

THE CITY OF PLATTEVILLE, WISCONSIN

COMMON COUNCIL AGENDA

PUBLIC NOTICE is hereby given that a regular meeting of the Common Council of the City of Platteville shall be held on Tuesday, October 28, 2025, at 6:00 PM in the Council Chambers at 75 North Bonson Street, Platteville, WI.

***Please note - this meeting will be held in-person.**

The following link can be used to view the livestream of the meeting:

<https://us02web.zoom.us/j/89465034744>

I. CALL TO ORDER

II. ROLL CALL

III. SPECIAL PRESENTATION

- A. Swearing-in of New Platteville Police Officer – Ava Jorin
- B. TIF Pay-As-You-Go – Platteville Area Industrial Development Corporation (PAIDC) Executive Director Abby Haas
- C. 2026-2030 Financial Management Plan

IV. CONSIDERATION OF CONSENT AGENDA – The following items may be approved on a single motion and vote due to their routine nature or previous discussion. Please indicate to the Council President if you would prefer separate discussion and action.

- A. Council Minutes – 10/14/25 Regular, 10/15/25 Special
- B. Payment of Bills
- C. Appointments to Boards and Commissions
- D. Licenses – One-Year and Two-Year Operator License to Sell/Serve Alcohol
- E. Cancel December 23 Common Council Meeting

V. CITIZENS' COMMENTS, OBSERVATIONS and PETITIONS, if any – Please limit comments to no more than five minutes.

VI. REPORTS

- A. Board/Commission/Committee Minutes (Council Representative)
 - 1. Plan Commission (Daus, Gates) 8/4/25
 - 2. Library Board (Parrott) 9/2/25
 - 3. Airport Commission (McFall) 9/8/25
 - 4. Community Safe Routes Committee 9/15/25

VII. ACTION

- A. Resolution 25-15 Authorizing the Issuance and Sale of \$8,240,000 General Obligation Promissory Notes, Series 2025A [9/23/25]
- B. 2026 Council Budget Adjustment
- C. Auditing Services for 2025, 2026, & 2027 with Optional Additional Years [10/14/25]
- D. Friends of the Museum Application for Non-State Grant
- E. Resolution 25-16 Mound View Park Connector Trail – Phase 2 TAP Grant [8/26/25]

VIII. INFORMATION AND DISCUSSION

A. Contract 9-25 Snow and Ice Removal

IX. **CLOSED SESSION** per Wisconsin Statute 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 – City Manager Evaluation

X. ADJOURNMENT

***Please note - this meeting will be held in-person.**

Please click the link below to join the webinar to view the livestream:

<https://us02web.zoom.us/j/89465034744>

or visit zoom.us, select "Join a Meeting" and enter the Webinar ID: 894 6503 4744

Connect by phone:

877 853 5257 (Toll Free) or

888 475 4499 (Toll Free)

Webinar ID: 894 6503 4744

If your attendance requires special accommodation, write City Clerk, P.O. Box 780, Platteville, WI 53818 or call (608) 348-9741 Option 6.

THE CITY OF PLATTEVILLE, WISCONSIN COUNCIL SUMMARY SHEET		
COUNCIL SECTION: PRESENTATION ITEM NUMBER: III.A.	TITLE: Ceremonial Swearing-In of New Police Officer Ava Jorin	DATE: October 28, 2025 VOTE REQUIRED: None
PREPARED BY: Colette Steffen, City Clerk		

Description:

City Clerk Steffen will do the ceremonial swearing-in of Police Officer Ava Jorin.

Attachments:

- Oath of Office

OATH

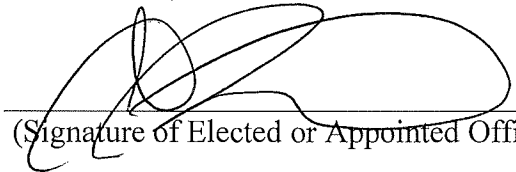
STATE OF WISCONSIN)

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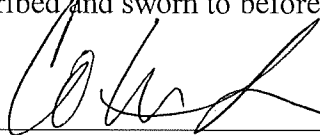
GRANT COUNTY .)

I, Ava Jorin, having been appointed to the office of Police Officer, swear that I will support the Constitution of the United States and the Constitution of the State of Wisconsin, and will faithfully and impartially discharge the duties of said office to the best of my ability.

So help me God.


(Signature of Elected or Appointed Official)

Subscribed and sworn to before me this 2nd day of June 2025.


(Signature of person authorized to administer oaths.)

My Commission expires 05/07/29, or is permanent.

Notary Public, or City Clerk.
(Official title, if not a notary)

EB-154 (6/86)

The information on this form is required by Article IV, Section 28 of the Wisconsin Constitution, s. 19.01, (1m), Stats.
This form is prescribed by the State Elections Board, 132 E. Wilson St., Madison, WI 53702 (608)266-8005

THE CITY OF PLATTEVILLE, WISCONSIN COUNCIL SUMMARY SHEET		
COUNCIL SECTION: PRESENTATION ITEM NUMBER: III.B.	TITLE: TIF Pay-As-You-Go Presentation	DATE: October 28, 2025 VOTE REQUIRED: None
PREPARED BY: Clinton Langreck, City Manager		

Description:

Platteville Area Industrial Development Corporation (PAIDC) Executive Director Abby Haas presents the TIF Pay-As-You-Go presentation.

Pay-as-you-go Formula



What is Pay-As-You-Go?

- A Pay-As-You-Go TID incentive works like a rebate for developers.
- After they invest in Platteville, the city gives back a portion of the property taxes they pay to help them recover some of their costs.
- The rate can be adjusted dependent upon a number of factors including: cost of development, property tax revenue generated, years left of TID, amount of infrastructure, size of lot, etc.
- The incentive range we recommend is 50-100%

Scenario Breakdown (next page detail)

- In this scenario, the City currently owned the 5 acre parcel and was making \$0 in property tax revenue.
- A developer comes to Platteville and spends \$5 Million on total construction, which is then assessed at \$3,000,000 in year one.
- The City agrees to give the developer a 90% rebate in years 1 and 2, then drops to 80% for years 3-7, then years 8-12 decrease to 70%, with years 13+ at a rate of 50%.
- The rebate can have a maximum amount set, and can only be applied towards eligible expenses, which in most cases include things like: fiber internet to site, pretreatment facility, gas to site, city water and sewer to site, stormwater, curb and street, environmental remediation, site prep, Engineering, surveying, architectural, soil studies, environmental studies, geotechnical work, etc.

Draft of Formula

Tax Year	Parcel Acres	Construction Cost	Estimated Assessed Value	TID	MIL Rate	Years Left of TID	Incentive	Developer Rebate	City Tax Revenue
2027	10	\$ 5,000,000.00	\$ 3,000,000.00	9	15.74	16	90%	\$ 42,498.00	\$ 4,722.00
2028			\$ 3,000,000.00	9	15.74	15	90%	\$ 42,498.00	\$ 4,722.00
2029			\$ 3,000,000.00	9	15.74	14	80%	\$ 37,776.00	\$ 9,444.00
2030			\$ 3,000,000.00	9	15.74	13	80%	\$ 37,776.00	\$ 9,444.00
2031			\$ 3,090,000.00	9	15.74	12	80%	\$ 38,909.28	\$ 9,727.32
2032			\$ 3,090,000.00	9	15.74	11	80%	\$ 38,909.28	\$ 9,727.32
2033			\$ 3,090,000.00	9	15.74	10	80%	\$ 38,909.28	\$ 9,727.32
2034			\$ 3,090,000.00	9	15.74	9	70%	\$ 34,045.62	\$ 14,590.98
2035			\$ 3,182,700.00	9	15.74	8	70%	\$ 35,066.99	\$ 15,028.71
2036			\$ 3,182,700.00	9	15.74	7	70%	\$ 35,066.99	\$ 15,028.71
2037			\$ 3,182,700.00	9	15.74	6	70%	\$ 35,066.99	\$ 15,028.71
2038			\$ 3,182,700.00	9	15.74	5	70%	\$ 35,066.99	\$ 15,028.71
2039			\$ 3,278,181.00	9	15.74	4	50%	\$ 25,799.28	\$ 25,799.28
2040			\$ 3,278,181.00	9	15.74	3	50%	\$ 25,799.28	\$ 25,799.28
2041			\$ 3,278,181.00	9	15.74	2	50%	\$ 25,799.28	\$ 25,799.28
2042			\$ 3,278,181.00	9	15.74	1	50%	\$ 25,799.28	\$ 25,799.28
2043			\$ 3,376,526.43	9	15.74	0	50%	\$ 26,573.26	\$ 26,573.26
2044			\$ 3,376,526.43	9	15.74		0%		\$ 53,146.53
2045+			\$ 3,376,526.43		15.74		0%		\$ 53,146.53
							Total	\$ 581,359.82	\$ 368,283.23

Takeaway

- At the end of this 17-year scenario, the developer has recouped almost \$600,000 in costs, while the city generates over \$350,000 in additional tax revenue as well as a permanent property generating over \$50,000 in property tax revenue. With 0 additional input cost from the City.
- Adding Pay-as-you-go as a developer incentive allows the City to be more on par with other municipalities in the state that are already using it as a tool to attract developers.
- Some developers prefer to do a step-down formula (as shown in the previous slide), while others prefer a flat rate over a specified period of time.
- It is important to remain flexible and tailor pay as you go to each developer's unique needs.

Incentivizing Development

- To incentivize development, PAIDC recommends utilizing Pay-As-You-Go for future developments in the TIF District.
- With this type of development partnership, both the developer and City will benefit. (minimal city risk, high return potential)
- The framework PAIDC has created will allow customized incentive packages to be created for each development situation.



Thank you, Questions?

Abby Haas, Executive Director

608-482-1747

director@plattevilleindustry.com

www.plattevilleindustry.com

THE CITY OF PLATTEVILLE, WISCONSIN COUNCIL SUMMARY SHEET		
COUNCIL SECTION: PRESENTATION	TITLE: 2026-2030 Financial Management Plan	DATE October 28, 2025
ITEM NUMBER: III.C.		VOTE REQUIRED: None
PREPARED BY: Nicola Maurer, Administration Director		

Description:

Ehlers will present the 2026-2030 Financial Management Plan.

Budget/Fiscal Impact:

N/A

Recommendation:

N/A

Sample Affirmative Motion:

N/A

Attachments:

N/A

**THE CITY OF PLATTEVILLE, WISCONSIN
COUNCIL SUMMARY SHEET**

COUNCIL SECTION:
CONSIDERATION OF
CONSENT AGENDA
ITEM NUMBER:
IV.

TITLE:
Council Minutes, Payment of Bills, Appointment to Boards
and Commissions, Licenses, Cancel December 23 Common
Council Meeting

DATE:
October 28, 2025

VOTE REQUIRED:
Majority

PREPARED BY: Colette Steffen, City Clerk

Description:

The following items may be approved on a single motion and vote due to their routine nature or previous discussion. Please indicate to the Council President if you would prefer separate discussion and action.

Budget/Fiscal Impact:

None

Sample Affirmative Motion:

"I move to approve all items listed under Consent Agenda."

Attachments:

- Council Minutes
- Payment of Bills
- Appointments to Boards and Commissions
- Licenses
- Cancel December 23 Common Council meeting

PLATTEVILLE COMMON COUNCIL PROCEEDINGS
October 14, 2025

The regular meeting of the Common Council of the City of Platteville was called to order by Council President Barbara Daus at 6:00 PM in the Council Chambers of the Municipal Building.

ROLL CALL

Present: Barbara Daus, Kathy Kopp, Lynne Parrott, Tony McFall, Steven Badger, Ken Kilian, and Bob Gates

Excused: None

CONSIDERATION OF CONSENT AGENDA

Motion by Kilian, second by Parrott to approve the consent agenda as follows: Council Minutes – 9/23/25 Regular; Payment of Bills in the amount of \$1,937,317.36; Financial Report – September; Appointments to Boards and Commissions: Bill Kloster to Airport Commission and Jim Schneller to Water & Sewer Commission; One-Year Operator Licenses - Gunnar Hanson and Mitchell Kracht; Two-Year Operator Licenses - Evan Brazaitis, Cannon Lancaster, and Jadyn Mess; Run/Walk Permit for Platteville Community Arboretum's Annual Monster Dash 5K on Saturday, October 18, from 9:00 A.M. to 11:30 A.M.; Reschedule November 11 Common Council meeting to Monday, November 10 at 6:00 P.M. due to Veterans Day holiday. Motion carried 7-0 on a roll call vote.

CITIZENS' COMMENTS, OBSERVATIONS AND PETITIONS, if any.

Vicky Suhr, 200 N Elm Street, registered in favor and Amy Seeboth-Wilson, 555 N Water Street and a member of the Library Board, spoke to request the City raise the CIP amount for the Platteville Public Library. City Manager Clinton Langreck read a press release from the desk of Representative Travis Tranel naming Police Chief Doug McKinley the 2025 49th Assembly District First Responder of the Year.

REPORTS

- A. Board/Commission/Committee Minutes – Library Board, Museum Board, Housing Authority Board, Police & Fire Commission, and Water & Sewer Commission
- B. Water and Sewer Financial Report – September, Airport Financial Report – September, and Department Progress Reports

ACTION

- A. *Ordinance 25-04 Revisions to Chapter 11 – Garbage and Refuse Collection and Disposal*– Motion by Gates, second by Kilian, to approve Ordinance 25-04, Recycling, Garbage and Refuse Collection and Disposal. Motion carried 7-0 on a roll call vote.
- B. *Contract 20-25 Solid Waste and Recycling Contract 2026*–Motion by Kopp, second by Kilian, to approve Contract 20-25, Solid Waste and Recycling Contract 2026 – 2030. Motion carried 7-0 on a roll call vote.
- C. *Authorizing a Pool Construction Contract* – Motion by Gates, second by Parrott, to authorize Epic Construction, our Construction Manager at Risk (CMaR), to contract with Portzen Construction of Dubuque, IA, for the base construction, and all alternate bids, as specified in the proposal presented for the project at the Platteville Family Aquatic Center. Motion carried 7-0 on a roll call vote.
- D. *Awarding a Contract for Building Inspector Services* – Motion by Gates, second by McFall, to authorize the City Manager to execute a contract with General Engineering Company to provide

building inspection services for a 1-year term beginning in mid-November. Motion carried 7-0 on a roll call vote.

- E. *Resolution 25-14 Supporting Commercial Air Services*– Motion by Kopp, second by Kilian, to approve Resolution 25-14, supporting continued commercial air service at the Dubuque Regional Airport and authorizing the City Manager to work with regional partners to promote and aid in these efforts. Motion carried 7-0 on a roll call vote.

INFORMATION AND DISCUSSION

- A. *Auditing Services for the Years Ending December 31, 2025, 2026 and 2027 with Two Optional Additional Years* – Administrative Director Nicola Maurer explained that to ensure the continuation of high-quality, cost-effective auditing services it is recommended by the Government Finance Officers Association that governmental entities should undertake a full-scale competitive process for the selection of independent auditors at the end of the term of each audit contract. This does not mean that audit firm rotation should be mandatory, but rather that conducting a Request For Proposal (RFP) process should yield the best combination of audit firm experience, availability, expertise, and cost. The City invited qualified independent auditors who are licensed to practice in the State of Wisconsin to submit proposals for the provision of auditing services as detailed in the RFP document provided to Council on September 9. The RFP was also published on the City website, the League of Wisconsin Municipalities website, and the Wisconsin City/County Management Associated website. Proposals were received from Bauman Associates Ltd, CliftonLarsonAllen L.L.P., Johnson Block and Company, Inc., and KerberRose S.C. A staff team consisting of City Manager Langreck, Administration Director Maurer, and Accounting & Finance Manager Even reviewed and scored each of the proposals based on the criteria of qualifications/experience, audit approach, completeness of response/proposal format, and quality of references. A score was also calculated for fees, with the lowest fee receiving the highest score for this category. The criteria scores were averaged and added to the fee score for an overall score for each proposal. Staff are recommending the selection of Johnson Block as the auditors for 2025-2027 with optional renewal for 2028 and 2029. This recommendation is based on Johnson Block's overall score, their extensive knowledge of the City of Platteville financial operations, their strong working relationship with the City, their local presence in Platteville as residents and visitors, their regional presence with offices in Mineral Point, Madison, Viroqua, and La Crosse, and the UW-Platteville alumni connection. The cost of auditing services will increase slightly over the last proposal. The audit fees are included in the 2026 budget. Staff recommend entering into an agreement with Johnson Block and Company Inc. for auditing services for the years 2025 through 2027, with two additional optional years.
- B. *Presentation of City Manager Budget to Common Council*- City Manager Clint Langreck presented an overview of information pertaining to the 2026 City of Platteville Budget, to set context for the discussion planned for the October 15, 2025, Common Council work session. The overview will highlight items including budget basics, including operating budget, CIP, debt services, and TID Districts, a review of financial tenets, changes, and capacities, a review of process, City Manager review and recommendations, impacts, and summary. City Manager Langreck asked Common Council members to compile questions that will be answered during the budget work session scheduled for Wednesday, October 15.

ADJOURNMENT

Motion by Kilian, second by Kopp to adjourn. Motion carried 7-0 on a roll call vote. The meeting was adjourned at 8:09 PM.

Respectfully submitted,

Colette Steffen, City Clerk

DRAFT

PLATTEVILLE COMMON COUNCIL PROCEEDINGS
October 15, 2025

The special meeting of the Common Council of the City of Platteville was called to order by Council President Barbara Daus at 6:00 PM Police Department Training Room, 165 N 4th Street, Platteville, WI.

ROLL CALL

Present: Barbara Daus, Lynne Parrott, Kathy Kopp, Bob Gates, Steven Badger, Tony McFall, and Ken Kilian.

Absent: none

WORK SESSION

City Manager Langreck and Administration Director Maurer provided a review of the 2026 City Manager recommended budget. The City Manager and Department Directors provided answers to questions from the Common Council.

ADJOURNMENT

Motion by Kopp, second by Gates to adjourn. Motion carried 7-0 on a voice vote. The meeting was adjourned at 8:25 PM.

Respectfully submitted,

Nicola Maurer, Administration Director

SCHEDULE OF BILLS

MOUND CITY BANK:

10/17/2025	Schedule of Bills (ACH payments)	10825-10829	\$	62,861.79
10/17/2025	Schedule of Bills	79410-79412	\$	2,991.06
10/17/2025	Payroll (ACH Deposits)	1008271-1008393	\$	222,326.31
10/20/2025	VOID	10770	\$	(625.78)
10/20/2025	Schedule of Bills (ACH payments)	10830	\$	619.57
10/22/2025	VOID	10783	\$	(14.28)
10/22/2025	Schedule of Bills (ACH payments)	10831-10870	\$	1,561,224.29
10/22/2025	Schedule of Bills	79413-79457	\$	96,842.90
	(W/S Bills amount paid with City Bills)		\$	(22,303.83)
	(W/S Payroll amount paid with City Payroll)		\$	(35,710.93)
	Total		\$	1,825,349.31

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice Number	Invoice Seq	Invoice Amount	Check Amount	
10770									
10/25	10/20/2025	10770	WI DEPT OF REVENUE	SALES TAX-AIRPORT	SEPT 2025	1	108.30-	108.30-	V
10/25	10/20/2025	10770	WI DEPT OF REVENUE	SALES TAX-POLICE DEP	SEPT 2025	2	4.70-	4.70-	V
10/25	10/20/2025	10770	WI DEPT OF REVENUE	SALES TAX-LIBRARY	SEPT 2025	3	5.02-	5.02-	V
10/25	10/20/2025	10770	WI DEPT OF REVENUE	SALES TAX-PARK CAMPI	SEPT 2025	4	73.84-	73.84-	V
10/25	10/20/2025	10770	WI DEPT OF REVENUE	SALES TAX-MUSEUM	SEPT 2025	5	85.43-	85.43-	V
10/25	10/20/2025	10770	WI DEPT OF REVENUE	SALES TAX-RECREATION	SEPT 2025	6	117.89-	117.89-	V
10/25	10/20/2025	10770	WI DEPT OF REVENUE	SALES TAX-SHELTER RE	SEPT 2025	7	23.32-	23.32-	V
10/25	10/20/2025	10770	WI DEPT OF REVENUE	SALES TAX-BROSKE CTR	SEPT 2025	8	207.28-	207.28-	V
Total 10770:								625.78-	
10783									
10/25	10/22/2025	10783	CHASE, CONNOR	CDL LICENSE	09.17.2025	1	14.28-	14.28-	V
Total 10783:								14.28-	
10825									
10/25	10/17/2025	10825	AFLAC	MONTHLY PREMIUMS A	PR0927251	1	146.00	146.00	M
10/25	10/17/2025	10825	AFLAC	MONTHLY PREMIUMS A	PR0927251	2	373.05	373.05	M
10/25	10/17/2025	10825	AFLAC	MONTHLY PREMIUMS A	PR1011251	1	146.00	146.00	M
10/25	10/17/2025	10825	AFLAC	MONTHLY PREMIUMS A	PR1011251	2	373.05	373.05	M
Total 10825:								1,038.10	
10826									
10/25	10/17/2025	10826	INTERNAL REVENUE SE	FEDERAL INCOME TAX F	PR1011251	1	16,106.67	16,106.67	M
10/25	10/17/2025	10826	INTERNAL REVENUE SE	FEDERAL INCOME TAX S	PR1011251	2	13,069.80	13,069.80	M
10/25	10/17/2025	10826	INTERNAL REVENUE SE	FEDERAL INCOME TAX S	PR1011251	3	13,069.80	13,069.80	M
10/25	10/17/2025	10826	INTERNAL REVENUE SE	FEDERAL INCOME TAX	PR1011251	4	3,056.67	3,056.67	M
10/25	10/17/2025	10826	INTERNAL REVENUE SE	FEDERAL INCOME TAX	PR1011251	5	3,056.67	3,056.67	M
Total 10826:								48,359.61	
10827									
10/25	10/17/2025	10827	WI DEFERRED COMP BO	DEFERRED COMPENSAT	PR1011251	1	1,875.43	1,875.43	M
10/25	10/17/2025	10827	WI DEFERRED COMP BO	DEFERRED COMPENSAT	PR1011251	2	2,891.22	2,891.22	M
Total 10827:								4,766.65	
10828									
10/25	10/17/2025	10828	WI DEPT OF REVENUE	STATE INCOME TAX STA	PR1011251	1	8,260.90	8,260.90	M
Total 10828:								8,260.90	
10829									
10/25	10/17/2025	10829	WI SCTF	CHILD SUPPORT CHILD	PR1011251	1	436.53	436.53	M
Total 10829:								436.53	
10830									
10/25	10/20/2025	10830	WI DEPT OF REVENUE	SALES TAX-AIRPORT	Sept 2025 - 1	1	107.23	107.23	M
10/25	10/20/2025	10830	WI DEPT OF REVENUE	SALES TAX-POLICE DEP	Sept 2025 - 1	2	4.65	4.65	M
10/25	10/20/2025	10830	WI DEPT OF REVENUE	SALES TAX-LIBRARY	Sept 2025 - 1	3	4.97	4.97	M
10/25	10/20/2025	10830	WI DEPT OF REVENUE	SALES TAX-PARK CAMPI	Sept 2025 - 1	4	73.11	73.11	M
10/25	10/20/2025	10830	WI DEPT OF REVENUE	SALES TAX-MUSEUM	Sept 2025 - 1	5	84.58	84.58	M

