under any overhanging structure or within ten feet of any structure;
  - (8) Shall not have a fire pit or other similar or similar device used for heating or any other purpose on any balcony, deck or under any overhanging structure or within 25 feet of any structure;
  - (9) All property managers shall carry casualty and liability insurance issued by any insurance company authorized to do business in this state by the Wisconsin Office of the Commissioner



of Insurance with liability limits of not less than \$300,000.00 per individual and \$1,000,000.00 aggregate;

- (10) *Certification of compliance.* As a condition of issuance of a license under this article, the property manager shall certify that each managed property is in compliance with the terms and conditions of the license and this article.

( Ord. No. 02-2018, 3-5-2018)

Sec. 8-137. - Display of permit.

Each license or permit shall be displayed on the inside of the main entrance door of each short-term rental.

( Ord. No. 02-2018, 3-5-2018)

Sec. 8-138. - Appeal and license revocation.

- (a) The denial of any license or permit applications or renewal under this article may be appealed by filing a written appeal request with the clerk within ten days of the village's notice of denial. The appeal shall be heard by the administrative review appeals board, which shall make a recommendation to the village board. The village board shall consider the application or renewal and recommendations and may approve or deny the application or renewal.
- (b) A license may be revoked by the village board for one or more of the following reasons:
- (1) Failure to make payment on taxes or debt owed to the village;
  - (2) Failure to make payment on the Sheboygan County room tax, if required;
  - (3) Three or more calls for police service, building inspection or the health department for nuisance activities or other law violations in a 12-month period as defined in section 22-8;
  - (4) Failure to comply with annual village building inspection requirements;
  - (5) Failure to maintain all required local, county and state licensing requirements;
  - (6) Failure to use the property as a short-term rental within 12 months of obtaining the village license;
  - (7) Any violation of local, county or state laws that substantially harm or adversely impact the predominantly residential uses and nature of the surrounding neighborhood.

( Ord. No. 02-2018, 3-5-2018)

Sec. 8-139. - Penalties.

- (a) Any person who shall violate any provision of this article shall be subject to a forfeiture of \$250.00 as provided in section 1-13 of this Code. Any second or subsequent violation of any provision of

this article that occurs during the current permit period shall be subject to a forfeiture of \$500.00.

(b) Penalties set forth in this section shall be addition to all other remedies of injunction, abatement or costs whether existing under this article or otherwise.

(Ord. No. 02-2018, 3-5-2018; Ord. No. 2020-02, 6-1-2020)

Sec. 8-140. - Fees.

Any person applying for or renewing a license pursuant to this section shall be subject to the fees as outlined in the fee schedule of this Code.

( Ord. No. 02-2018, 3-5-2018)



**VILLAGE OF RANDOM LAKE, WISCONSIN**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**YEAR ENDED DECEMBER 31, 2021**



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## INDEPENDENT AUDITORS' REPORT

Village Board  
Village of Random Lake, Wisconsin

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Random Lake, Wisconsin (the Village), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village, as of December 31, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof and the budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

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

#### **Responsibilities of Management for the Financial Statements**

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

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

***Auditors' Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

***Emphasis of Matter***

As described in note 4.C., during 2021 the Village implemented a change in accounting. The Village's governmental funds changed from the modified cash basis of accounting to the modified accrual basis of accounting resulting in a decrease in fund balance as of January 1, 2021 in the amount of \$11,089. The Village's sewer utility changed from the modified cash basis of accounting to the accrual basis of accounting resulting in an increase in net position of the proprietary funds and the business-type activities in the amount of \$2,180,929. The Village also implemented the accrual basis of accounting for the Village's governmental activities, resulting in an increase in net position of \$1,545,208 as of January 1, 2021.



As described in note 4.D., during 2021 the Village's water utility recorded a prior period adjustment to properly record accounts receivable, accrued payroll and also to record the water utility's portion of the Wisconsin Retirement System net pension asset and related deferred inflows and outflows. As a result, accounts receivable increased by \$7,861, the accrued payroll liability increased \$1,641, and the net pension asset and related deferred outflows and inflows of resources increased \$11,529, \$27,427, and \$34,855, respectively.

As described in note 4.D., during 2021 the Village also recorded a prior period adjustment to the Village's fiduciary funds to record the effect of implementing Governmental Accounting Standards Board, Statement Number 84, *Fiduciary Activities*. As a result, net position as of January 1, 2021 of the custodial funds was restated in the amount of \$148,687.

Our opinions are not modified with respect to these matters.

***Required Supplementary Information***

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

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

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The general fund detailed comparison of budgeted and actual revenues, the general fund detailed comparison of budgeted and actual expenditures, and the fiduciary combining statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the general fund detailed comparison of budgeted and actual revenues, the general fund detailed comparison of budgeted and actual expenditures, and the fiduciary combining statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2022, 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 results 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 Village's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Sheboygan, Wisconsin  
June 24, 2022

## **BASIC FINANCIAL STATEMENTS**

**VILLAGE OF RANDOM LAKE, WISCONSIN**  
**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2021**

	Governmental Activities	Business-Type Activities	Totals
<b>ASSETS</b>			
Cash and Investments	\$ 1,788,971	\$ 513,400	\$ 2,302,371
Receivables			
Taxes and Special Charges	481,572	53,358	534,930
Delinquent Taxes	3,099	-	3,099
Accounts	32,671	229,610	262,281
Prepaid Items	13,357	1,226	14,583
Restricted Assets			
Cash and Investments	143,556	68,573	212,129
Net Pension Asset	91,737	63,186	154,923
Capital Assets			
Nondepreciable	26,750	1,227,480	1,254,230
Depreciable, Net	4,068,739	6,301,579	10,370,318
<b>Total Assets</b>	<b>6,650,452</b>	<b>8,458,412</b>	<b>15,108,864</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension Related Amounts	152,880	104,804	257,684
<b>LIABILITIES</b>			
Accounts Payable	136,217	49,698	185,915
Accrued and Other Current Liabilities	53,512	2,983	56,495
Accrued Interest Payable	26,065	15,185	41,250
Unearned Revenues	104,082	-	104,082
Long-Term Obligations			
Due Within One Year	202,595	168,475	371,070
Due in More Than One Year	3,336,049	2,483,712	5,819,761
<b>Total Liabilities</b>	<b>3,858,520</b>	<b>2,720,053</b>	<b>6,578,573</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property Taxes Levied for Subsequent Year	956,103	53,358	1,009,461
Pension Related Amounts	201,464	138,764	340,228
<b>Total Deferred Inflows of Resources</b>	<b>1,157,567</b>	<b>192,122</b>	<b>1,349,689</b>
<b>NET POSITION</b>			
Net Investment in Capital Assets	615,277	5,053,994	5,669,271
Restricted			
Lake Improvements	100,670	-	100,670
Advanced Emergency Medical Services	42,886	-	42,886
Capital Equipment	-	68,573	68,573
Pension Benefits	91,737	63,186	154,923
Unrestricted	936,675	465,288	1,401,963
<b>Total Net Position</b>	<b>\$ 1,787,245</b>	<b>\$ 5,651,041</b>	<b>\$ 7,438,286</b>

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF RANDOM LAKE, WISCONSIN  
STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2021**

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
<b>GOVERNMENTAL ACTIVITIES</b>			
General Government	\$ 296,291	\$ 33,963	\$ 11,919
Public Safety	386,836	25,394	14,252
Public Works	496,018	-	72,137
Culture and Recreation	145,530	45,740	5,534
Conservation and Development	194,737	-	-
Interest and Fiscal Charges	100,216	-	-
Total Governmental Activities	1,619,628	105,097	103,842
<b>BUSINESS-TYPE ACTIVITIES</b>			
Water Utility	385,182	439,177	-
Sewer Utility	502,449	446,059	-
Total Business-Type Activities	887,631	885,236	-
Total	\$ 2,507,259	\$ 990,333	\$ 103,842

**GENERAL REVENUES**

Taxes
Property Taxes
Tax Increments
Other Taxes
Federal and State Grants and Other Contributions not Restricted to Specific Functions
Interest and Investment Earnings
Miscellaneous
Transfers
Total General Revenues and Transfers

**CHANGE IN NET POSITION**

Net Position - January 1, as Originally Reported

Prior Period Adjustment

Cumulative Effect of Change in Accounting Method

Net Position - January 1, as Restated

**NET POSITION - END OF YEAR**

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF RANDOM LAKE, WISCONSIN  
STATEMENT OF ACTIVITIES (CONTINUED)  
YEAR ENDED DECEMBER 31, 2021**

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-Type Activities	Totals
\$ (250,409)	\$ -	\$ (250,409)
(347,190)	-	(347,190)
(423,881)	-	(423,881)
(94,256)	-	(94,256)
(194,737)	-	(194,737)
(100,216)	-	(100,216)
(1,410,689)	-	(1,410,689)
-	53,995	53,995
-	(56,390)	(56,390)
-	(2,395)	(2,395)
(1,410,689)	(2,395)	(1,413,084)
900,171	49,011	949,182
1,475	-	1,475
279	-	279
144,479	-	144,479
4,267	1,691	5,958
18,933	-	18,933
(843,833)	843,833	-
225,771	894,535	1,120,306
(1,184,918)	892,140	(292,778)
1,426,955	2,567,651	3,994,606
-	10,321	10,321
1,545,208	2,180,929	3,726,137
2,972,163	4,758,901	7,731,064
\$ 1,787,245	\$ 5,651,041	\$ 7,438,286

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF RANDOM LAKE, WISCONSIN  
BALANCE SHEET —  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2021**

<b>ASSETS</b>	General	TID #3	TID #4
Cash and Investments	\$ 1,600,297	\$ 79,635	\$ 87,626
Restricted Cash and Investments	143,556	-	-
Receivables			
Taxes and Special Charges	197,379	35,242	-
Delinquent Taxes	3,099	-	-
Accounts	10,492	-	-
Due from Other Funds	21,084	-	-
Prepaid Items	13,357	-	-
Total Assets	\$ 1,989,264	\$ 114,877	\$ 87,626
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts Payable	\$ 77,993	\$ 20,076	\$ 38,148
Accrued and Other Current Liabilities	53,512	-	-
Due to Other Funds	-	-	-
Unearned Revenues	81,903	-	-
Total Liabilities	213,408	20,076	38,148
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property Taxes Levied for Subsequent Year	671,910	35,242	-
<b>FUND BALANCES</b>			
Nonspendable	34,441	-	-
Restricted	143,556	59,559	49,478
Unassigned	925,949	-	-
Total Fund Balances	1,103,946	59,559	49,478
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,989,264	\$ 114,877	\$ 87,626

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF RANDOM LAKE, WISCONSIN  
BALANCE SHEET  
GOVERNMENTAL FUNDS (CONTINUED)  
DECEMBER 31, 2021**

	<u>Debt Service</u>	<u>Nonmajor Capital Projects</u>	<u>Totals</u>
<b>ASSETS</b>			
Cash and Investments	\$ 21,413	\$ -	\$ 1,788,971
Restricted Cash and Investments	-	-	143,556
Receivables			
Taxes and Special Charges	248,951	-	481,572
Delinquent Taxes	-	-	3,099
Accounts	-	-	10,492
Due from Other Funds	-	-	21,084
Prepaid Items	-	-	13,357
Total Assets	<u>\$ 270,364</u>	<u>\$ -</u>	<u>\$ 2,462,131</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts Payable	\$ -	\$ -	\$ 136,217
Accrued and Other Current Liabilities	-	-	53,512
Due to Other Funds	-	21,084	21,084
Unearned Revenues	-	-	81,903
Total Liabilities	<u>-</u>	<u>21,084</u>	<u>292,716</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property Taxes Levied for Subsequent Year	248,951	-	956,103
<b>FUND BALANCES</b>			
Nonspendable	-	-	34,441
Restricted	21,413	-	274,006
Unassigned	-	(21,084)	904,865
Total Fund Balances	<u>21,413</u>	<u>(21,084)</u>	<u>1,213,312</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 270,364</u>	<u>\$ -</u>	<u>\$ 2,462,131</u>

See accompanying Notes to Basic Financial Statements.



**VILLAGE OF RANDOM LAKE, WISCONSIN  
RECONCILIATION OF THE BALANCE SHEET — GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
DECEMBER 31, 2021**

**Reconciliation to the Statement of Net Position**

Total fund balances as shown on previous page \$ 1,213,312

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

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds. 4,095,489

Long-term assets are not current financial resources and are not reported in the funds:  
     Net Pension Asset 91,737

Some deferred outflows and inflows of resources are not reported in the funds.  
     Deferred Outflows Related to Pensions 152,880  
     Deferred Inflows Related to Pensions (201,464)

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.  
     Bonds and Notes Payable (3,458,710)  
     Premium on Debt (20,980)  
     Capital Leases (58,954)  
     Accrued Interest on Long-Term Obligations (26,065)

**Net Position of Governmental Activities as Reported on the Statement of Net Position** \$ 1,787,245

**VILLAGE OF RANDOM LAKE, WISCONSIN  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES —  
GOVERNMENTAL FUNDS  
YEAR ENDED DECEMBER 31, 2021**

	General	TID #3	TID #4
<b>REVENUES</b>			
Taxes	\$ 672,298	\$ 33,411	\$ -
Intergovernmental	203,806	27,608	-
Licenses and Permits	35,665	-	-
Fines and Forfeits	4,181	-	-
Public Charges for Services	47,709	-	-
Miscellaneous	40,630	16	77
Total Revenues	<u>1,004,289</u>	<u>61,035</u>	<u>77</u>
<b>EXPENDITURES</b>			
Current			
General Government	268,075	3,426	16,236
Public Safety	341,011	-	-
Public Works	381,995	-	-
Culture and Recreation	115,971	-	-
Conservation and Development	33,738	-	140,000
Debt Service			
Principal	27,756	18,036	-
Interest and Fiscal Charges	3,915	23,072	28,944
Capital Outlay	287,277	235,215	684,519
Total Expenditures	<u>1,459,738</u>	<u>279,749</u>	<u>869,699</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	(455,449)	(218,714)	(869,622)
<b>OTHER FINANCING SOURCES</b>			
Long-Term Debt Issued	77,000	265,000	925,000
Transfers In	73,902	-	-
Total Other Financing Sources	<u>150,902</u>	<u>265,000</u>	<u>925,000</u>
<b>NET CHANGE IN FUND BALANCES</b>	(304,547)	46,286	55,378
Fund Balances - January 1, as Originally Reported	1,419,582	13,273	(5,900)
Cumulative Effect of Change in Accounting Method	<u>(11,089)</u>	<u>-</u>	<u>-</u>
Fund Balance - January 1, as Restated	<u>1,408,493</u>	<u>13,273</u>	<u>(5,900)</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 1,103,946</u>	<u>\$ 59,559</u>	<u>\$ 49,478</u>

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF RANDOM LAKE, WISCONSIN**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES —**  
**GOVERNMENTAL FUNDS (CONTINUED)**  
**YEAR ENDED DECEMBER 31, 2021**

	Debt Service	Nonmajor Capital Projects	Totals
<b>REVENUES</b>			
Taxes	\$ 196,216	\$ -	\$ 901,925
Intergovernmental	-	-	231,414
Licenses and Permits	-	-	35,665
Fines and Forfeits	-	-	4,181
Public Charges for Services	-	-	47,709
Miscellaneous	19	-	40,742
Total Revenues	<u>196,235</u>	<u>-</u>	<u>1,261,636</u>
<b>EXPENDITURES</b>			
Current			
General Government	38	84	287,859
Public Safety	-	-	341,011
Public Works	-	-	381,995
Culture and Recreation	-	-	115,971
Conservation and Development	-	-	173,738
Debt Service			
Principal	126,321	-	172,113
Interest and Fiscal Charges	48,463	-	104,394
Capital Outlay	-	21,000	1,228,011
Total Expenditures	<u>174,822</u>	<u>21,084</u>	<u>2,805,092</u>
<b>EXCESS OF REVENUES OVER (UNDER)</b>			
<b>EXPENDITURES</b>	21,413	(21,084)	(1,543,456)
<b>OTHER FINANCING SOURCES</b>			
Long-Term Debt Issued	-	-	1,267,000
Transfers In	-	-	73,902
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>1,340,902</u>
<b>NET CHANGE IN FUND BALANCES</b>	21,413	(21,084)	(202,554)
Fund Balances - January 1, as Originally Reported	-	-	1,426,955
Cumulative Effect of Change in Accounting Method	-	-	<u>(11,089)</u>
Fund Balance - January 1, as Restated	<u>-</u>	<u>-</u>	<u>1,415,866</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 21,413</u>	<u>\$ (21,084)</u>	<u>\$ 1,213,312</u>

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF RANDOM LAKE, WISCONSIN  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES —  
GOVERNMENTAL FUNDS  
YEAR ENDED DECEMBER 31, 2021**

**Reconciliation to the Statement of Activities**

Net change in fund balances as shown on previous page \$ (202,554)

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 those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital Assets Reported as Capital Outlay in Governmental Fund Statements	286,877
Depreciation Expense Reported in the Statement of Activities	(205,892)

Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Long-Term Debt Issued	(1,267,000)
Principal Repaid	144,358
Capital Leases Paid	27,756

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 the governmental funds:

Accrued Interest on Long-Term Debt	3,043
Amortization of Premiums	1,134
Net Pension Asset	47,261
Deferred Outflows of Resources Related to Pensions	47,096
Deferred Inflows of Resources Related to Pensions	(66,997)

<b>Change in Net Position of Governmental Activities as Reported in the Statement of Activities</b>	<b><u>\$ (1,184,918)</u></b>
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**VILLAGE OF RANDOM LAKE, WISCONSIN  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES —  
BUDGET AND ACTUAL — GENERAL FUND  
YEAR ENDED DECEMBER 31, 2021**