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice Number	Invoice Seq	Invoice Amount	Check Amount	
10/25	10/20/2025	10830	WI DEPT OF REVENUE	SALES TAX-RECREATION	Sept 2025 - 1	6	116.72	116.72	M
10/25	10/20/2025	10830	WI DEPT OF REVENUE	SALES TAX-SHELTER RE	Sept 2025 - 1	7	23.09	23.09	M
10/25	10/20/2025	10830	WI DEPT OF REVENUE	SALES TAX-BROSKE CTR	Sept 2025 - 1	8	205.22	205.22	M
Total 10830:								619.57	
10831									
10/25	10/22/2025	10831	ACCURATE APPRAISAL L	ASSESSOR PROF SERVI	5739	1	2,583.33	2,583.33	
Total 10831:								2,583.33	
10832									
10/25	10/22/2025	10832	ALLEGiant OIL LLC	GASOLINE	0157611	1	1,834.62	1,834.62	
10/25	10/22/2025	10832	ALLEGiant OIL LLC	GASOLINE - UWP	0157621	1	854.42	854.42	
10/25	10/22/2025	10832	ALLEGiant OIL LLC	GASOLINE - UWP	0158050	1	795.93	795.93	
10/25	10/22/2025	10832	ALLEGiant OIL LLC	DIESEL FUEL - UWP	0158053	1	655.66	655.66	
10/25	10/22/2025	10832	ALLEGiant OIL LLC	DIESEL FUEL - UWP	0158769	1	1,550.35	1,550.35	
10/25	10/22/2025	10832	ALLEGiant OIL LLC	DIESEL FUEL	0158962	1	843.50	843.50	
10/25	10/22/2025	10832	ALLEGiant OIL LLC	GASOLINE	0158963	1	2,091.91	2,091.91	
Total 10832:								8,626.39	
10833									
10/25	10/22/2025	10833	AXLEY BRYNELSON LLP	GENERAL ATTORNEY	1036693	1	327.60	327.60	
Total 10833:								327.60	
10834									
10/25	10/22/2025	10834	BADGER WELDING SUPP	SHOP	3904876	1	6.00	6.00	
Total 10834:								6.00	
10835									
10/25	10/22/2025	10835	CAPITAL SANITARY SUP	PAPER PRODUCTS REST	D164136	1	170.02	170.02	
10/25	10/22/2025	10835	CAPITAL SANITARY SUP	JANITORIAL SUPPLIES	D165043	1	272.93	272.93	
10/25	10/22/2025	10835	CAPITAL SANITARY SUP	OPERATING AND CUSTO	D165147	1	43.50	43.50	
Total 10835:								486.45	
10836									
10/25	10/22/2025	10836	CMD SECURITY SOLUTI	MUSEUM - ALARM SUPP	9047	1	264.31	264.31	
Total 10836:								264.31	
10837									
10/25	10/22/2025	10837	COMELEC SERVICES IN	TRUCK RADIOS	1686	1	381.00	381.00	
10/25	10/22/2025	10837	COMELEC SERVICES IN	TRUCK 50 LIGHT BAR	1733	1	949.50	949.50	
Total 10837:								1,330.50	
10838									
10/25	10/22/2025	10838	DEWEYS TIRE REPAIR	WATER DEPT BACKHOE	26841	1	120.00	120.00	
10/25	10/22/2025	10838	DEWEYS TIRE REPAIR	WRRF BACKHOE	27032	1	244.00	244.00	
Total 10838:								364.00	

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10839								
10/25	10/22/2025	10839	DRYDON EQUIPMENT	WRRF DRIP TRAP	373461	1	2,123.70	2,123.70
Total 10839:								2,123.70
10840								
10/25	10/22/2025	10840	EHLERS INVESTMENT P	MANAGEMENT FEES-CE	203-6794	1	12.66	12.66
10/25	10/22/2025	10840	EHLERS INVESTMENT P	MANAGEMENT FEES-PA	203-6794	2	1.24	1.24
10/25	10/22/2025	10840	EHLERS INVESTMENT P	MANAGEMENT FEES-WA	203-6794	3	26.31	26.31
10/25	10/22/2025	10840	EHLERS INVESTMENT P	MANAGEMENT FEES-SE	203-6794	4	87.78	87.78
Total 10840:								127.99
10841								
10/25	10/22/2025	10841	ENVISIONWARE INC	DATA PROCESSING	INV-US-7813	1	603.75	603.75
Total 10841:								603.75
10842								
10/25	10/22/2025	10842	EVEN, JEFFREY	2025 FALL WGFOA CONF	09.26.2025	1	277.90	277.90
Total 10842:								277.90
10843								
10/25	10/22/2025	10843	FASTENAL COMPANY	MOWER PARTS	WIPIA12875	1	10.30	10.30
10/25	10/22/2025	10843	FASTENAL COMPANY	SHOP SUPPLIES	WIPIA12875	1	10.30-	10.30-
10/25	10/22/2025	10843	FASTENAL COMPANY	STOP LIGHT BOLTS	WIPIA12966	1	50.71	50.71
Total 10843:								50.71
10844								
10/25	10/22/2025	10844	FP FINANCE PROGRAM	MONTHLY POSTAGE LEA	40351537	1	177.95	177.95
Total 10844:								177.95
10845								
10/25	10/22/2025	10845	FRANSYL EQUIPMENT C	2019 FRIEGHTLINER BU	11933	1	1,924.50	1,924.50
Total 10845:								1,924.50
10846								
10/25	10/22/2025	10846	HAWKINS INC	CHEMICALS-WWTP CHL	7226220	1	70.00	70.00
10/25	10/22/2025	10846	HAWKINS INC	CHEMICALS-WWTP SULF	7226220	2	30.00	30.00
Total 10846:								100.00
10847								
10/25	10/22/2025	10847	HERMSEN HARDWARE P	BROSKE CLEANING MAT	15426/2	1	22.98	22.98
10/25	10/22/2025	10847	HERMSEN HARDWARE P	MAINTENANCE - SHOP	15438/2	1	29.94	29.94
10/25	10/22/2025	10847	HERMSEN HARDWARE P	KEYS	15484/2	1	9.27	9.27
10/25	10/22/2025	10847	HERMSEN HARDWARE P	KEYS	15491/2	1	3.09	3.09
10/25	10/22/2025	10847	HERMSEN HARDWARE P	HOTLINE PAINT	15494/2	1	337.62	337.62
10/25	10/22/2025	10847	HERMSEN HARDWARE P	PHS VOLUNTEER CLEAN	15706/2	1	43.93	43.93
10/25	10/22/2025	10847	HERMSEN HARDWARE P	PAINT	15960/2	1	48.97	48.97
10/25	10/22/2025	10847	HERMSEN HARDWARE P	MICE SCREEN TRAIL LIG	15998/2	1	35.90	35.90
10/25	10/22/2025	10847	HERMSEN HARDWARE P	SHOP	16143/2	1	30.12	30.12

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10/25	10/22/2025	10847	HERMSEN HARDWARE P	WIRE CONNECTORS	16155/2	1	21.97	21.97
10/25	10/22/2025	10847	HERMSEN HARDWARE P	TRAIL MICE	16168/2	1	24.36	24.36
10/25	10/22/2025	10847	HERMSEN HARDWARE P	SHOP	16184/2	1	32.98	32.98
10/25	10/22/2025	10847	HERMSEN HARDWARE P	TRAIL MICE	16186/2	1	36.72	36.72
10/25	10/22/2025	10847	HERMSEN HARDWARE P	WRRF	16188/2	1	3.58	3.58
10/25	10/22/2025	10847	HERMSEN HARDWARE P	SHOP	16194/2	1	23.97	23.97
10/25	10/22/2025	10847	HERMSEN HARDWARE P	WRRF	16200/2	1	11.13	11.13
10/25	10/22/2025	10847	HERMSEN HARDWARE P	SHOP	16252/2	1	14.99	14.99
10/25	10/22/2025	10847	HERMSEN HARDWARE P	BUILDINGS AND GROUN	16285/2	1	31.99	31.99
10/25	10/22/2025	10847	HERMSEN HARDWARE P	WRRF	16297/2	1	57.58	57.58
10/25	10/22/2025	10847	HERMSEN HARDWARE P	LIGHTS	16298/2	1	61.46	61.46
10/25	10/22/2025	10847	HERMSEN HARDWARE P	LIGHT BULBS, CHAIN OIL	16332/2	1	89.93	89.93
10/25	10/22/2025	10847	HERMSEN HARDWARE P	PLUMBING REPAIR ITEM	16461/2	1	9.98	9.98
10/25	10/22/2025	10847	HERMSEN HARDWARE P	WRRF	16483/2	1	11.17	11.17
10/25	10/22/2025	10847	HERMSEN HARDWARE P	MAINTENANCE - SHOP	16568/2	1	20.97	20.97
Total 10847:								1,014.60
10848								
10/25	10/22/2025	10848	INSPIRING COMMUNITY I	ICI FOR GRANT SUPPOR	382	1	300.00	300.00
Total 10848:								300.00
10849								
10/25	10/22/2025	10849	IVERSON CONSTRUCTIO	COLD MIX - ST DEPT	5100016004	1	704.15	704.15
Total 10849:								704.15
10850								
10/25	10/22/2025	10850	J & R SUPPLY INC	1550 WEST GOLF TUBE	2509712-IN	1	183.00	183.00
10/25	10/22/2025	10850	J & R SUPPLY INC	FREMONT & Highburr	2510013-IN	1	2,365.00	2,365.00
10/25	10/22/2025	10850	J & R SUPPLY INC	FREMONT	2510076-IN	1	4,625.00	4,625.00
10/25	10/22/2025	10850	J & R SUPPLY INC	8X24 REPAIR BAND (KNO	2510578-IN	1	475.00	475.00
10/25	10/22/2025	10850	J & R SUPPLY INC	FREMONT	2510652-IN	1	23.00	23.00
10/25	10/22/2025	10850	J & R SUPPLY INC	FREMONT SAN. SEWER	2510843-IN	1	240.00	240.00
Total 10850:								7,911.00
10851								
10/25	10/22/2025	10851	JEO CONSULTING GROU	JEO SEPT SERVICES	R241500.00	1	37,085.00	37,085.00
Total 10851:								37,085.00
10852								
10/25	10/22/2025	10852	JORIN, AVA	TRAINING MEALS	10.03.2025	1	149.41	149.41
Total 10852:								149.41
10853								
10/25	10/22/2025	10853	KRAEMER BROTHERS	KRAEMER SEPT DRAW	14811 #5	1	1,484,752.60	1,484,752.60
Total 10853:								1,484,752.60
10854								
10/25	10/22/2025	10854	LV LABS WW LLC	WATER BAC-T SAMPLES	6638	1	300.00	300.00
10/25	10/22/2025	10854	LV LABS WW LLC	LAB TESTING - WWTP	6744	1	86.00	86.00

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10/25	10/22/2025	10854	LV LABS WW LLC	LAB TESTING - WWTP (M	6745	1	901.50	901.50
10/25	10/22/2025	10854	LV LABS WW LLC	LAB TESTING - WWTP (E	6746	1	1,221.50	1,221.50
Total 10854:								2,509.00
10855								
10/25	10/22/2025	10855	MENARDS	SHOP SUPPLIES	52318	1	128.94	128.94
10/25	10/22/2025	10855	MENARDS	WELL 5 CHEMICAL ROO	52366	1	49.23	49.23
10/25	10/22/2025	10855	MENARDS	REPAIR	52436	1	49.97	49.97
10/25	10/22/2025	10855	MENARDS	SHOP SUPPLIES	52684 2025	1	159.74	159.74
10/25	10/22/2025	10855	MENARDS	HARDWARE	52734	1	29.97	29.97
10/25	10/22/2025	10855	MENARDS	SHOP	52832	1	104.91	104.91
10/25	10/22/2025	10855	MENARDS	WELL 5 OFFICE	53036	1	123.55	123.55
10/25	10/22/2025	10855	MENARDS	SHOP	53157	1	12.70	12.70
10/25	10/22/2025	10855	MENARDS	SHOP	53516	1	59.43	59.43
10/25	10/22/2025	10855	MENARDS	CATCH BASIN	53785	1	251.37	251.37
10/25	10/22/2025	10855	MENARDS	CLEANING SUPPLIES	53880	1	7.36	7.36
10/25	10/22/2025	10855	MENARDS	FREMONT	54035	1	19.96	19.96
Total 10855:								997.13
10856								
10/25	10/22/2025	10856	MILESTONE MATERIALS	BASE DENSE - WATER D	3500508771	1	144.90	144.90
10/25	10/22/2025	10856	MILESTONE MATERIALS	BASE DENSE - WATER D	3500508771	2	154.77	154.77
10/25	10/22/2025	10856	MILESTONE MATERIALS	BASE DENSE - WATER D	3500510812	1	333.87	333.87
Total 10856:								633.54
10857								
10/25	10/22/2025	10857	MORRISSEY PRINTING I	BUSINESS CARDS-POLIC	65424	1	45.00	45.00
Total 10857:								45.00
10858								
10/25	10/22/2025	10858	NEW HORIZONS SUPPLY	WWTP OILS	44735	1	68.00	68.00
Total 10858:								68.00
10859								
10/25	10/22/2025	10859	OREILLY AUTO PARTS	WWTP SUPPLIES	2324-264456	1	7.49	7.49
10/25	10/22/2025	10859	OREILLY AUTO PARTS	BOOSTER STATION BAC	2324-265377	1	39.99	39.99
10/25	10/22/2025	10859	OREILLY AUTO PARTS	WWTP	2324-267078	1	41.88	41.88
10/25	10/22/2025	10859	OREILLY AUTO PARTS	WRRF BACKHOE	2324-267085	1	16.99	16.99
10/25	10/22/2025	10859	OREILLY AUTO PARTS	SHOP SUPPLIES	2324-268215	1	125.94	125.94
10/25	10/22/2025	10859	OREILLY AUTO PARTS	FORKLIFT	2324-268221	1	165.99	165.99
10/25	10/22/2025	10859	OREILLY AUTO PARTS	SHOP SUPPLIES	2324-269005	1	7.99	7.99
10/25	10/22/2025	10859	OREILLY AUTO PARTS	SUPPLIES-MAINTENANC	2324-269328	1	18.14	18.14
10/25	10/22/2025	10859	OREILLY AUTO PARTS	FD VEHICLE REPAIR	2324-269352	1	5.32	5.32
10/25	10/22/2025	10859	OREILLY AUTO PARTS	TRCUK #61	2324-269516	1	8.38	8.38
10/25	10/22/2025	10859	OREILLY AUTO PARTS	VERSA VAC - BELT	2324-270228	1	12.94	12.94
Total 10859:								451.05
10860								
10/25	10/22/2025	10860	PARTS AUTHORITY	SHOP	431-049952	1	50.40	50.40
10/25	10/22/2025	10860	PARTS AUTHORITY	SHOP	431-061902	1	128.80	128.80

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10/25	10/22/2025	10860	PARTS AUTHORITY	SHOP	431-141774	1	64.26-	64.26-
Total 10860:								114.94
10861								
10/25	10/22/2025	10861	PENWORTHY CO LLC, T	CHILDREN'S BOOKS	0611900-IN	1	953.03	953.03
Total 10861:								953.03
10862								
10/25	10/22/2025	10862	PUBLIC SERVICE COMMI	WATER RATE CASE	2509-I-04700	1	33.47	33.47
Total 10862:								33.47
10863								
10/25	10/22/2025	10863	SIMMONS, RYAN J	MABAS CONFERENCE	09.27.2025	1	30.38	30.38
10/25	10/22/2025	10863	SIMMONS, RYAN J	FOOD FOR FIRE	10.04.2025	1	217.59	217.59
Total 10863:								247.97
10864								
10/25	10/22/2025	10864	SPRING GREEN	WWTP	1115703	1	529.00	529.00
Total 10864:								529.00
10865								
10/25	10/22/2025	10865	STEFFEN, COLETTE	WEC ELECTION CONFER	10.01.2025	1	271.40	271.40
Total 10865:								271.40
10866								
10/25	10/22/2025	10866	TAPCO	SIGN MATERIALS FOR H	I810863	1	1,055.00	1,055.00
Total 10866:								1,055.00
10867								
10/25	10/22/2025	10867	TRI-STATE PORTA POTTY	PORTA POTS	25837	1	1,002.00	1,002.00
10/25	10/22/2025	10867	TRI-STATE PORTA POTTY	PORTA POTS	26215	1	792.00	792.00
Total 10867:								1,794.00
10868								
10/25	10/22/2025	10868	WALMART BUSINESS	WATERPROOF SPRAY	776E5C91	1	71.64	71.64
Total 10868:								71.64
10869								
10/25	10/22/2025	10869	WOLFS GRANTLAND GR	LAMINATION PRINT ON G	51218	1	144.00	144.00
Total 10869:								144.00
10870								
10/25	10/22/2025	10870	CHASE, CONNOR	CDL LICENSE	09.17.2025	1	14.28	14.28
Total 10870:								14.28

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79410								
10/25	10/17/2025	79410	COLLECTION SERVICES	CHILD SUPPORT CHILD	PR1011251	1	274.61	274.61
Total 79410:								274.61
79411								
10/25	10/17/2025	79411	ALLIANT ENERGY/WP&L	ELECTRIC/HEATING-STR	10.17.2025	1	53.47	53.47
10/25	10/17/2025	79411	ALLIANT ENERGY/WP&L	ELECTRIC/HEATING-PAR	10.17.2025	2	166.70	166.70
Total 79411:								220.17
79412								
10/25	10/17/2025	79412	PLATTEVILLE WATER & S	WATER/SEWER-CITY HA	09.30.2025	1	164.25	164.25
10/25	10/17/2025	79412	PLATTEVILLE WATER & S	WATER/SEWER-POLICE	09.30.2025	2	201.92	201.92
10/25	10/17/2025	79412	PLATTEVILLE WATER & S	WATER/SEWER-FIRE DE	09.30.2025	3	106.95	106.95
10/25	10/17/2025	79412	PLATTEVILLE WATER & S	WATER/SEWER-STREET	09.30.2025	4	82.35	82.35
10/25	10/17/2025	79412	PLATTEVILLE WATER & S	WATER/SEWER-CEMETE	09.30.2025	5	22.53	22.53
10/25	10/17/2025	79412	PLATTEVILLE WATER & S	WATER/SEWER-LIBRARY	09.30.2025	6	11.76	11.76
10/25	10/17/2025	79412	PLATTEVILLE WATER & S	WATER/SEWER-MUSEUM	09.30.2025	7	189.54	189.54
10/25	10/17/2025	79412	PLATTEVILLE WATER & S	WATER/SEWER-PARKS	09.30.2025	8	1,310.06	1,310.06
10/25	10/17/2025	79412	PLATTEVILLE WATER & S	WATER/SEWER-POOL	09.30.2025	9	371.64	371.64
10/25	10/17/2025	79412	PLATTEVILLE WATER & S	WATER/SEWER-OLD KAL	09.30.2025	10	23.52	23.52
10/25	10/17/2025	79412	PLATTEVILLE WATER & S	WATER/SEWER-OE GRA	09.30.2025	11	11.76	11.76
Total 79412:								2,496.28
79413								
10/25	10/22/2025	79413	ADVANCE AUTO PARTS	SHOP	2584-518706	1	28.99	28.99
10/25	10/22/2025	79413	ADVANCE AUTO PARTS	SHOP	2584-518709	1	28.99-	28.99-
10/25	10/22/2025	79413	ADVANCE AUTO PARTS	SHOP	2584-520101	1	152.54	152.54
Total 79413:								152.54
79414								
10/25	10/22/2025	79414	AMAZON CAPITAL SERVI	CREDIT FOR BOOTS RET	139V-FTX6-V	1	128.01-	128.01-
10/25	10/22/2025	79414	AMAZON CAPITAL SERVI	CHILDREN'S PROGRAM	13CJ-3616-C	1	9.99	9.99
10/25	10/22/2025	79414	AMAZON CAPITAL SERVI	PHONE CASE	143P-FT4T-	1	5.50	5.50
10/25	10/22/2025	79414	AMAZON CAPITAL SERVI	PHONE POUCH	1CK9-XYDK-	1	15.90	15.90
10/25	10/22/2025	79414	AMAZON CAPITAL SERVI	DVD PLAYER/BURNER	1CWW-GJT6	1	16.99	16.99
10/25	10/22/2025	79414	AMAZON CAPITAL SERVI	OFFICE SUPPLIES	1GD9-XH3M-	1	19.54	19.54
10/25	10/22/2025	79414	AMAZON CAPITAL SERVI	EXPANDABLE FOLDERS	1GNK-NPJ1-	1	31.68	31.68
10/25	10/22/2025	79414	AMAZON CAPITAL SERVI	OFFICE SUPPLIES	1GYW-HLY1-	1	25.98	25.98
10/25	10/22/2025	79414	AMAZON CAPITAL SERVI	REPLACEMENT DESKTO	1LWJ-19LV-	1	8,799.89	8,799.89
10/25	10/22/2025	79414	AMAZON CAPITAL SERVI	TRAINING TEXTBOOKS	1PPM-WFTD	1	479.80	479.80
10/25	10/22/2025	79414	AMAZON CAPITAL SERVI	CAUTION TAPE	1QCX-9X16-	1	9.86	9.86
10/25	10/22/2025	79414	AMAZON CAPITAL SERVI	BATTERIES	1QCX-9X16-	1	13.75	13.75
10/25	10/22/2025	79414	AMAZON CAPITAL SERVI	CREDIT FOR PHONE CA	1RRW-746C-	1	15.89-	15.89-
10/25	10/22/2025	79414	AMAZON CAPITAL SERVI	POLYMER GEL FOR CRO	1YQT-44QY-	1	16.33	16.33
Total 79414:								9,301.31
79415								
10/25	10/22/2025	79415	ASTREA	COMPOST SITE CAMERA	1001210726	1	139.95	139.95
Total 79415:								139.95

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79416								
10/25	10/22/2025	79416	AT&T MOBILITY	CELL PHONES - PD	2872872010	1	798.04	798.04
10/25	10/22/2025	79416	AT&T MOBILITY	FIRE - CELLULAR	2873130488	1	220.18	220.18
Total 79416:								1,018.22
79417								
10/25	10/22/2025	79417	B L MURRAY CO INC	OPERATING AND CUSTO	27259	1	67.32	67.32
Total 79417:								67.32
79418								
10/25	10/22/2025	79418	BAKER & TAYLOR	CHILDREN'S BOOKS	2039279216	1	987.25	987.25
10/25	10/22/2025	79418	BAKER & TAYLOR	TEEN BOOKS	2039283694	1	224.43	224.43
Total 79418:								1,211.68
79419								
10/25	10/22/2025	79419	BARD MATERIALS	CURB AND GUTTER	1701805	1	249.20	249.20
10/25	10/22/2025	79419	BARD MATERIALS	CURB AND GUTTER	1704076	1	501.40	501.40
10/25	10/22/2025	79419	BARD MATERIALS	CURB AND GUTTER	1707088	1	398.90	398.90
Total 79419:								1,149.50
79420								
10/25	10/22/2025	79420	CINTAS CORPORATION #	PROFESSIONAL SERVIC	4246366990	1	68.03	68.03
Total 79420:								68.03
79421								
10/25	10/22/2025	79421	CORE & MAIN LP	8X12 REPAIR BAND	X882488	1	509.42	509.42
Total 79421:								509.42
79422								
10/25	10/22/2025	79422	CY & CHARLEYS FIREST	TIRES-STREET DEPT	1-503415	1	1,580.12	1,580.12
10/25	10/22/2025	79422	CY & CHARLEYS FIREST	TRAILER	1-504910	1	567.76	567.76
10/25	10/22/2025	79422	CY & CHARLEYS FIREST	TRUCK 190	1-GS504909	1	909.12	909.12
Total 79422:								3,057.00
79423								
10/25	10/22/2025	79423	DEBS FASHIONS TO FIT	PATCHES	81401	1	52.50	52.50
Total 79423:								52.50
79424								
10/25	10/22/2025	79424	DORNER COMPANY	SEWER DEPT GASKETS	517779	1	53.78	53.78
Total 79424:								53.78
79425								
10/25	10/22/2025	79425	EMERGENCY SERV MAR	YEARLY SUBSCRIPTION	INV12858	1	660.00	660.00
Total 79425:								660.00

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice Number	Invoice Seq	Invoice Amount	Check Amount
79426								
10/25	10/22/2025	79426	FED EX	FREIGHT RETURN OF M	7498081522	1	716.10	716.10
Total 79426:								716.10
79427								
10/25	10/22/2025	79427	FELDMAN, DEAN & VICKI	CAMP STREET TREE REI	000034	1	1,000.00	1,000.00
Total 79427:								1,000.00
79428								
10/25	10/22/2025	79428	FIDLER, STACIE	LEAD SERVICE LINE - GR	LSL 595	1	1,140.00	1,140.00
10/25	10/22/2025	79428	FIDLER, STACIE	LEAD SERVICE LINE - LO	LSL 595	2	380.00	380.00
Total 79428:								1,520.00
79429								
10/25	10/22/2025	79429	FIRST CAPITOL SALVAGE	SHOP	17660	1	143.50	143.50
Total 79429:								143.50
79430								
10/25	10/22/2025	79430	FIRST SUPPLY LLC-DUB	TOILET REPAIR KITS	3811877-00	1	327.37	327.37
10/25	10/22/2025	79430	FIRST SUPPLY LLC-DUB	HYDRANT GASKETS	3813219-00	1	87.00	87.00
10/25	10/22/2025	79430	FIRST SUPPLY LLC-DUB	TOILET REPAIR KIT	3813279-00	1	169.04	169.04
10/25	10/22/2025	79430	FIRST SUPPLY LLC-DUB	PLUMBING REPAIR PART	3817649-00	1	6.62	6.62
Total 79430:								590.03
79431								
10/25	10/22/2025	79431	GUYS TRUCK & TRACTO	FD FUEL TREATMENT	INV-K-58458	1	15.36	15.36
Total 79431:								15.36
79432								
10/25	10/22/2025	79432	HD ACADEMY	REDEVELOPMENT AUTH	10.16.2025	1	50,000.00	50,000.00
Total 79432:								50,000.00
79433								
10/25	10/22/2025	79433	KENDELL DOORS AND H	BEST LOCK KEYS	IN121420	1	112.98	112.98
Total 79433:								112.98
79434								
10/25	10/22/2025	79434	KIMBALL MIDWEST	SHOP	103792457	1	133.70	133.70
Total 79434:								133.70
79435								
10/25	10/22/2025	79435	LEIBFRIED FEED SERVIC	REFUND DUP FIRE INSP	14.018824	1	75.00	75.00
Total 79435:								75.00
79436								
10/25	10/22/2025	79436	MARTELLE WATER TREA	WELL 5 CL2 PUMP	30294	1	108.97	108.97

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice Number	Invoice Seq	Invoice Amount	Check Amount
Total 79436:								108.97
79437								
10/25	10/22/2025	79437	MOLO PETROLEUM LLC	BULK OIL	0053761-IN	1	674.75	674.75
Total 79437:								674.75
79438								
10/25	10/22/2025	79438	OKEY, BRIAN	LICENSE RENEWAL	10.13.2025	1	75.64	75.64
Total 79438:								75.64
79439								
10/25	10/22/2025	79439	PIGGLY WIGGLY MIDWES	ELECTION PICNIC	PWR-013108	1	81.29	81.29
Total 79439:								81.29
79440								
10/25	10/22/2025	79440	PLATTEVILLE JOURNAL,	COMMON COUNCIL PRO	1646 09.30.2	1	91.75	91.75
10/25	10/22/2025	79440	PLATTEVILLE JOURNAL,	COMMON COUNCIL PRO	1646 09.30.2	2	128.34	128.34
10/25	10/22/2025	79440	PLATTEVILLE JOURNAL,	ADVERTISING-COMMUNI	1646 09.30.2	3	97.20	97.20
Total 79440:								317.29
79441								
10/25	10/22/2025	79441	PLAYAWAY PRODUCTS	JUVENILE A/V	513129	1	59.99	59.99
10/25	10/22/2025	79441	PLAYAWAY PRODUCTS	SWLS RESOURCE LIBRA	514094	1	131.57	131.57
Total 79441:								191.56
79442								
10/25	10/22/2025	79442	RFK ARMORY LLC	ARMORY ACTIVITIES RE	10.01.2025	1	400.00	400.00
Total 79442:								400.00
79443								
10/25	10/22/2025	79443	RICOH USA INC	LEASE COPIER-CITY CO	109546161	1	196.72	196.72
10/25	10/22/2025	79443	RICOH USA INC	LEASE COPIER-CITY MA	109546161	2	49.18	49.18
10/25	10/22/2025	79443	RICOH USA INC	LEASE COPIER-CITY CLE	109546161	3	196.71	196.71
10/25	10/22/2025	79443	RICOH USA INC	LEASE COPIER-ADMIN	109546161	4	49.18	49.18
10/25	10/22/2025	79443	RICOH USA INC	FINANCE RICOH COPIER	109569129	1	53.28	53.28
10/25	10/22/2025	79443	RICOH USA INC	WATER RICOH COPIER L	109569129	2	239.79	239.79
10/25	10/22/2025	79443	RICOH USA INC	SEWER RICOH COPIER L	109569129	3	239.79	239.79
Total 79443:								1,024.65
79444								
10/25	10/22/2025	79444	SCENIC RIVERS ENERG	ELECTRICITY-WATER DE	1426601 10.	1	308.00	308.00
10/25	10/22/2025	79444	SCENIC RIVERS ENERG	ELECTRICITY-TRAIL LIGH	146600 10/0	1	54.83	54.83
10/25	10/22/2025	79444	SCENIC RIVERS ENERG	GATE ELECTRICITY	146600 10/0	2	42.54	42.54
10/25	10/22/2025	79444	SCENIC RIVERS ENERG	ELECTRICITY-STREET LI	146600 10/0	3	409.38	409.38
Total 79444:								814.75

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice Number	Invoice Seq	Invoice Amount	Check Amount
79445								
10/25	10/22/2025	79445	SCHROEDL, ROY AND D	CAMP STREET TREE REI	10.08.2025	1	473.70	473.70
Total 79445:								473.70
79446								
10/25	10/22/2025	79446	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 NOV	1	12.03	12.03
10/25	10/22/2025	79446	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 NOV	2	8.35	8.35
10/25	10/22/2025	79446	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 NOV	3	4.70	4.70
10/25	10/22/2025	79446	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 NOV	4	42.39	42.39
10/25	10/22/2025	79446	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 NOV	5	31.22	31.22
10/25	10/22/2025	79446	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 NOV	6	9.23	9.23
10/25	10/22/2025	79446	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 NOV	7	34.63	34.63
10/25	10/22/2025	79446	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 NOV	8	220.18	220.18
10/25	10/22/2025	79446	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 NOV	9	30.87	30.87
10/25	10/22/2025	79446	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 NOV	10	36.48	36.48
10/25	10/22/2025	79446	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 NOV	11	53.72	53.72
10/25	10/22/2025	79446	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 NOV	12	.73	.73
10/25	10/22/2025	79446	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 NOV	13	16.54	16.54
10/25	10/22/2025	79446	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 NOV	14	8.43	8.43
10/25	10/22/2025	79446	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 NOV	15	5.60	5.60
10/25	10/22/2025	79446	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 NOV	16	97.12	97.12
10/25	10/22/2025	79446	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 NOV	17	8.52	8.52
10/25	10/22/2025	79446	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 NOV	18	15.05	15.05
10/25	10/22/2025	79446	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 NOV	19	42.51	42.51
10/25	10/22/2025	79446	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 NOV	20	63.81	63.81
10/25	10/22/2025	79446	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 NOV	21	8.84	8.84
10/25	10/22/2025	79446	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 NOV	22	3.18	3.18
10/25	10/22/2025	79446	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 NOV	23	54.10	54.10
10/25	10/22/2025	79446	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 NOV	24	87.53	87.53
10/25	10/22/2025	79446	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 NOV	25	133.04	133.04
10/25	10/22/2025	79446	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 NOV	26	296.14	296.14
10/25	10/22/2025	79446	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 NOV	27	738.42	738.42
10/25	10/22/2025	79446	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 NOV	28	104.00	104.00
Total 79446:								2,167.36
79447								
10/25	10/22/2025	79447	SIGNS TO GO! INC	WWTP DECALS	35099	1	144.00	144.00
Total 79447:								144.00
79448								
10/25	10/22/2025	79448	SOLENIIS LLC	SLUDGE CHEMICALS	134740325	1	4,739.42	4,739.42
10/25	10/22/2025	79448	SOLENIIS LLC	SLUDGE CHEMICALS-SE	134832740	1	4,843.69	4,843.69
Total 79448:								9,583.11
79449								
10/25	10/22/2025	79449	SOUTHWEST HEALTH CE	ALCOHOL LEGAL COLLE	10.15.2025 6	1	35.00	35.00
10/25	10/22/2025	79449	SOUTHWEST HEALTH CE	RANDOM DRUG & ALCO	10/15/2025 5	1	35.00	35.00
10/25	10/22/2025	79449	SOUTHWEST HEALTH CE	RANDOM DRUG & ALCO	10/15/2025 5	2	35.00	35.00
10/25	10/22/2025	79449	SOUTHWEST HEALTH CE	NEW HIRE DRUG & ALCO	10/15/2025 5	3	35.00	35.00
Total 79449:								140.00

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice Number	Invoice Seq	Invoice Amount	Check Amount
79450								
10/25	10/22/2025	79450	SW WI COMM ACT PROG	CDBG MONTHLY EXPEN	INV01880	1	374.78	374.78
Total 79450:								374.78
79451								
10/25	10/22/2025	79451	SYNTECH	FUEL SYSTEM UPDATE	323059	1	48.00	48.00
Total 79451:								48.00
79452								
10/25	10/22/2025	79452	TOP PACK DEFENSE LLC	VESTS AND CARRIERS	17249	1	2,945.99	2,945.99
Total 79452:								2,945.99
79453								
10/25	10/22/2025	79453	TRUCK COUNTRY OF IO	TRUCK #52	R102107381:	1	1,271.11	1,271.11
Total 79453:								1,271.11
79454								
10/25	10/22/2025	79454	US CELLULAR	CELL PHONE CHARGES-	0761390721	1	189.44	189.44
10/25	10/22/2025	79454	US CELLULAR	CELL PHONE CHARGES-	0761390721	2	189.42	189.42
10/25	10/22/2025	79454	US CELLULAR	CELL PHONE CHARGES-	0761390721	3	60.47	60.47
10/25	10/22/2025	79454	US CELLULAR	CELL PHONE CHARGES-	0761390721	4	35.11	35.11
10/25	10/22/2025	79454	US CELLULAR	CELL PHONE CHARGES-	0761390721	5	45.02	45.02
10/25	10/22/2025	79454	US CELLULAR	CELL PHONE CHARGES-	0761390721	6	180.50	180.50
10/25	10/22/2025	79454	US CELLULAR	CELL PHONE CHGS-WAT	0761837373	1	12.91	12.91
10/25	10/22/2025	79454	US CELLULAR	CELL PHONE CHGS-SEW	0761837373	2	12.91	12.91
Total 79454:								725.78
79455								
10/25	10/22/2025	79455	WGLR-FM	ADVERTISING 4TH OF JU	3185-1	1	150.00	150.00
Total 79455:								150.00
79456								
10/25	10/22/2025	79456	WI DEPT OF JUSTICE-TI	TIME SYSTEM QUARTER	455TIME-000	1	2,282.25	2,282.25
Total 79456:								2,282.25
79457								
10/25	10/22/2025	79457	WI LIBRARY ASSOCIATIO	ANNUAL CONFERENCE	24247	1	300.00	300.00
10/25	10/22/2025	79457	WI LIBRARY ASSOCIATIO	TRAVEL & CONFERENCE	24269	1	400.00	400.00
10/25	10/22/2025	79457	WI LIBRARY ASSOCIATIO	TRAVEL & CONFERENCE	24270	1	400.00	400.00
Total 79457:								1,100.00
Grand Totals:								1,723,899.55



BOARDS AND COMMISSIONS VACANCIES LIST

As of 10/21/25

Board of Appeals (ET Zoning) (partial term ending 4/1/27)
Board of Appeals (ET Zoning) (partial term ending 4/1/26)
Board of Appeals (ET Zoning) (partial term ending 4/1/28)
Board of Appeals (ET Zoning) Alternate (partial term ending 4/1/28)
Board of Appeals (Zoning) (partial term ending 10/1/26)
Board of Appeals (Zoning) (3-year term ending 10/1/28)
Board of Appeals (Zoning) Alternate (2 3-year terms ending 10/1/27)
Board of Appeals (Zoning) Alternate (3-year term ending 10/1/28)
Board of Review (partial term ending after 2027 session)
Broske Center Care Committee (6 non-expiring terms)
Commission on Aging (partial term ending 7/1/26)
Historic Preservation Committee (2 3-year terms ending 5/1/28)
Historic Preservation Commission-Alternate (2 partial terms ending 5/1/27)
Plan Commission (3-year term ending 5/1/28)
Public Transportation Committee (3-year term ending 9/1/27)
Redevelopment Authority Board (partial term ending 7/1/27)
Tourism Committee (1-year term ending 7/1/26)

UPCOMING VACANCIES - November 2025

Airport Commission (3-year term ending 11/1/28)

Application forms for the City of Platteville Boards and Commissions are available in the City Clerk's office in the Municipal Building at 75 N Bonson Street, Platteville, WI or online at www.platteville.org. Please note that most positions require City residency.

PROPOSED LICENSES

October 28, 2025

One-Year Operator Licenses

- Scott Coulthard
- Emma Egnoski
- Zachary Kostka
- Timothy Pitcock

Two-Year Operator Licenses

- Maxwell Fisher-Yancy
- Christina King
- John King
- Marcus Martin
- Kyron Ogden

THE CITY OF PLATTEVILLE, WISCONSIN COUNCIL SUMMARY SHEET		
COUNCIL SECTION: CONSIDERATION OF CONSENT AGENDA ITEM NUMBER: IV.E.	TITLE: Cancel December 23 Common Council Meeting	DATE: October 28, 2025 VOTE REQUIRED: Majority
PREPARED BY: Clint Langreck, City Manager		

Description:

The second meeting in December has been historically canceled. Staff recommend canceling the second Common Council meeting in December which falls on December 23, 2025, so departments can plan accordingly.

THE CITY OF PLATTEVILLE, WISCONSIN COUNCIL SUMMARY SHEET		
COUNCIL SECTION: REPORTS	TITLE: Board, Commission, and Committee Minutes	DATE: October 28, 2025
ITEM NUMBER: VI.A.		VOTE REQUIRED: None
PREPARED BY: Dave Frain, Deputy City Clerk		

Description:

Approved minutes from recent Boards, Commissions, and Committee meetings. Council representatives may summarize the meetings.

Budget/Fiscal Impact:

None

Attachments:

- Plan Commission
- Library Board
- Airport Commission
- Community Safe Routes Committee

PLAN COMMISSION
Monday, August 4, 2025

The regular meeting of the Plan Commission of the City of Platteville was called to order by Plan Commission Chair Barbara Daus at 7:00 PM in the Common Council Chambers of the Municipal Building.

ROLL CALL:

Present: Bob Gates, Eileen Nickels, Rick Anderson, Robert Vosberg, Tim Durst, Ciara Miller, and Barbara Daus.

Absent: None.

APPROVE MINUTES – July 7, 2025

Motion by Gates, second by Nickels to approve the July 7, 2025, minutes as presented. Motion carried 6-0 on a roll call vote.

CONDITIONAL USE PERMIT – Home Occupation at 150 Rountree Avenue

The applicant has a contingent offer to purchase the property at 150 Rountree Avenue, which is currently a single-family home. The applicant would continue to use the property as a residence, but would also like approval to use the property for small public and private events. This use would be classified as a Type 3 Home Occupation, which requires approval as a Condition Use. The primary use of the property would remain a single-family residence. A Type 3 Home Occupation is classified as a business operated out of a residence that involves customers and clients routinely coming to the property and may include exterior activities. The ordinance states that home occupations shall occupy no more than 45 percent of the residence. Interior activities shall be limited to the hours between 7:00 am and 10:00 pm, and exterior activities shall be limited to the hours between 8:00 am and 8:00 pm, unless altered by the Council. Violation of any of the standards or conditions of approval could result in revocation of the home occupation approval. The ordinance states that "the occupation shall not be harmful or detrimental to the health, welfare, and safety of the neighborhood, nor shall it interfere with the comfortable enjoyment of life, property, and recreation by residents of the area." The ordinance also includes a standard that "No use shall create smoke, odor, glare, noise, dust, vibration, fire hazard, electrical interference, excess trash, or any nuisance not normally associated with the usual residential use in the district." The location has some off-street parking available on the two driveways of the residence. Otherwise, the users would need to park on the street. All of the uses listed as examples of activities that could take place on the property are activities that occur routinely in residences in the city. The difference is the frequency of these activities taking place at one location. Due to the location being adjacent to two commercial properties and in the vicinity of downtown, none of these activities would be out of place for this property. Community Development Director Carroll recommended having a maximum occupancy limit included in the approval to make sure the activities aren't significantly different than the types of uses commonly occurring on residential properties. Staff recommends approval of the Conditional Use Permit for a Type 3 Home Occupation at 150 Rountree Avenue to allow for a private event center with the following conditions: Interior activities shall be limited to the hours between 7:00 am and 10:00 pm, and exterior activities shall be limited to the hours between 8:00 am and 8:00 pm; business activities on the property shall be limited to the interior parlors and dining areas, to the exterior courtyard, and the east porch and lawn. Monica and David Miller, 150 Rountree Avenue spoke in favor, Connie Gronemus, 310 Rountree sent an email in favor, LuAnn and Chuck Bowman, 232 Tamarac Trace sent email in favor, Penelope Roberts, 415 N Second Street registered in favor, Ruth Jones, 185 Bayley Avenue spoke against, Cheryl Troester, 155 Bayley Avenue spoke against, Cindy Tang, 995 Highbury Circle spoke against, Penelope Roberts, 415 N Second Street spoke in favor. Motion by Miller, second by Anderson Motion to approve a Conditional Use Permit for a Type 3 Home Occupation at 150 Rountree Avenue to allow a small event center with the following conditions: interior activities shall be limited to the hours between 7:00 am and 10:00 pm, and exterior activities shall be limited to the hours between 8:00 am and 8:00 pm., business activities on the property shall be limited to the interior

parlors and dining areas, to the exterior courtyard, and the East porch and lawn, the Conditional Use Permit shall be limited to the current applicant, any subsequent owner would need to reapply, no amplified sound shall be allowed on the courtyard or outside areas, there shall be a 1-year review of the permit, there should be a maximum occupancy limit for the property – the applicant shall provide a suggested number for consideration and approval by the Council. Motion carried 6-0 on a roll call vote.

DESIGN STANDARDS

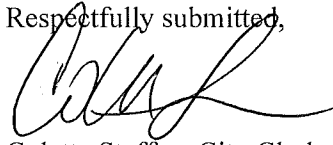
The City currently has design standards for new commercial buildings and new multi-family developments (three or more units). The commercial standards technically apply to all new commercial buildings, but they were written specifically for large-scale developments, such as Walmart and Menards. Likewise, the multi-family standards apply to any building with three or more units, but were targeted at the larger apartment buildings. The Council President has requested that this item be added to the Plan Commission agenda to discuss adopting design standards that would apply to buildings in the R-2 zoning district, specifically new duplexes. Community Development Director Carroll presented examples of design standards from other municipalities and a design standard guide. There was discussion on the possible advantages or disadvantages of having a design standard and the option of making it neighborhood-specific, applying to single-family development also. The idea of using a Planned Unit Development would be an option. Plan Commission Chair Daus requested that Community Development Director Carroll bring examples from the City's comparable communities and asked members to consider what they would like to have in the standard, using the current multi-family development design standard as a starting point.

SCHEDULE SEPTEMBER MEETING – Due to the Labor Day holiday, the September meeting will be held on Tuesday, September 2, 2025, at 7:00 pm.

ADJOURN:

Motion by Nickels, second by Vosberg to adjourn. Motion carried 6-0 on a roll call vote.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Colette Steffen', written over a horizontal line.

Colette Steffen, City Clerk

The Platteville Public Library Board of Trustees Board Meeting
Tuesday, September 2, 2025 at 5:30 p.m.
Community Room, Platteville Public Library, 225 W. Main St.

MINUTES

I. CALL TO ORDER - 5:36 p.m.

Present: Jason Artz, Paula Baumann, Page Leahy, Amy Seebboth-Wilson, Vicky Suhr, Kelly Sponsler, Lynne Parrott

Not Present:

Others present: Library Director Jessie Lee-Jones

II. CONSIDERATION OF CONSENT AGENDA -- The following items may be approved on a single motion and vote due to their routine nature or previous discussion. Please indicate to the Board President if you would prefer a separate discussion and action for any item.

- A. Meeting duly posted
- B. Acceptance of Agenda
- C. Approval of Minutes from the July 29, 2025 Meeting

Motion to accept consent agenda as presented, motion by Page Leahy, seconded by Kelly Sponsler- unanimously approved

III. CITIZENS' COMMENTS, OBSERVATIONS, and PETITIONS- None

IV. REPORTS

- A. [Municipal Financial Report](#)
- B. [Library Board Financial Report](#)
- C. [Director's Report](#)
- D. City Council Report - Two candidates applied for the vacant council seat (Steven Badger and Matthew Niehaus). A lot of financial discussions occurred during the meeting.
- E. SWLS Report - Vicky attended training on Wisconsin Library Board rules. A few things she learned: we need to be sure we are posting our agendas at least 24 hours in advance of meetings; we also need to be careful to not have walking quorums; in the case of a closed session, we need to take a roll call vote to enter into the closed session and also to come out of it.

V. ACTION

- A. [Approval of August Bills](#) - Motion to accept bills as presented, motion by Paula Baumann seconded by Jason Artz, unanimously approved
- B. October 30 Library Closing for WLA Conference - Motion to close the library to the public on October 30 so staff can attend the WLA Conference, motion by Paula Baumann seconded by Lynne Parrott - unanimously approved
- C. [2026 Budget](#) - The proposed 2026 budget maintains nearly all expense lines flat, with modest adjustments for digital media and postage due to external cost increases. Revenue will grow through county funding, possibly adding new community room fees, and the Library Foundation assuming outreach costs, while expenditure savings are redirected to staff support. These changes fully fund a new 10-hour/week Library Specialist position, ensuring operational stability and continuity during upcoming staff transitions. No action taken at this time.
- D. CIP Budget - Discussion on long-term capital needs and fundraising opportunities. No action taken at this time.