	Budget		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ 917,246	\$ 917,246	\$ 672,298	\$ (244,948)
Intergovernmental	232,334	232,334	203,806	(28,528)
Licenses and Permits	24,575	24,575	35,665	11,090
Fines and Forfeits	3,300	3,300	4,181	881
Public Charges for Services	14,165	14,165	47,709	33,544
Miscellaneous	31,637	31,637	40,630	8,993
Total Revenues	<u>1,223,257</u>	<u>1,223,257</u>	<u>1,004,289</u>	<u>(218,968)</u>
<b>EXPENDITURES</b>				
Current				
General Government	227,764	227,764	268,075	(40,311)
Public Safety	309,397	309,397	341,011	(31,614)
Public Works	419,151	419,151	381,995	37,156
Health and Human Services	50	50	-	50
Culture and Recreation	91,417	91,417	115,971	(24,554)
Conservation and Development	25,710	25,710	33,738	(8,028)
Debt Service				
Principal	27,756	27,756	27,756	-
Interest and Fiscal Charges	3,538	3,538	3,915	(377)
Capital Outlay	49,763	49,763	287,277	(237,514)
Total Expenditures	<u>1,154,546</u>	<u>1,154,546</u>	<u>1,459,738</u>	<u>(305,192)</u>
<b>DEFICIENCY OF REVENUES UNDER EXPENDITURES</b>	68,711	68,711	(455,449)	(524,160)
<b>OTHER FINANCING SOURCES</b>				
Long-Term Debt Issued	-	-	77,000	77,000
Transfers In	50,000	50,000	73,902	23,902
Total Other Financing Sources	<u>50,000</u>	<u>50,000</u>	<u>150,902</u>	<u>100,902</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>118,711</u>	<u>118,711</u>	<u>(304,547)</u>	<u>(423,258)</u>
Fund Balance - January 1, as Originally Reported	1,419,582	1,419,582	1,419,582	-
Cumulative Effect of Change in Accounting Method	-	-	(11,089)	11,089
Fund Balance - January 1, as Restated	<u>1,419,582</u>	<u>1,419,582</u>	<u>1,408,493</u>	<u>11,089</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 1,538,293</u>	<u>\$ 1,538,293</u>	<u>\$ 1,103,946</u>	<u>\$ (423,258)</u>

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF RANDOM LAKE, WISCONSIN**  
**STATEMENT OF NET POSITION —**  
**PROPRIETARY FUNDS**  
**DECEMBER 31, 2021**

	Water Utility	Sewer Utility	Totals
<b>ASSETS</b>			
Current Assets			
Cash and Investments	\$ 447,495	\$ 65,905	\$ 513,400
Receivables			
Taxes and Special Charges	-	53,358	53,358
Customer Accounts	100,724	128,886	229,610
Prepaid Items	613	613	1,226
Total Current Assets	<u>548,832</u>	<u>248,762</u>	<u>797,594</u>
Noncurrent Assets			
Restricted Assets			
Cash and Investments	-	68,573	68,573
Other Assets			
Net Pension Asset	24,058	39,128	63,186
Capital Assets			
Nondepreciable	3,450	1,224,030	1,227,480
Depreciable, Net	4,009,706	2,291,873	6,301,579
Total Capital Assets	<u>4,013,156</u>	<u>3,515,903</u>	<u>7,529,059</u>
Total Assets	<u>4,586,046</u>	<u>3,872,366</u>	<u>8,458,412</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension Related Amounts	<u>40,183</u>	<u>64,621</u>	<u>104,804</u>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts Payable	10,411	39,287	49,698
Accrued Interest	10,094	5,091	15,185
Accrued and Other Current Liabilities	1,543	1,440	2,983
Current Portion of Long-Term Debt	130,231	38,244	168,475
Total Current Liabilities	<u>152,279</u>	<u>84,062</u>	<u>236,341</u>
Long-Term Obligations, Less Current Portion			
General Obligation Debt	1,115,490	771,569	1,887,059
Revenue Bonds	596,653	-	596,653
Total Long-Term Liabilities	<u>1,712,143</u>	<u>771,569</u>	<u>2,483,712</u>
Total Liabilities	<u>1,864,422</u>	<u>855,631</u>	<u>2,720,053</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Special Charges on Subsequent Year Tax Roll	-	53,358	53,358
Pension Related Amounts	52,835	85,929	138,764
Total Deferred Inflows of Resources	<u>52,835</u>	<u>139,287</u>	<u>192,122</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	2,170,782	2,883,212	5,053,994
Restricted			
Capital Equipment	-	68,573	68,573
Pension Benefits	24,058	39,128	63,186
Unrestricted	514,132	(48,844)	465,288
Total Net Position	<u>\$ 2,708,972</u>	<u>\$ 2,942,069</u>	<u>\$ 5,651,041</u>

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF RANDOM LAKE, WISCONSIN**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION —**  
**PROPRIETARY FUNDS**  
**YEAR ENDED DECEMBER 31, 2021**

	Water Utility	Sewer Utility	Totals
<b>OPERATING REVENUES</b>			
Charges for Services	\$ 400,241	\$ 445,025	\$ 845,266
Other	38,936	1,034	39,970
Total Operating Revenues	<u>439,177</u>	<u>446,059</u>	<u>885,236</u>
<b>OPERATING EXPENSES</b>			
Operation and Maintenance	226,470	397,913	624,383
Depreciation	122,372	84,120	206,492
Total Operating Expenses	<u>348,842</u>	<u>482,033</u>	<u>830,875</u>
<b>OPERATING INCOME (LOSS)</b>	90,335	(35,974)	54,361
<b>NONOPERATING REVENUES (EXPENSES)</b>			
General Property Taxes	-	49,011	49,011
Interest Income	1,048	643	1,691
Interest and Fiscal Charges	(36,340)	(20,416)	(56,756)
Total Nonoperating Revenues (Expenses)	<u>(35,292)</u>	<u>29,238</u>	<u>(6,054)</u>
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	55,043	(6,736)	48,307
Capital Contributions	254,622	663,113	917,735
Transfers Out	(73,902)	-	(73,902)
<b>CHANGE IN NET POSITION</b>	<u>235,763</u>	<u>656,377</u>	<u>892,140</u>
Net Position - Beginning of Year, as Originally Reported	2,462,888	104,763	2,567,651
Prior Period Adjustment	10,321	-	10,321
Cumulative Effect of Change in Accounting Method	-	2,180,929	2,180,929
Net Position - January 1, as Restated	<u>2,473,209</u>	<u>2,285,692</u>	<u>4,758,901</u>
<b>NET POSITION - END OF YEAR</b>	<u>\$ 2,708,972</u>	<u>\$ 2,942,069</u>	<u>\$ 5,651,041</u>

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF RANDOM LAKE, WISCONSIN**  
**STATEMENT OF CASH FLOWS —**  
**PROPRIETARY FUNDS**  
**YEAR ENDED DECEMBER 31, 2021**

	Water Utility	Sewer Utility	Totals
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash Received from Customers	\$ 394,534	\$ 393,162	\$ 787,696
Cash Paid for Employee Wages and Benefits	(107,793)	(140,647)	(248,440)
Cash Paid to Suppliers	(114,460)	(273,291)	(387,751)
Net Cash Provided (Used) by Operating Activities	172,281	(20,776)	151,505
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
General Property Taxes	-	49,011	49,011
Transfer In (Out)	(73,902)	-	(73,902)
Net Cash Provided (Used) by Noncapital Financing Activities	(73,902)	49,011	(24,891)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Acquisition of Capital Assets	(91,123)	(86,180)	(177,303)
Proceeds from Long-Term Debt	-	195,000	195,000
Principal Paid on Long-Term Debt	(119,196)	(32,889)	(152,085)
Interest Paid on Long-Term Debt	(43,587)	(23,467)	(67,054)
Net Cash Flows Provided (Used) by Capital and Related Financing Activities	(253,906)	52,464	(201,442)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest Received	1,048	643	1,691
<b>CHANGE IN CASH AND CASH EQUIVALENTS</b>			
	(154,479)	81,342	(73,137)
Cash and Cash Equivalents - Beginning of Year	601,974	53,136	655,110
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>			
	<u>\$ 447,495</u>	<u>\$ 134,478</u>	<u>\$ 581,973</u>
<b>RECONCILIATION OF OPERATING INCOME(LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>			
Operating Income (Loss)	\$ 90,335	\$ (35,974)	\$ 54,361
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities			
Depreciation	122,372	84,120	206,492
Depreciation Charged to Sewer Utility	6,903	(6,903)	-
Change in WRS Pension Asset/Liability	(12,529)	(19,351)	(31,880)
Change in WRS Deferred Outflow	(12,756)	(17,574)	(30,330)
Change in WRS Deferred Inflow	17,983	26,138	44,121
(Increase) Decrease in Assets:			
Accounts Receivable	(44,643)	(52,897)	(97,540)
Prepaid Items	13	13	26
Increase (Decrease) in Liabilities:			
Accounts Payable	4,701	1,853	6,554
Accrued Liabilities	(98)	(201)	(299)
Net Cash Provided (Used) by Operating Activities	<u>\$ 172,281</u>	<u>\$ (20,776)</u>	<u>\$ 151,505</u>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION</b>			
Cash and Cash Equivalents in Current Assets	\$ 447,495	\$ 65,905	\$ 513,400
Cash and Cash Equivalents in Restricted Assets	-	68,573	68,573
Total Cash and Cash Equivalents	<u>\$ 447,495</u>	<u>\$ 134,478</u>	<u>\$ 581,973</u>
<b>NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Capital Assets Contributed by Village	\$ 254,622	\$ 663,113	\$ 917,735
Capital Assets Included in Accounts Payable	-	17,878	17,878

See accompanying Notes to Basic Financial Statements.



**VILLAGE OF RANDOM LAKE, WISCONSIN  
STATEMENT OF FIDUCIARY NET POSITION —  
FIDUCIARY FUNDS  
DECEMBER 31, 2021**

	Custodial Funds
<b>ASSETS</b>	
Cash and Investments	\$ 1,321,507
Receivables	
Taxes and Special Charges	1,343,588
Inventories and Prepaid Items	43
Total Assets	\$ 2,665,138
<b>LIABILITIES</b>	
Accounts Payable	\$ 3,985
Due to Other Governments	1,191,736
Total Liabilities	1,195,721
Deferred Inflows of Resources	
Property Taxes Levied for Subsequent Year	1,343,588
<b>NET POSITION</b>	
Restricted	\$ 125,829

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF RANDOM LAKE, WISCONSIN  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION —  
FIDUCIARY FUNDS  
DECEMBER 31, 2021**

	Custodial Funds
<b>ADDITIONS</b>	
Taxes and Special Charges Collected	\$ 2,388,776
Fines and Forfeits	1,252
Public Charges for Services	1,984
Intergovernmental Charges for Services	208,723
Miscellaneous	190
Total Additions	2,600,925
<b>DEDUCTIONS</b>	
Payments to Other Taxing Districts	2,388,776
Culture and Recreation	235,007
Total Deductions	2,623,783
<b>CHANGE IN NET POSITION</b>	(22,858)
Net Position - Beginning of Year, as Restated	148,687
<b>NET POSITION - END OF YEAR</b>	\$ 125,829

*See accompanying Notes to Basic Financial Statements.*

**VILLAGE OF RANDOM LAKE, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**A. Reporting Entity**

The Village is a municipal corporation governed by an elected seven member board. In accordance with GAAP, the basic financial statements are required to include the Village and any separate component units that have a significant operational or financial relationship with the Village. The Village has not identified any component units that are required to be included in the basic financial statements in accordance with standards.

**B. Joint Venture**

The Village is a participant in the Lakeview Community Library (Library) in a joint venture to provide library services to the surrounding local communities. The Library is governed by a nine-member joint library board consisting of three members from the Town of Scott, three members from the Town of Sherman, two members from the Village of Adell and one member from the Village of Random Lake. The members of the joint library board are appointed by the Board of each respective participating community. The joint library board recommends its own budget which is ratified by each participating community. During 2021, the Village remitted \$45,342 to the Library for the Village portion of the Library's annual operating budget. The Village believes that the Library will continue to provide services in the future at similar rates. The Village does not have an equity interest in the joint venture. Complete financial statements for the Lakeview Community Library can be obtained from the Library located in Random Lake, Wisconsin.

**C. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Village. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for services.

**VILLAGE OF RANDOM LAKE, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Government-Wide and Fund Financial Statements (Continued)**

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *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. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Governmental funds include the general fund, capital project funds and the debt service fund. Proprietary funds include enterprise funds. The Village has no internal service funds. The major individual governmental fund and major individual enterprise funds are reported as separate columns in the fund financial statements.

The Village reports the following major governmental funds:

**General Fund**

This is the Village's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

**Tax Incremental District No. 3 Capital Projects Fund**

This fund accounts for the acquisition or construction of capital facilities related to the Village's Tax Incremental District No. 3.

**Tax Incremental District No. 4 Capital Projects Fund**

This fund accounts for the acquisition or construction of capital facilities related to the Village's Tax Incremental District No. 4.

**Debt Service Fund**

This fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

The Village reports the following major enterprise funds:

**Water Utility Fund**

This fund accounts for the operations of the Village's water utility.

**Sewer Utility Fund**

This fund accounts for the operations of the Village's sewer utility.

**VILLAGE OF RANDOM LAKE, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Government-Wide and Fund Financial Statements (Continued)**

The Village also reports the following fiduciary funds:

**Custodial Funds**

The Village accounts for assets held for other entities and other governmental entities in custodial funds.

**Tax Collection**

The custodial fund accounts for property taxes and special charges collected on behalf of other governments.

**Library**

The library fund is used to account for resources held for the Lakeview Library.

**D. Measurement Focus and Basis of Accounting**

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter 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 generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Revenues susceptible to accrual include intergovernmental grants, intergovernmental charges for services, public charges for services and interest. Other revenues such as licenses and permits, fines and forfeits and miscellaneous revenues are recognized when received in cash or when measurable and available.

**VILLAGE OF RANDOM LAKE, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Measurement Focus and Basis of Accounting (Continued)**

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 Village's proprietary funds are charges to customers for services. Operating expenses for proprietary funds include the costs of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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.

**E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance**

**1. Cash and Investments**

Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions. Investments are stated at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. For purposes of the statement of cash flows, all cash deposits and highly liquid investments (including restricted assets) with a maturity of three months or less from date of acquisition are considered to be cash equivalents.

**2. Property Taxes and Special Charges/Receivable**

Property taxes and special charges consist of taxes on real estate and personal property and user charges assessed against Village properties. They are levied during December of the prior year and become an enforceable lien on property the following January 1. Property taxes are payable in various options depending on the type and amount. Personal property taxes and special charges are payable on or before January 31 in full. Real estate taxes are payable in full by January 31 or in two equal installments on or before January 31 and July 31. Real estate taxes not paid by January 31 are purchased by the County as part of the February tax settlement. Delinquent personal property taxes remain the collection responsibility of the Village. Special charges not paid by January 31 are held in trust by the County and remitted to the Village, including interest, when collected by the County.

In addition to its levy, the Village also levies and collects taxes for Sheboygan County, the School District of Random lake and the Lakeshore Technical College.

**VILLAGE OF RANDOM LAKE, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)**

**3. Accounts Receivable**

Accounts receivable are recorded at gross amounts. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material to the basic financial statements.

**4. Interfund Receivables and Payables**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" and "due to other funds" in the fund financial statements.

The amount reported on the statement of net position for internal balances represents the residual balance outstanding between the governmental and business-type activities.

**5. Capital Assets**

Capital assets, which include property, plant and equipment assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Village as assets with an initial, individual cost of \$5,000 or higher and an estimated useful life in excess of a year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets of the Village are depreciated using the straight-line method over the following estimated useful lives:

Assets	Governmental Activities	Business-Type Activities
	Years	
Land Improvements	20 to 25	-
Buildings and Improvements	30 to 40	25 to 35
Machinery and Equipment	10 to 25	4 to 30
Infrastructure	25 to 40	20 to 75

**VILLAGE OF RANDOM LAKE, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)**

**6. Deferred Outflows/Inflows of Resources**

Deferred outflows of resources are a consumption of net position by the government that is applicable to a future reporting period. Deferred inflows of resources are an acquisition of net position by the government that is applicable to a future reporting period. The recognition of those outflows and inflows as expenses or expenditures and revenues are deferred until the future periods to which the outflows and inflows are applicable.

**7. Long-Term Obligations**

In the government-wide financial statements, and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

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



**VILLAGE OF RANDOM LAKE, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)**

**9. Fund Equity**

**Governmental Fund Financial Statements**

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- **Nonspendable Fund Balance.** Amounts that are not in spendable form (such as inventory, prepaid items, or long-term receivables) or are legally or contractually required to remain intact.
- **Restricted Fund Balance.** Amounts that are constrained for specific purposes by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation.
- **Committed Fund Balance.** Amounts that are constrained for specific purposes by action of the Village Board. These constraints can only be removed or changed by the Village Board using the same action that was used to create them.
- **Assigned Fund Balance.** Amounts that are constrained for specific purposes by action of Village management. The Village Board has not authorized a specific employee to assign fund balance. Residual amounts in any governmental fund, other than the General Fund, are also reported as assigned.
- **Unassigned Fund Balance.** Amounts that are available for any purpose. Positive unassigned amounts are only reported in the General Fund.

The Village has not adopted a fund balance spend-down policy regarding the order in which fund balance will be utilized. When a policy does not specify the spend-down policy, GASB Statement No. 54 indicates that restricted funds would be spent first, followed by committed funds, and then assigned funds. Unassigned funds would be spent last.

**Government-Wide and Proprietary Fund Statements**

Equity is classified as net position and displayed in three components:

- **Net Investment in Capital Assets.** Amount of capital assets, net of accumulated depreciation, and capital related deferred outflows of resources less outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and any capital related deferred inflows of resources.

**VILLAGE OF RANDOM LAKE, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)**

**9. Fund Equity (Continued)**

**Government-Wide and Proprietary Fund Statements (Continued)**

- **Restricted Net Position.** Amount of net position that is subject to restrictions that are imposed by 1) external groups, such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- **Unrestricted Net Position.** Net position that is neither classified as restricted nor as net investment in capital assets.

**F. Use of Estimates**

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 amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

**NOTE 2 STEWARDSHIP AND COMPLIANCE**

**A. Budgets and Budgetary Accounting**

The Village follows these procedures in establishing the budgetary data reflected in the basic financial statements:

1. During October, Village management submits to the Village Board a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. After submission to the governing body, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by Village Board action.
2. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds. Budget is defined as the originally approved budget plus or minus approved amendments. Individual amendments throughout the year were not material in relation to the original budget. Budget appropriations not expended during the year are closed to fund balance unless authorized by the governing body to be forwarded into the succeeding year's budget.