VI. INFORMATION and DISCUSSION

- A. [Strategic Planning / Comprehensive Planning Updates](#)

VII. ADJOURNMENT

Motion to adjourn at 6:40, motion by Jason Artz seconded by Kelly Sponsler - unanimously approved

Next Regular Library Board Meeting: Tuesday, October 7, 2025 at 5:30pm



Platteville Airport Commission Meeting
Monday September 8, 2025, 6:00 PM
Meeting will be held in person at
Platteville Municipal Airport
5157 HWY 80, Platteville, WI

I. Commission Meeting Call to Order – Chair

Quorum achieved and meeting called to order at 6:00 PM.

Attendance:

Bill Kloster (Chair) (P)

James Berglund (P)

Doug Bartlett (Remote, P)

Rison Pereira (Airport Manager) (P)

Kaleb Regoli (P)

Lynnette (P)

Nicola Maurer (Staff Liaison) (P)

Brian Whisenant (P)

Others Present: Tony McFall, Ahna Duggan

Absent: None

II. Approval of Minutes – Secretary

Doug made a motion to approve the minutes from August 11, 2025. Jim seconded.
Motion approved unanimously.

III. Citizens' Comments, Observations, and Petitions – Chair

None.

IV. Solar Power for Airport Discussion (Continued) – Chair

Discussion on conducting a solar survey.

Consideration of meter consolidation; distance and separation requirements remain a concern.

Discussion included worries about new data centers.

Kaleb made a motion to have the previously discussed study completed, including cost estimates reflecting the new data centers.

Vote: 2 opposed, 4 in favor. Motion carried.

V. 2026 Budget – Chair

The Chair and Airport Manager will meet soon with city representatives to discuss the airport's allotment.

The Staff Liaison reviewed historical funding levels, noting \$40,000 previously and \$15,000 for the 2025 cycle.

Items of concern include the roof, door, and sinkhole.

Apex's 2026 budget suggestions include maintaining airport buildings, developing a

If attendance requires special accommodation needs, please contact (608)348-9741, ext. 2238

budget management system, and considering FAA funding adjustments.

VI. Flight Training at Airport – Chair

Discussion held with Ahna Duggan regarding flight training operations at the airport.

VII. Box Hangar Modification and Lease – Chair

No updates or new information to report.

VIII. Updates – Manager

Sinkhole Status: Still an issue but currently stable and under control.

COVID-Era Credit: No update.

City Matters: No update from the City Liaison.

IX. Treasurer's Report (August 2025) – Treasurer

Items reviewed:

a. Monthly income

b. Monthly expenses

c. Monthly invoice payments

d. Status of project payments

Motion to approve payments and checks as presented by the Treasurer. Approved unanimously.

X. Manager's Report – APEX EJC

Equipment Repairs: Still awaiting funding to begin repairs.

Operations: Rison will be departing by the end of the month. APEX reports a replacement will be in place by then for a smooth transition.

Marketing: Nothing to report.

Sales: Fuel sales continue to decline.

Other: The Airport Commission extends its thanks and congratulations to Rison on his new position out west! This note will be shared with the city.

The Chair announced he will be unable to attend the next meeting on October 13, 2025, at 6:00 PM CST. The Vice Chair will fulfill his duties. Members may email or text the Chair with any concerns or issues.

XI. Adjournment – Chair

Motion to adjourn made by the Chair and seconded by Kaleb. No discussion. Motion carried unanimously. Meeting adjourned at 7:12 PM.

TLDR – Airport Commission Meeting (Aug 11, 2025):

- **Solar Study Approved:** Motion passed (4–2) to complete a solar study including costs with new data centers.
- **2026 Budget:** Discussed reduced funding (\$15k vs \$40k prior); roof, door, and sinkhole repairs prioritized.
- **Flight Training:** Discussion held with Ahna Duggan about operations.
- **Sinkhole:** Stable but unresolved.
- **Manager Update:** Rison departing end of month; replacement planned. Fuel sales are declining.
- **Next Meeting:** Oct 13, 2025. Chair absent; Vice-Chair to lead.
- **Adjourned:** 7:12 PM.

Minutes Written by Secretary Kaleb Regoli. Last Update 10/13/2025.

Email Kaleb Regoli (regolik@uwplatt.edu) with any concerns or if you'd like to join us next month!

MINUTES

CSRC Attendees: Angela Dietrich, Robin Fatzinger, Connie Gronemus, Gary Lindahl and Eileen McCartney

CSRC Not Present: Danica Larson, and vacant Common Council position.

Staff Present: Howard Crofoot

Public Attendees: None

1) Call to Order: The meeting was called to order at 6:00 pm.

2) Welcome new members:

- a. Angela Dietrich – new representative for the school district
- b. Connie Gronemus – new citizen representative

3) Approval of Minutes:

a. A motion was made by Eileen to approve the July 21, 2025 minutes, seconded by Angela. Motion passed. There was no quorum for the August meeting.

4) Citizen Comments, Observations, & Petitions: **Connie noted a section of sidewalk missing on Bayley Avenue in the first block south of Pine Street.**

5) Old Business

- a. Bike-Pedestrian crash history follow up discussion. **None in July or August.**
- b. 2026 DNR Maintenance grant follow up. **Howard clarified that the grant request was capped at \$100,000 with seven locations identified for repairs. The trail would be made to current standard at those locations – 10 foot paved width, etc. Anticipate grant award announcement in September or October.**
- c. Bike-Pedestrian plan review. **Howard to send a link to new members Angela and Connie.**
- d. Pine Street Pedestrian Islands. **As of September 5, all islands were constructed, painted and signs installed. Howard showed photos of the island at Oak Street and the new painted crosswalk at Court Street.**
- e. Jewett Street crosswalk. **This was the crosswalk requested by the Police Department. More children cross Lancaster Street at Jewett Street than at Camp Street. The PD requested a painted crosswalk at Jewett Street to coincide with moving the crossing guard to Jewett Street. Howard reported that the crosswalk was painted and signs installed prior to school.**



COMMUNITY SAFE ROUTES COMMITTEE
Monday September 15, 2025 6:00 PM
MEETING WAS HELD IN PERSON

6) New Business: **None.**

7) Next Meeting: **October 20, 2025**

8) Adjourn - **A motion was made by Eileen and seconded by Connie to adjourn the meeting. Motion passed.**

THE CITY OF PLATTEVILLE, WISCONSIN COUNCIL SUMMARY SHEET

COUNCIL SECTION: ACTION	TITLE: Resolution 25-15 Authorizing the Sale of \$8,240,000 General Obligation Promissory Notes, Series 2025A	DATE: October 28, 2025
ITEM NUMBER: VII.A.		VOTE REQUIRED: Majority
PREPARED BY: Nicola Maurer, Administration Director		

Description:

The City of Platteville 2025 Budget included funding \$1,553,960 of capital improvements through issuance of general obligation debt. Of this amount, \$225,000 was for costs associated with the Pool project (Stage 1).

On April 22, 2025, the Council approved moving to Stage 2 of the Pool Project. Stage 2 includes funding \$6,900,000 through borrowing.

After review of 2025 street reconstruction and equipment costs, the adjusted amount of debt proceeds needed from the borrow is estimated at \$8,090,000.

Wisconsin Act 128, which took effect in 2023, extended the maximum maturity date for general obligation promissory notes from 10 years to 20 years. Because of their additional flexibility, the 2025 borrow for CIP will be via promissory notes.

Staff recommended funding the adjusted amount of \$8,090,000 through general obligation notes for the following projects:

Camp Street design & reconstruction local allocation (DOT)	\$225,000
Seventh Ave. reconstruction	\$515,000
2.5T Dump Truck Chassis	\$125,000
1T Dump Truck	\$100,000
Pool project: Stage 1	\$225,000
Pool project: Stage 2	\$6,900,000

The total debt issue for the above CIP projects, including estimated debt issuance costs, is \$8,240,000.

The resolution authorizes and awards the sale of the notes. Bids will be opened the morning of October 28th, 2025.

Senior Municipal Advisor Brian Roemer from Ehlers will be making a presentation on the sale of the Series 2025A General Obligation Promissory Notes.

Budget/Fiscal Impact:

The City of Platteville debt will increase by \$8,240,000 with this amount to be included in calculating City debt capacity. Capacity used will increase from 43% to 52% under the 5% state statutory limit and from 62% to 75% under the 3.5% City debt policy limit.

Recommendation:

Staff recommends the City Council approve the resolution, by which the Council will award the sale of the promissory notes.

Sample Affirmative Motions:

"I move to adopt Resolution 25-15 Authorizing the Sale of \$8,240,000 General Obligation Promissory Notes, Series 2025A."

Attachments:

- Resolution 25-15 Authorizing the Sale of \$8,240,000 General Obligation Promissory Notes, Series 2025A
- The Ehlers Sale Day Report will be provided at the meeting.

RESOLUTION NO. 25-15

**RESOLUTION AUTHORIZING THE ISSUANCE AND SALE OF \$8,240,000 GENERAL
OBLIGATION PROMISSORY NOTES, SERIES 2025A**

WHEREAS, on September 23, 2025, the Common Council of the City of Platteville, Grant County, Wisconsin (the "City") adopted a resolution (the "Set Sale Resolution"), providing for the sale of General Obligation Promissory Notes, Series 2025A (the "Notes") for public purposes, including paying the cost of constructing street and storm sewer improvements, a pool project and acquiring municipal equipment (collectively, the "Project");

WHEREAS, the Common Council hereby finds and determines that the Project is within the City's power to undertake and therefore serves a "public purpose" as that term is defined in Section 67.04(1)(b), Wisconsin Statutes;

WHEREAS, the City is authorized by the provisions of Section 67.12(12), Wisconsin Statutes, to borrow money and issue general obligation promissory notes for such public purposes;

WHEREAS, pursuant to the Set Sale Resolution, the City has directed Ehlers & Associates, Inc. ("Ehlers") to take the steps necessary to sell the Notes to pay the cost of the Project;

WHEREAS, Ehlers, in consultation with the officials of the City, prepared a Notice of Sale (a copy of which is attached hereto as Exhibit A and incorporated herein by this reference) setting forth the details of and the bid requirements for the Notes and indicating that the Notes would be offered for public sale on October 28, 2025;

WHEREAS, the City Clerk (in consultation with Ehlers) caused a form of notice of the sale to be published and/or announced and caused the Notice of Sale to be distributed to potential bidders offering the Notes for public sale on October 28, 2025;

WHEREAS, the City has duly received bids for the Notes as described on the Bid Tabulation attached hereto as Exhibit B and incorporated herein by this reference (the "Bid Tabulation"); and

WHEREAS, it has been determined that the bid proposal (the "Proposal") submitted by the financial institution listed first on the Bid Tabulation fully complies with the bid requirements set forth in the Notice of Sale and is deemed to be the most advantageous to the City. Ehlers has recommended that the City accept the Proposal. A copy of said Proposal submitted by such institution (the "Purchaser") is attached hereto as Exhibit C and incorporated herein by this reference;

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City that:

Section 1. Ratification of the Notice of Sale and Offering Materials. The Common Council hereby ratifies and approves the details of the Notes set forth in Exhibit A attached hereto as and for the details of the Notes. The Notice of Sale and any other offering materials prepared and circulated by Ehlers are hereby ratified and approved in all respects. All actions taken by officers of the City and Ehlers in connection with the preparation and distribution of the Notice of Sale, and any other offering materials are hereby ratified and approved in all respects.

Section 1A. Authorization and Award of the Notes. For the purpose of paying the cost of the Project, there shall be borrowed pursuant to Section 67.12(12), Wisconsin Statutes, the principal sum of EIGHT MILLION TWO HUNDRED FORTY THOUSAND DOLLARS (\$8,240,000) from the Purchaser in accordance with the terms and conditions of the Proposal. The Proposal of the Purchaser offering to purchase the Notes for the sum set forth on the Proposal, plus accrued interest to the date of delivery, resulting in a true interest cost as set forth on the Proposal, is hereby accepted. The City Manager and City Clerk or other appropriate officers of the City are authorized and directed to execute an acceptance of the Proposal on behalf of the City. The good faith deposit of the Purchaser shall be applied in accordance with the Notice of Sale, and any good faith deposits submitted by unsuccessful bidders shall be promptly returned. The Notes shall bear interest at the rates set forth on the Proposal.

Section 2. Terms of the Notes. The Notes shall be designated "General Obligation Promissory Notes, Series 2025A"; shall be issued in the aggregate principal amount of \$8,240,000; shall be dated November 13, 2025; shall be in the denomination of \$5,000 or any integral multiple thereof; shall be numbered R-1 and upward; and shall bear interest at the rates per annum and mature on March 1 of each year, in the years and principal amounts as set forth on the Pricing Summary attached hereto as Exhibit D-1 and incorporated herein by this reference. Interest shall be payable semi-annually on March 1 and September 1 of each year commencing on March 1, 2026. Interest shall be computed upon the basis of a 360-day year of twelve 30-day months and will be rounded pursuant to the rules of the Municipal Securities Rulemaking Board. The schedule of principal and interest payments due on the Notes is set forth on the Debt Service Schedule attached hereto as Exhibit D-2 and incorporated herein by this reference (the "Schedule").

Section 3. Redemption Provisions. The Notes maturing on March 1, 2035 and thereafter shall be subject to redemption prior to maturity, at the option of the City, on March 1, 2034 or on any date thereafter. Said Notes shall be redeemable as a whole or in part, and if in part, from maturities selected by the City, and within each maturity by lot, at the principal amount thereof, plus accrued interest to the date of redemption.

【The Proposal specifies that 【some of】 the Notes shall be subject to mandatory redemption. The terms of such mandatory redemption are set forth on an attachment hereto as Exhibit MRP and incorporated herein by this reference. Upon the optional redemption of any of the Notes subject to mandatory redemption, the principal amount of such Notes so redeemed shall be credited against the mandatory redemption payments established in Exhibit MRP for such Notes in such manner as the City shall direct.】

Section 4. Form of the Notes. The Notes shall be issued in registered form and shall be executed and delivered in substantially the form attached hereto as Exhibit E and incorporated herein by this reference.

Section 5. Tax Provisions.

(A) Direct Annual Irrepealable Tax Levy. For the purpose of paying the principal of and interest on the Notes as the same becomes due, the full faith, credit and resources of the City are hereby irrevocably pledged, and there is hereby levied upon all of the taxable property of the City a direct annual irrepealable tax in the years 2025 through 2044 for the payments due in the years 2026 through 2045 in the amounts set forth on the Schedule.

(B) Tax Collection. So long as any part of the principal of or interest on the Notes remains unpaid, the City shall be and continue without power to repeal such levy or obstruct the collection of said tax until all such payments have been made or provided for. After the issuance of the Notes, said tax shall be, from year to year, carried onto the tax roll of the City and collected in addition to all other taxes and in the same manner and at the same time as other taxes of the City for said years are collected, except that the amount of tax carried onto the tax roll may be reduced in any year by the amount of any surplus money in the Debt Service Fund Account created below.

(C) Additional Funds. If at any time there shall be on hand insufficient funds from the aforesaid tax levy to meet principal and/or interest payments on said Notes when due, the requisite amounts shall be paid from other funds of the City then available, which sums shall be replaced upon the collection of the taxes herein levied.

Section 6. Segregated Debt Service Fund Account.

(A) Creation and Deposits. There shall be and there hereby is established in the treasury of the City, if one has not already been created, a debt service fund, separate and distinct from every other fund, which shall be maintained in accordance with generally accepted accounting principles. Debt service or sinking funds established for obligations previously issued by the City may be considered as separate and distinct accounts within the debt service fund.

Within the debt service fund, there hereby is established a separate and distinct account designated as the "Debt Service Fund Account for General Obligation Promissory Notes, Series 2025A" (the "Debt Service Fund Account") and such account shall be maintained until the indebtedness evidenced by the Notes is fully paid or otherwise extinguished. There shall be deposited into the Debt Service Fund Account (i) all accrued interest received by the City at the time of delivery of and payment for the Notes; (ii) any premium which may be received by the City above the par value of the Notes and accrued interest thereon; (iii) all money raised by the taxes herein levied and any amounts appropriated for the specific purpose of meeting principal of and interest on the Notes when due; (iv) such other sums as may be necessary at any time to pay principal of and interest on the Notes when due; (v) surplus monies in the Borrowed Money Fund as specified below; and (vi) such further deposits as may be required by Section 67.11, Wisconsin Statutes.

(B) Use and Investment. No money shall be withdrawn from the Debt Service Fund Account and appropriated for any purpose other than the payment of principal of and interest on the Notes until all such principal and interest has been paid in full and the Notes canceled; provided (i) the funds to provide for each payment of principal of and interest on the Notes prior to the scheduled receipt of taxes from the next succeeding tax collection may be invested in direct obligations of the United States of America maturing in time to make such payments when they are due or in other investments permitted by law; and (ii) any funds over and above the amount of such principal and interest payments on the Notes may be used to reduce the next succeeding tax levy, or may, at the option of the City, be invested by purchasing the Notes as permitted by and subject to Section 67.11(2)(a), Wisconsin Statutes, or in permitted municipal investments under the pertinent provisions of the Wisconsin Statutes ("Permitted Investments"), which investments shall continue to be a part of the Debt Service Fund Account. Any investment of the Debt Service Fund Account shall at all times conform with the provisions of the Internal Revenue Code of 1986, as amended (the "Code") and any applicable Treasury Regulations (the "Regulations").

(C) Remaining Monies. When all of the Notes have been paid in full and canceled, and all Permitted Investments disposed of, any money remaining in the Debt Service Fund Account shall be transferred and deposited in the general fund of the City, unless the Common Council directs otherwise.

Section 7. Proceeds of the Notes; Segregated Borrowed Money Fund. The proceeds of the Notes (the "Note Proceeds") (other than any premium and accrued interest which must be paid at the time of the delivery of the Notes into the Debt Service Fund Account created above) shall be deposited into a special fund (the "Borrowed Money Fund") separate and distinct from all other funds of the City and disbursed solely for the purpose or purposes for which borrowed. Monies in the Borrowed Money Fund may be temporarily invested in Permitted Investments. Any monies, including any income from Permitted Investments, remaining in the Borrowed Money Fund after the purpose or purposes for which the Notes have been issued have been accomplished, and, at any time, any monies as are not needed and which obviously thereafter cannot be needed for such purpose(s) shall be deposited in the Debt Service Fund Account.

Section 8. No Arbitrage. All investments made pursuant to this Resolution shall be Permitted Investments, but no such investment shall be made in such a manner as would cause the Notes to be "arbitrage bonds" within the meaning of Section 148 of the Code or the Regulations and an officer of the City, charged with the responsibility for issuing the Notes, shall certify as to facts, estimates, circumstances and reasonable expectations in existence on the date of delivery of the Notes to the Purchaser which will permit the conclusion that the Notes are not "arbitrage bonds," within the meaning of the Code or Regulations.

Section 9. Compliance with Federal Tax Laws. (a) The City represents and covenants that the projects financed by the Notes and the ownership, management and use of the projects will not cause the Notes to be "private activity bonds" within the meaning of Section 141 of the Code. The City further covenants that it shall comply with the provisions of the Code to the extent necessary to maintain the tax-exempt status of the interest on the Notes including, if applicable, the rebate requirements of Section 148(f) of the Code. The City further covenants that it will not take any action, omit to take any action or permit the taking or omission of any

action within its control (including, without limitation, making or permitting any use of the proceeds of the Notes) if taking, permitting or omitting to take such action would cause any of the Notes to be an arbitrage bond or a private activity bond within the meaning of the Code or would otherwise cause interest on the Notes to be included in the gross income of the recipients thereof for federal income tax purposes. The City Clerk or other officer of the City charged with the responsibility of issuing the Notes shall provide an appropriate certificate of the City certifying that the City can and covenanting that it will comply with the provisions of the Code and Regulations.

(b) The City also covenants to use its best efforts to meet the requirements and restrictions of any different or additional federal legislation which may be made applicable to the Notes provided that in meeting such requirements the City will do so only to the extent consistent with the proceedings authorizing the Notes and the laws of the State of Wisconsin and to the extent that there is a reasonable period of time in which to comply.

Section 10. Execution of the Notes; Closing; Professional Services. The Notes shall be issued in printed form, executed on behalf of the City by the manual or facsimile signatures of the City Manager and City Clerk, authenticated, if required, by the Fiscal Agent (defined below), sealed with its official or corporate seal, if any, or a facsimile thereof, and delivered to the Purchaser upon payment to the City of the purchase price thereof, plus accrued interest to the date of delivery (the "Closing"). The facsimile signature of either of the officers executing the Notes may be imprinted on the Notes in lieu of the manual signature of the officer but, unless the City has contracted with a fiscal agent to authenticate the Notes, at least one of the signatures appearing on each Note shall be a manual signature. In the event that either of the officers whose signatures appear on the Notes shall cease to be such officers before the Closing, such signatures shall, nevertheless, be valid and sufficient for all purposes to the same extent as if they had remained in office until the Closing. The aforesaid officers are hereby authorized and directed to do all acts and execute and deliver the Notes and all such documents, certificates and acknowledgements as may be necessary and convenient to effectuate the Closing. The City hereby authorizes the officers and agents of the City to enter into, on its behalf, agreements and contracts in conjunction with the Notes, including but not limited to agreements and contracts for legal, trust, fiscal agency, disclosure and continuing disclosure, and rebate calculation services. Any such contract heretofore entered into in conjunction with the issuance of the Notes is hereby ratified and approved in all respects.

Section 11. Payment of the Notes; Fiscal Agent. The principal of and interest on the Notes shall be paid by Bond Trust Services Corporation, which is hereby appointed as the City's registrar and fiscal agent pursuant to the provisions of Section 67.10(2), Wisconsin Statutes (the "Fiscal Agent"). The City hereby authorizes the City Manager and City Clerk or other appropriate officers of the City to enter into a Fiscal Agency Agreement between the City and the Fiscal Agent. Such contract may provide, among other things, for the performance by the Fiscal Agent of the functions listed in Wis. Stats. Sec. 67.10(2)(a) to (j), where applicable, with respect to the Notes.

Section 12. Persons Treated as Owners; Transfer of Notes. The City shall cause books for the registration and for the transfer of the Notes to be kept by the Fiscal Agent. The person in whose name any Note shall be registered shall be deemed and regarded as the absolute owner

thereof for all purposes and payment of either principal or interest on any Note shall be made only to the registered owner thereof. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Note to the extent of the sum or sums so paid.

Any Note may be transferred by the registered owner thereof by surrender of the Note at the office of the Fiscal Agent, duly endorsed for the transfer or accompanied by an assignment duly executed by the registered owner or his attorney duly authorized in writing. Upon such transfer, the City Manager and City Clerk shall execute and deliver in the name of the transferee or transferees a new Note or Notes of a like aggregate principal amount, series and maturity and the Fiscal Agent shall record the name of each transferee in the registration book. No registration shall be made to bearer. The Fiscal Agent shall cancel any Note surrendered for transfer.

The City shall cooperate in any such transfer, and the City Manager and City Clerk are authorized to execute any new Note or Notes necessary to effect any such transfer.

Section 13. Record Date. The 15th day of the calendar month next preceding each interest payment date shall be the record date for the Notes (the "Record Date"). Payment of interest on the Notes on any interest payment date shall be made to the registered owners of the Notes as they appear on the registration book of the City at the close of business on the Record Date.