**VILLAGE OF RANDOM LAKE, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 2 STEWARDSHIP AND COMPLIANCE (CONTINUED)**

**A. Budgets and Budgetary Accounting (Continued)**

3. During the year, formal budgetary integration is employed as a management control device for the general fund.
4. Expenditures may not exceed appropriations provided at the summarized function level maintained for each activity or department of the Village. Amendments to the budget during the year require initial approval by management and are subsequently authorized by the Village Board.
5. Encumbrance accounting is not used by the Village to record commitments related to unperformed contracts for goods or services.

General fund expenditures exceeded budget by \$102,102 for the fiscal year ended December 31, 2021.

**B. Excess of Expenditures Over Budget Appropriations**

The following expenditure functions of the general fund had actual expenditures in excess of budget appropriations for the year ended December 31, 2021 as follows:

Fund	Excess Expenditures
General Fund	
General Government	\$ 40,311
Public Safety	31,614
Culture and Recreation	24,554
Conservation and Development	8,028
Debt Service	377
Capital Outlay	237,514

The Village used committed resources and positive variances in other appropriations to fund the excess expenditures.

**C. Deficit Fund Equity**

The following fund had deficit fund balances as of December 31, 2021:

Funds	Deficit Fund Balance
Capital Projects Funds	
Capital Projects	\$ 21,084

**VILLAGE OF RANDOM LAKE, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 2 STEWARDSHIP AND COMPLIANCE (CONTINUED)**

**D. Property Tax Levy Limit**

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, villages, towns and counties. For the 2020 and 2021 budget years, Wisconsin Statutes limit the increase in the maximum allowable tax levy to the change in the Village's January 1 equalized value as a result of net new construction. The actual limit for the Village for the 2020 budget was 0.534%. The actual limit for the Village for the 2021 budget was 0.468%. Debt service for debt authorized after July 1, 2005 is exempt from the levy limit. In addition, Wisconsin statutes allow the limit to be adjusted for the increase in debt service authorized prior to July 1, 2005 and in certain other situations.

**NOTE 3 DETAILED NOTES ON ALL FUNDS**

**A. Cash and Investments**

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

Invested cash consists of deposits and investments that are restricted by Wisconsin Statutes to the following:

Time deposits; repurchase agreements; securities issued by federal, state and local governmental entities; statutorily authorized commercial paper and corporate securities; and the Wisconsin local government investment pool.

The carrying amount of the Village's cash and investments totaled \$3,836,007 on December 31, 2021 as summarized below:

Petty Cash and Cash on Hand	\$ 200
Deposits with Financial Institutions	3,767,234
Investments	
Wisconsin Local Government Investment Pool	68,573
Total	<u>\$ 3,836,007</u>

Reconciliation to the basic financial statements:

Government-Wide Statement of Net Position	
Cash and Investments	\$ 2,302,371
Restricted Cash and Investments	212,129
Fiduciary Fund Statement of Net Position	
Cash and Investments	1,321,507
Total	<u>\$ 3,836,007</u>

**VILLAGE OF RANDOM LAKE, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**A. Cash and Investments (Continued)**

**Fair Value Measurements**

The Village categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant observable inputs; Level 3 inputs are significant unobservable inputs. The Village currently has no investments that are subject to fair value measurement.

Deposits and investments of the Village are subject to various risks. Presented below is a discussion of the Village's deposits and investments and the related risks.

**Custodial Credit Risk**

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Wisconsin statutes require repurchase agreements to be fully collateralized by bonds or securities issued or guaranteed by the federal government or its instrumentalities. The Village does not have an additional custodial credit policy.

Deposits with financial institutions within the State of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for the combined amount of all time and savings deposits and \$250,000 for interest-bearing and noninterest-bearing demand deposits per official custodian per insured depository institution. Deposits with financial institutions located outside the State of Wisconsin are insured by the FDIC in the amount of \$250,000 for the combined amount of all deposit accounts per official custodian per depository institution. Also, the State of Wisconsin has a State Guarantee Fund which provides a maximum of \$400,000 per public depository above the amount provided by an agency of the U.S. Government. However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available. This coverage has been considered in determining custodial credit risk.

As of December 31, 2021, \$2,480,533 of the Village's deposits with financial institutions were in excess of federal and state depository insurance limits. No amounts were collateralized.

**VILLAGE OF RANDOM LAKE, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**A. Cash and Investments (Continued)**

**Investments**

The Village has investments in the Wisconsin Local Governments Investment pool of \$68,573 at year end. The 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 21. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2021, the fair value of the Village's LGIP's assets were substantially equal to the carrying value.

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Wisconsin statutes limit investments in securities to the top two ratings assigned by nationally recognized statistical rating organizations. The Village does not have an additional credit risk policy. The Village's investment in the Wisconsin Local Government Investment Pool is not rated.

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Village does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. As of December 31, 2021, the Wisconsin local government investment pool had a weighted average maturity of 74 days.

**B. Restricted Assets**

Restricted cash and investments on December 31, 2021 totaled \$212,129 and consisted of amounts held for the following purposes:

Funds	Amount	Purpose
General Fund		
Lake Improvements	\$ 100,670	Donation to be spent on lake improvements
AEMT Funds	<u>42,886</u>	Restricted for Advanced Emergency Medical Services
Total General Fund	143,556	
Sewer Utility		
DNR Replacement Fund	<u>68,573</u>	To be used for the replacement of certain assets of the sewer utility.
Total	<u>\$ 212,129</u>	

**VILLAGE OF RANDOM LAKE, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**C. Capital Assets**

Capital asset activity for the year ended December 31, 2021 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities:</b>				
Capital Assets, Nondepreciable:				
Land	\$ 26,750	\$ -	\$ -	\$ 26,750
Construction in Progress	809,883	142,630	952,513	-
Total Capital Assets, Nondepreciable	836,633	142,630	952,513	26,750
Capital Assets, Depreciable:				
Land Improvements	402,646	144,247	-	546,893
Buildings and Improvements	1,007,763	-	-	1,007,763
Machinery and Equipment	2,426,502	-	-	2,426,502
Infrastructure	2,688,597	952,513	-	3,641,110
Subtotals	6,525,508	1,096,760	-	7,622,268
Less Accumulated Depreciation for:				
Land Improvements	167,801	16,131	-	183,932
Buildings and Improvements	595,026	19,540	-	614,566
Machinery and Equipment	1,784,394	85,081	-	1,869,475
Infrastructure	800,416	85,140	-	885,556
Subtotals	3,347,637	205,892	-	3,553,529
Total Capital Assets, Depreciable, Net	3,177,871	890,868	-	4,068,739
Governmental Activities Capital Assets, Net	<u>\$ 4,014,504</u>	<u>\$ 1,033,498</u>	<u>\$ 952,513</u>	4,095,489
Less: Capital Related Debt				3,408,627
Less: Debt Premium				20,980
Less: Capital Related Accounts Payable				<u>50,605</u>
Net investment in Capital Assets				<u>\$ 615,277</u>

**VILLAGE OF RANDOM LAKE, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**C. Capital Assets (Continued)**

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Business-Type Activities:</b>				
<b>Capital Assets, Nondepreciable:</b>				
Land	\$ 3,550	\$ -	\$ -	\$ 3,550
Construction in Progress	911,626	767,171	454,867	1,223,930
Total Capital Assets, not Being Depreciated	915,176	767,171	454,867	1,227,480
<b>Capital Assets, Depreciable:</b>				
Buildings and Improvements	1,826,119	-	-	1,826,119
Machinery and Equipment	1,811,989	-	-	1,811,989
Infrastructure	6,389,490	800,613	750	7,189,353
Subtotals	10,027,598	800,613	750	10,827,461
Less Accumulated Depreciation	4,320,139	206,492	749	4,525,882
Total Capital Assets, Depreciable, Net	10,027,598	800,613	750	6,301,579
Business-Type Activities Capital Assets, Net	<u>\$ 10,942,774</u>	<u>\$ 1,567,784</u>	<u>\$ 455,617</u>	7,529,059
Less: Capital Related Debt				2,421,194
Less: Debt Premium				35,993
Less: Capital Related Accounts Payable				17,878
Net Investment in Capital Assets				<u>\$ 5,053,994</u>

Depreciation expense was charged to functions of the Village as follows:

<b>Governmental Activities</b>	
General Government	\$ 11,151
Public Safety	51,338
Public Works	113,844
Culture and Recreation	29,559
Total Depreciation Expense - Governmental Activities	<u>\$ 205,892</u>
<b>Business-Type Activities</b>	
Water Utility	\$ 122,372
Sewer Utility	84,120
Total Depreciation Expense - Business-Type Activities	<u>\$ 206,492</u>



**VILLAGE OF RANDOM LAKE, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**D. Interfund Receivable, Payables, and Transfers**

Interfund receivables and payables between individual funds of the Village, as reported in the fund financial statements, as of December 31, 2021 are detailed below:

	Interfund Receivables	Interfund Payables
Temporary Cash Advances to Finance		
Operating Cash Deficits		
General Fund	\$ 21,084	\$ -
Nonmajor Funds		
Capital Projects	-	21,084
Totals	\$ 21,084	\$ 21,084

Interfund amounts are for temporary financing between the funds.

Interfund transfers for the year ended December 31, 2021 were as follows:

Purpose	Transfer In	Transfer Out	Amount
<b>Fund Financial Statement Transfers</b>			
Property Tax Equivalent	General	Water Utility	\$ 73,902
<b>Government-Wide Financial Statement Transfers</b>			
Capital Assets Contributed by Village	Water	TID #3	(235,215)
Capital Assets Contributed by Village	Water	TID #4	(19,407)
Capital Assets Contributed by Village	Sewer	TID #4	(663,113)
Net Transfer - Statement of Activities			\$ (843,833)

**VILLAGE OF RANDOM LAKE, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**E. Long-Term Obligations**

The following is a summary of changes in long-term obligations of the Village for the year ended December 31, 2021:

	Beginning Balance	Issued	Retired	Ending Balance	Due Within One Year
<b>Governmental Activities:</b>					
General Obligation Debt					
Bonds	\$ 1,370,000	\$ 1,050,000	\$ 55,000	\$ 2,365,000	\$ 60,000
Notes from Direct Borrowings	371,091	217,000	20,926	567,165	43,657
Total General Obligation Debt	1,741,091	1,267,000	75,926	2,932,165	103,657
Revenue Bonds from					
Direct Borrowings	594,977	-	68,432	526,545	70,050
Debt Premium	22,114	-	1,134	20,980	-
Capital Leases	86,710	-	27,756	58,954	28,888
Governmental Activities Long-Term Obligations	<u>\$ 2,444,892</u>	<u>\$ 1,267,000</u>	<u>\$ 173,248</u>	<u>\$ 3,538,644</u>	<u>\$ 202,595</u>
<b>Business-Type Activities:</b>					
General Obligation Debt					
Bonds	\$ 1,870,000	\$ 195,000	\$ 110,000	\$ 1,955,000	\$ 125,000
Notes from direct borrowings	33,333	-	5,778	27,555	6,489
Total General Obligation Debt	1,903,333	195,000	115,778	1,982,555	131,489
Revenue Bonds from					
Direct Borrowings	669,946	-	36,307	633,639	36,986
Debt Premium	37,043	-	1,050	35,993	-
Business-Type Activities Long-Term Obligations	<u>\$ 2,610,322</u>	<u>\$ 195,000</u>	<u>\$ 153,135</u>	<u>\$ 2,652,187</u>	<u>\$ 168,475</u>

Total interest paid during the year on long-term debt totaled \$124,323.

**General Obligation Debt**

General obligation debt currently outstanding is detailed as follows:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/21
State Trust Fund Loan	05/20/15	03/15/35	3.75%	\$ 242,500	\$ 186,211
State Trust Fund Loan	06/23/15	03/15/35	3.75%	121,500	92,982
State Trust Fund Loan	07/28/15	03/15/35	3.75%	75,000	57,195
General Obligation Bonds	06/11/20	03/01/40	0.6 - 1.65%	3,240,000	3,075,000
Note from Direct Borrowing	04/13/20	04/13/25	3.95%	50,000	41,332
General Obligation Bonds	09/15/21	03/01/41	0.6 - 2.35%	1,245,000	1,245,000
Note from Direct Borrowing	12/29/21	12/31/31	2.95%	217,000	217,000
Total Outstanding General Obligation Debt					<u>\$ 4,914,720</u>

**VILLAGE OF RANDOM LAKE, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**E. Long-Term Obligations (Continued)**

**General Obligation Debt (Continued)**

The Village's outstanding notes from direct borrowings of \$336,388 related to State Trust Fund Loans are subject to a statutory provision that in the event of late or nonpayment, a one percent penalty per monthly will be charged and the payment will be collected through a reduction in payments from the State of Wisconsin.

The Village's outstanding notes from direct borrowings of \$258,332 are subject to a provision that in the event of late or nonpayment, the lender may collect a delinquency charge of 5% of the unpaid amount.

Annual principal and interest maturities of the outstanding general obligation debt of governmental activities of \$2,932,165 on December 31, 2021 are detailed below:

Year Ended December 31,	Governmental Activities					
	Bonded Debt		Notes from Direct Borrowings		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 60,000	\$ 41,691	\$ 43,657	\$ 19,567	\$ 103,657	\$ 61,258
2023	60,000	41,106	44,489	18,095	104,489	59,201
2024	110,000	39,722	45,320	16,623	155,320	56,345
2025	125,000	38,106	46,246	15,001	171,246	53,107
2026	125,000	36,386	43,380	13,487	168,380	49,873
2027-2031	675,000	151,900	229,697	45,035	904,697	196,935
2032-2036	680,000	91,127	114,376	10,928	794,376	102,055
2037-2041	530,000	28,176	-	-	530,000	28,176
	<u>\$ 2,365,000</u>	<u>\$ 468,214</u>	<u>\$ 567,165</u>	<u>\$ 138,736</u>	<u>\$ 2,932,165</u>	<u>\$ 606,950</u>

Annual principal and interest maturities of the outstanding general obligation debt of business-type activities of \$1,982,555 on December 31, 2021 are detailed below:

Year Ended December 31,	Business-Type Activities					
	Bonded Debt		Notes from Direct Borrowings		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 125,000	\$ 37,437	\$ 6,489	\$ 1,104	\$ 131,489	\$ 38,541
2023	135,000	35,021	6,748	844	141,748	35,865
2024	135,000	32,462	7,018	576	142,018	33,038
2025	135,000	29,901	7,300	178	142,300	30,079
2026	145,000	27,231	-	-	145,000	27,231
2027-2031	560,000	99,356	-	-	560,000	99,356
2032-2036	425,000	52,403	-	-	425,000	52,403
2037-2041	295,000	14,520	-	-	295,000	14,520
	<u>\$ 1,955,000</u>	<u>\$ 328,331</u>	<u>\$ 27,555</u>	<u>\$ 2,702</u>	<u>\$ 1,982,555</u>	<u>\$ 331,033</u>

**VILLAGE OF RANDOM LAKE, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**E. Long-Term Obligations (Continued)**

**Legal Margin for New Debt**

The Village's legal margin for creation of additional general obligation debt on December 31, 2021 was \$3,870,340 as follows:

Equalized Valuation of the Village	\$ 175,701,200
Statutory Limitation Percentage	(x) 5%
General Obligation Debt Limitation, per Section 67.03 of the Wisconsin Statutes	8,785,060
Net Outstanding General Obligation Debt Applicable to Debt Limitation	4,914,720
Legal Margin for New Debt	\$ 3,870,340

**Revenue Bonds**

Revenue bonds outstanding on December 31, 2021 totaled \$1,160,184 and were comprised of the following issues:

	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/21</u>
Direct Borrowings					
Clean Water Fund	7/23/08	5/1/28	2.37%	\$ 1,299,088	\$ 526,545
Safe Drinking Water Fund	3/22/17	5/1/36	1.87%	774,521	633,639
Total Outstanding Revenue Bonds					\$ 1,160,184

Annual principal and interest maturities of the outstanding revenue bonds of \$1,160,184 on December 31, 2021 are detailed below:

Year Ended <u>December 31,</u>	<u>Governmental Activities</u>		<u>Direct Borrowings Business-Type Activities</u>		<u>Totals</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 70,050	\$ 11,625	\$ 36,986	\$ 11,503	\$ 107,036	\$ 23,128
2023	71,707	9,948	37,678	10,804	109,385	20,752
2024	73,402	8,232	38,382	10,093	111,784	18,325
2025	75,138	6,476	39,100	9,369	114,238	15,845
2026	76,916	4,677	39,831	8,632	116,747	13,309
2027-2031	159,332	3,790	210,609	31,599	369,941	35,389
2032-2036	-	-	231,053	10,960	231,053	10,960
	\$ 526,545	\$ 44,748	\$ 633,639	\$ 92,960	\$ 1,160,184	\$ 137,708

**Utility Revenues Pledged**

The Village has pledged future water customer revenues, net of specified operating expenses, to repay the water system revenue bonds. Proceeds from the bonds provided financing for the construction or acquisition of capital assets used with the system. The bonds are payable solely from water customer net revenues and are payable through 2036. The total principal and interest remaining to be paid on the bonds is \$726,599. Principal and interest paid for the current year and total customer net revenues were \$48,496 and \$213,755, respectively.

**VILLAGE OF RANDOM LAKE, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**E. Long-Term Obligations (Continued)**

**Capital Lease**

The Village is obligated under a lease accounted for as a capital lease that was used to finance the acquisition of capital assets. The cost of capital assets under the lease is \$139,000 and the related accumulated depreciation is \$48,650 as of December 31, 2021.

The following is a schedule of the minimum lease payments under the lease agreement and the present value of the minimum lease payments as of December 31, 2021:

<u>Year Ending</u>	<u>Governmental Activities</u>
2022	\$ 31,293
2023	31,293
Subtotal	<u>62,586</u>
Less: Amount Representing Interest	<u>3,632</u>
Present Value of Future Minimum Lease Payments	<u>\$ 58,954</u>

**F. Pension Plan**

**1. Plan Description**

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

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>.

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.

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

**VILLAGE OF RANDOM LAKE, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**F. Pension Plan (Continued)**

**1. Plan Description (Continued)**

Final average earnings is the average of the participant's three highest 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.

**2. Post-Retirement Adjustments**

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

<u>Year</u>	<u>Core Fund Adjustment (%)</u>	<u>Variable Fund Adjustment (%)</u>
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	0.5	(5)
2017	2.0	4
2018	2.4	17
2019	0.0	(10)
2020	1.7	21

**VILLAGE OF RANDOM LAKE, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**F. Pension Plan (Continued)**

**3. 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 ending December 31, 2021 the WRS recognized \$28,057 in contributions from the Village.