Section 14. Utilization of The Depository Trust Company Book-Entry-Only System. In order to make the Notes eligible for the services provided by The Depository Trust Company, New York, New York ("DTC"), the City agrees to the applicable provisions set forth in the Blanket Issuer Letter of Representations, which the City Clerk or other authorized representative of the City is authorized and directed to execute and deliver to DTC on behalf of the City to the extent an effective Blanket Issuer Letter of Representations is not presently on file in the City Clerk's office.

Section 15. Payment of Issuance Expenses. The City authorizes the Purchaser to forward the amount of the proceeds of the Notes allocable to the payment of issuance expenses to a financial institution selected by Ehlers at Closing for further distribution as directed by Ehlers.

Section 16. Official Statement. The Common Council hereby approves the Preliminary Official Statement with respect to the Notes and deems the Preliminary Official Statement as "final" as of its date for purposes of SEC Rule 15c2-12 promulgated by the Securities and Exchange Commission pursuant to the Securities and Exchange Act of 1934 (the "Rule"). All actions taken by officers of the City in connection with the preparation of such Preliminary Official Statement and any addenda to it or final Official Statement are hereby ratified and approved. In connection with the Closing, the appropriate City official shall certify the Preliminary Official Statement and any addenda or final Official Statement. The City Clerk shall cause copies of the Preliminary Official Statement and any addenda or final Official Statement to be distributed to the Purchaser.

Section 17. Undertaking to Provide Continuing Disclosure. The City hereby covenants and agrees, for the benefit of the owners of the Notes, to enter into a written undertaking (the "Undertaking") if required by the Rule to provide continuing disclosure of certain financial information and operating data and timely notices of the occurrence of certain events in

accordance with the Rule. The Undertaking shall be enforceable by the owners of the Notes or by the Purchaser on behalf of such owners (provided that the rights of the owners and the Purchaser to enforce the Undertaking shall be limited to a right to obtain specific performance of the obligations thereunder and any failure by the City to comply with the provisions of the Undertaking shall not be an event of default with respect to the Notes).

To the extent required under the Rule, the City Manager and City Clerk, or other officer of the City charged with the responsibility for issuing the Notes, shall provide a Continuing Disclosure Certificate for inclusion in the transcript of proceedings, setting forth the details and terms of the City's Undertaking.

Section 18. Record Book. The City Clerk shall provide and keep the transcript of proceedings as a separate record book (the "Record Book") and shall record a full and correct statement of every step or proceeding had or taken in the course of authorizing and issuing the Notes in the Record Book.

Section 19. Bond Insurance. If the Purchaser determines to obtain municipal bond insurance with respect to the Notes, the officers of the City are authorized to take all actions necessary to obtain such municipal bond insurance. The City Manager and City Clerk are authorized to agree to such additional provisions as the bond insurer may reasonably request and which are acceptable to the City Manager and City Clerk including provisions regarding restrictions on investment of Note proceeds, the payment procedure under the municipal bond insurance policy, the rights of the bond insurer in the event of default and payment of the Notes by the bond insurer and notices to be given to the bond insurer. In addition, any reference required by the bond insurer to the municipal bond insurance policy shall be made in the form of Note provided herein.

Section 20. Conflicting Resolutions; Severability; Effective Date. All prior resolutions, rules or other actions of the Common Council or any parts thereof in conflict with the provisions hereof shall be, and the same are, hereby rescinded insofar as the same may so conflict. In the event that any one or more provisions hereof shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provisions hereof. The foregoing shall take effect immediately upon adoption and approval in the manner provided by law.

PASSED BY THE COMMON COUNCIL on the 28th day of October, 2025.

Barbara M. Daus
Council President

ATTEST:

Colette Steffen
City Clerk

(SEAL)

EXHIBIT A

Notice of Sale

To be provided by Ehlers & Associates, Inc. and incorporated into the Resolution.

(See Attached)

DRAFT

EXHIBIT B

Bid Tabulation

To be provided by Ehlers & Associates, Inc. and incorporated into the Resolution.

(See Attached)

DRAFT

EXHIBIT C

Winning Bid

To be provided by Ehlers & Associates, Inc. and incorporated into the Resolution.

(See Attached)

DRAFT

EXHIBIT D-1

Pricing Summary

To be provided by Ehlers & Associates, Inc. and incorporated into the Resolution.

(See Attached)

DRAFT

EXHIBIT D-2

Debt Service Schedule and Irrepealable Tax Levies

To be provided by Ehlers & Associates, Inc. and incorporated into the Resolution.

(See Attached)

DRAFT

【EXHIBIT MRP

Mandatory Redemption Provision

The Notes due on March 1, ____, ____ and ____ (the "Term Bonds") are subject to mandatory redemption prior to maturity by lot (as selected by the Depository) at a redemption price equal to One Hundred Percent (100%) of the principal amount to be redeemed plus accrued interest to the date of redemption, from debt service fund deposits which are required to be made in amounts sufficient to redeem on March 1 of each year the respective amount of Term Bonds specified below:

For the Term Bonds Maturing on March 1, ____

<u>Redemption Date</u>	<u>Amount</u>
____	\$ ____
____	____
____	____ (maturity)

For the Term Bonds Maturing on March 1, ____

<u>Redemption Date</u>	<u>Amount</u>
____	\$ ____
____	____
____	____ (maturity)

For the Term Bonds Maturing on March 1, ____

<u>Redemption Date</u>	<u>Amount</u>
____	\$ ____
____	____
____	____ (maturity)

For the Term Bonds Maturing on March 1, ____

<u>Redemption Date</u>	<u>Amount</u>
____	\$ ____
____	____
____	____ (maturity)】

EXHIBIT E

(Form of Note)

REGISTERED UNITED STATES OF AMERICA DOLLARS
STATE OF WISCONSIN
GRANT COUNTY
NO. R-____ CITY OF PLATTEVILLE \$_____
GENERAL OBLIGATION PROMISSORY NOTE, SERIES 2025A

MATURITY DATE: ORIGINAL DATE OF ISSUE: INTEREST RATE: CUSIP:
March 1, _____ November 13, 2025 _____% _____

DEPOSITORY OR ITS NOMINEE NAME: CEDE & CO.

PRINCIPAL AMOUNT: _____ THOUSAND DOLLARS
(\$_____)

FOR VALUE RECEIVED, the City of Platteville, Grant County, Wisconsin (the "City"), hereby acknowledges itself to owe and promises to pay to the Depository or its Nominee Name (the "Depository") identified above (or to registered assigns), on the maturity date identified above, the principal amount identified above, and to pay interest thereon at the rate of interest per annum identified above, all subject to the provisions set forth herein regarding redemption prior to maturity. Interest shall be payable semi-annually on March 1 and September 1 of each year commencing on March 1, 2026 until the aforesaid principal amount is paid in full. Both the principal of and interest on this Note are payable to the registered owner in lawful money of the United States. Interest payable on any interest payment date shall be paid by wire transfer to the Depository in whose name this Note is registered on the Bond Register maintained by Bond Trust Services Corporation (the "Fiscal Agent") or any successor thereto at the close of business on the 15th day of the calendar month next preceding each interest payment date (the "Record Date"). This Note is payable as to principal upon presentation and surrender hereof at the office of the Fiscal Agent.

For the prompt payment of this Note together with interest hereon as aforesaid and for the levy of taxes sufficient for that purpose, the full faith, credit and resources of the City are hereby irrevocably pledged.

This Note is one of an issue of Notes aggregating the principal amount of \$_____, all of which are of like tenor, except as to denomination, interest rate, maturity date and redemption provision, issued by the City pursuant to the provisions of Section 67.12(12), Wisconsin Statutes, for public purposes, including paying the cost of constructing street and storm sewer improvements, a pool project and acquiring municipal equipment, as authorized by a resolution adopted on October 28, 2025. Said resolution is recorded in the official minutes of the Common Council for said date.

The Notes maturing on March 1, 2035 and thereafter are subject to redemption prior to maturity, at the option of the City, on March 1, 2034 or on any date thereafter. Said Notes are redeemable as a whole or in part, and if in part, from maturities selected by the City, and within each maturity by lot (as selected by the Depository), at the principal amount thereof, plus accrued interest to the date of redemption.

【The Notes maturing in the years _____ are subject to mandatory redemption by lot as provided in the resolution referred to above, at the redemption price of par plus accrued interest to the date of redemption and without premium.】

In the event the Notes are redeemed prior to maturity, as long as the Notes are in book-entry-only form, official notice of the redemption will be given by mailing a notice by registered or certified mail, overnight express delivery, facsimile transmission, electronic transmission or in any other manner required by the Depository, to the Depository not less than thirty (30) days nor more than sixty (60) days prior to the redemption date. If less than all of the Notes of a maturity are to be called for redemption, the Notes of such maturity to be redeemed will be selected by lot. Such notice will include but not be limited to the following: the designation, date and maturities of the Notes called for redemption, CUSIP numbers, and the date of redemption. Any notice provided as described herein shall be conclusively presumed to have been duly given, whether or not the registered owner receives the notice. The Notes shall cease to bear interest on the specified redemption date provided that federal or other immediately available funds sufficient for such redemption are on deposit at the office of the Depository at that time. Upon such deposit of funds for redemption the Notes shall no longer be deemed to be outstanding.

It is hereby certified and recited that all conditions, things and acts required by law to exist or to be done prior to and in connection with the issuance of this Note have been done, have existed and have been performed in due form and time; that the aggregate indebtedness of the City, including this Note and others issued simultaneously herewith, does not exceed any limitation imposed by law or the Constitution of the State of Wisconsin; and that a direct annual irrepealable tax has been levied sufficient to pay this Note, together with the interest thereon, when and as payable.

This Note has been designated by the Common Council as a "qualified tax-exempt obligation" pursuant to the provisions of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended.

This Note is transferable only upon the books of the City kept for that purpose at the office of the Fiscal Agent, only in the event that the Depository does not continue to act as depository for the Notes, and the City appoints another depository, upon surrender of the Note to the Fiscal Agent, by the registered owner in person or his duly authorized attorney, together with a written instrument of transfer (which may be endorsed hereon) satisfactory to the Fiscal Agent duly executed by the registered owner or his duly authorized attorney. Thereupon a new fully registered Note in the same aggregate principal amount shall be issued to the new depository in exchange therefor and upon the payment of a charge sufficient to reimburse the City for any tax, fee or other governmental charge required to be paid with respect to such registration. The

Fiscal Agent shall not be obliged to make any transfer of the Notes (i) after the Record Date, (ii) during the fifteen (15) calendar days preceding the date of any publication of notice of any proposed redemption of the Notes, or (iii) with respect to any particular Note, after such Note has been called for redemption. The Fiscal Agent and City may treat and consider the Depository in whose name this Note is registered as the absolute owner hereof for the purpose of receiving payment of, or on account of, the principal or redemption price hereof and interest due hereon and for all other purposes whatsoever. The Notes are issuable solely as negotiable, fully-registered Notes without coupons in the denomination of \$5,000 or any integral multiple thereof.

This Note shall not be valid or obligatory for any purpose until the Certificate of Authentication hereon shall have been signed by the Fiscal Agent.

No delay or omission on the part of the owner hereof to exercise any right hereunder shall impair such right or be considered as a waiver thereof or as a waiver of or acquiescence in any default hereunder.

IN WITNESS WHEREOF, the City of Platteville, Grant County, Wisconsin, by its governing body, has caused this Note to be executed for it and in its name by the manual or facsimile signatures of its duly qualified City Manager and City Clerk; and to be sealed with its official or corporate seal, if any, all as of the original date of issue specified above.

CITY OF PLATTEVILLE
GRANT COUNTY, WISCONSIN

By: _____
Clinton Langreck
City Manager

(SEAL)

By: _____
Colette Steffen
City Clerk

Date of Authentication: _____, _____

CERTIFICATE OF AUTHENTICATION

This Note is one of the Notes of the issue authorized by the within-mentioned resolution of the City of Platteville, Grant County, Wisconsin.

BOND TRUST SERVICES CORPORATION

By _____
Authorized Signatory

DRAFT

ASSIGNMENT

FOR VALUE RECEIVED, the undersigned sells, assigns and transfers unto

(Name and Address of Assignee)

(Social Security or other Identifying Number of Assignee)

the within Note and all rights thereunder and hereby irrevocably constitutes and appoints _____, Legal Representative, to transfer said Note on the books kept for registration thereof, with full power of substitution in the premises.

Dated: _____

Signature Guaranteed:

(e.g. Bank, Trust Company
or Securities Firm)

(Depository or Nominee Name)

NOTICE: This signature must correspond with the name of the Depository or Nominee Name as it appears upon the face of the within Note in every particular, without alteration or enlargement or any change whatever.

(Authorized Officer)

THE CITY OF PLATTEVILLE, WISCONSIN COUNCIL SUMMARY SHEET

COUNCIL SECTION: ACTION	TITLE: 2026 Council Budget Adjustments	DATE: October 28, 2025
ITEM NUMBER: VII.B.		VOTE REQUIRED: Majority
PREPARED BY: Nicola Maurer, Administration Director		

Description:

On Tuesday September 23rd, City Manager Langreck presented the City Manager 2026 CIP Budget to the Council. On Tuesday October 14th, he presented the City Manager 2026 Operating Budget to the Council. The budgets were discussed by the Council at those meetings and at a Council budget review session on Wednesday October 15th.

From those discussions, there appears to be Council consensus to change two items.

Operating Budget

Senior Center membership fee:

Council discussion was to remove or lower the annual resident and non-resident fee.

Options:

- Remove the fees and corresponding \$4,000 of revenue and increase tax levy support for Senior Center from \$55,598 to \$59,598
- Lower the fee amounts and supplement the revenue with increased tax levy support
- Remove the membership fees, add activity fees and supplement the revenue with increase tax levy support

Capital Improvement Budget

Museum - Hanmer Robbins Attic Insulation:

Council discussion was to replace the \$20,000 Museum CIP Levy Contribution with \$85,000 for the Attic Insulation project.

Options:

- Fund project with additional CIP tax levy of \$65,000, from \$805,330 to \$870,330
- Increase 2026 Promissory Note by \$85,000, from \$2,366,000 to \$2,451,000 and reduce CIP tax levy by \$20,000 from \$805,330 to \$785,330
- Replace a different CIP project with this project

Budget/Fiscal Impact:

Operating tax levy and/or debt service tax levy will change according to the Council action taken.

Recommendation:

Staff recommendation is reflected in the City Manager 2026 CIP and Operating budgets.

Sample Affirmative Motion:

"I motion to add/remove ' _____ ' from the 2026 draft budget, with funding provided through ' _____ '."

**THE CITY OF PLATTEVILLE, WISCONSIN
COUNCIL SUMMARY SHEET**

COUNCIL SECTION: ACTION	TITLE: Auditing Services for the Years Ending December 31, 2025, 2026 and 2027 with Two Optional Additional Years	DATE October 28, 2025
ITEM NUMBER: VII.C.		VOTE REQUIRED: Majority
PREPARED BY: Nicola Maurer, Administration Director		

Description:

To ensure the continuation of high-quality, cost-effective auditing services it is recommended by the Government Finance Officers Association that governmental entities should undertake a full-scale competitive process for the selection of independent auditors at the end of the term of each audit contract. This does not mean that audit firm rotation should be mandatory, but rather that conducting a Request For Proposal (RFP) process should yield the best combination of audit firm experience, availability, expertise and cost.

The City invited qualified independent auditors who are licensed to practice in the State of Wisconsin, to submit proposals for the provision of auditing services as detailed in the RFP document provided to Council on September 9th. The RFP was also published on the City website, League of Wisconsin Municipalities website and Wisconsin City/County Management Associated website.

Proposals were received from Bauman Associates Ltd, CliftonLarsonAllen L.L.P., Johnson Block and Company, Inc. and KerberRose S.C.

A staff team consisting of City Manager Langreck, Administration Director Maurer and Accounting & Finance Manager Even reviewed and scored each of the proposals based on the criteria of qualifications/experience, audit approach, completeness of response/proposal format and quality of references. A score was also calculated for fees, with the lowest fee receiving the highest score for this category. The criteria scores were averaged and added to the fee score for an overall score for each proposal. The scoring matrix is attached.

Staff are recommending the selection of Johnson Block as the auditors for 2025-2027 with optional renewal for 2028 and 2029. This recommendation is based on Johnson Block's overall score, their extensive knowledge of the City of Platteville financial operations, their strong working relationship with the City, their local presence in Platteville as residents and visitors, their regional presence with offices in Mineral Point, Madison, Viroqua and La Crosse and the UW-Platteville alumni connection.

Budget/Fiscal Impact:

The cost of auditing services will increase slightly over the last proposal. The audit fees are included in the 2026 budget.

Recommendation:

Staff recommend entering into an agreement with Johnson Block and Company Inc. for auditing services for the years 2025 through 2027 with two additional optional years.

Sample Affirmative Motion:

“Motion to authorize the City Manager to enter into an agreement with Johnson Block and Company Inc. to conduct auditing services for the fiscal years ending December 31, 2025, 2026 and 2027 with optional years 2028 and 2029.”

Attachments:

- Proposal scoring matrix
- Proposals from Bauman Associates Ltd, CliftonLarsonAllen L.L.P., Johnson Block and Company, Inc. and KerberRose S.C.

**City Of Platteville
Audit Services RFP
Evaluation Matrix
September 30, 2025**

Column1	Bauman Assoc	Clifton (CLA)	Johnson Block	Kerber Rose
Qualifications and Experience (30%)	22.7	24	28.7	27.3
Audit Approach (20%)	15	13.3	19.3	17.3
Completeness of Response (10%)	8	8.3	10	10
References (15%)	8.5	13.5	12.5	12.5
Cost (25%)	24	17	24	25
Total Points	78	76	95	92



City of Platteville

Proposal for Audit Services 2025-2029

September 25, 2025

Contact

Joe Harrison, CPA

Principal

joe.harrison@baumancpa.com

4168 London Rd.
Eau Claire, WI 54701
715-834-2001
Baumancpa.com

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September 25, 2025

City of Platteville
ATTN: Nicola Maurer, Administration Director
75 North Bronson Street
P.O. Box 780
Platteville, WI 53818

SUBJECT: Transmittal Letter

Dear Ms. Maurer:

On behalf of Bauman Associates, Ltd., I am pleased to present you with this summary letter of transmittal and the following proposal for audit services. We appreciate the opportunity to participate in your selection process as you seek a firm to conduct the annual audit for the City of Platteville.

Based on our more than 75 years of experience performing quality audits for government entities including municipalities throughout Wisconsin, we are confident our services would fulfill your requirements. The audit team led by Joe Harrison and Eric Davidson possesses extensive municipal and government accounting/audit expertise and we would look forward to applying these skills to work with the City of Platteville. Joe and Eric would be available for interviews regarding the proposal.

Following is our understanding of the engagement:

- The scope of this proposal is for the years ending December 31, 2025 – 2029 (includes pricing for optional two years). Fees are stated in the cost proposal section of our proposal and broken out as requested in item #11 under scope of work in the request for proposal.
- We will provide the services as described in the request for proposal under Scope of Audit section. These audits are to be performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards* issued by the Comptroller of the United States.
- Timing for all audit interim prep work, planning, final field work, exit conferences, reporting and presentations will be conducted as per the dates specified in the request for proposal or other mutually agreeable times/dates as applicable.

This proposal is a firm and irrevocable offer for ninety days from the date of this document.

If you should need any more information regarding our proposal, please call me at 715-833-2638. Thank you.

Sincerely,
BAUMAN ASSOCIATES, LTD.

By: 
Joe Harrison, CPA

Certification of Independence



Certification of Independence

The firm certifies that all principals and staff members assigned to the engagement are free from impairments to independence with respect to the City of Platteville as defined by generally accepted auditing standards and the U.S. General Accounting Office's *Government Auditing Standards*. The firm will commit to maintaining an independent attitude and appearance through the full term of the engagement.



Firm's Qualifications and Experience

The Bauman Difference

For more than seventy-five years, our simple philosophy and our approach to the business of accounting is "Put the people before the numbers." When Bauman Associates, Ltd. was founded, it was with the express intent of creating a different kind of accounting firm ... one that would stand out from the rest of the pack. The firm strives to provide timely service at a reasonable cost to the client. That thinking remains firmly rooted at Bauman Associates today.

We understand the unique challenges that municipalities face in their day-to-day activities. We respond to our clients in a timely manner and provide new ideas in ways the municipality can lower their audit and accounting fees. Discover a uniquely different kind of accounting firm.

Type of Organization, Services provided, Size of Firm and Other Information

Bauman Associates, Ltd. is a regional full-service public accounting firm offering audit and accounting, tax and advisory services to our clients since 1947. We have been performing annual audits of local governments since that time in Wisconsin. We have three locations; Eau Claire, Hudson, and Green Bay, Wisconsin. More information about our firm and the full range of services provided can be obtained by viewing our website at www.baumancpa.com. We anticipate utilizing staff from both the Eau Claire and Green Bay offices in completing the work outlined in the scope of services.

Our firm has a total of approximately 50 employees including 7 principal/CPAs, 15 other CPAs, 20 professionals, and 8 administrative/support employees.

Our firm's size is one of our greatest strengths. As a locally rooted firm, we offer the perfect balance between personal service and deep expertise. Unlike larger regional firms, we maintain close relationships with our clients, ensuring responsive, hands-on support tailored to their unique needs. At the same time, our breadth of experience and technical capabilities surpass those of smaller firms, allowing us to navigate complex financial and regulatory requirements with confidence. Our team is dedicated to providing both proactive advice—anticipating challenges before they arise and responding swiftly to emerging issues. We take a collaborative approach, working alongside our clients to enhance financial integrity, improve processes, and ensure compliance, all while fostering a partnership built on trust and accessibility.

Firm's Qualifications and Experience



Name, phone number and e-mail addresses of the primary contacts for this proposal

Joe Harrison, CPA

Signing Principal

joeharrison@baumancpa.com

715-834-2001

Joe is a CPA and will serve as the in-charge of the field work related to the audit. He has over 11 years of experience including extensive experience in planning and performing audits in various industries, including our firm's local government client base. Joe has taken numerous continuing professional education seminars on topics such as Governmental Accounting Standards Board (GASB) standards and updates, U.S generally accepted auditing standards issued by the AICPA and *Government Auditing Standards*.

Education & Licenses

Bachelor's Degree in Accounting, University of Wisconsin-Eau Claire

CPA Licensure: Wisconsin

Professional Memberships

Member – American Institute of Certified Public Accountants

Member – Wisconsin Institute of Certified Public Accountants

Eric Davidson, CPA

Principal and in-charge

ericdavidson@baumancpa.com

715-834-2001

Eric has been with the firm for over 30 years and has extensive industry experience in public accounting working with governmental audit clients for those 30 years. Eric has attended numerous seminars on topics such as Governmental Accounting Standards Board (GASB) standards and updates, U.S generally accepted auditing standards issued by the AICPA and *Government Auditing Standards*.

Education & Licenses

Bachelor's Degree in Accounting, University of Wisconsin-Eau Claire

CPA Licensure: Wisconsin

Professional Memberships

Member – American Institute of Certified Public Accountants

Member – Wisconsin Institute of Certified Public Accountant

Designated audit quality partner – AICPA's Government Audit Quality Center

Associate Member – Government Finance Officers Association

Firm's Qualifications and Experience



Quality Control Procedures/internal review process

Each audit's key audit documentation, reports, and financial statements are reviewed by an equity principal. All audit work is reviewed by a manager or supervisory level professional. Finally, all reports for every audit are reviewed by a professional (manager or higher) who is not involved in the audit as a second impartial reviewer. These steps are outlined in our firm's quality control document.