Contribution rates for the reporting period are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (Including Executives and Elected Officials)	6.75 %	6.75 %
Protective with Social Security	6.75	11.75
Protective without Social Security	6.75	16.35

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

At December 31, 2021, the Village reported an asset of \$154,923 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2020, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2019 rolled forward to December 31, 2020. 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, 2020, the Village's proportion was 0.00248152%, which was an increase of 0.00013129% from its proportion measured as of December 31, 2019.

For the year ended December 31, 2021, the Village recognized pension revenue of \$17,353.

**VILLAGE OF RANDOM LAKE, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**F. Pension Plan (Continued)**

**4. Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)**

At December 31, 2021, 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	\$ 224,222	\$ 48,297
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	-	290,857
Changes in Assumptions	3,515	-
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,890	1,074
Employer Contributions Subsequent to the Measurement Date	28,057	-
Total	\$ 257,684	\$ 340,228

\$28,057 reported as deferred outflows related to pension resulting from the Village's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31,	Expense
2022	\$ (28,832)
2023	(7,518)
2024	(52,287)
2025	(21,964)
Total	\$ (110,601)



**VILLAGE OF RANDOM LAKE, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**F. Pension Plan (Continued)**

**5. Actuarial Assumptions**

The total pension asset in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2019
Measurement Date of Net Pension Liability (Asset):	December 31, 2020
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair 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
Post-Retirement Adjustments*	1.9%

\* *No post-retirement 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 post-retirement 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. The Total Pension Liability for December 31, 2020 is based upon a roll-forward of the liability calculated from the December 31, 2019 actuarial valuation.

**VILLAGE OF RANDOM LAKE, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**F. Pension Plan (Continued)**

**5. Actuarial Assumptions (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	51.0 %	7.2 %	4.7 %
Fixed Income	25.0	3.2	0.8
Inflation Sensitive Assets	16.0	2.0	(0.4)
Real Estate	8.0	5.6	3.1
Private Equity/Debt	11.0	10.2	7.6
Multi-Asset	4.0	5.8	3.3
Cash	(15.0)	0.9	N/A
Total Core Fund	<u>100.0 %</u>	6.6 %	4.1 %
<u>Variable Fund Asset Class</u>			
U.S. Equities	70.0 %	6.6 %	4.1 %
International Equities	30.0	7.4	4.9
Total Variable Fund	<u>100.0 %</u>	7.1 %	4.6 %

New England Pension Consultants Long-Term U.S. CPI (Inflation) Forecast: 2.4%

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

**VILLAGE OF RANDOM LAKE, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**F. Pension Plan (Continued)**

**5. Actuarial Assumptions (Continued)**

**Single Discount Rate.** A single discount rate of 7.00% was used to measure the total pension liability for the current and the 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 2.00% (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, 2020. 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.

**Sensitivity of the Village's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate.** The following presents the Village's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.00%, as well as what the Village's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	1% Decrease to Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase to Discount Rate (8.00%)
Village's Proportionate Share of the Net Pension Liability (Asset)	\$ 147,466	\$ (154,923)	\$ (377,029)

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>.

**6. Payables to the Pension Plan**

At December 31, 2021, the Village reported a payable of \$7,674 for the outstanding amount of contributions to the pension plan for the year ended December 31, 2021.

**VILLAGE OF RANDOM LAKE, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**G. Fund Equity**

**Nonspendable Fund Balance**

In the fund financial statements, portions of government fund balances are amounts that cannot be spent because they are either 1) not in spendable form or 2) legally or contractually required to be maintained intact. At December 31, 2021, nonspendable fund balance was as follows:

General Fund		
Nonspendable		
Prepaid Items	\$	13,357
Long-Term Cash Advances		<u>21,084</u>
Total General Fund Nonspendable Fund Balance	\$	<u><u>34,441</u></u>

**Restricted Fund Balance**

In the fund financial statements, portions of governmental fund balances are not available for appropriation or are legally restricted for use for a specific purpose. At December 31, 2021, restricted fund balance was as follows:

General Fund		
Restricted for		
Lake Improvements	\$	100,670
Advanced Emergency Medical Services		<u>42,886</u>
Total General Fund Restricted Fund Balance		143,556
 Debt Service Fund		
Restricted for		
Debt Service		21,413
 Capital Improvements Fund		
Restricted for		
Tax Incremental District Projects		<u>109,037</u>
 Total Restricted Fund Balance	\$	<u><u>274,006</u></u>

**NOTE 4 OTHER INFORMATION**

**A. Risk Management**

The Village is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The Village completes an annual review of its insurance coverage to ensure adequate coverage. Settled claims have not exceeded coverage amounts in any of the last three fiscal years.

**VILLAGE OF RANDOM LAKE, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**B. Contingencies**

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

**C. Change in Accounting Method**

During 2021, the Village implemented a change in accounting. The Village's governmental funds changed from the modified cash basis of accounting to the modified accrual basis of accounting. As a result, beginning balances as of January 1, 2021 were adjusted as follows:

Governmental Funds	
General Fund	
Accrued Liabilities	\$ (615)
Accounts Payable	(18,423)
Accounts Receivable	7,949
Total Governmental Funds	<u>\$ (11,089)</u>

The Village's governmental activities implemented the accrual basis of accounting. As a result, beginning balances as of January 1, 2021 were adjusted as follows:

Governmental Activities	
Accrued Liabilities	\$ (615)
Accounts Payable	(18,423)
Accounts Receivable	7,949
Capital Assets, Net	4,014,504
Net Pension Asset and Related Deferred Outflows and Inflows	15,793
Long-Term Debt, Capital Lease, Accrued Interest, Premium on Debt	(2,474,000)
Total Governmental Activities	<u>\$ 1,545,208</u>

The Village's sewer utility changed from the modified cash basis of accounting to the accrual basis of accounting. As a result, beginning balances as of January 1, 2021 for the proprietary funds and the business-type activities were adjusted as follows:

Proprietary Funds and Business-Type Activities	
Sewer Utility	
Accrued Liabilities	\$ (1,641)
Accounts Payable	(14,455)
Accounts Receivable	19,888
Capital Assets, Net	2,825,949
Net Pension Asset and Related Deferred Outflows and Inflows	7,032
Long-Term Debt	(655,844)
Total	<u>\$ 2,180,929</u>

**VILLAGE OF RANDOM LAKE, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**D. Prior Period Adjustments**

During 2021, the Village recorded a prior period adjustment to the water utility proprietary fund and to the business-type activities to correct the following balances and purposes. As a result, beginning balances as of January 1, 2021 were adjusted as follows:

Proprietary Funds	
Water Utility	
Accrued Liabilities	\$ (1,641)
Accounts Receivable	7,861
Net Pension Asset and Related Deferred Outflows and Inflows	4,101
Total Water Utility	<u>\$ 10,321</u>

During 2021, the Village also recorded a prior period adjustment to the fiduciary funds to record the effect of implementing Governmental Accounting Standards Board, Statement Number 84, *Fiduciary Activities*. As a result, net position as of January 1, 2021 of the custodial funds was restated in the amount of \$148,687.

**REQUIRED SUPPLEMENTARY INFORMATION**

**VILLAGE OF RANDOM LAKE, WISCONSIN  
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY (ASSET) —  
WISCONSIN RETIREMENT SYSTEM  
LAST TEN MEASUREMENT PERIODS**

Measurement Period Ended	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)
12/31/19	0.00235023%	\$ (75,782)	\$ 347,704	21.79 %	102.96 %
12/31/20	0.00248152%	(154,923)	424,823	36.47	105.26

**SCHEDULE OF CONTRIBUTIONS —  
WISCONSIN RETIREMENT SYSTEM  
LAST TEN FISCAL YEARS**

Fiscal Year Ended	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll (fiscal year)	Contributions as a Percentage of Covered Payroll
12/31/20	\$ 30,409	\$ 30,409	\$ -	\$ 424,823	7.16%
12/31/21	28,057	28,057	-	390,376	7.19%

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

There were no changes of benefit terms or assumptions for any participating employer in the WRS.

No significant change in assumptions were noted from the prior year.

The Village is required to present the last 10 fiscal years of data; however accounting standards allow the presentation of as many years as are available until 10 fiscal years are presented.



**SUPPLEMENTARY INFORMATION**

**VILLAGE OF RANDOM LAKE, WISCONSIN  
GENERAL FUND —  
DETAILED COMPARISON OF BUDGETED AND ACTUAL REVENUES  
YEAR ENDED DECEMBER 31, 2021**

	Budget		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
<b>Taxes</b>				
General Property	\$ 917,246	\$ 917,246	\$ 672,019	\$ (245,227)
Interest and Taxes	-	-	154	154
AG Use Penalty	-	-	125	125
Total Taxes	917,246	917,246	672,298	(244,948)
<b>Intergovernmental</b>				
State				
State Shared Taxes	122,684	122,684	114,075	(8,609)
Fire Insurance Dues/Reimbursement	31,000	31,000	6,539	(24,461)
Computer	2,890	2,890	2,796	(94)
Transportation	68,501	68,501	68,501	-
DNR - In Lieu of Taxes	-	-	-	-
Recycling	3,500	3,500	3,636	136
Other Grants	3,759	3,759	8,259	4,500
Total Intergovernmental	232,334	232,334	203,806	(28,528)
<b>Licenses and Permits</b>				
Licenses				
Liquor and Malt Beverage Operators, Cigarette, and Other Licenses	3,900	3,900	3,920	20
Cable Television Fees	2,100	2,100	2,618	518
Dog	9,000	9,000	7,428	(1,572)
Permits	375	375	356	(19)
Building	9,000	9,000	20,568	11,568
Other	200	200	775	575
Total Licenses and Permits	24,575	24,575	35,665	11,090
<b>Fines and Forfeits</b>				
Court Fines and Penalties	750	750	1,722	972
Dog License Penalties	50	50	140	90
Parking Violations	2,500	2,500	2,319	(181)
Total Fines and Forfeits	3,300	3,300	4,181	881
<b>Public Charges for Services</b>				
Clerk's Fees	500	500	1,743	1,243
Library Fees	3,500	3,500	3,500	-
Publication Fees	165	165	226	61
Park Concessions	10,000	10,000	42,240	32,240
Total Public Charges for Services	14,165	14,165	47,709	33,544
<b>Miscellaneous</b>				
Interest on Investments	8,500	8,500	4,167	(4,333)
Insurance Dividends	3,500	3,500	2,162	(1,338)
Donations	-	-	14,074	14,074
Rent	19,137	19,137	17,542	(1,595)
Other	500	500	2,685	2,185
Total Miscellaneous	31,637	31,637	40,630	8,993
Total Revenues	<u>\$ 1,223,257</u>	<u>\$ 1,223,257</u>	<u>\$ 1,004,289</u>	<u>\$ (218,968)</u>

**VILLAGE OF RANDOM LAKE, WISCONSIN  
GENERAL FUND —  
DETAILED COMPARISON OF BUDGETED AND ACTUAL EXPENDITURES  
YEAR ENDED DECEMBER 31, 2021**

	Budget		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
<b>General Government</b>				
Board	\$ 23,100	\$ 23,100	\$ 20,829	\$ 2,271
Attorney	10,900	10,900	66,823	(55,923)
Elections	8,250	8,250	2,466	5,784
Clerk-Treasurer	97,344	97,344	81,949	15,395
General Office	53,000	53,000	50,284	2,716
Office Equipment Outlay	5,000	5,000	4,856	144
Insurance and Bonds	30,170	30,170	40,822	(10,652)
Miscellaneous	-	-	46	(46)
<b>Total General Government</b>	<b>227,764</b>	<b>227,764</b>	<b>268,075</b>	<b>(40,311)</b>
<b>Public Safety</b>				
Police Department	47,000	47,000	117,148	(70,148)
Fire Department	191,028	191,028	167,458	23,570
AEMT	50,434	50,434	40,335	10,099
Inspection	10,950	10,950	16,070	(5,120)
First Responders	9,985	9,985	-	9,985
<b>Total Public Safety</b>	<b>309,397</b>	<b>309,397</b>	<b>341,011</b>	<b>(31,614)</b>
<b>Public Works</b>				
Supervision	180,015	180,015	158,193	21,822
Shop	12,850	12,850	8,494	4,356
Garage	68,512	68,512	68,655	(143)
Machinery	35,000	35,000	31,937	3,063
Street Lighting	63,000	63,000	56,097	6,903
Snow Removal	16,000	16,000	10,220	5,780
Storm Sewer	7,500	7,500	17,394	(9,894)
Streets	-	-	1,996	(1,996)
Trees	10,000	10,000	5,665	4,335
Sidewalks	3,000	3,000	-	3,000
Recycling	23,274	23,274	23,344	(70)
<b>Total Public Works</b>	<b>419,151</b>	<b>419,151</b>	<b>381,995</b>	<b>37,156</b>
<b>Health and Human Services</b>				
Animal and Insect Control	50	50	-	50
<b>Culture and Recreation</b>				
Parks - General	43,125	43,125	61,725	(18,600)
Celebrations	950	950	377	573
Recreation Programs	-	-	6,777	(6,777)
Library	47,342	47,342	47,092	250
<b>Total Culture and Recreation</b>	<b>91,417</b>	<b>91,417</b>	<b>115,971</b>	<b>(24,554)</b>

**VILLAGE OF RANDOM LAKE, WISCONSIN  
GENERAL FUND —  
DETAILED COMPARISON OF BUDGETED AND ACTUAL EXPENDITURES (CONTINUED)  
YEAR ENDED DECEMBER 31, 2021**

	Budget		Actual	Variance Final Budget - Positive (Negative)
	Original	Final		
Conservation and Development				
Development	\$ 6,660	\$ 6,660	\$ 13,952	\$ (7,292)
Other	19,050	19,050	19,786	(736)
Total Conservation and Development	25,710	25,710	33,738	(8,028)
Debt Service				
Principal	27,756	27,756	27,756	-
Interest and Fiscal Charges	3,538	3,538	3,915	(377)
Total Debt Service	31,294	31,294	31,671	(377)
Capital Outlay	49,763	49,763	287,277	(237,514)
Total Expenditures	<u>\$ 1,154,546</u>	<u>\$ 1,154,546</u>	<u>\$ 1,459,738</u>	<u>\$ (305,192)</u>

**VILLAGE OF RANDOM LAKE, WISCONSIN  
 COMBINING STATEMENT OF FIDUCIARY NET POSITION  
 DECEMBER 31, 2021**

	Custodial Funds		Total
	Tax Collection	Library	
<b>ASSETS</b>			
Cash and Investments	\$ 1,191,736	\$ 129,771	\$ 1,321,507
Receivables			
Taxes and Special Charges	1,343,588	-	1,343,588
Prepaid Items	-	43	43
	<u>2,535,324</u>	<u>129,814</u>	<u>2,665,138</u>
Total Assets	<u>\$ 2,535,324</u>	<u>\$ 129,814</u>	<u>\$ 2,665,138</u>
<b>LIABILITIES</b>			
Accounts Payable	\$ -	\$ 3,985	\$ 3,985
Deferred Inflows of Resources			
Property Taxes Levied for Subsequent Year	2,535,324	-	2,535,324
	<u>2,535,324</u>	<u>-</u>	<u>2,535,324</u>
<b>NET POSITION</b>			
Restricted for Library Programs	<u>\$ -</u>	<u>\$ 125,829</u>	<u>\$ 125,829</u>

**VILLAGE OF RANDOM LAKE, WISCONSIN  
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
 YEAR ENDED DECEMBER 31, 2021**

	Custodial Funds		Total
	Tax Collection	Library	
<b>ADDITIONS</b>			
Taxes and Special Charges Collected	\$ 2,388,776	\$ -	\$ 2,388,776
Fines and Forfeits	-	1,252	1,252
Public Charges for Services	-	1,984	1,984
Intergovernmental Charges for Services	-	208,723	208,723
Miscellaneous	-	190	190
Total Additions	2,388,776	212,149	2,600,925
<b>DEDUCTIONS</b>			
Payments to Other Taxing Districts	2,388,776	-	2,388,776
Culture and Recreation	-	235,007	235,007
Total Deductions	2,388,776	235,007	2,623,783
<b>CHANGE IN NET POSITION</b>	-	(22,858)	(22,858)
Net Position - Beginning of Year, as Restated	-	148,687	148,687
<b>NET POSITION - END OF YEAR</b>	\$ -	\$ 125,829	\$ 125,829

**ADDITIONAL INDEPENDENT AUDITORS' REPORT  
FOR BASIC FINANCIAL STATEMENTS**



**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 Random Lake, 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 the Village of Random Lake, Wisconsin (the Village) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements, and have issued our report thereon dated June 24, 2022.

**Report on 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 were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2021-001, 2021-002, and 2021-003 that we consider to be material weaknesses.



Village Board  
Village of Random Lake, Wisconsin

### **Report on 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 Random Lake, Wisconsin's Response to Findings**

*Government Auditing Standards* require the auditor to perform limited procedures on the Village's responses to the findings identified in our audit and described in the accompanying schedule of findings and responses. The Village's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

### **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**

Sheboygan, Wisconsin  
June 24, 2022

**VILLAGE OF RANDOM LAKE, WISCONSIN  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED DECEMBER 31, 2021**

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***Section I – Internal Control Over Financial Reporting***

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**FINDING NO.**

**2021-001**

Type of Finding

**Preparation of Annual Financial Report**

Material Weakness in Internal Control over Financial Reporting

**Condition:**

Current Village staff maintain accounting records which reflect the Village's financial transactions; however, preparing the Village's annual financial report, including note disclosures, involves the selection and application of specific accounting principles which would require additional experience and knowledge. The Village contracts with us and our knowledge of applicable accounting principles, financial statement format, and note disclosures to assist in the preparation of the annual financial report in an efficient manner. However, as independent auditors, CLA cannot be considered part of the Village's internal control system. As part of its internal control over preparation of its financial statements, including disclosures, the Village had implemented a comprehensive review procedure to ensure that the financial statements, including note disclosures, are complete and accurate.

**Criteria or  
Specific**

**Requirements:**

The preparation and review of the annual financial report by staff with expertise in financial reporting is an internal control intended to prevent, detect and correct a potential omission or misstatement in the financial statements or notes.

**Effect:**

Without our involvement, the Village may not be able to completely prepare an annual financial report in accordance with accounting principles generally accepted in the United States of America.

**Cause:**

Village management has determined that the additional costs associated with training staff to become experienced in applicable accounting principles and note disclosures outweigh the derived benefits.

**Recommendation:**

We recommend the Village continue reviewing the annual financial report. Such review procedures should be performed by an individual possessing a thorough understanding of accounting principles generally accepted in the United States of America and knowledgeable of the Village's activities and operations. While it may not be cost beneficial to train additional staff to completely prepare the report, a thorough review of this information by appropriate staff of the Village is necessary to obtain a complete and adequate understanding of the Village's annual financial report.

**Views of  
Responsible  
Officials and  
Planned Corrective**

**Action:**

Management believes the cost for additional staff time and training to prepare year-end closing entries and reports outweigh the benefits to be received. We will continue to review and approve proposed adjustments and drafts of the annual financial reports prior to issuance.

**VILLAGE OF RANDOM LAKE, WISCONSIN  
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)  
YEAR ENDED DECEMBER 31, 2021**

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***Section I – Internal Control Over Financial Reporting (Continued)***

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**FINDING NO.**

**2021-002**

**Segregation of Duties**

Type of Finding:

Material Weakness in Internal Control over Financial Reporting

**Condition:**

The Village has a limited number of employees to essentially complete all financial and recordkeeping duties of the Village. Accordingly, this does not allow for proper segregation of duties for internal control purposes.

**Criteria or  
Specific**

**Requirements:**

Segregation of duties is an internal control intended to prevent or decrease the occurrence of errors or intentional fraud. Segregation of duties ensures that no single employee has control over all phases of a transaction.

**Effect:**

Errors or intentional fraud could occur and not be detected timely by other employees in the normal course of their responsibilities as a result of the lack of segregation of duties.

**Cause:**

The lack of segregation of duties is due to the limited number of employees and the size of the Village's operations.

**Recommendation:**

We recommend the Village Board continue to monitor the transactions and the financial records of the Village.

**Views of  
Responsible  
Officials and  
Planned Corrective**

**Action:**

Management believes that the cost of segregating duties from the related recording functions outweigh the benefits to be received.

**VILLAGE OF RANDOM LAKE, WISCONSIN  
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)  
YEAR ENDED DECEMBER 31, 2021**

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***Section I – Internal Control Over Financial Reporting (Continued)***

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**FINDING NO.**

**2021-003**

**Adjustments to the Village's Financial Records**

Type of Finding: Material Weakness in Internal Control over Financial Reporting

**Condition:** As part of our audit, we proposed adjusting journal entries that were material to the Village's financial statements.

**Criteria or Specific**

**Requirements:** Material adjusting journal entries proposed by the auditors are to be an internal control deficiency.

**Effect:** Year-end financial records prepared by the Village may contain material misstatements.

**Cause:** While Village staff maintains financial records which accurately report revenues and expenditures throughout the year, preparing year-end adjusting and closing entries require additional expertise that would entail additional training and staff time to develop.

**Recommendation:** We recommend the Village Board continue to monitor the transactions and the financial records of the Village.

**Views of Responsible Officials and Planned Corrective**

**Action:** Management believes the cost for additional staff time and training to prepare year-end closing entries and reports outweigh the benefits to be received. We will continue to review and approve proposed adjustments and drafts of the annual financial reports prior to issuance.



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Investment Advisory Services and securities are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



**ORDINANCE NO. 2022-02**

**AN ORDINANCE TO REPEAL AND REPLACE SECTION 8-128 OF CHAPTER 8 OF THE GENERAL ORDINANCES OF THE VILLAGE OF RANDOM LAKE, SHEBOYGAN COUNTY, WISCONSIN RELATED TO RUMMAGE AND GARAGE SALES.**

WHEREAS, Village of Random Lake Village Board desires to repeal Section 8-128 of Chapter 8 of the General Ordinances as this requirement is no longer valid and/or enforced.

NOW THEREFORE, the Village Board of the Village of Random Lake, Sheboygan County, Wisconsin, does ordain as follows:

- ~~(a) License required.~~ No person shall conduct a rummage or garage sale within the village without having obtained a license from the clerk treasurer, except as otherwise provided in this section. Before issuing the license, the clerk treasurer shall refer the application to the zoning administrator for verification as to whether or not such sale at the proposed location is compatible with village zoning regulations.
- ~~(b) Exceptions to license requirement.~~ No person shall be required to obtain a license if:
  - ~~(1) The sale is conducted in a business district and is a permitted use in such district.~~
  - ~~(2) The person conducts, on his own residential premises, no more than three sales in any one year. Each sale may be held on no more than three consecutive days and shall not be conducted between the hours of 8:00 p.m. and 8:00 a.m.~~
  - ~~(3) The sale is conducted by religious, education, charitable or civic organizations on premises located in a residential district no more than three times in any one year. Each such sale may be held for no more than three consecutive days and shall be conducted between the hours of 8:00 p.m. and 8:00 a.m.~~
- ~~(c) License fee.~~ The license fee shall be as provided in the village fee schedule.

Rummage and Garage Sales no longer regulated by the village.

Dated this 7<sup>th</sup> day of September 2022.

**VILLAGE OF RANDOM LAKE**

By: \_\_\_\_\_  
Michael San Felippo, President

ATTESTED:

\_\_\_\_\_  
Stephanie Waala  
Village Clerk/Treasurer

Date Adopted: \_\_\_\_\_

Date Published: \_\_\_\_\_

Effective Date: \_\_\_\_\_





**ORDINANCE NO. 2022-03**

**AN ORDINANCE CREATE SECTION 36-6 RELATED TO UNDERGROUND  
INSTALLATION OF UTILITIES IN THE MUNICIPAL CODE OF THE VILLAGE OF  
RANDOM LAKE, SHEBOYGAN COUNTY, WISCONSIN**

WHEREAS, Wisconsin Statutes Section 196.58(1r) allows a municipality to regulate a public utility's occupancy upon the streets, highways or other public places within the municipality; and

WHEREAS, the Village Board of the Village of Random Lake believes it is in the best interest of the Village to regulate public utilities under Wisconsin Statutes Section 196.58(1r); and

WHEREAS, the Village Board finds that it is in the best interest of the health, safety, and welfare of the Village of Random Lake to require all new utility line installations and replacement of existing utility lines be completed as underground installations.

NOW, THEREFORE, the Village Board of the Village of Random Lake, Sheboygan County, Wisconsin DOES HEREBY ORDAIN AS FOLLOWS:

SECTION 1: Chapter 36 of the Village of Random Lake Municipal Code entitled, "Utilities," Article 1 entitled, "In General," Subsection 6 entitled, "Underground Installation," is hereby created as follows:

**Sec. 36-6 – Underground Installation**

- (a) *New Installation.* All new utility lines hereafter installed within the Village shall be installed underground or at ground level. This is to include the installation of access connection boxes.
- (b) *Replacement.* Whenever any aboveground utilities lines need to be replaced for any reason, the replacement utility lines shall be installed underground or at ground level. This is to include the installation of access connection boxes.
- (c) *Existing Utility Lines.* Above-ground utilities existing on the date of adoption of this ordinance are not required to be relocated underground except as required by Subsection (b), above.

**SECTION 2: SEVERABILITY**

The several sections of this ordinance are declared to be severable. If any section or portion thereof shall be declared by a court of competent jurisdiction to be invalid, unlawful or unenforceable, such decision shall apply only to the specific section or portion thereof directly specified in the decision, and shall not affect the validity of any other provisions, sections or portions thereof of the ordinance. The remainder of the ordinance shall remain in full force and

effect. Any other ordinances whose terms are in conflict with the provisions of this ordinance are hereby repealed as to those terms that conflict.

**SECTION 3: EFFECTIVE DATE**

This Ordinance shall take affect immediately upon passage and posting or publication as provided by law.

Dated this 7<sup>th</sup> day of September 2022.

**VILLAGE OF RANDOM LAKE**

By: \_\_\_\_\_  
Michael San Felippo, President

ATTESTED:

\_\_\_\_\_  
Stephanie Waala  
Village Clerk/Treasurer

Date Adopted: \_\_\_\_\_

Date Published: \_\_\_\_\_

Effective Date: \_\_\_\_\_





# SHEBOYGAN COUNTY

**Vernon Koch**  
*Chairman of the Board*

**Adam N. Payne**  
*County Administrator*

August 24, 2022

President Michael San Felippo  
Village of Random Lake  
P.O. Box 344  
Random Lake, WI 53075-0344

Re: Sheboygan County Transportation Shared Revenue Program

Dear Mr. San Felippo,

As you know, effective January 1, 2017, the Sheboygan County Board enacted the one-half percent county sales tax to help maintain Sheboygan County's transportation system. The County Ordinance includes a provision to share the county sales tax revenue with local units of government to assist you in addressing your own transportation needs. We will be allocating \$1,997,448. We will once again allocate based on your municipality's equalized value. The respective amounts are shown in the enclosed equalized value worksheet. Payments will again be disbursed in two equal installments in July 2023 and September 2023.

Please find enclosed the Sheboygan County Sales Tax Revenue-Sharing Intergovernmental Cooperative Agreement which sets forth the terms and conditions upon which Sheboygan County will share sales tax revenue to assist you in maintaining your roads and bridges. A signed Intergovernmental Cooperative Agreement and signed Form A should be returned to the Sheboygan County Finance Department by December 1<sup>st</sup>. Once all signatures are attained, a copy of the Intergovernmental Agreement will be returned to you for your records.

We respect and appreciate your role in helping maintain a safe and reliable transportation system, and we are striving to keep the process of sharing this revenue efficient, transparent and straight forward. Thank you for your leadership and support. If you have questions, please don't hesitate to contact us, County Finance Director Wendy Charnon, or County Transportation Director Greg Schnell.

Respectfully yours,

Vernon Koch, County Board Chairperson

Respectfully yours,

Adam Payne, County Administrator

Cc: Finance Director Wendy Charnon  
Transportation Director Greg Schnell  
Corporation Counsel Crystal Fieber

Enclosed: Intergovernmental Cooperative Agreement  
Form A  
Equalized Value Worksheet

**SHEBOYGAN COUNTY SALES TAX REVENUE-SHARING  
FOR TRANSPORTATION INFRASTRUCTURE MAINTENANCE  
2023 INTERGOVERNMENTAL COOPERATIVE AGREEMENT**

1. **PARTIES.** The parties to the Agreement are the **Village of Random Lake** (Municipality), a municipal corporation with offices at 96 Russel Drive Random Lake, WI 53075, and **SHEBOYGAN COUNTY** (County), a Wisconsin governmental body corporate, organized pursuant to Wis. Stat. § 59.01, having its principal offices at 508 New York Avenue, Sheboygan, Wisconsin 53081.

2. **PURPOSE.** Sheboygan County enacted Ordinance No. 2 (2016/17) establishing a one-half percent (.5%) County sales tax for the purpose of raising revenues to address the challenges of maintaining Sheboygan County's roads and bridges. In enacting the Ordinance, the County Board recognized that the municipalities within Sheboygan County have similar financing challenges for the transportation infrastructures within those municipalities. The Ordinance requires that \$1.5 Million of anticipated revenues (adjusted annually) from the sales tax be distributed to municipalities within County based on an equalized value formula provided that the municipalities agree to be bound by the terms of an Intergovernmental Cooperative Agreement as approved by the County Board. This Agreement, having been approved by the County Board, and agreed to by Municipality, assures that the revenue being distributed herein will be spent to maintain Municipality's road and bridge infrastructure.

3. **EFFECTIVE DATE; TERM; TERMINATION.**

**A. Effective Date.** This Agreement shall become effective on the last date of the required signatures at the end of this document.

**B. Term.** The term of this Agreement is for calendar year 2023.

**C. Termination – By County.** During the term, this Agreement may be terminated by County, if County determines that Municipality is not honoring the terms and conditions of this Agreement and County shall have no further obligations to make any payments or perform any other requirements herein.

**D. Termination – By Municipality.** During the term, this Agreement may be terminated by Municipality if Municipality determines that it no longer wishes to be bound by the terms and conditions of this Agreement and County shall be relieved of any further obligations to make any payments or perform any other requirements herein.

4. **AUTHORITY.** This Agreement is entered into between the parties pursuant to Wis. Stat. § 66.0301, authorizing intergovernmental cooperation and by Wis. Stat. § 77.76(3) which allows counties to distribute sales tax proceeds to municipalities within Sheboygan County. Both parties represent that their respective governing bodies have authorized entry into this Agreement.

**5. RESPONSIBILITIES OF COUNTY.**

A. County shall, over the course of calendar year 2023, pay to Municipality as a distribution of sales tax revenue, the sum of \$32,479.

B. County shall determine at its option whether the payment will be distributed in one lump sum or whether it will be in periodic payments. County shall determine at its option the timing and method of the payments.

C. County shall provide reasonable advance notice to Municipality as to its payment distribution method so that Municipality may budget accordingly.

**6. RESPONSIBILITIES OF MUNICIPALITY.**

A. Municipality agrees to use the payment for road and bridge maintenance purposes.

B. Municipality agrees not to reduce its road and bridge maintenance budget as a result of receiving the payment. It is the intent that the payment shall enhance Municipality's ability to address its road and bridge maintenance needs over the amount that Municipality would otherwise be budgeting for this purpose.

C. Municipality may, as part of its budgeting and planning process, hold over spending all or part of the payment into a different calendar year or otherwise bundle the payment in a manner that is acceptable in advance with the County provided the County is satisfied that Municipality's spending of the payment is consistent with the intent that the payment shall enhance Municipality's ability to address its road and bridge maintenance needs over the amount that Municipality would otherwise be budgeting for this purpose

D. Municipality agrees to cooperate with County's Finance Department to allow County to review Municipality's budget, resulting financial reports, and supporting detail to assure County that Municipality is complying as provided herein.

E. Municipality must provide a Resolution supporting the County Sales Tax Revenue-Sharing Cooperative Agreement.

**7. RESOLUTION OF DISPUTES.** County, through its County Administrator, shall determine as to whether Municipality has fulfilled its responsibilities under this Agreement. This Agreement will be renewed annually upon similar terms.

**8. HOLD HARMLESS; INDEMNIFICATION.** Each party shall defend, hold harmless, and indemnify the other against any and all claims, liabilities, damages, judgments, causes of action, costs, loss, and expense including reasonable attorneys' fees imposed upon or incurred by the other party arising from or related to the negligent or intentionally tortuous acts or omissions of the indemnifying party's officers, employees, or agents in performing the services pursuant to the Agreement. Each party shall promptly

notify the other of any claim arising under this provision, and each party shall fully cooperate with the other in the investigation, resolution, and defense of such claim. This Agreement does not waive any governmental or sovereign immunity. Both parties retain all applicable governmental immunities, defenses, and statutory limitations available, including Wis. Stat. § 893.80, 895.52, and 345.05.

**9. SEVERABILITY.** If any provision in this Agreement is determined to be void and unenforceable for any reason, the remaining provisions shall remain in full force and effect unless the removal of the severed provision would substantially impair the ability of either party to perform the essential purpose of this Agreement.

**10. ENTIRE AGREEMENT.** This Agreement constitutes the entire understanding between the parties relating to their relationship and supersedes all prior understandings, oral agreements, negotiations, representations, and agreements relating to the same subject matter.

Approved by the parties by the following authorized representatives:

\_\_\_\_\_  
[Municipality]

By: \_\_\_\_\_  
Authorized Representative

\_\_\_\_\_  
Date Signed

By: \_\_\_\_\_  
Authorized Representative

\_\_\_\_\_  
Date Signed

**SHEBOYGAN COUNTY**

By: \_\_\_\_\_  
Adam N. Payne  
Sheboygan County Administrator

\_\_\_\_\_  
Date Signed

By: \_\_\_\_\_  
Vernon Koch  
County Board Chair

\_\_\_\_\_  
Date Signed

S:\Finance\Administrative\Revenue Sharing Program\FY\_2023\IntergovernmentalAgreement.docx



# Sheboygan County Shared Revenue Program

Budget Year 2023

(Form A)

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## Section One

Municipality: \_\_\_\_\_

Transportation Budget 2022: \$ \_\_\_\_\_

Transportation Estimated Actual Expenditures for 2022: \$ \_\_\_\_\_

Transportation Budget Proposed 2023: \$ \_\_\_\_\_

County Shared Revenue: \$ \_\_\_\_\_

Is the County Shared Revenue increasing what would have otherwise been accomplished in 2023? (check one)  Yes  No  Project is a multi-year project

**Section Two** - Transportation Project the revenue will be applied to (*If multiple projects, please complete Form A, Section Two for each project*):

### Project(s) Description

Where: \_\_\_\_\_

What work will be done: \_\_\_\_\_

Project ID: \_\_\_\_\_

Total cost of Project: \$ \_\_\_\_\_

Anticipated start of Project: \_\_\_\_\_

Anticipated completion of Project: \_\_\_\_\_

General Ledger Accounting Unit (if identifiable): \_\_\_\_\_

I hereby attest the information provided above is an accurate representation of the intended use of the transportation funds from the Sheboygan County Shared Revenue Program and understand that any misrepresentations may result in funds being denied in future years.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Title