As a further commitment to providing quality audits to our clients and to fulfill our requirement for membership in the AICPA, Bauman Associates, Ltd. undergoes a peer review once every three years. Our most recent peer review report shows a rating of pass with no letter of comments for the year ended August 31, 2023. A rating of "pass" is the best possible report rating. This report and the acceptance letter from the Peer Review Alliance Committee (administrating body for the WICPA) are also made available publicly on the AICPA website in the following link (we are firm #900010003873):

https://peerreview.aicpa.org/public_file_search.html

Regulatory Monitoring and Reporting

Our governmental audit team receives e-mail updates from the Wisconsin Department of Revenue ("WIDOR") relative to finance-related legislation and reporting in addition to reviewing The Municipality (monthly publication issued by the League of Wisconsin Municipalities). Through our affiliation with the League of Wisconsin Municipalities and Government Finance Officers Association, our team is aware of the resources available on the WIDOR website as well as drawing on our experience serving governmental audit clients in Wisconsin.

We have extensive experience working with municipal water utilities and are familiar with the reporting required by the PSC in annual reporting.

Audits and Utility Rate Studies of Local Municipalities

Our firm currently provides audit services to over 25 local government clients with similar reporting to the City of Platteville. We have recently assisted clients with full water rate case applications to the WI PSC.

References from WI municipal government clients (specific municipal audit experience in Wisconsin)

Please see Appendix A for references.

Firm's Approach to the Engagement



Tentative Schedule for Completion of 2025 audit/Approach to the Engagement

- Audit preliminary work – we would perform preliminary audit work in November or December on an annual basis. This will allow us to discuss significant audit-related items that have occurred during the year with City staff, update our understanding of controls and complete a detailed audit plan for the City.
- Audit fieldwork – Will be scheduled for the first part of March for the water and sewer utility and mid April for the remaining funds of the City annually, as mutually agreed upon. Fieldwork will be scheduled for three dedicated dates using a hybrid approach of remote and onsite auditors.
- Submission of internal control/management letter and a draft of the audited financial statements by June 1st on an annual basis. We will then schedule time to review this with the Administrator/finance staff so that all questions can be addressed. This will allow for the final financial audit to be completed and presented by the June 15 deadline stipulated in the RFP.
- Preparation of the PSC Report for the water utility by the May 1 deadline for this report. We do use a nonfinancial template to gather information needed for the report which we will share that with you early in the process; our expectation is that this is complete by March 31st each year.
- Preparation of the financial portion of Annual Financial Report Form C by the May 15 (automatic extension) deadline for this report submission with the WIDOR.
- Presentation of audit report to the City Council in June on an annual basis.

Administrative Requirements

We use a collaborative audit software (Inflo) which allows us to compile a list of documents and schedules needed to complete the audit (a “to-do” list) and gather audit information from our clients electronically and securely. This software allows for printing of an audit list, similar to the one the City is used to seeing. This software allows the City to upload items specifically requested and mark the tasks complete as the information is provided. Both the City and our audit team can track the status of a task or request in real time up to the point of completion.

Outline of Work Plan



Description of the Basic Audit Program/Audit Approach

Our basic audit program will consist of procedures required by U.S Generally Accepted Auditing Standards (GAAS) developed by the AICPA, *Professional Standards* as well as recommendations contained in the AICPA Audit and Accounting Guide *State and Local Governments*. The following examples (not all inclusive) of specific audit procedures include:

- Reviewing management's documentation of internal controls over financial reporting, journal entries, and information technology to assess risk for each material transaction cycle. We then consider key controls, the need to perform walkthroughs of significant transaction cycles and other procedures deemed necessary in our judgment.
- Our approach in determining material laws and regulations for compliance auditing is to review relevant ordinances and state statutes, obtain material grants and loan agreements, and identify and communicate with our clients the material compliance requirements which we will audit.
- Confirming cash balances and large individually significant utility accounts receivable balances. We also use IT software as deemed appropriate to sort and select transactions and balances for testing.
- Inspecting source documents supporting receipts, disbursements, payroll and related liabilities, capital assets, utility billing, other material revenues, and property tax levies recorded in the City's general ledger (tests of details of transactions).
- Inspecting the minutes for authorization of material transactions, expenditures, budgets, tax levies and other financial items.
- Inquiring of management based on the results of testing including analytic procedures to review for large and unusual fluctuations in account balances in comparison to the prior year and/or budget. We also make inquiries of management and staff of their knowledge of fraud occurring within the City; this is required by GAAS.
- Reviewing legal invoices for the existence of pending litigation, claims or assessments .
- Performing unpredictable audit procedures in addition to items requested ahead of time from management; this is required by GAAS.

Outline of Work Plan



Utilization of Caselle

Our team has worked with Caselle with other audit clients, is familiar with reports and will request read only access to this software program using a secure, remote access software. Part of our setup will be setting this up with your finance and IT team.

Assistance Expected from City Staff

We work with split teams; some of the team is onsite and some is offsite. With this in mind, we would expect our onsite personnel to have access to a reliable internet connection. There are times where we use Microsoft Teams to meet with clients, and we ask that key City staff assisting with the audit have a computer with video technology and reliable internet. There are no other administrative requirements that we have.

Use of Statistical Sampling

Where efficient and practical, we will use statistical sampling to test details of balances and in Single audit testing for our municipality clients and would adopt this approach in our audit of the City.

Use of Technical Specialists

In reviewing the 2024 audit, note 9 details the City's other postemployment benefit - single employer health insurance plan. We would follow auditing standards and review the qualifications of the actuary who prepares the valuation used to adjust these numbers. We also noted the City is enrolled in the Wisconsin Retirement System (WRS) pension plan and LRLIF life insurance OPEB plan. We will review the cost sharing plan's actuarial valuations and the audit report from the WI Legislative audit bureau and review the qualifications of those specialists.

Based on the current financial statement, we do not see other areas where the use of either and auditor's specialist or the City's use of a specialist would be needed. If such transactions are encountered, we will discuss these with the City and proceed with a plan that is mutually agreeable to both parties.

Organization of the audit team

The Organization of the audit team will be selected from our staff who are well-versed in audits of municipalities and principals listed previously.

Detailed Cost Proposal



Our proposed fees are outlined in the table below. These fees are provided to the City of Platteville in the breakdown requested in the proposal. Our fees are based on the anticipated time required by the individuals assigned to your engagement, plus direct expenses and will not exceed the figures shown below based on the present status of the City of Platteville, and the auditing and accounting standards in place today and include time for the annual board presentation, out-of-pocket mileage, meals and lodging expenses.

Year Ended December 31,					
Description of service provided	<u>2025</u>	<u>2026</u>	<u>2026</u>	<u>2026</u>	<u>2027</u>
Audit – General fund	\$16,000	\$16,480	\$16,970	\$17,480	\$18,000
Audit – Water and Sewer Departments	\$9,000	\$9,270	\$9,550	\$9,840	\$10,140
Audit – TID funds	\$3,000	\$3,090	\$3,180	\$3,280	\$3,380
Audit – other City funds	\$4,000	\$4,120	\$4,240	\$4,370	\$4,500
Department of Revenue Form C Report	\$2,000	\$2,060	\$2,120	\$2,180	\$2,250
Single audit	\$8,500	\$8,760	\$9,020	\$9,290	\$9,570
Optional cost – assistance with MD and A	\$800	\$820	\$840	\$870	\$900
Public Service Commission (PSC) Report	\$2,500	\$2,580	\$2,660	\$2,740	\$2,820
Optional cost – updating depreciation schedule	\$1,500	\$1,550	\$1,600	\$1,650	\$1,700
Optional cost – closing out a TID	\$7,000	\$7,210	\$7,430	\$7,650	\$7,880
Total fees:	<u>\$54,300</u>	<u>\$55,940</u>	<u>\$57,610</u>	<u>\$59,350</u>	<u>\$61,140</u>
Total recurring fees (in total fees)	<u>\$45,400</u>	<u>\$46,360</u>	<u>\$47,740</u>	<u>\$49,180</u>	<u>\$50,660</u>
Total optional fees (in total fees)	<u>\$9,300</u>	<u>\$9,580</u>	<u>\$9,870</u>	<u>\$10,170</u>	<u>\$10,480</u>

Detailed Cost Proposal



Detailed costs proposals for hourly charges for additional work performed beyond the scope of this RFP:

The fees for the audit and specific services requested in the proposal shown above do not include services not specifically mentioned. Examples include year-end accounting and reconciling of accounts, utility rate case assistance, bookkeeping tasks, preparation of bank reconciliations, or nonroutine complex accounting and reporting transactions. Additional services, if requested, will be billed at the hourly rates after discussing the nature of the services with the appropriate official within the City and arriving at a mutually agreeable fee range.

Additional Information



Bauman Associates, Ltd. is not aware of any judgments, pending or expected litigation, or other real or potential financial reversals that might materially affect the viability or stability of the firm.

Municipality Experience

Let's face it, municipalities are unique. It's critical that your accounting firm have a deep technical knowledge of the unique accounting requirements for local governments such as applicable state statutes, WI DOR and PSC rules.

Our governmental audit staff consists of a team of well-trained, highly qualified professionals all with the appropriate professional education credentials required to perform engagements of this type. We attend the League of Wisconsin Municipalities Annual Conference to receive updates on state-specific issues that impact Wisconsin Municipalities.

For over 70 years, Bauman Associates has specialized in working with municipalities. We provide municipalities with comprehensive consulting and assistance to help with a wide variety of operational, audit and accounting needs, including:

- Single audits
- Depreciation
- Billing and collections
- Bookkeeping and payroll
- Budgeting/planning
- Financial statements
- Forecasts
- Fund accounting
- Internal controls
- Form C reports
- PSC reports
- Property tax levy limits
- Rate case assistance
- Reporting (internal and external)
- Staff training
- Strategic efficiencies planning
- TID reporting and projections
- Year-end accounting
- Outsourced comptroller services

- American Institute of Certified Public Accountants (AICPA)
- Wisconsin Institute of Certified Public Accountants (WICPA)
- Governmental Audit Quality Center
- League of Wisconsin Municipalities – Associate Member
- Government Finance Officers Association (GFOA) – Associate Member

Thank you again for offering this opportunity to submit a proposal for the City of Platteville. We appreciate your consideration of our firm and look forward to the opportunity to work with you and your organization.

Appendix A – References



Lucy Peterson, Administrator/Clerk/ Deputy Treasurer

~~City of Cambridge~~ Pop: 1,638

PO Box 99

Cambridge, WI 53523

Phone: 608-423-3712

Services provided: audit, accounting assistance, Form C and PSC report preparation

Jaymie Kunkel, Deputy Clerk-Treasurer

Village of Sharon Pop: 1,586

125 Plain St

Sharon, WI 53585

Phone: 262-736-4888

Services provided: audit, accounting assistance, Form C and PSC report preparation

Tracy Rundquist, Treasurer

Village of Pepin Pop: 732

508 2nd Street

Pepin, WI 54759

Phone: 715-442-2461

Services provided: audit, accounting assistance, Form C and PSC report preparation

Brittney Rindy, City Administrator

City of Monroe

1110 18th Avenue

Monroe, WI 53566

Phone: 608-329-2500

Services provided: comprehensive outsourced comptroller services,
preparation of the Form C, budget preparation and preparing for annual audit

Dave DeJongh, Administrator/Clerk- Treasurer

City of Cornell Pop: 1,453

PO Box 796

Cornell, WI 54732

Phone: 715-239-3710

Services provided: audit, accounting assistance, Form C and PSC report preparation

Appendix B – Sample Management Letter



To the Village Board of Trustees and Management
Village of Sample Client
Village X, Wisconsin

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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. We consider the following deficiencies in the Village's internal control to be material weaknesses:

1. The size of the Village precludes a proper segregation of functions to assure adequate internal control over cash disbursements and cash receipts, especially as this relates to utility billing and receipts. This is not unusual in municipalities of your size, but the Village Board of Trustees and management should continue to be aware of this condition and realize that the concentration of duties and responsibilities in a limited number of individuals is not desirable from a control point of view. Our current understanding of your internal control over this function (as it existed during 2024) is that the both the Clerk-Treasurer and Deputy Clerk-Treasurer have access to the subsidiary records/ general ledger postings and access to the cash receipts received in the mail on utility billings and are able to enter billing adjustments into the subsidiary records. We recommend that the Village segregate the control over cash receipts and general ledger entry wherever possible. We also recommend continued Board oversight of the reports noted previously as well as a comparison of budget to actual at interim periods throughout the year.

Appendix B – Sample Management Letter



2. The Village's management (Clerk-Treasurer) is responsible for establishing and maintaining internal control and for the fair presentation of the Village's basic financial statements; supplementary information and disclosures in the financial statements in conformity with U.S. generally accepted accounting principles (GAAP). The Village does not have a system of internal control that would provide management with a reasonable assurance that the Village's financial statements and related disclosures are complete and presented in accordance with GAAP, as the Clerk-Treasurer is not trained in GAAP financial reporting. As such, management has requested us to prepare a draft of the financial statements and supplementary information, including the related note disclosures. With several highly technical Governmental Accounting Standards Board pronouncements, this finding is very common in municipalities of your size.
3. The rescue squad accounts receivable is not being reconciled with the general ledger account on regular basis; the receivable listing should support the balances in the general ledger. Additionally, the amounts billed less collections should be reconciled with the general ledger revenue accounts as well (including billing adjustments). Currently, the third-party billing service utilized by the Village does not provide timely reports, nor are questions from the Village's staff to the third-party billing answered in a timely manner. As a consequence, the receivables are adjusted annually, and the allowance is also adjusted annually at the time of the audit. These result in large swings and the lack of timely information makes it difficult to manage the receivables and follow up on uncollectible accounts. It also makes it difficult to review and adjust the allowance for bad debts or record adjustments to initial amounts billed (i.e. third party. Medicare or Medicaid billing, insurance). The reports requested should be reconciled with claims recorded, receipts on account and billing adjustments on a regular (monthly) basis. We have noted that the Village is in the process of switching billing to a more reliable company and this should help the Village implement a regular reconciliation.
4. During the audit, we discovered three misstatements which management has posted to the trial balance. The entries are as follows:
 - a. AJE #032, to record retainage on TID #5 street project - \$17,740.
 - b. AJE #034, reclassify capital costs from the general fund to TID #3 and TID #5, \$255,000 and \$596,596, respectively.
 - c. AJE #035, to record contributed plant for water and sewer utilities within TID financed street projects. Amounts were \$151,093 and \$173,062 for the water and sewer utility, respectively.

Appendix B – Sample Management Letter



Other comments:

1. We noticed that the budgetary comparison schedule showed some over-expenditure of the general fund budget amounts (public works and debt service). These are likely due to incorrect budgeting of items that are recognized for financial statement purposes, such as the allocation of benefits and payroll taxes to the function where the underlying wage is posted, incorrect estimate of principal and interest to be paid and other factors not accounted for in the budget. This is a violation of WI Statute 65.90 (5) (a), which requires a 2/3 vote to amend the budget items (appropriated amounts). There are no monetary penalties for this violation; however, we recommend reviewing budget to actual amounts at the end of the year after the audit and amending the budget in the future, if necessary to keep the expenditures within the legally adopted amounts.
2. TID #4 is coming up on the mandatory termination date in February 2026. The Village should consult with its financial advisor and consider using the affordable housing extension. Wisconsin Statute 66.1005 requires an audit by a certified public accountant of each tax incremental district to determine if all financial transactions are made in a legal and proper manner and to determine if the tax incremental district is complying with its project plan and with this section. Audits shall be conducted no later than:
 - Twelve months after 30 percent of the project expenditures are made;
 - Twelve months after the end of the expenditure period (100% complete)
 - Twelve months after the termination of the tax incremental district.

This communication is intended solely for the information and use of management and the Village Board of Trustees. It is not intended to be and should not be used by anyone other than these specified parties.

CERTIFIED PUBLIC ACCOUNTANTS

Eau Claire, Wisconsin
June 15, 2025



October 06, 2025

Proposal to provide professional
audit and nonaudit services to:

City of Platteville, Wisconsin

Prepared by:

Jordan Boehm, CPA, Principal

jordan.boehm@claconnect.com

Direct 414-721-7510

[CLAconnect.com](https://claconnect.com)

CPAS | CONSULTANTS | WEALTH ADVISORS

CLA (CliftonLarsonAllen LLP) is an independent network member of CLA Global. See claglobal.com/disclaimer.

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.





September 26, 2025

Nicola Maurer
City of Platteville, Wisconsin
75 N Bonson St
Platteville, WI 53818

Thank you for inviting us to propose. We look forward to the opportunity to provide services to City of Platteville, Wisconsin (City).

We are confident that our extensive experience serving similar governmental entities, bolstered by our client-oriented philosophy and depth of resources, will make CLA a top qualified candidate to fulfill the scope of your engagement. The following differentiators are offered for City's consideration:

- **Industry-specialized insight and resources** – As one of the nation's leading professional services firms, and one of the largest firms who specialize in regulated industries, CLA has the experience and resources to assist City with their audit needs. In addition to your experienced local engagement team, City will have access to one of the country's largest and most knowledgeable pools of regulated industry resources.
- **OMB Uniform Guidance (UG) and Wisconsin State Single Audit Guidelines experience** – CLA performs single audits for hundreds of organizations annually, ranking top in the nation for the number of single audits performed by any CPA firm. The single audit requires a specific set of skills to properly perform the procedures. As such, we have developed a group of professionals who specialize in providing single audit services.
- **Strong methodology and responsive timeline** – In forming our overall audit approach, we have carefully reviewed the RFP considered our experience and work with similar clients. Our local government clients are included amongst the more than 3,700 governmental organizations we serve nationally. Our staff understands your complexities not just from a compliance standpoint, but also from an operational point of view. The work plan also reduces disruption of your staff and operations and provides a blueprint for timely delivery of your required reports.
- **Communication and proactive leadership** – City will benefit from a high level of hands-on service from our team's senior professionals. We can provide this level of service because, unlike other national firms, our principal-to-staff ratio is similar to smaller firms – allowing our senior level professionals to be involved and immediately available throughout the entire engagement process. Our approach helps members of the engagement team stay abreast of key issues at City and take an active role in addressing them.
- **Fresh perspective** – By engaging CLA, City will benefit from a fresh look at its business operations, information systems, and financial risk management policies and procedures. You will be served by an engagement team with enthusiasm and a desire to meet and exceed expectations. We are confident that our industry experience will bring to City new ideas, creative approaches, and fresh opportunities to meet the financial management and accountability challenges before City.

We want to serve you and we have the qualifications to deliver quality, timely work. Throughout this proposal, we take you on a journey outlining how we'll work together and the value you can come to appreciate when we

exceed expectations. For ease of evaluation, the structure of our proposal follows your RFP section titled, *Proposal Requirements*.

Please contact me if I can provide additional information on our firm or our proposal.

Sincerely,

CliftonLarsonAllen LLP

A handwritten signature in black ink, reading "Jordan Boehm", followed by a long horizontal flourish line.

Jordan Boehm, CPA
Principal
414-721-7510
jordan.boehm@claconnect.com

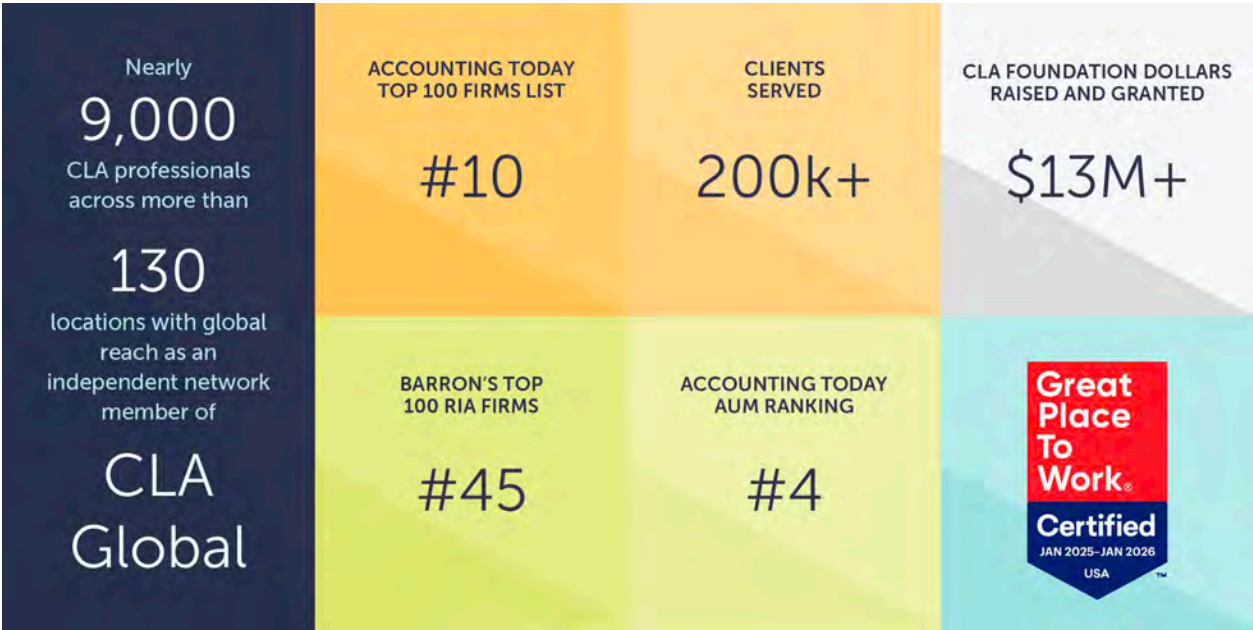
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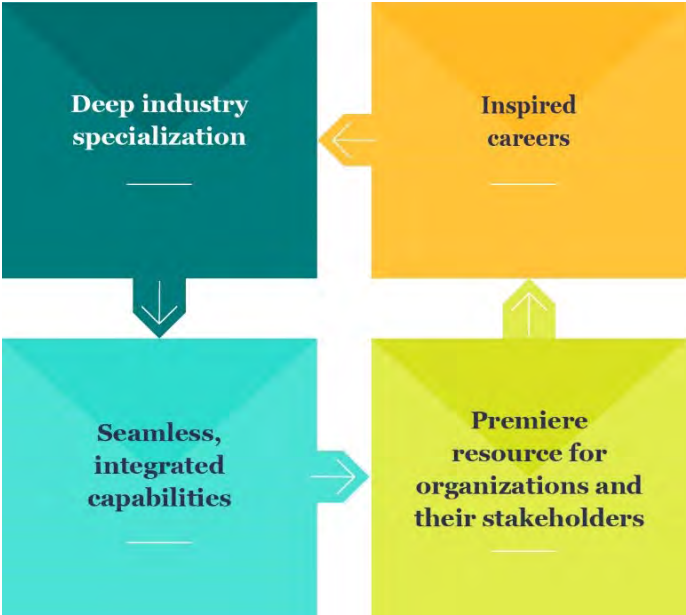
Firm Overview

It takes balance.™ With CLA by your side, you will find everything you need in one firm. Professionally or personally, big or small, we can help you discover opportunities and bring balance to get you where you want to go.



As a professional services firm, we exist to create opportunities ... for you, our people, and our communities through industry-focused wealth advisory, digital, audit, tax, consulting, and outsourcing services. We do this when we live the CLA Promise — a promise to know you and help you.

Opportunities for you



You'll find resources you would expect in the largest firms, with the personal touch of people who live and work in your community.