**Sheboygan County Sales Tax Revenue Sharing with Municipalities  
PRELIMINARY - Budget Year 2023**

<u>MUNI NAME</u>	<u>2022 EQ VAL LESS TID</u> <u>INCREMENT</u>	<u>PERCENT</u>	<u>2023 BUDGET</u> <u>ALLOCATION</u>	<u>2022 BUDGET</u> <u>ALLOCATION</u>	<u>Change</u>
GREENBUSH	205,458,500	1.70%	\$33,951	\$26,961	\$6,989
HERMAN	178,046,800	1.47%	\$29,421	\$26,333	\$3,088
HOLLAND	415,134,300	3.43%	\$68,598	\$59,991	\$8,607
LIMA	313,068,400	2.59%	\$51,733	\$43,145	\$8,587
LYNDON	225,006,100	1.86%	\$37,181	\$31,242	\$5,939
MITCHELL	163,094,600	1.35%	\$26,950	\$22,211	\$4,740
MOSEL	167,593,200	1.39%	\$27,694	\$23,503	\$4,191
TOWN OF PLYMOUTH	476,421,100	3.94%	\$78,726	\$64,080	\$14,646
RHINE	486,544,900	4.03%	\$80,398	\$67,775	\$12,623
RUSSELL	45,350,100	0.38%	\$7,494	\$6,444	\$1,049
SCOTT	200,611,300	1.66%	\$33,150	\$28,601	\$4,549
TOWN OF SHEBOYGAN	1,018,741,600	8.43%	\$168,341	\$143,513	\$24,827
TOWN OF SHEBOYGAN FALLS	277,345,900	2.29%	\$45,830	\$40,801	\$5,029
SHERMAN	177,043,900	1.46%	\$29,255	\$26,065	\$3,191
WILSON	582,753,300	4.82%	\$96,296	\$79,099	\$17,198
ADELL	44,789,900	0.37%	\$7,401	\$6,654	\$747
CASCADE	52,460,600	0.43%	\$8,669	\$7,086	\$1,582
CEDAR GROVE	188,654,700	1.56%	\$31,174	\$25,951	\$5,223
ELKHART LAKE	351,170,200	2.91%	\$58,029	\$52,426	\$5,603
GLENBEULAH	42,554,100	0.35%	\$7,032	\$5,702	\$1,330
HOWARDS GROVE	337,697,900	2.79%	\$55,802	\$46,220	\$9,583
KOHLER	531,314,800	4.40%	\$87,796	\$78,352	\$9,445
OOSTBURG	244,073,400	2.02%	\$40,332	\$35,623	\$4,709
RANDOM LAKE	196,554,500	1.63%	\$32,479	\$27,040	\$5,440
WALDO	45,955,500	0.38%	\$7,594	\$6,212	\$1,382
PLYMOUTH	794,202,500	6.57%	\$131,237	\$115,313	\$15,924
SHEBOYGAN	3,578,184,100	29.60%	\$591,273	\$489,285	\$101,987
SHEBOYGAN FALLS	748,063,000	6.19%	\$123,613	\$109,658	\$13,955
<b>COUNTY TOTAL</b>	<b>12,087,889,200</b>	<b>1.00</b>	<b>\$1,997,448</b>	<b>\$1,695,286</b>	<b>\$302,162</b>



Stephanie Waala &lt;clerktreasurer@randomlakewi.com&gt;

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**Transportation Shared Revenue Program**

1 message

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**Desirae Miley** <desirae.miley@sheboygancounty.com>  
To: clerktreasurer@randomlakewi.com

Wed, Aug 24, 2022 at 3:00 PM

Good Afternoon,

Below you will find important documents regarding the Transportation Shared Revenue Program. This year, we are emailing the documents that you previously received by mail. Once all documentation is completed and signed please mail it to the address below:

Sheboygan County Administration Building  
Attn: Desirae Miley, Finance Department  
508 New York Avenue, Room 208  
Sheboygan, WI 53081-4126

Please confirm receipt of this email.

If you have any questions, feel free to contact me.

Desirae Miley  
Administrative Assistant  
Finance Department  
[desirae.miley@sheboygancounty.com](mailto:desirae.miley@sheboygancounty.com)  
P: 920-459-3765  
F: 920-459-0334

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**4 attachments****1. Letter.pdf**  
60K**2. Agreement.pdf**  
33K**3. Form A - 2023.pdf**  
100K**4. Equalized Value Worksheet.pdf**  
45K



VILLAGE OF RANDOM LAKE  
SHEBOYGAN COUNTY, WISCONSIN  
RESOLUTION NO. 2022-09

**RESOLUTION IN RECOGNITION OF CURT WITYNSKI AND GAIL SUMI**

**WHEREAS**, since 1987, Curt Witynski has been providing leadership, guidance, and advocacy to benefit the cities and villages of Wisconsin; and

**WHEREAS**, since 2022, Gail Sumi has given voice to, and enlightened and informed Wisconsin's local leaders through her direction and coordination of the League of Wisconsin Municipalities' multiple channels of communication, including editing and production of *The Municipality*; and

**WHEREAS**, Curt Witynski and Gail Sumi have been thought leaders and trusted advisors for local officials, both elected and appointed; and

**WHEREAS**, Curt Witynski and Gail Sumi have contributed in countless ways to the prosperity and success of local government in Wisconsin; and

**WHEREAS**, in addition to their tireless efforts on behalf of municipal government, Curt Witynski and Gail Sumi have been role models for thousands of local leaders; and

**WHEREAS**, Curt Witynski and Gail Sumi will be retiring from daily service to local government at the end of calendar year 2022,

**NOW, THEREFORE, BE IT RESOLVED** that the Village Board of Random Lake expresses its profound gratitude to Curt Witynski and Gail Sumi for their service; and

**BE IT FINALLY RESOLVED**, that the Village Board of Random Lake congratulates them both on their careers of leadership and wishes them well in future endeavors.

Approved and adopted this 7<sup>th</sup> day of September 2022.

By: \_\_\_\_\_  
Michael San Felippo, President

ATTEST:

By: \_\_\_\_\_  
Stephanie Waala  
Clerk/Treasurer

Resolution in Recognition of Curt Witynski and Gail Sumi

Please submit all adopted resolutions in electronic format to: [League@lwm-info.org](mailto:League@lwm-info.org).

Questions may be directed to Jerry Deschane, [jdeschane@lwm-info.org](mailto:jdeschane@lwm-info.org). 608-347-1792

DEADLINE FOR SUBMISSION: COB Friday, October 14. Late submissions will be accepted but may not be compiled with the first edition of material to be presented to Curt and Gail the following Wednesday.

RECOMMENDED TEXT:

WHEREAS, since 1987, Curt Witynski has been providing leadership, guidance, and advocacy to benefit the cities and villages of Wisconsin; and

WHEREAS, since 2011, Gail Sumi has given voice to, and enlightened and informed Wisconsin's local leaders through her direction and coordination of the League of Wisconsin Municipalities' multiple channels of communication, including editing and production of *The Municipality*; and

WHEREAS, Mr. Witynski and Ms. Sumi have been thought leaders and trusted advisors for local officials, both elected and appointed; and

WHEREAS, Curt Witynski and Gail Sumi have contributed in countless ways to the prosperity and success of local government in Wisconsin; and

WHEREAS, in addition to their tireless efforts on behalf of municipal government, Curt Witynski and Gail Sumi have been role models for thousands of local leaders; and

WHEREAS, Mr. Witynski and Ms. Sumi will be retiring from daily service to local government at the end of calendar year 2022,

NOW, THEREFORE, BE IT RESOLVED, that the (city/village) (council/board) of (INSERT municipality name) expresses its profound gratitude to Curt Witynski and Gail Sumi for their service; and

BE IT FINALLY RESOLVED that the (city/village) (council/board) of (INSERT municipality name) congratulates them both on their careers of leadership and wishes them well in future endeavors.

Adopted (INSERT DATE)

(APPLY SIGNATURES OF Leaders as appropriate and customary).



Stephanie Waala &lt;clerktreasurer@randomlakewi.com&gt;

**Fwd: May I request a resolution?**

1 message

Michael Sanfelippo <msanfelippo@randomlakewi.com>  
To: Stephanie Waala <clerktreasurer@randomlakewi.com>

Fri, Aug 26, 2022 at 6:03 PM

Stephanie

Can we have this resolution on the next agenda?

Michael San Felippo  
President  
Village of Random Lake  
414-581-2197

----- Forwarded message -----

From: **Jerry Deschane** <jdeschane@lwm-info.org>  
Date: Fri, Aug 26, 2022, 10:42 AM  
Subject: May I request a resolution?  
To: Jerry Deschane <jdeschane@lwm-info.org>

Good morning, municipal leaders. Many of you know that the League will be losing two of our most cherished team members this year, as Deputy Director Curt Witynski and Communications Director Gail Sumi are planning to retire.

The League will be honoring these two for their 50+ years of combined service to local government at the October Annual Conference in La Crosse. If your municipality would like to participate in a special way, I have a recommendation: please ask your Village Board or City Council to adopt a version of the attached resolution. I can't think of a better way for our cities and villages to say "Thank you" to this pair of dedicated public servants.

We will assemble all of the local resolutions into a pair of binders to present to Curt and Gail on Thursday night, October 20. Instructions for adopting and returning the resolution are included at the top of the attached document. If your board or council chooses to participate in this honor, email your adopted version to [League@lwm-info.org](mailto:League@lwm-info.org) no later than Close of Business Friday, October 14.

Thank you for your time and support.

Jerry Deschane  
Executive Director  
608-347-1792

P.S., Since we are local government, there's not much point in trying to keep this a secret. However, I would appreciate it if you could avoid mentioning this action to Curt and/or Gail.



VILLAGE OF RANDOM LAKE  
SHEBOYGAN COUNTY, WISCONSIN  
RESOLUTION NO. 2022-10

**RESOLUTION AUTHORIZING BORROWING OF \$350,000 FOR 1 YEAR AT 4.4%  
FROM COLLINS STATE BANK**

**BE IT RESOLVED** by the Village Board of the Village of Random Lake, Sheboygan County, Wisconsin, that there shall be issued, a 1 year loan in an amount not to exceed \$350,000 for the public purpose of sidewalk projects and TID # 4 incentives.

Approved and adopted this 7<sup>th</sup> day of September 2022.

By: \_\_\_\_\_  
Michael San Felippo, President

ATTEST:

By: \_\_\_\_\_  
Stephanie Waala  
Clerk/Treasurer







# APPLICATION - OPERATOR/BARTENDER LICENSE

License year: July 1, \_\_\_\_ to June 30, \_\_\_\_

TO SERVE FERMENTED MALT BEVERAGES AND INTOXICATING LIQUORS

\$ 30.00 Operator License

\$ 15.00 Provisional License (30 days)

FEES ARE NON-REFUNDABLE

I, the undersigned, do hereby respectfully make application to the local governing body of the Village of Random Lake, County of Sheboygan, Wisconsin for a License to serve, from date hereof to June 30, 1, inclusive (unless sooner revoked), Fermented Malt Beverages and Intoxicating Liquors, subject to the limitations imposed by Section 125.32 (2) and 125.68 (2) of the Wisconsin Statutes and all acts amendatory thereof and supplementary thereto, and hereby agree to comply with all laws, resolutions, ordinances and regulations, Federal, State or Local, affecting the sale of such beverages and liquors if a license be granted to me.

1. New  Renewal  Date filing: 5/25/2022

2. Name: Jennifer Lynn Paape  
First Middle Last

3. Social Security No.: \_\_\_\_\_ Driver's License No.: \_\_\_\_\_

4. Home Address: 1006 S. Main St. Cedar Grove 53013  
Street City/State Zip Code

5. Home Phone: N/A Cell/Work Phone: \_\_\_\_\_

6. Sex: M  F  Date of Birth: \_\_\_\_\_ Age: 51 Place of Birth: Sheboygan St. Nick's

7. Are you a citizen of the United States Yes  No

8. List all your residences for the past Two years to the date of application:  
present address

9. Have you EVER been convicted of violating any: (Please note that any incomplete, inaccurate or untruthful information on any license application shall be cause for denial of such license. Including traffic laws.)

Federal Laws ANYWHERE?	<u>NA</u>
Wisconsin State Laws?	<u>NA</u>
Laws of ANY other State?	<u>NA</u>
Ordinances of the Village of Random Lake?	<u>parking tickets in village of Random</u>

10. Specify offenses, giving date and places of convictions:  
Winter 2022

11. Where will you be serving/selling alcohol beverages?  
 Business Name: Boozin, Random Lake Wi

Stephan Wacala Clerk/Treasurer Jennifer Paape Applicant's Signature

<input type="checkbox"/> APPROVED <u>1/1</u> REJECTED	Office Use Only REASON: <u>renewal</u>
<input checked="" type="checkbox"/> \$ 30.00 - OPERATOR LICENSE	<input checked="" type="checkbox"/> CASH <input type="checkbox"/> CHECK # _____ LICENSE #: _____
<input type="checkbox"/> \$ 15.00 - *PROVISIONAL LICENSE (30 DAYS)	<input type="checkbox"/> CASH <input type="checkbox"/> CHECK # _____ LICENSE #: _____
*TRAINING CERTIFICATE RECEIVED <u>09109119</u>	



STATE OF WISCONSIN  
DEPARTMENT OF JUSTICE

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Request Date: **9/6/2022**

Report Date: **9/6/2022**

This criminal background check was performed by searching the following data submitted to the Crime Information Bureau

Name: **PAAPE, JENNIFER L**

Date of Birth: **1/16/1971**

Alias Names:

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### NOTICE TO EMPLOYERS

It may be a violation of state law to discriminate against a job applicant because of an arrest or conviction record. Generally speaking, an employer may refuse to hire an applicant on the basis of a conviction record only if the circumstances of the offense for which the applicant was convicted substantially relate to the circumstances of the particular job. For more information, see [Statute 111.335](#) and the Department of Workforce Development's publication, [Arrest and Conviction Records Under the Law](#).

Before you make a final decision adverse to an applicant based on the following arrest record, in addition to any other opportunity you offer the applicant to explain the following arrest record, please notify the applicant of:

1. His or her right to challenge the accuracy and completeness of any information contained in a arrest record, and
2. The process for submitting a challenge

The applicant should submit his or her challenge to CIB on Form DJ-LE-247. Form DJ-LE-247 is available free of charge on [The Department of Justice website](#) or by calling (608) 266-7314. A challenge may include a request for comparison of the fingerprints of the person submitting the challenge to the fingerprints on file that are associated with the Wisconsin arrest record below.

### NO RECORD FOUND

An arrest record search based only on a name, date of birth, and other identifying data that is not unique to a particular person (like "sex" or "race") may result in:

1. Identification of criminal history records for multiple persons as potential matches for the identifying data submitted, or
2. Identification of an arrest history record belonging to a person whose identifying information is similar in some way to the identifying data that was submitted to be searched, but is not the same person whose identifying data was submitted for searching. The Crime Information Bureau (CIB) therefore cannot guarantee that the response below pertains to the person in whom you are interested without a fingerprint submission.

Based on the above identifying data provided for this search, no matching Wisconsin arrest records were found at this time. These search results do not preclude an individual from having an arrest record at a local law enforcement agency that was not reported to the Department of Justice or in another state, or juvenile records



## **COMMERCIAL DRIVERS LICENSE TRAINING REIMBURSEMENT POLICY**

The Village of Random Lake recognizes the need for Department of Public Works Employees to obtain a Commercial Drivers License. Upon hire of an employee the Public Works Director will schedule enrollment in an Entry Level Driver Training course. They will also coordinate with other staff for any potential leave of absence conflicts. This training is to be completed within the first six months of employment.

When approved, the costs of the course, training materials, travel, meals, lodging, employee wages, and other expenses directly related to training will be paid by the Village of Random Lake.

If the employee wishes to leave employment with the Village of Random Lake within 2 years of completion of the licensing they will then be charged a pro-rated amount to cover the cost of all expenses related to the employee obtaining their license.



9/06/2022 8:07 AM

Reprint Payroll Register Quick  
All Employees

Page: 1  
PAYRL

Check Date From: 8/25/2022  
Thru: 8/25/2022

From Dept:  
Thru Dept:

Name / Chk	Beg	End Dates	Check Nbr	Hours	Earnings	Deductions	Net Pay
BARCLAY, ROBIN A			31951	7.25	72.50	0.00	72.50
8/25/2022	8/07/2022	8/20/2022					
IESE, AARON D.			31952	62.00	759.50	101.83	657.67
8/25/2022	8/07/2022	8/20/2022					
JAYCOX, CARISSA M			31953	88.00	2,024.00	364.34	1,659.66
8/25/2022	8/07/2022	8/20/2022					
KLITZKIE, BONNIE			31954	9.25	111.00	0.00	111.00
8/25/2022	8/07/2022	8/20/2022					
NEITZKE, JULIE A			31955	7.25	72.50	0.00	72.50
8/25/2022	4/18/2021	8/20/2022					
NETT, JANET			31956	6.50	65.00	0.00	65.00
8/25/2022	3/07/2021	8/20/2022					
NEUMANN, DIANE			31957	10.50	126.00	0.00	126.00
8/25/2022	5/01/2022	8/20/2022					
NOLL, TRISTA			31958	5.00	60.00	4.59	55.41
8/25/2022	8/07/2022	8/20/2022					
PIEPER, ELIZABETH			31959	16.75	209.50	16.03	193.47
8/25/2022	8/07/2022	8/20/2022					
SIEGEL, TYLER C			31960	84.00	2,150.00	635.19	1,514.81
8/25/2022	8/07/2022	8/20/2022					
THIEL, JILL M			31961	7.00	70.00	0.00	70.00
8/25/2022	4/17/2022	8/20/2022					
THIEL, MARJORIE W			31962	7.75	77.50	0.00	77.50
8/25/2022	4/17/2022	8/20/2022					
WATRY, PATRICIA C			31963	7.00	70.00	0.00	70.00
8/25/2022	4/18/2021	8/20/2022					
BECK, KAITLIN			V1295	9.25	114.25	8.74	105.51
8/25/2022	8/07/2022	8/20/2022					
BROETZMANN, ISABELLA D			V1296	20.75	263.00	20.12	242.88
8/25/2022	8/07/2022	8/20/2022					
GOEMER, ARIANA			V1297	11.00	93.50	7.16	86.34
8/25/2022	8/07/2022	8/20/2022					
HORNING, ELISABETH			V1298	53.50	802.50	107.18	695.32
8/25/2022	8/07/2022	8/20/2022					
KOLB, CHRISTOPHER J			V1299	84.00	1,849.00	615.53	1,233.47
8/25/2022	8/07/2022	8/20/2022					
LEDERER, PETER			V1300	85.50	3,118.42	912.30	2,206.12
8/25/2022	8/07/2022	8/20/2022					

9/06/2022 8:07 AM

Reprint Payroll Register Quick  
All Employees

Page: 2  
PAYRL

Check Date From: 8/25/2022  
Thru: 8/25/2022

From Dept:  
Thru Dept:

Name / Chk	Beg	End Dates	Check Nbr	Hours	Earnings	Deductions	Net Pay
LOCKLAIR, DANIEL R			V1301	32.50	373.75	32.15	341.60
8/25/2022	8/07/2022	8/20/2022					
MARTIN, SUZANNE			V1302	7.00	87.36	6.69	80.67
8/25/2022	8/07/2022	8/20/2022					
MORLEY, CHRISTOPHER B			V1303	30.00	450.00	67.04	382.96
8/25/2022	8/07/2022	8/20/2022					
SCHOLLER, RYLEE A			V1304	15.25	204.75	15.66	189.09
8/25/2022	8/07/2022	8/20/2022					
SULLIVAN, CAMRIN R			V1305	80.00	1,918.27	482.88	1,435.39
8/25/2022	8/07/2022	8/20/2022					
THEIS, CHLOE J			V1306	21.75	256.00	20.28	235.72
8/25/2022	8/07/2022	8/20/2022					
TRAAS, TODD M			V1307	46.12	943.15	145.53	797.62
8/25/2022	8/07/2022	8/20/2022					
VIDEKOVICH COENEN, LYNN			V1308	10.50	110.25	45.62	64.63
8/25/2022	8/07/2022	8/20/2022					
WAALA, STEPHANIE S			V1309	80.00	2,615.39	765.23	1,850.16
8/25/2022	8/07/2022	8/20/2022					
WILL, KATRINA A			V1310	33.00	383.79	29.35	354.44
8/25/2022	8/07/2022	8/20/2022					
WILLIAMSON, JACOB N			V1311	84.00	1,843.85	683.90	1,159.95
8/25/2022	8/07/2022	8/20/2022					
WROBLEWSKI, ELIZABETH			V1312	42.00	630.00	143.59	486.41
8/25/2022	8/07/2022	8/20/2022					

Totals: 1,064.37 21,924.73 5,230.93 16,693.80

Total Checks: 31 (Male: 8 Female: 23)

village staff - 5,651.85

DPW - 7,874.92

Library - 4,921.92

Resource Officer - 943.15

AI MT - 1,843.85

Elections - 687.00





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ACCT

POOLED CHECKING (COLLINS)

Dated From:

From Account:

Thru: 9/08/2022

Thru Account:

Voucher Nbr	Check Date	Payee	Amount
<hr/>			
	9/08/2022	ARCHER MAT RENTAL & SALES LLC	
		VILLAGE HALL MATS	
100-00-51600-230-000		VILLAGE HALL - S.M.R.E	22.75
		VILLAGE HALL MATS 35814	
		Total	22.75
<hr/>			
	9/08/2022	ARCHER MAT RENTAL & SALES LLC	
		VILLAGE HALL MATS	
100-00-51600-230-000		VILLAGE HALL - S.M.R.E	22.75
		VILLAGE HALL MATS 35913	
		Total	22.75
<hr/>			
	9/08/2022	BLAINE WERNER	
		TRAINING EXPENSE REIMBURSEMENT	
100-00-51100-321-000		VILLAGE BOARD TRAINING/DUES	110.00
		TRAINING EXPENSE REIMBURSEMENT 197977158	
		Total	110.00
<hr/>			
	9/08/2022	CANNON SOLUTIONS AMERICA INC	
		COPIER MAINTENANCE	
100-00-51420-290-000		LEASED OFFICE EQUIPMENT	12.08
		COPIER MAINTENANCE 6001585391	
600-00-51421-390-000		C/T - supplies, expenses	12.07
		COPIER MAINTENANCE 6001585391	
660-00-51421-390-000		OFFICE SUPPLIES/EXP	12.08
		COPIER MAINTENANCE 6001585391	
		Total	36.23
<hr/>			
	9/08/2022	CANNON SOLUTIONS AMERICA INC	
		COPIER MAINTENANCE	
100-00-51420-290-000		LEASED OFFICE EQUIPMENT	12.07
		COPIER MAINTENANCE 6001287005	
600-00-51421-390-000		C/T - supplies, expenses	12.08
		COPIER MAINTENANCE 6001287005	
660-00-51421-390-000		OFFICE SUPPLIES/EXP	12.08
		COPIER MAINTENANCE 6001287005	
		Total	36.23
<hr/>			
	9/08/2022	CANNON SOLUTIONS AMERICA INC	
		COPIER USAGE	

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ACCT

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Voucher Nbr	Check Date	Payee	Amount
100-00-51420-390-000		CLERKS OFFICE-SUPPLIES/EXP	29.82
		COPIER USAGE 6001584755	
600-00-51421-390-000		C/T - supplies, expenses	29.82
		COPIER USAGE 6001584755	
660-00-51421-390-000		OFFICE SUPPLIES/EXP	29.82
		COPIER USAGE 6001584755	
Total			89.46

9/08/2022 Casey's General Stores, Inc

2 STROKE

100-00-53240-391-000		GAS & OIL (60%)	7.70
		2 STROKE 7/13/22	
600-00-54615-391-000		VEHICLES-GAS/OIL 20%	2.56
		2 STROKE 7/13/22	
660-00-54615-391-000		VEHICLES-GAS 20%	2.56
		2 STROKE 7/13/22	
100-00-53240-391-000		GAS & OIL (60%)	42.23
		UNKNOWN-NO RECEIPT 6/16/22	
600-00-54615-391-000		VEHICLES-GAS/OIL 20%	14.08
		UNKNOWN-NO RECEIPT 6/16/22	
660-00-54615-391-000		VEHICLES-GAS 20%	14.08
		UNKNOWN-NO RECEIPT 6/16/22	
100-00-53240-391-000		GAS & OIL (60%)	-1.94
		7/4/22 REBATE 7/4/22	
600-00-54615-391-000		VEHICLES-GAS/OIL 20%	-0.65
		REBATE 7/4/22 7/4/22	
660-00-54615-391-000		VEHICLES-GAS 20%	-0.65
		7/4/22 REBATE 7/4/22	
100-00-53240-391-000		GAS & OIL (60%)	-2.82
		4.70 REBATE FROM 5/4/22 7/16/22	
600-00-54615-391-000		VEHICLES-GAS/OIL 20%	-0.94
		4.70 REBATE FROM 5/4/22 7/16/22	
660-00-54615-391-000		VEHICLES-GAS 20%	-0.94
		4.70 REBATE FROM 5/4/22 7/16/22	
Total			75.27

9/08/2022 Casey's General Stores, Inc

UNKNOWN-NO RECEIPT

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Dated From:

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Thru Account:

Voucher Nbr	Check Date	Payee	Amount
100-00-53240-391-000		GAS & OIL (60%)	56.41
		UNKNOWN-NO RECEIPT	
	8/10/22		
600-00-54615-391-000		VEHICLES-GAS/OIL 20%	18.80
		UNKNOWN-NO RECEIPT	
	8/10/22		
660-00-54615-391-000		VEHICLES-GAS 20%	18.80
		UNKNOWN-NO RECEIPT	
	8/10/22		
100-00-53240-391-000		GAS & OIL (60%)	-0.08
		REBATE 8/4/22	
	8/16/22		
600-00-54615-391-000		VEHICLES-GAS/OIL 20%	-0.02
		REBATE 8/4/22	
	8/16/22		
660-00-54615-391-000		VEHICLES-GAS 20%	-0.03
		REBATE 8/4/22	
	8/4/22		
Total			93.88

9/08/2022 CLIFTONLARSONALLEN LLP

PROGRESS BILLING FOR 2021 AUDIT

100-00-51510-210-000		ACCOUNTING-PROF SERVICES	626.66
		PROGRESS BILLING FOR 2021 AUDIT	
	3379230		
600-00-51510-210-000		ACCOUNTING/AUDIT	626.67
		PROGRESS BILLING FOR 2021 AUDIT	
	3379230		
660-00-51510-210-000		ACCOUNTING/AUDIT	626.67
		PROGRESS BILLING FOR 2021 AUDIT	
	3379230		
Total			1,880.00

9/08/2022 CORE & MAIN LP

5/5/22 INVOICE

600-00-54630-390-000		METERS-SUPPLIES/EXP	1,114.64
		5/5/22 INVOICE	
	Q473392		
Total			1,114.64

9/08/2022 DAKOTA SUPPLY GROUP

8/2/22 INVOICE

660-00-54600-390-000		WWTP - S,M,R,E	185.26
		8/2/22 INVOICE	
	S102026334		
Total			185.26

9/08/2022 DAKOTA SUPPLY GROUP

8/2/22 INVOICE

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Dated From:

From Account:

Thru: 9/08/2022

Thru Account:

Voucher Nbr	Check Date	Payee	Amount
660-00-54600-390-000	8/2/22	WWTP - S,M,R,E INVOICE	185.26
		S102026334.001	
		<b>Total</b>	<b>185.26</b>
9/08/2022 Ehlers & Associates Inc. 2022 SEWER RATE UPDATE			
660-00-57600-000-000		WWTP 2022 SEWER RATE UPDATE	2,750.00
		91454	
		<b>Total</b>	<b>2,750.00</b>
9/08/2022 ENERGENECS Customer #: RAN006			
660-00-54610-390-000	8/25/22	TEST LAB-S,M,R,E INVOICE	6,568.55
		0044490	
		<b>Total</b>	<b>6,568.55</b>
9/08/2022 ENERGENECS Customer #: RAN006			
660-00-54610-397-000	8/18/22	TEST LAB-OUTSIDE SERVICES INVOICE	422.50
		0044445-IN	
		<b>Total</b>	<b>422.50</b>
9/08/2022 EXXONMOBIL Acct. #: 7187 6000 0964 6503			
100-00-53240-391-000		GAS & OIL (60%) UNKNOWN	47.64
		4106	
600-00-54615-391-000		VEHICLES-GAS/OIL 20% UNKNOWN	15.88
		4106	
660-00-54615-391-000		VEHICLES-GAS 20% UNKNOWN	15.88
		4106	
100-00-53240-391-000		GAS & OIL (60%) RED MOWER	20.46
		7926	
600-00-54615-391-000		VEHICLES-GAS/OIL 20% RED MOWER	6.83
		7926	
660-00-54615-391-000		VEHICLES-GAS 20% RED MOWER	6.82
		7926	
100-00-53240-391-000		GAS & OIL (60%) FIRE	180.03
		5829	

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POOLED CHECKING (COLLINS)

Dated From:

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Thru Account:

Voucher Nbr	Check Date	Payee	Amount
600-00-54615-391-000		VEHICLES-GAS/OIL 20%	60.01
		FIRE	5829
660-00-54615-391-000		VEHICLES-GAS 20%	60.02
		FIRE	5829
100-00-53240-391-000		GAS & OIL (60%)	19.32
		JACOBSON	7928
600-00-54615-391-000		VEHICLES-GAS/OIL 20%	6.44
		JACOBSON	7928
660-00-54615-391-000		VEHICLES-GAS 20%	6.44
		JACOBSON	7928
100-00-53240-391-000		GAS & OIL (60%)	66.99
		UNKNOWN	3262
600-00-54615-391-000		VEHICLES-GAS/OIL 20%	22.32
		UNKNOWN	3262
660-00-54615-391-000		VEHICLES-GAS 20%	22.32
		UNKNOWN	3262
100-00-53240-391-000		GAS & OIL (60%)	35.87
		JACOBSON	3271
600-00-54615-391-000		VEHICLES-GAS/OIL 20%	11.96
		JACOBSON	3271
660-00-54615-391-000		VEHICLES-GAS 20%	11.96
		JACOBSON	3271
100-00-53240-391-000		GAS & OIL (60%)	28.10
		JACOBSON	5772
600-00-54615-391-000		VEHICLES-GAS/OIL 20%	9.37
		JACOBSON	5772
660-00-54615-391-000		VEHICLES-GAS 20%	9.37
		JACOBSON	5772
100-00-53240-391-000		GAS & OIL (60%)	65.27
		FORD PICKUP	4019
600-00-54615-391-000		VEHICLES-GAS/OIL 20%	21.75
		FORD PICKUP	4019
660-00-54615-391-000		VEHICLES-GAS 20%	21.75
		FORD PICKUP	4019
100-00-53240-391-000		GAS & OIL (60%)	55.20
		FORD F350	8982
600-00-54615-391-000		VEHICLES-GAS/OIL 20%	18.40
		FORD F350	8982

ALL Checks by Payee  
 POOLED CHECKING (COLLINS)

ACCT

Dated From: From Account:  
 Thru: 9/08/2022 Thru Account:

Voucher Nbr	Check Date	Payee	Amount
660-00-54615-391-000		VEHICLES-GAS 20%	18.40
		FORD F350	8982
100-00-53240-391-000		GAS & OIL (60%)	34.60
		JACOBSON	181
600-00-54615-391-000		VEHICLES-GAS/OIL 20%	11.54
		JACOBSON	181
660-00-54615-391-000		VEHICLES-GAS 20%	11.54
		JACOBSON	181
100-00-53240-391-000		GAS & OIL (60%)	12.59
		RED MOWER	281
600-00-54615-391-000		VEHICLES-GAS/OIL 20%	4.20
		RED MOWER	281
660-00-54615-391-000		VEHICLES-GAS 20%	4.20
		RED MOWER	281
100-00-53240-391-000		GAS & OIL (60%)	66.01
		UNKNOWN-NO RECEIPT	7/27/22
600-00-54615-391-000		VEHICLES-GAS/OIL 20%	22.01
		UNKNOWN-NO RECEIPT	7/27/22
660-00-54615-391-000		VEHICLES-GAS 20%	22.01
		UNKNOWN-NO RECEIPT	7/27/22
100-00-53240-391-000		GAS & OIL (60%)	51.00
		UNKNOWN-NO RECEIPT	8/2/22
600-00-54615-391-000		VEHICLES-GAS/OIL 20%	17.00
		UNKNOWN-NO RECEIPT	8/2/22
660-00-54615-391-000		VEHICLES-GAS 20%	17.01
		UNKNOWN-NO RECEIPT	8/2/22
100-00-53240-391-000		GAS & OIL (60%)	63.61
		UNKNOWN-NO RECEIPT	8/18/22
600-00-54615-391-000		VEHICLES-GAS/OIL 20%	21.21
		UNKNOWN-NO RECEIPT	8/18/22
660-00-54615-391-000		VEHICLES-GAS 20%	21.20
		UNKNOWN-NO RECEIPT	8/18/22
<b>Total</b>			<b>1,244.53</b>

9/08/2022 FRONTIER COMMUNICATIONS

Account: 920-994-9952-102915-5

100-00-51600-221-000		TELEPHONE/INTERNET-VILLAGE HAL	28.71
		8/21/22 BILL	8/21/22

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Voucher Nbr	Check Date	Payee	Amount
600-00-54600-221-001	8/21/22	TELEPHONE-ADMIN	28.71
	BILL		
			8/21/22
660-00-54600-221-001	8/21/22	TELEPHONE-ADMIN	28.71
	BILL		
			8/21/22
		Total	86.13

9/08/2022 Hartmann Sand & Gravel Co. Inc.

MASON SAND

100-00-55220-230-000		LAKEVIEW PARK-S,M,R,E	168.64
		MASON SAND	
			31957
		Total	168.64

9/08/2022 HAWKINS INC

109971

660-00-54610-396-000	8/4/22	TEST LAB-CHEMICALS	736.25
	INVOICE	SODIUM BISULFITE	
			6257225
		Total	736.25

9/08/2022 HAWKINS INC

109971

600-00-54600-999-000	8/4/22	CHEMICALS FOR TREATMENT	1,279.77
	INVOICE		
			6257228
		Total	1,279.77

9/08/2022 HAWKINS INC

109971

660-00-54610-396-000	8/19/22	TEST LAB-CHEMICALS	768.50
	INVOICE		
			6270310
		Total	768.50

9/08/2022 HAWKINS INC

109971

600-00-54900-390-000		WELL HOUSE-SUPPLIES/EXP	700.00
		SPARE PARTS KIT	
			6267989
		Total	700.00

9/08/2022 HAWKINS INC

109971

660-00-54600-390-000	8/8/22	WWTP - S,M,R,E	121.69
	INVOICE		
			6259218



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Voucher Nbr	Check Date	Payee	Amount
<b>Total</b>			<b>121.69</b>
9/08/2022 Lange Enterprises of WI Inc.			
SPEED LIMIT & ROAD NAME SIGNS			
100-00-53300-230-000		STREET/STREET SIGN MAINT	545.87
		SPEED LIMIT & ROAD NAME SIGNS 81157	
<b>Total</b>			<b>545.87</b>
9/08/2022 Lenz Electric Motor Repair LLC			
REWIND, BEARINGS, OIL, LABOR			
660-00-54600-390-000		WWTP - S,M,R,E	480.65
		REWIND, BEARINGS, OIL, LABOR 25257-1	
<b>Total</b>			<b>480.65</b>
9/08/2022 Lenz Electric Motor Repair LLC			
7/31/22 STATEMENT			
660-00-54600-390-000		WWTP - S,M,R,E	86.90
		7/31/22 STATEMENT 25341	
<b>Total</b>			<b>86.90</b>
9/08/2022 MUELLERS SALES AND SERVICE INC			
FINANCE CHARGE FROM 6/29 & 7/8			
100-00-55220-230-000		LAKEVIEW PARK-S,M,R,E	72.00
		FINANCE CHARGE FROM 6/29 & 7/8 FC 1392	
100-00-53230-230-000		SHOP-S,M,R,E	0.11
		FINANCE CHARGE FROM 6/29 & 7/8 FC 1392	
<b>Total</b>			<b>72.11</b>
9/08/2022 NAPA AUTO PARTS			
Account #: 5600			
100-00-53240-350-000		EQUIPMENT/STREET MACH-S,M,R,E	12.14
		TIRE REP STRIPS QUICK GEL GLUE 8/16/22 769483	
<b>Total</b>			<b>12.14</b>
9/08/2022 PAUL VERHAGE			
9/3/22 PAVILLION RETAINING FEE REFUND			
100-00-46130-000-000		PARK CONCESSIONS	50.00
		9/3/22 PAVILLION RETAINING FEE REFUND	
<b>Total</b>			<b>50.00</b>