You'll access leaders and professionals in communities across the country, rather than from one central headquarters. We work together to look at your organization holistically, and then help you address challenges by offering support where you need it, from traditional audit and tax to outsourcing and wealth advisory.

As you navigate opportunities and challenges in a competitive and constantly changing environment, we'll embrace change, learn from it, and design processes to make interactions easier, more transparent, and seamless.



Opportunities for our people

At CLA, people find meaningful work in a fun, compelling, and energizing culture. Our people design their own customized careers through our inspired careers strategic advantage. In 2024 our total headcount was relatively the same as in 2023, and we continue to witness a remarkable retention rate of 89%. Inspired by their careers, our family members develop client relationships that bring deeper knowledge and help you shine. We're one family, working together to create opportunities.

What's more, CLA is building a culture of [connection and belonging](#) that welcomes different beliefs and perspectives. We want to represent the communities we serve and foster an environment of inclusion and belonging, resulting in enhanced value for our clients, our communities, and each other.

Inclusive: *We embrace all voices and create opportunities by removing barriers and helping our people build inspired careers.*

Opportunities for our community

CLA's community impact team unifies the work of connection, belonging and the CLA Foundation with a laser focus on advancing education, employment, and entrepreneurship within CLA and throughout our society.

Since 2015, our [CLA Foundation](#) has granted more than \$13 million from nominations made by and funds raised from CLA family members. Each grant recipient's work aligns with the foundation's mission to create career opportunities through education, employment, and entrepreneurship by connecting networks inclusive of all genders and races, veterans, and the disability community.

Read more in CLA's annual [Promise Report](#).



Your Service Team

The true value in working with our team is developing a personal and professional relationship with leaders who understand your industry, challenges, and opportunities — with the full support of an entire CLA family behind them.

Meet your service team below.

Engagement Team Member	Role	Years' Experience
Jordan Boehm, CPA	Engagement principal – Jordan will have overall engagement responsibility including planning the engagement, developing the audit approach, supervising staff, and maintaining client contact throughout the engagement and throughout the year. Jordan is responsible for total client satisfaction through the deployment of all required resources and continuous communication with management and the engagement team.	14+
Jake Lenell, CPA	Technical resource principal – Jake will be the technical resource for the audit team as well as City personnel. Jake's many years of serving governmental entities will be an invaluable resource.	20+
Jordan Boehm, CPA	Relationship principal – Jordan will serve as City's relationship principal. They are responsible for total client satisfaction through the deployment of all required resources and communication with management and the audit team.	14+



Ben Packett, CPA	Engagement manager – Ben will act as the lead manager on the engagement. In this role, Mike will assist the engagement principal with planning the engagement and performing complex audit areas. They will perform a technical review of all work performed and is responsible for the review of comprehensive annual financial report and all related reports.	13+
Tori Nelsen	Senior – Ben will be responsible for the day-to-day activities for this engagement, including the supervision of all staff assigned.	7+
Additional staff – We will assign additional staff to your engagement based on your needs and their experience providing services to state and local governments.		

Detailed biographies can be found in the *Appendix*.

Collaborative: *Support from a responsive local team complemented by national resources. We consider the whole of your organization, bringing innovative teams to the table.*



References

Our clients say it best. And their independent, authentic perspective is invaluable in learning about the experience you'll have when working with us. We encourage you to connect with our clients to hear about it firsthand.

City of West Allis, Wisconsin		Pop: 60,325
Client Contact	Jason Kaczmarek, Finance Director/Comptroller	
Phone Number Email	(414) 302-8820 JKaczmarek@westalliswi.gov	
Address	7525 W. Greenfield Ave., West Allis, Wisconsin, 53214	
Services Provided	Financial Statement Audit, Single Audit, Audited REAC Agreed Upon Procedures	

City of Franklin, Wisconsin		Pop: 36,816
Client Contact	Danielle Brown, Finance Director	
Phone Number Email	(414) 427-7514 dbrown@franklinwi.gov	
Address	9229 W. Loomis Rd., Franklin, WI 53132	
Services Provided	Financial Statement Audit, Single Audit, Preparation of the Municipal Form C, and Preparation of the Wisconsin PSC Annual Report	

City of Cuba City, Wisconsin		Pop: 2,138
Client Contact	Jill Hill, Clerk-Treasurer	
Phone Number Email	(608) 744-2152 jhill@cubacitylightandwater.org	
Address	108 N. Main Street, Cuba City, Wisconsin	
Services Provided	Financial Statement Audit, Preparation of Municipal Form C, and the Preparation of the Wisconsin PSC Annual Report	



Transparent: *We place honesty and integrity at the center of all communication. We welcome you to start an open and candid conversation with those who know us best.*



Understanding Your Industry

State and local government experience

You can benefit from a close personal connection with a team of professionals devoted to governments. Our goal is to become familiar with all aspects of your operations — not just the information needed for the year-end audit so — that we can offer proactive approaches in the areas that matter most to you:

- Finding new ways to operate more effectively and efficiently
- Responding to regulatory pressures and complexities
- Maintaining quality services in the face of changing budgetary priorities
- Providing transparent, accurate, and meaningful financial information to stakeholders, decision-makers, and your constituents



Deep industry connections

CLA actively supports industry education as a thought leader and industry speaker. We focus on supporting the educational needs of the industry through nationally sponsored trade events. Our team of professionals is sought after, both as educators and as experienced speakers who are invited to speak and teach at major professional events by leading trade associations, including those shown here.

We are also actively involved in and/or are members of the following professional organizations:

- American Institute of Certified Public Accountants (AICPA)
- AICPA's State and Local Government Expert Panel
- AICPA's Government Audit Quality Center (GAQC)
- Government Finance Officers Association (GFOA)
- Special Review Committee for the GFOA's Certificate of Achievement for Excellence in Financial Reporting (Certificate) Program
- Association of Government Accountants



Our involvement in these professional organizations, combined with various technical services we subscribe to, allows us to be at the forefront of change in the constantly changing government environment. We take our responsibility for staying current with new accounting pronouncements, auditing standards, other professional standards and laws and regulations seriously.

Insight to strengthen your organization

When you're ready to go beyond the numbers to find value-added strategies, we offer resources to help you respond to challenges and opportunities including:

- [National webinars](#) — Access complimentary professional development opportunities for your team.
- [Articles and white papers](#) — Stay current on industry information as issues arise.

Curious: *We care, we listen, we get to know you.*



Certificate of achievement assistance

The Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting is awarded to state and local governments that go beyond the minimum requirements of generally accepted accounting principles. It is awarded to state and local governments who produce an annual comprehensive financial report that evidences the spirit of transparency and full disclosure. Members of the GFOA staff and the GFOA Special Review Committee (SRC) review reports submitted to the ACFR program.

CLA provides audit services to many entities that received the GFOA Certificate of Excellence in Financial Report. All of the procedures noted in our audit approach and our technical review of the ACFR are done to help the City prepare and publish the top product possible. Our managers and principals who review the ACFR have a strong understanding of the GFOA requirement for the certificate. We understand that this is a prestigious award for the City and a great accomplishment for the Finance and Accounting departments.

We will review the GFOA comment letter for each ACFR and provide the City advice regarding the response to the GFOA reviewer's comments. Our procedures with respect to the ACFR will be the review of the comments from GFOA on the prior year submission to determine they were adequately addressed, completion of the ACFR checklist, and review of the transmittal letter and statistical data to determine that information presented is reasonable and agrees with the information in the financial statements and management's discussion and analysis (MD&A), where applicable.

We understand the interrelationships of the many and varied components of a governmental entity's financial statements, allowing us to quickly determine errors or problems with the financial statements. Our depth of knowledge and experience also allows us to assist the City with the preparation of the ACFR and improvement of the City's financial statements.

Our involvement with clients in the GFOA Certificate program helps to determine that we are on the leading edge of reporting trends and techniques. We have been engaged by various entities to review their statements for compliance with program requirements. We have aided clients in the early implementation of professional pronouncements and regularly provide our clients with updates on new pronouncements which will affect them and will do the same for the City.

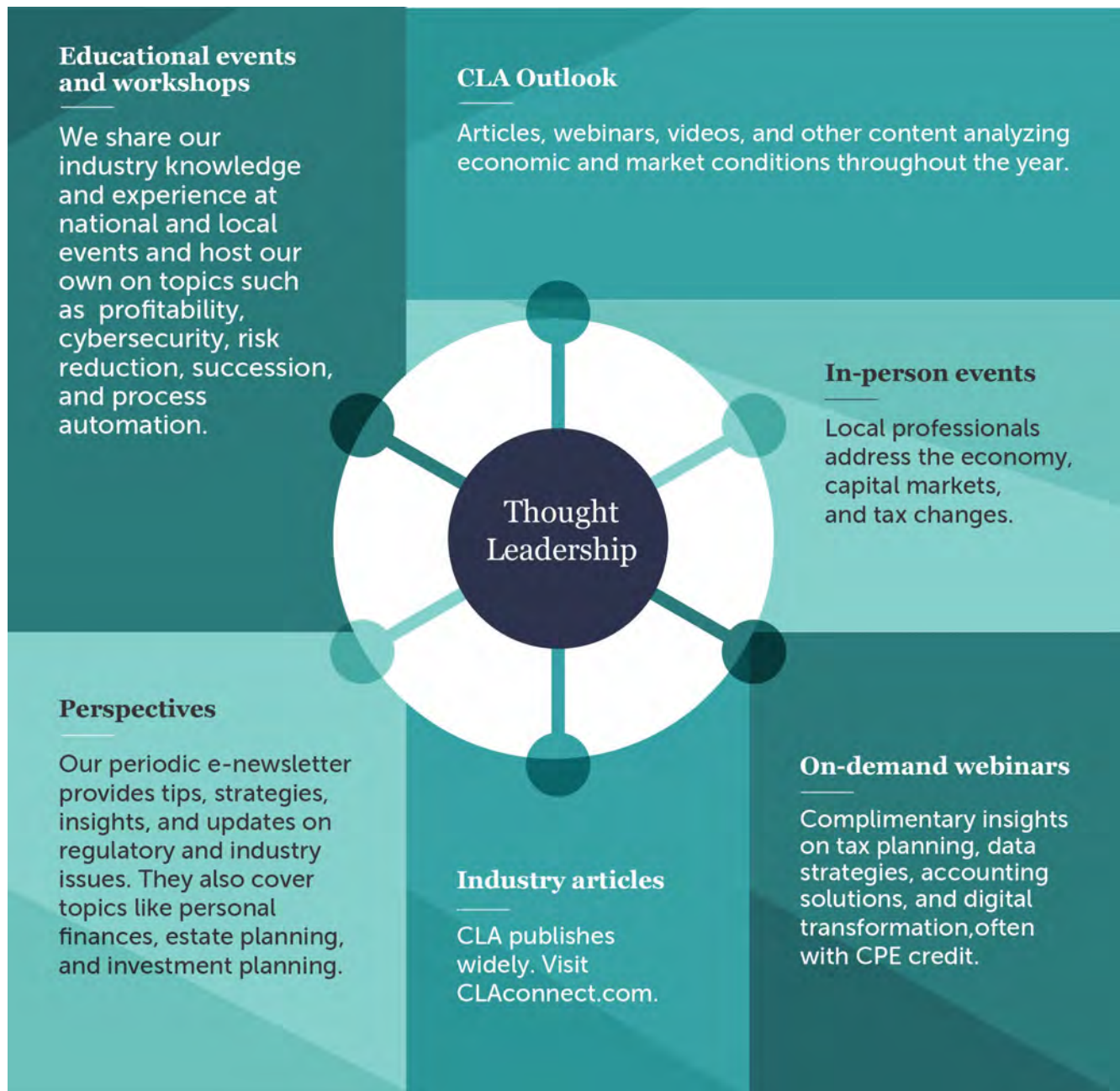
The table below identifies the professionals who are currently members of the GFOA Special Review Committee together with their length of service with the Committee.

Name	Title	Location	Years Served
Robert J. Callanan, CPA	Principal	Irvine, CA	15+
Daphnie Munoz, CPA	Principal	Irvine, CA	13+
Jacob S. Lenell, CPA	Principal	Milwaukee, WI	12+
Remi Omisore, CPA	Principal	Baltimore, MD	11+

Julie S. Fowler, CPA	Signing Director	Sebring, FL	10+
Richard Gonzalez, CPA	Principal	Roseville, CA	10+
Christopher G. Knopik, CPA, CFE	Principal	Minneapolis, MN	10+
Jeffrey Peek, CPA	Principal	Nashville, TN	8+
Shannon D. Small, CPA, MPA	Signing Director	Wauwatosa, WI	7+
Christopher Kessler, CPA	Principal	Fort Myers, FL	4+
Lance Schmidt, CPA, CFE, CIA	Principal	Lakeland, FL	2+
Alexandra Mitchell, CPA, MAcc	Manager	Naples, FL	1+

Thought leadership

Throughout the year, we send email publications and host webinars and events to keep you informed of relevant industry updates. You can find an extensive resource library on our [website](#) and subscribe for event invitations and industry insights at CLAAconnect.com/subscribe.



Support at every turn

With [dedicated services specific to state and local governments](#), you have access to guidance on all aspects of your operations.

- [Audit](#), review, and compilation of financial statements
- Compliance audits (HUD, OMB Single Audits)
- [Cybersecurity](#)
- [Enterprise risk management](#)
- [Forensic accounting, auditing, and fraud investigation](#)
- Fraud risk management
- [Grant compliance](#)
- Implementation assistance for complex Governmental Accounting Standards Board (GASB) statements
- [Internal audit](#)
- [Outsourced business operations](#)
- [Performance auditing](#)
- [Purchase card \(p-card\) monitoring and analytics](#)
- [Risk assessments](#)
- Strategic, financial, and operational consulting
- [Telecom management services](#)
- [Business opportunity assessments](#)
- [System optimization and selection](#)



Single audit experience

CLA performs the largest number of single audits in the United States

We audited nearly \$229 billion dollars in federal funds expended in 2023. The chart below illustrates CLA's experience in serving organizations that receive federal funds and demonstrates our firm's dedication to serving the government and nonprofit industry.



It is more important than ever to find qualified auditors who have significant experience with federal and state grants specific to City and can enhance the quality of City's single audit. Therefore, the single audit will be performed by a team of individuals who are managed by personnel who specialize in single audits in accordance with OMB's *Uniform Guidance* and who can offer both knowledge and quality for City. As part of our quality control process, the single audit will be reviewed by a firm Designated Single Audit Reviewer.

You'll need an audit firm experienced in performing single audits and a familiarity with the specific programs in which you are involved and will benefit from CLA's experience in this area.

Single Audit Resource Center (SARC) award

CLA received the [Single Audit Resource Center \(SARC\) Award](#) for Excellence in Knowledge, Value, and Overall Client Satisfaction. SARC's award recognizes audit firms that provide an outstanding service to their clients based on feedback received from an independent survey.

The survey queried more than 10,000 nonprofit and government entities about the knowledge of their auditors, the value of their service, and overall satisfaction with their 2024 fiscal year-end audit. The SARC award demonstrates CLA's dedication to serving the government and nonprofit industry and maintaining the most stringent regulatory requirements in those sectors.

Services Approach

Easing the transition

We recognize that a move to a new firm presents an opportunity as well as a challenge. Over our 70-year history, we have transitioned many clients and have a collegial and professional relationship with many firms.

The CLA seamless assurance advantage (SAA)

SAA is an innovative approach to auditing that utilizes leading technologies, analytics, and audit methods to help solve client problems and create a seamless experience.



A different approach

SAA is unlike any conventional audit process. SAA does not depend on physical location. It reduces the time our professionals spend on site, creates fewer disruptions, enables more efficient use of resources (yours and ours), and allows for more impactful interactions with your people.

Insights through analytics

CLA uses strategic data analysis to evaluate whole data sets to gain a deeper understanding of your organization. Insights that were once impossible can now come into focus to help you measure performance, enhance strategic decision making, and understand your competitive opportunities.

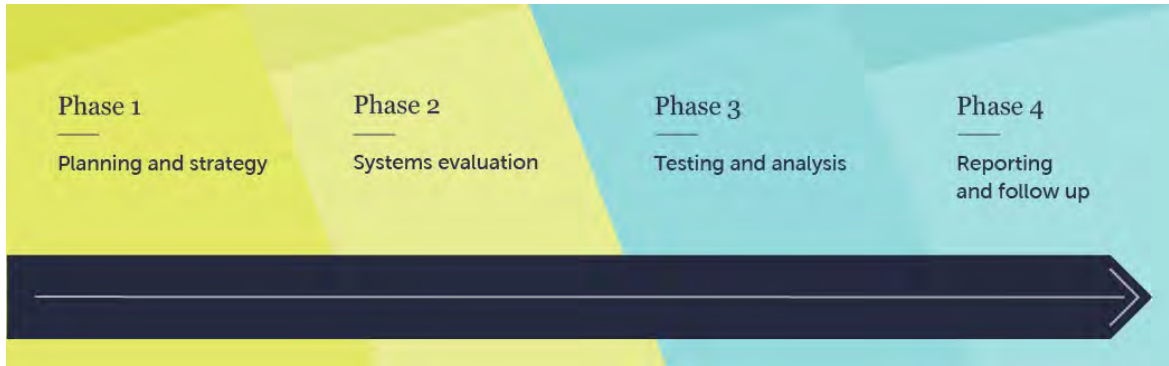


Effective technology

CLA embraces technologies that help solve client problems and create a seamless experience. Assurance Information Exchange (AIE) is a web-based application developed by CLA to digitally request and obtain audit documents through a secure and efficient online portal.



Financial statement audit approach



Phase 1: Planning and strategy

The main objective of the planning phase is to identify significant areas and design efficient audit procedures.

- Conduct an entrance meeting – Jordan Boehm and staff will meet with City personnel to agree on an outline of responsibilities and time frames
 - Establish audit approach and timing schedule
 - Determine assistance to be provided by City personnel
 - Discuss application of generally accepted accounting principles
 - Address initial audit concerns
 - Establish report parameters and timetables
 - Progress reporting process
 - Establish principal contacts
- Gain an understanding of your operations, including any changes in organization, management style, and internal and external factors influencing the operating environment
- Identify significant accounts and accounting applications, critical audit areas, significant provisions of laws and regulations, and relevant controls over operations
- Determine the likelihood of effective Information Systems (IS) - related controls
- Perform a preliminary overall risk assessment
- Confirm protocol for meeting with and requesting information from relevant staff
- Establish a timetable for the fieldwork phase of the audit
- Determine a protocol for using TeamMate Analytics and Expert Analyzer (TeamMate), our data extraction and analysis software, to facilitate timely receipt and analysis of reports from management
- Compile an initial comprehensive list of items to be prepared by City, and establish deadlines

We will document our planning through:

- **Entity profile** — This profile will help us understand City's activities, organizational structure, services, management, key employees, and regulatory requirements.
- **Preliminary analytical procedures** — These procedures will assist in planning the nature, timing, and extent of auditing procedures that will be used to obtain evidential matter. They will focus on enhancing our understanding of the financial results and will be used to identify any significant transactions and events that have occurred since the last audit date, as well as to identify any areas that may represent specific risks relevant to the audit.
- **General risk analysis** — This will contain our overall audit plan, including materiality calculations, fraud risk assessments, overall audit risk assessments, effects of our IS assessment, timing, staffing, client assistance, a listing of significant provisions of laws and regulations, and other key planning considerations.

- **Account risk analysis** — This document will contain the audit plan for the financial statements, including risk assessment and the extent and nature of testing by assertion.
- **Prepared by client listing** — This document will contain a listing of schedules and reports to be prepared by City personnel with due dates for each item.
- **Assurance Information Exchange (AIE)** — CLA uses a secure web-based application to request and obtain documents. This application allows clients to view detailed information, including due dates for all items CLA is requesting. Clients can attach electronic files and add commentary directly on the application.

The audit engagement will be planned under the direction of the engagement leader and in-charge. We will clearly communicate any issues in a timely manner and will be in constant contact as to what we are finding and where we expect it will lead.

Using the information we have gathered and the risks identified, we will produce an audit program specifically tailored to City that will detail the nature and types of tests to be performed. We view our programs as living documents, subject to change as conditions warrant.

Phase 2: Systems evaluation

We will gain an understanding of the internal control structure of City for financial accounting and relevant operations. Next, we will identify control objectives for each type of control material to the financial statements, and then identify and gain an understanding of the relevant control policies and procedures that effectively achieve the control objectives. Finally, we will determine the nature, timing, and extent of our control testing and perform tests of controls. This phase of the audit will include testing of certain key internal controls:

- Electronic data, including general and application controls reviews and various user controls
- Financial reporting and compliance with laws and regulations

We will test controls over certain key cycles, not only to gather evidence about the existence and effectiveness of internal control for purposes of assessing control risk, but also to gather evidence about the reasonableness of an account balance. Our use of multi-purpose tests allows us to provide a more efficient audit without sacrificing quality.

Our assessment of internal controls will determine whether City has established and maintained internal controls to provide reasonable assurance that the following objectives are met:

- Transactions are properly recorded, processed, and summarized to permit the preparation of reliable financial statements and to maintain accountability over assets
- Assets are safeguarded against loss from unauthorized acquisition, use, or disposition
- Transactions are executed in accordance with laws and regulations that could have a direct and material effect on the financial statements

We will finalize our audit programs during this phase. We will also provide an updated prepared by client listing based on our test results and anticipated substantive testing.

During the internal control phase, we will also perform a review of general and application IS controls for applications significant to financial statements to conclude whether IS general controls are properly designed and operating effectively.



Based on our preliminary review, we will perform an initial risk assessment of each critical element in each general control category, as well as an overall assessment of each control category. We will then assess the significant computer-related controls.

For IS-related controls we deem to be ineffectively designed or not operating as intended, we will gather sufficient evidence to support findings and will provide recommendations for improvement. For IS controls we deem to be effectively designed, we will perform testing to determine if they are operating as intended through a combination of procedures, including observation, inquiry, inspection, and re-performance.

Phase 3: Testing and analysis

The extent of our substantive testing will be based on results of our internal control tests. Audit sampling will be used only in those situations where it is the most effective method of testing.

After identifying individually significant or unusual items, we will decide the audit approach for the remaining balance of items by considering tolerable error and audit risk. This may include (1) testing a sample of the remaining balance; (2) lowering the previously determined threshold for individually significant items to increase the percent of coverage of the account balance; or (3) applying analytical procedures to the remaining balance. When we elect to sample balances, we will use TeamMate to efficiently control and select our samples.

Our workpapers during this phase will clearly document our work as outlined in our audit programs. We will provide City with status reports and be in constant communication with City to determine that all identified issues are resolved in a timely manner. We will hold a final exit conference with City to summarize the results of our fieldwork and review significant findings.

Phase 4: Reporting and follow up

Reports to management will include oral and/or written reports regarding:

- Independent Auditors' Report
- Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*
- Independent Auditors' Report on Compliance for Each Major Federal and State Program, Report on Internal Control Over Compliance, and Report on the Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and Wisconsin *State Single Audit Guidelines*
- Management Letter, as needed
- Written Communication to Those Charged with Governance, which includes the following areas:
 - Our responsibility under auditing standards generally accepted in the United States of America
 - Changes in significant accounting policies or their application
 - Unusual transactions
 - Management judgments and accounting estimates
 - Significant audit adjustments
 - Other information in documents containing the audited financial statements
 - Disagreements with City
 - City's consultations with other accountants
 - Major issues discussed with management prior to retention
 - Difficulties encountered in performing the audit
 - Fraud or illegal acts

Once the final reviews of working papers and financial statements are completed, our opinion, the financial statements, and management letter will be issued.