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Voucher Nbr	Check Date	Payee	Amount
	9/08/2022	PEDRO SANTOS-ARAGON	
	8/27/22	PAVILLION RETAINER REFUND	
100-00-46130-000-000		PARK CONCESSIONS	50.00
	8/27/22	PAVILLION RETAINER REFUND 35542284	
		Total	50.00
	9/08/2022	PERFECT CIRCLE TIRE LLC	
		DISMOUNT/MOUNT LAWN TIRE BIAS REPAIR	
100-00-53240-350-000		EQUIPMENT/STREET MACH-S,M,R,E	34.20
		DISMOUNT/MOUNT LAWN TIRE BIAS REPAIR 93714	
		Total	34.20
	9/08/2022	PUBLIC SERVICE COMMISSION OF WI	
	04/01/22 - 04/30/22	- Water Rate Study	
600-00-51515-390-000		PSC Asses - supplies, expenses	304.68
	04/01/22 - 04/30/22	- Water Rate Study 2204-I-04930	
		Total	304.68
	9/08/2022	SHEBOYGAN COUNTY HIGHWAY DEPT	
		Customer #: 60028	
100-00-57300-000-000		STREETS	5,386.99
		CARROLL ST ROAD PROJECT 123819	
		Total	5,386.99
	9/08/2022	SHEBOYGAN COUNTY TREASURER	
		Customer #: 60028	
100-00-51530-393-000		ASSESSING-STATE MANUF FEE	812.08
		AG USE CONVERSION 124018	
		Total	812.08
	9/08/2022	THE SOUNDER	
		Account #: 1754	
100-00-51420-213-000		PUBLISHING	188.32
		8/4 MINUTES & BILLS 114114	
100-00-51420-213-000		PUBLISHING	28.35
		8/4 GARDEN SHEDS 114114	
100-00-51420-213-000		PUBLISHING	54.00
		8/18 PUBLIC WORKS LABORER 114114	
100-00-51420-213-000		PUBLISHING	139.72
		8/18 & 8/1 MINUTES & BILLS 114114	

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Voucher Nbr	Check Date	Payee	Amount
100-00-51420-213-000		PUBLISHING	37.13
	8/25	FLOOD HAZARD NOTICE	114114
100-00-51420-213-000		PUBLISHING	48.30
	8/25	PUBLIC WORKS LABORER	114114
		Total	495.82

9/08/2022 TNT ENTERPRISES

8/25/22 INVOICE

100-00-57300-000-000		STREETS	19,839.75
	8/25/22	INVOICE	30151
		Total	19,839.75

9/08/2022 TOTAL ENERGY SYSTEMS, LLC

MAINTENANCE, TEST KITS, OIL, INSPECTION

600-00-54900-230-000		WELL HOUSE-M,R	992.00
		MAINTENANCE, TEST KITS, OIL, INSPECTION	INV84779
		Total	992.00

9/08/2022 TOTAL ENERGY SYSTEMS, LLC

MAINTENANCE, TESTING, FILTER, INSPECTION

600-00-54900-230-000		WELL HOUSE-M,R	992.00
		MAINTENANCE, TESTING, FILTER, INSPECTION	INV84780
		Total	992.00

9/08/2022 UNIFIRST CORPORATION

8/16/22 UNIFORMS

100-00-53100-325-000		UNIFORMS	21.71
	8/16/22	UNIFORMS	1257705
600-00-53660-392-000		UNIFORMS	21.71
	8/16/22	UNIFORMS	1257705
660-00-53660-392-000		UNIFORMS	21.71
	8/16/22	UNIFORMS	1257705
		Total	65.13

9/08/2022 UNIFIRST CORPORATION

8/23/22 UNIFORMS

100-00-53100-325-000		UNIFORMS	23.84
	8/23/22	UNIFORMS	1258758
600-00-53660-392-000		UNIFORMS	23.85
	8/23/22	UNIFORMS	1258758

9/06/2022 8:26 AM

In Progress Checks - Full Report - ALL

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ALL Checks by Payee

ACCT

POOLED CHECKING (COLLINS)

Dated From:

From Account:

Thru: 9/08/2022

Thru Account:

Voucher Nbr	Check Date	Payee	Amount
660-00-53660-392-000		UNIFORMS	23.85
	8/23/22	UNIFORMS	1258758
		Total	71.54
9/08/2022 US CELLULAR			
Account #: 920067883			
100-00-53101-390-000		CELL PHONE-DPW	28.28
	CELL PHONE AUG 22	0525117267	
600-00-54600-221-000		PLANT - TELEPHONE	28.28
	CELL PHONE AUG 22	0525117267	
660-00-54600-221-000		WWTP - TELEPHONE/INTERNET	28.28
	CELL PHONE AUG 22	0525117267	
		Total	84.84
9/08/2022 USA BLUE BOOK			
Customer #: 929236			
660-00-54600-390-000		WWTP - S,M,R,E	29.25
	8/3/22	POLYETHYLENE TUBING	066320
		Total	29.25
9/08/2022 USA BLUE BOOK			
Customer #: 929236			
660-00-54600-390-000		WWTP - S,M,R,E	22.30
	4/6/22	INVOICE BALANCE NOT PAID	08022022
		Total	22.30
9/08/2022 USA BLUE BOOK			
Customer #: 929236			
660-00-54600-390-000		WWTP - S,M,R,E	201.88
		PUMP TUBE ELECTROLYTE SOLUTION	071014
		Total	201.88
9/08/2022 USA BLUE BOOK			
Customer #: 929236			
660-00-54600-390-000		WWTP - S,M,R,E	87.53
		INJECTION CHECK VALVE	071100
		Total	87.53
9/08/2022 VILLAGE OF BELGIUM			
SEWER CAMERA REPAIR EXPENSE			

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In Progress Checks - Full Report - ALL

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ALL Checks by Payee  
POOLED CHECKING (COLLINS)

ACCT

Dated From:

From Account:

Thru: 9/08/2022

Thru Account:

Voucher Nbr	Check Date	Payee	Amount
100-00-53240-350-000		EQUIPMENT/STREET MACH-S,M,R,E	168.00
		SEWER CAMERA REPAIR EXPENSE	8/9/22
		Total	168.00
9/08/2022 VON BRIESEN & ROPER, S.C.			
2022 TRAINING			
100-00-51300-210-000		LEGAL-PROFESSIONAL SERVICES	650.00
		2022 TRAINING	399113
100-00-52101-210-000		LEGAL-PROFESSIONAL SERVICES	1,950.00
		2022 TRAINING	399113
		Total	2,600.00
9/08/2022 Zarnoth Brush Works Inc.			
Customer #: RAN1570			
100-00-53240-350-000		EQUIPMENT/STREET MACH-S,M,R,E	190.00
		WHIRLWIND GEOVAC JOHNSTON GUTTER BROOM	0190498-IN
		Total	190.00
		Grand Total	52,373.95

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In Progress Checks - Full Report - ALL

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ALL Checks by Payee

ACCT

POOLED CHECKING (COLLINS)

Dated From:

From Account:

Thru: 9/08/2022

Thru Account:

Amount

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Total Expenditure from Fund # 100 - GENERAL FUND	32,212.46
Total Expenditure from Fund # 600 - WATER FUND	6,449.03
Total Expenditure from Fund # 660 - WASTEWATER FUND	13,712.46
Total Expenditure from all Funds	52,373.95









Village Board Meeting  
Monday, August 15, 2022  
6:30 pm

LOCATION OF MEETING: 96 RUSSELL DRIVE

## Meeting Minutes

1. Call to Order, Roll Call: President San Felippo called the meeting to order at 6:41 pm. Trustees present included Blaine Werner, Elizabeth Manian, Mike San Felippo, Duane Urbanski, and Barbara Ruege. Trustee Eric Stowell attended virtually. Village staff present included Clerk/Treasurer Stephanie Waala and DPW Director Peter Lederer. For additional attendees see attached sign-in sheet.

2. Pledge of Allegiance: Those present stood to recite the Pledge of Allegiance.

3. Public Comments.

Bill Goehring informed the board that after tomorrow night Sheboygan County maybe passing an ordinance related to Fixed Based Operator Services at Sheboygan County Memorial Airport.

Staci Schluechtermann expressed her concern about the lease of the cell towers that is on the agenda and asks the board to really look at the full picture.

4. Old Business:

- a. Discussion and Possible Action on the Recommendation of the Plan Commission for approval of the Text Amendments to Chapter 38-68(3)(d)(3)(i); 38-70(3)(d)(3)(i); 38-71(4)(c)(1); and 38-72(c)(4)(d)(3)(i) of the Village of Random Lake Zoning Code. Increasing the maximum square footage of shed.

President San Felippo informs the board the recommendation from the Plan Commission is to increase the maximum size to 180 sq ft.

Trustee Urbanski made a motion to approve the recommendation submitted; motion was seconded by Trustee Manian. Motion carried 4-0, Trustee Werner abstained.

- b. Discussion and Possible Action on Licensing of Short-Term Rentals

President San Felippo informed the board that the resident who was questioning the fee increase is not currently present and this item will be put on the next agenda.

- c. Discussion and Possible Action on the 2021 Audit of Financial Statements and Supplementary Information

Bryan Gruenwald was present and reviewed the statements with the board. If additional review or questions is needed to contact him.

No action was taken and this item is to be reviewed more individually by board members for possible approval at the next meeting.

5. New Business:

- a. Discussion and Possible Action on the proposed Sheboygan County Sheriff's Departments Law Enforcement Services contract for 2023.

President San Felippo informed the board that is possibly the last year of the contract with no increase. It would cost approximately \$145,000 to get someone on staff full-time.

Trustee Werner made a motion to approve as submitted; motion was seconded by Trustee Ruge. Motion carried 5-0.

- b. Discussion and Possible Action on parking on 2<sup>nd</sup> Street

President San Felippo informed the board an individual pointed out there is a painted sidewalk but people still park there. Recommendation was to send to the Public Safety Committee for creation of a safety plan.

- c. Discussion and Possible Action on the proposed Letter of Intent to Purchase Interest in Wireless Site

President San Felippo informed the board he was approached by Towerpoint to do a proposal to see possible options.

Adam Korsin, Vice President of Towerpoint informs the board the main function of the contract would for Towerpoint to negotiate for additional contracts on the Villages behalf. Purchasing the interest from the village is that they would need financial interest in the project. Any new contracts would have a 50/50 revenue share.

After further discussion Trustee Werner recommended the board table the item.

- d. Discussion and Possible Action on approval of board member attendance for the annual League of Wisconsin Municipalities Conferences.

Trustee Manian informed the board she does learn from the conference but would like better feedback and acceptance from the board of things learned from the conference.

Trustee Stowell made a motion to send Trustee Urbanski and Manian to the 3 day conference in October; motion was seconded by Trustee Ruge. Motion carried 5-0.

Trustee Ruge made a motion to send Trustee Urbanski and Werner to the 1 day conference in September, motion was seconded by Trustee Manian. Motion carried 5-0.

- e. Discussion and Possible Action on approval of Operator Licenses for the following:

- Justin Jerome Krueger
- Nicole Ann Paulus
- Carli Victoria Reuteler

Clerk Waala informed the board there is a spelling error for Justyn that has been corrected.

Trustee Stowell made a motion to approve as submitted; motion was seconded by Trustee Ruge. Motion

carried 5-0.

6. Consent Agenda – items within the consent agenda can be considered individually if the Village Board chooses to do so:
  - a. Approval of Payroll Vouchers for 8/11/2022: \$22,448.18
  - b. Review of Accounts Payable Check for 08/16/2022: General Fund \$66,317.95; Debt Fund \$12,940.63; TID #3 \$1,637.50; TID #4 \$6,275.00; Water Fund \$18,171.73; Sewer Fund \$18,980.21.
  - c. Approval of the August 1, 2022 meeting minutes
  - d. Changing of September 5, 2022 meeting date to September 7, 2022.

Trustee Ruge made a motion to approve the consent agenda as submitted, motion was seconded by Trustee Urbanski. Motion carried 5-0.

7. Staff and committee reports:
  - e. Clerk/Treasurer: The Partisan Primary is complete with a 44.5% turnout among voters.
  - f. Public Works: Carrol St project will be starting the 1<sup>st</sup> of September. Orth sink hole project will be starting next week and the road will be closed with a detour.
  - g. Committees: Lake, Parks, and Recreation Ad-Hoc committee will be meeting at the Bob McDermott park tomorrow night at 5 pm
  - h. President: Thank you to Peter and Tyler being able to get everything done by themselves.
8. Adjourn to closed session pursuant to Wis. Stats. 19.85(1)(c), considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility (employee evaluation).

Trustee Stowell made a motion to move into closed session at 8:06 pm, motion was seconded by Trustee Manian. Motion failed 1-4.

9. Reconvene to Open Session Pursuant to SS. 19.85(2).

No closed session

10. Possible Action on closed session matters.

No action taken

11. Adjourned at 8:08 pm.

*Items on the Agenda may be taken out of order as listed. Created by Stephanie Waala on 09/02/2022.*

*WI Open Meeting Law (Wis. Stat. 19.83(2) and 19.84(2)) In general, the open meetings law grants citizens the right to attend and observe open session meetings of governmental bodies but does not require a governmental body to allow members of the public to speak or actively participate in the body's meeting. A governmental body is free to determine for itself whether and to what extent it will allow citizen participation at its meetings.*



8/29/2022

Village of Random Lake  
P.O. Box 344  
Random Lake, WI 53075-034  
[clerk@randomlakewi.com](mailto:clerk@randomlakewi.com)

It is our intent to provide you with complete information as to the activity conducted by our officers while on Village of Random Lake contract patrol duty. Our hope is that it will be informative and transparent for you.

The Village of Random Lake contracts with the Sheboygan County Sheriff's Office for 84 hours of service per month. During July 2022, 91 hours of contract were completed. 27 complaints were generated. Within those complaints; 15 written warnings, 1 Ordinance citations, 2 traffic citations, 1 misdemeanor arrests, 0 Felony arrest, 0 warrant arrest, 0 juvenile referrals out of county were made and 1 OWI arrest. The following is a summary of the complaints for **July 2022**:

<b>Date Time</b>	<b>Complaint # Nature of Call</b>	<b>Location</b>	<b>Result</b>
<u>07/02/22</u> <u>0940</u>	S22-07896 Follow-Up	47 Russell Dr	Follow up on a previous dog bite complaint. The owner was told that the completed quarantine form needs to be sent back.
<u>07/03/22</u> <u>0310</u>	S22-06357 Bike Patrol	Village at Large	A Deputy completed bicycle patrol of the village. No issues reported.
<u>07/04/22</u> <u>1810</u>	S22-09419 Suspicious	Orth Dr at Woodland Rd	Report of a vehicle with red and blue lights. Found to be an outside agency law enforcement vehicle.
<u>07/07/22</u> <u>1640</u>	S22-09586 Ordinance	Lakeview Park	Ordinance citation issued for boat launch violation.
<u>07/07/22</u> <u>0354</u>	S22-09551 Traffic Stop	1 <sup>st</sup> St at Allen St	Warning issued for non-registration/no proof of insurance.
<u>07/08/22</u> <u>0249</u>	S22-09613 Public Service	Marie's Way	A garage door was found open. A crime prevention notice was left at the residence.
<u>07/09/22</u> <u>0820</u>	S22-09672 Traffic Stop	1 <sup>st</sup> St at Allen St	Warning issued for speeding.
<u>07/09/22</u> <u>0200</u>	S22-09663 Traffic Stop	STH 57 and CTH D	Vehicle stopped for an equipment violation. The driver was arrested for operate while intoxicated (OWI) 2 <sup>nd</sup> offense.
<u>07/10/22</u> <u>0640</u>	S22-09734 Business Check	Random Lake Schools	Open door located. Deputy was able to secure the building. No issues noted.
<u>07/10/22</u> <u>2235</u>	S22-09783 Welfare Check	72 Stark Rd	A father was concerned that he could not get in contact with his adult son. No issues found. The son was told to contact his father.
<u>07/14/22</u> <u>0245</u>	S22-06357 Bike Patrol	Village at Large	A Deputy completed bicycle patrol of the village. No issues reported.
<u>07/16/22</u> <u>0154</u>	S22-10070 Damage to Property	STH 57 at Orth Dr	Damage to a divided highway sign. The County Highway Department notified.
<u>07/17/22</u>	S22-10151	STH 57 at CTH K	Warning for non-registration issued.

<u>1935</u>	Traffic Stop		
<u>07/17/22</u> <u>2030</u>	S22-10156 Traffic Stop	Carroll St at 2 <sup>nd</sup> St	Warning for reckless driving. Motorcyclist towing a skateboarder.
<u>07/19/22</u> <u>1640</u>	S22-10268 Traffic Stop	Allen St at Second St	Warning issued for defective windshield and brake lamp.
<u>07/19/22</u> <u>1655</u>	S22-10269 Assist	Village at Large	Checked area parks ect for a missing juvenile from Ozaukee County. Unable to locate.
<u>07/20/22</u> <u>0420</u>	S22-10288 Abandoned	Carroll St at W Lake St	Vehicle was tagged and logged through dispatch.
<u>07/21/22</u> <u>1400</u>	S22-10380 Traffic Stop	STH 144 at STH 57	Warning issued for non-registration.
<u>07/21/22</u> <u>1430</u>	S22-10383 Traffic Stop	Hickory Dr at E Shore Dr	Warning issued for non-registration, no proof of insurance and fail to carry license on person.
<u>07/22/22</u> <u>1623</u>	S22-10440 Traffic Stop	Carroll St at STH 144	Warning for non-registration.
<u>07/22/22</u> <u>0235</u>	S22-10414 Business Check	Random Lake Schools	Open door located. The building was cleared and secured by Deputy.
<u>07/23/22</u> <u>1515</u>	S22-10481 Disturbance	Lakeview Park	Argument between husband and wife over a kayak. No arrest made.
<u>07/24/22</u> <u>1900</u>	S22-10548 Self-Committal	Lake Dr	Elderly man suicidal. Subject was transported to ASMMC for a self-committal.
<u>07/24/22</u> <u>0825</u>	S22-10525 Business Check	300 Industrial Dr	Open door located. Deputy made attempts to notify owner. Perimeter secured.
<u>07/25/22</u> <u>2350</u>	S22-10620 Damage to Property	725 N Spring St	Damage to a tire on a vehicle. No suspects at this time.
<u>07/27/22</u> <u>1704</u>	S22-10737 Traffic Stop	2 <sup>nd</sup> St at Carroll St	Warning for fail to yield right of way.
<u>07/27/22</u> <u>1720</u>	S22-10738 Traffic Stop	605 Random Lake Rd	Juvenile riding a mini bike on the roadway. Unable to locate.

Please feel free to contact me with any questions or concerns you might have.

Sergeant Ryan Kelley  
 Sheboygan Sheriff's Office Patrol Division  
 Shift Commanders Desk (920) 459-3114  
 Ryan.Kelley@sheboygancounty.com



Professionalism / Respect / Integrity / Dedication / Employee Value