City will be given a draft of any comments we propose to include in the management letter. Items not considered major may be discussed verbally with management instead of in the management letter. Our management letter will include items noted during our analysis of your operations.

We will make a formal presentation of the audit results to those charged with governance.

Elevating with artificial intelligence (AI)

CLA is committed to harnessing cutting-edge technology to enhance client service. We may use AI to enhance your audit engagements. This can include:

- **Research and document drafting:** CLA professionals may use Microsoft Copilot to ask questions and make requests of generative AI with secure access to CLA-specific resources.
- **Document summarization:** We may use CLA Family Assistant to help extract and summarize information relevant to our audits, including minutes review, leases, debt agreements, and other document types.
- **Invoice extraction:** CLA may use AI tools to extract relevant fields from invoices and other documents.

When AI is used, the work is supervised by CLA professionals who verify results before making final decisions. Client information remains confidential when working with these tools.

Single audit approach

OMB's *Uniform Guidance* (2 CFR Part 200) affects how federal and state grants are managed and audited and impacts every organization that receives federal and state assistance. Grant compliance can be a confusing topic and many of our clients rely on their federal and state funding as a major revenue source, so it is important that they understand what these changes mean to their organization. As a leader in the industry, CLA professionals are available to provide guidance and tools tailored to City's needs, and to assist in compliance with these rules.

The AICPA clarified auditing standard, AU-C 935 "Compliance Audits", requires risk-based concepts to be used in all compliance audits including those performed in accordance with 2 CFR Part 200. Our risk-based approach incorporates this guidance.

We conduct our single audit in three primary phases, as shown, below:



Phase 1: Risk assessment and planning

The risk assessment and planning phase encompasses the overall planning stage of the single audit engagement. During this phase, we work closely with City's management to determine that programs and all clusters of programs are properly identified and risk-rated for determination of the major programs for testing. We also review the forms and programs utilized in the prior year to determine the extent of any changes which are required.

We accomplish this by following the methodology below:

- Determine the threshold to distinguish between Type A and B programs, including the effect of any loans and loan programs
- Utilizing the preliminary Schedule of Expenditure of Federal and State Awards, we can identify the Type A and significant Type B programs (25% of Type A threshold) in accordance with the Uniform Guidance and the Wisconsin *State Single Audit Guidelines*
- Identify the programs tested and the findings reported for the past two fiscal years. Determine and document the program risk based on the past two single audits
- Prepare and distribute Type B program questionnaires to determine risk associated with Type B programs
- Determine the major programs to be tested for the current fiscal year based on the previous steps
- Based on our determination of the major programs, we obtain the current year compliance supplement to aid in the determination of Direct and Material Compliance requirements, and customize the audit program accordingly
- Determine the preferred methods of communication during the audit

Phase 2: Major program testing

We determine the programs to be audited based on the risk assessment performed in the planning phase. We perform the audit of the programs in accordance with UG.

To accomplish this, we perform the following:

- Schedule an introductory meeting and notify City's management of the major programs for the current fiscal year
- Plan and execute the testing of the expenditures reported on the Schedule of Expenditures of Federal and State Awards
- Perform tests of compliance and internal controls over compliance for each major program identified
- Schedule periodic progress meetings to determine that schedules are adhered to and identify issues as they arise
- Conduct entrance and exit conference meetings with each grant manager

Phase 3: Final assessment and reporting

We re-perform the steps noted in the preliminary assessment and planning stage once the final Schedule of Expenditures of Federal and State Awards is received to determine if additional major programs were identified.

Based on the final determination of the programs we perform the following:

- Identify Type A and significant Type B programs which were not previously identified
- Re-assess the risk and determine if we are required to audit additional programs
- Perform compliance testing at the entity wide level related to procurement and cash management requirements



- Perform testing to validate the status of prior year findings for those programs not selected for audit.
- Prepare the Schedule of Findings and Questioned Costs
- Conduct exit conference with City's management to review drafts of required reports:
 - 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*
 - Independent Auditors' Report on Compliance for Each Major Federal and State Program, Report on Internal Control Over Compliance, and Report on the Schedule of Expenditures of Federal and State Awards Required by the *Uniform Guidance* and the *Wisconsin State Single Audit Guidelines*

Throughout the single audit, we maintain communication through periodic progress meetings with those designated by City. These meetings will be on a set schedule, but as frequently as City determines. During these meetings, we discuss progress impediments and findings as they arise.

Utilization of accounting system access

We often are granted access to our clients' accounting system on a read only basis to reduce the amount of time requesting information that is otherwise readily available. Caselle accounting software is a common general ledger system utilized by our clients and our team members are well versed in navigating the software and we utilize the information to better utilize our time with key members of our clients to spend the time where it is more value added rather than a procedural request for information.

Assistance from client

We request that the City provide access to all records required for the audits and other requirements of the contract. In addition, we request that you assign a "project coordinator" through whom we will communicate and coordinate activities. We do not foresee needing the City's staff other than during normal business hours.

To assist in this process, we will provide a detailed Prepared by Client list early in the engagement. We will ask that your accounting staff provide us with standard schedules, as well as additional requested supporting items. We anticipate that your accounting personnel will need to locate and submit to us certain invoices, vouchers, cancelled checks, and other documents and records. We are extremely flexible as to the format in which we receive this information and to the extent possible will use the latest technology to help minimize the level of effort of your personnel.

We will depend on your staff to provide us with as much information as possible, in an effort to limit everyone's time on the engagement and, ultimately, to save your organization money.

Communication process

Effective communication is critical to a successful engagement. This includes weekly status meetings where observations, potential exceptions, and leading practices are discussed. To avoid surprises at the end of the engagement, we discuss and document our observations, clarify fact patterns, and confirm management's understanding and agreement with our findings.

CLA adheres to all auditing standards related to reporting observations, recommendations, and findings. All significant deficiencies and material weaknesses will be reported to the audit committee/governance in writing. Best practices, observations, and other matters will be reported to management in a management letter that can be used as a tool to track the implementation of our recommendations.



Report to those charged with governance — In addition to observations and recommendations, we will inform the audit committee of:

- Significant accounting policies
- Management judgments and accounting estimates
- Significant audit adjustments and passed adjustments, if any
- Disagreements with management, if any
- Management consultation with other accountants, if any
- Major issues discussed with management prior to retention
- Difficulties encountered in performing the audit, if any

We are sensitive and understanding of the fact that we report to those charged with governance, and our audit professionals maintain objectivity and independence in issuing audit opinions. If we identify significant fraud, illegal acts, or significant delays during the audit process, we will alert the audit committee timely.

Information related to overall fiscal health or other concerns of your organization observed during audit testing will be presented in the exit presentation and as part of the management letter. We will also help you create opportunities for improvement through recommendations and suggestions for strengthening your policies, accounting procedures, and processes.



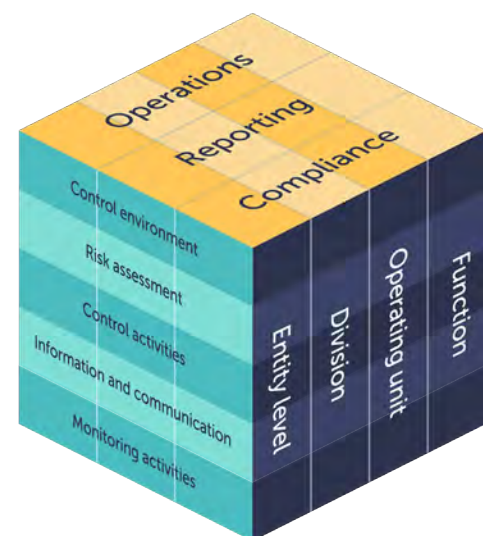
Sample size and statistical sampling

We follow the guidance of AU-C Section 530, Audit Sampling, which allows the use of a statistical or nonstatistical sampling approach. We use quality control material in all our audit engagements. These AU-C Section 530 – “Audit Sampling” forms guide our staff through a logical process of assessing inherent risk, control risk, and combined audit risk, followed by an assessment of appropriate sample size for testing.

Sample sizes will vary depending on the nature of the testing (controls versus substantive) and the size of the population being sampled. Sampling techniques are utilized in compliance and internal control testing, as well as substantive testing of certain asset and liability account balances. Sample sizes used for internal control testing depend on a number of factors, namely the number of expected or actual control deviations, size of population, and level of control assurance anticipated. Sample sizes typically range from 22 to 77 for populations greater than 200.

To illustrate, if no internal control deviations are anticipated and the frequency of the population (i.e., the number of times the control is performed in a given year) is 100, then we will test 10 transactions in order to obtain moderate control assurance. If one internal control deviation is anticipated, and the frequency of the population is greater than 200, then we will test 77 transactions in order to obtain low control assurance. We are usually able to cover a substantial portion of the compliance and controls testing with one sample, resulting in a very efficient approach.

We understand changing audit firms would require a new set of auditors to develop an understanding of the City, operations, and system of internal control. We also strive to develop our understanding in the least intrusive manner possible, while still maintaining our professional responsibilities. We would utilize a combination of internal control forms and interviews with key accounting personnel to gain and document our understanding of the City. We will also use as a baseline any existing internal control processes, policies, organizational charts, etc. the City may have already documented. Walk through procedures are performed for certain controls to evaluate whether the control is effectively designed and determine it has been implemented.



The Committee of Sponsoring Organizations of the Treadway Commission (COSO) has established a framework for internal control systems. Under the COSO framework, internal control is a process to provide reasonable assurance that those internal objectives, including effectiveness and efficiency of business operations, reliability of financial reporting, and compliance with applicable laws and regulations, will be met, if applicable.

Our audit approach is designed to evaluate and walk through certain internal controls in accordance with COSO concepts. Our procedures include a review of the entity’s control environment, risk assessment process, control activities, information and communications relevant to preparation of the financial statements, and monitoring activities of the system of internal control.

During the planning and risk assessment phases of our audit, we will develop our understanding of the City business operations and system of internal control for financial reporting through observation, discussion, and inquiries with management and appropriate personnel. During this phase of the audit, we will review budgets

and related materials, organization charts, accounting and purchase manuals, and other systems of documentation that may be available.

Once we understand your operations and system of internal control for financial reporting, we will then identify control objectives for each significant class of transactions, account balances, or disclosures. The next step will be to identify and gain an understanding of the relevant control policies and procedures that effectively achieve the control objectives. We will then determine the nature, timing, and extent of our control procedures.



Data analytics

In addition to standard auditing methodology, a distinguishing aspect of CLA's audit services incorporates the power of data analytics to multiply the value of the analyses and the results we produce for clients. CLA's data methodology is a six-phase, systematic approach to examining an organization's known risks and identifying unknown risks. Successful data analysis is a dynamic process that continuously evolves throughout the duration of an engagement and requires collaboration of the engagement team.

Data analytics are utilized throughout our audit process, our **Risk Assessment, Data Analytics and Review ("RADAR")** is a specific application of general ledger data analytics that has been implemented on all audit engagements. RADAR is an innovative approach created and used only by CLA that aims to improve and replace traditional preliminary analytics that were being performed.

The phases in our data analytics process are as follows:

1. Planning

In the planning stage of the engagement, the use of data analysis is considered and discussed to determine that analytics are directed and focused on accomplishing objectives within the risk assessment. Areas of focus, such as journal entries, cash disbursements, inventory, and accounts receivable are common.

2. Expectations

We consider the risks facing our client and design analytics to address these risks. Through preliminary discussions with management and governance, we develop and document expectations of financial transactions and results for the year. These expectations will assist in identifying anomalies and significant audit areas in order to assess risk.

3. Data acquisition

Sufficient planning, a strong initial risk assessment, and an adequate understanding of your systems will serve as the foundation necessary to prepare our draft data request list. We will initially request information in written format and conduct follow-up conversations helping CLA practitioners share a mutual understanding of the type of data requested and the format required. If there are going to be any challenges/obstacles related to obtaining data, or obtaining data in the preferred format, they will generally be discovered at this point.



4. Technical data analysis

Technical analysis of the data requires the skillful blend of knowledge and technical capability. Meaningful technical analysis provides the engagement team with a better understanding of the organization. The additional clarity assists the engagement team to better assess what is “normal” and, in turn, be better suited to spot anomalies, red flags, and other indications of risk. Analytics generally fall into five categories, each looking into the data set in a different way and deployed with a different purpose.

5. Interpret results and subsequent risk assessment

Trends and anomalies will be identified through the performance of the above referenced analytics. Comments regarding the interpretation of those trends and anomalies will be captured. When trends are identified, they are reconciled against expectations. For anomalies identified, the approach to further audit procedures will be considered.

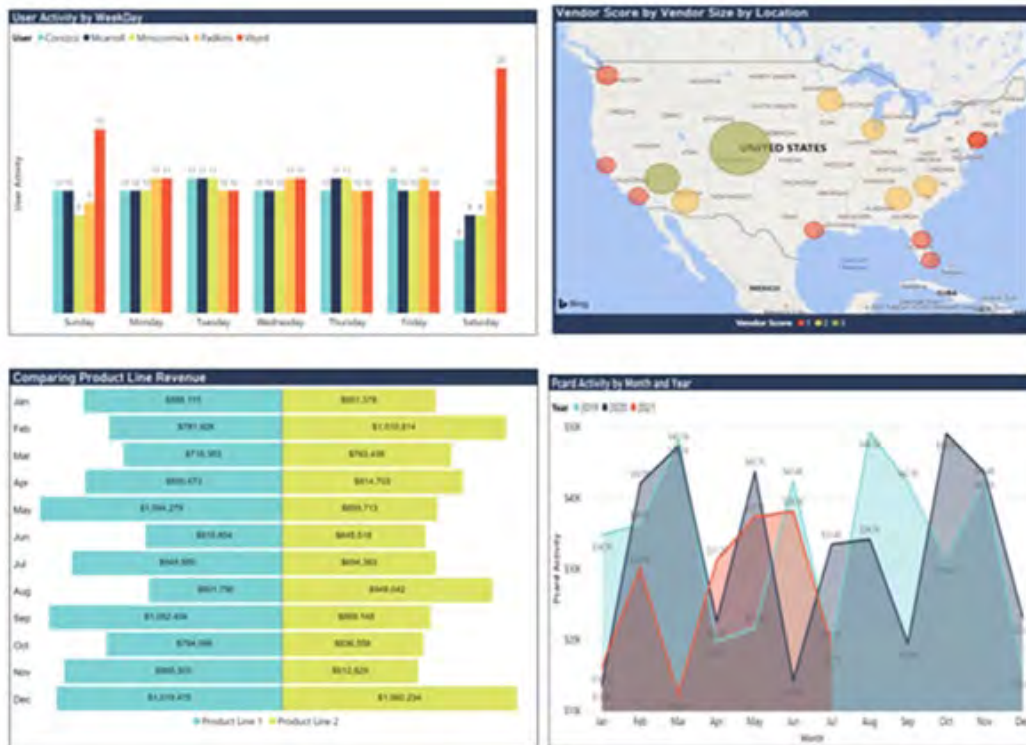
6. Response and document

The last process is to capture responses and determine that our procedures are properly documented. Abstracts, charts, or summaries of both trends and anomalies are retained in audit documentation to support our identification of risks. Our analysis can be tailored and customized to help analyze an array of information, including client-specific and proprietary data. Key benefits of data analytics include:

- Built-in audit functionality including powerful, audit specific commands and a self-documenting audit trail
- 100% data coverage, which means that certain audit procedures can be performed on entire populations, and not just samples
- Unlimited data access allows us to access and analyze data from virtually any computing environment
- Eliminates the need to extrapolate information from errors (a common effort when manually auditing data) and allows for more precise conclusions



The below figure illustrates typical data analytics scenarios.



CLA Intelligence Platform: Digital services and generative AI

Let us help you harness cutting-edge technology to transform the way your teams work and uncover deeper business and financial insights.



Digital transformation is no longer optional, it's a necessity. With CLA, you'll find a [comprehensive suite of capabilities](#) spanning automation and integration, data analytics, software, and cybersecurity — offering you new opportunities to navigate and thrive in the digital age.

By leveraging digital product solutions and services, you can improve your business operations and achieve big goals, whether that's streamlining processes, enhancing customer experiences, embracing generative artificial intelligence (AI), or driving innovation. We help you put digital solutions in place to:

Drive growth and profitability	Drive more value from software	Gain efficiencies and quality
Improve employee experience and retention	Make data-driven decisions	Make your data work for you
Manage security more effectively	Put the power of AI in your hands	Reduce cyber and other threats



Sample Management Letter

Management

City of Platteville

Platteville, Wisconsin

In planning and performing our audit of the financial statements of the City of Platteville, Wisconsin (the City) as of and for the year ended December 31, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the City'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control.

However, during our audit we became aware of deficiencies in internal control other than significant deficiencies and material weaknesses and other matters that are opportunities to strengthen your internal control and improve the efficiency of your operations. Our comments and suggestions regarding those matters are summarized below. This letter does not affect our report on the financial statements dated June __, 2026.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various City personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

- Sample Recommendation 1
- Sample Recommendation 2

This communication is intended solely for the information and use of management, City Council, and others within the City, and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

Madison, Wisconsin

June __, 2026



Engagement Timeline

Count on clear communication and regular updates.

Proposed work plan

Per our discussions we have designed a plan that meets your needs and key deadlines. In our planning meeting, we will discuss this timeline with you in greater detail and adjust as appropriate.

Completed by December 31st	Pre-interim work Review prior year workpapers Request initial planning documents from City
Completed by December 31st	Initial planning meeting
Completed by December 31st	Interim audit work begins
Completed by April 15th	Audit fieldwork
Completed by May 8th	Draft reports, including the State Report Form C
Completed by June 15th	Audited Financial Statements and Related Reports
Completed by June 30 th	Presentation of the Audit Results to Governance
Completed by September 30 th	Single Audit
Ongoing	Planning and update meetings

Easing the transition

We recognize that a move to a new firm presents an opportunity as well as a challenge. Over our 70-year history, we have transitioned many clients and have a collegial and professional relationship with many firms.

Reliable: Look for us to respond in hours, not days. We strive to deliver service that exceeds your expectations.



Your Investment

Having upfront conversations builds relationships.

The value we can provide your organization goes beyond meeting your compliance needs. We can help you discover opportunities to enhance your performance and achieve your strategic goals. Our insights and strategies are tailored to your specific situation and represent a return on your investment.

Based on our understanding of your requirements, we propose the following fees for the three year proposal:

Professional Services	2025	2026	2027
General Fund	\$17,500	\$18,375	\$19,295
Water & Sewer Fund	\$12,500	\$13,125	\$13,780
Tax Incremental Finance Districts	\$8,500	\$8,925	\$9,375
Other City Funds	\$5,500	\$5,775	\$6,075
Preparation of the Municipal Form C	\$2,250	\$2,375	\$2,500
Single Audit	\$8,000	\$8,400	\$8,820
Technology and client support fee (5%)	\$2,713	\$2,849	\$2,992
Total	\$56,963	\$59,824	\$62,837

Optional Professional Services	2025	2026	2027
Preparation of the Management Discussion and Analysis (MD&A)	\$1,000	\$1,050	\$1,100
Preparation of the Public Service Commission Annual Report	\$4,000	\$4,200	\$4,410
Preparation of the Annual Depreciation Reports	\$1,000	\$1,050	\$1,100
Tax Increment Financing District Termination Audits (Per Audit)	\$8,500	\$8,925	\$9,375



Our fee quote is designed with an understanding that:

- City personnel will provide documents and information requested in a timely fashion.
- The operations of your organization do not change significantly and do not include any future acquisitions or significant changes in your business operations.
- There are no significant changes to the scope, including no significant changes in auditing, accounting, or reporting requirements.

The 5% technology and client support fee supports our continuous investment in technology and innovation to enhance your experience and protect your data.

Fee increase

Our fees are based on professional standards and regulations currently in effect and barring any changes in the nature or requirements of the engagement, our annual fees will increase in accordance with the increases in our payroll and overhead costs. In addition, costs could increase due to substantial changes in your office locations, asset size and/or operational structure. If fee increases are expected outside of the ranges provided above, we would discuss with management prior to the completion of the work.

No surprises

Our clients don't like fee surprises. Neither do we. If changes or complexities occur — or any "out-of-scope" work is required — we'll discuss a revised proposal with you first.

It's not our policy or practice to bill our clients every time we receive a phone call or email. We're invested in our relationships and strongly encourage intentional and frequent communication. Contact us year-round as changes or questions arise.

Our last word on fees: we're committed to serving you and creating a long-standing relationship. If fees are a deciding factor in your selection of a professional services firm, give us a call and let's discuss.

Transparent: Clear, authentic communication and market-based fees.



Appendix

A. Your service team biographies





Jordan Boehm, CPA

CLA (CliftonLarsonAllen LLP)

Principal
Milwaukee, Wisconsin

414-721-7510
jordan.boehm@CLAconnect.com



Profile

Jordan has been providing assurance, consulting, and advisory services to state and local government organizations and higher education institutions for more than 12 years. Jordan focuses on developing custom strategies to challenges the state and local government organizations and higher education institutions face with respect to their finance and accounting and compliance functions. Services provided include assurance, tax, federal and state grant compliance, Wisconsin tax increment district rules and regulations, Wisconsin Public Service Commission reporting, and Wisconsin Department of Revenue Form A, C, and CT. In addition, Jordan serves as the Wisconsin Growth Network Leader for our higher education practice.

Technical experience

- Responsible for the performance of financial statement audits, *Uniform Guidance* audits, and State of Wisconsin single audits for governmental and nonprofit entities
- Member of the CLA Audit Innovation Team that assists in the maintenance and improvement of the CLA audit methodology
- Member of the CLA designated quality reviewer team for state and local government reporting entities
- Technical speaker for the Wisconsin Government Finance Officers Association (WGFOA)
- Technical speaker for the Wisconsin Association of School Business Officials (WASBO)
- Technical speaker for training provided to the Wisconsin Comptroller's Office

Education and professional involvement

- Bachelor of business administration, accounting, and finance from University of Wisconsin-Milwaukee, Milwaukee, Wisconsin
- American Institute of Certified Public Accountants
- Wisconsin Institute of Certified Public Accountants
- Wisconsin Institute of Certified Public Accountants – Editorial Advisory Committee
- Government Finance Officers Association
- Wisconsin Government Finance Officers Association
- Certified Public Accountant in the state of Wisconsin

Continuing professional education

- American Institute of Certified Public Accountants – Government Conference
- Government Finance Officers Association Conference and GAAP update
- Wisconsin Government Finance Officers quarterly conferences, attendee and presenter



- Programs sponsored by CLA, attendee and presenter
- Adheres to all applicable AICPA, WICPA, and GAS requirements

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Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.





Jacob S. Lenell, CPA

CLA (CliftonLarsonAllen LLP)

Principal
Milwaukee, Wisconsin

414-721-7572
jake.lenell@CLAconnect.com



Profile

Jake is the growth network leader for the governmental industry in the State of Wisconsin. In this role, Jake is responsible for connecting governmental clients and prospects to resources that focus on this industry and provide a wide variety of audit, tax, and consulting services. As a client-serving principal, Jake has been working with regulated industry clients since 2002. His experience includes consulting on accounting standards, presenting financial information to governing boards, and preparing financial statements in conformity with accounting standards. He has also performed internal inspections and peer review for other firms.

Technical experience

- Audits of higher education institutions and nonprofit organizations
- Audits of local governments, including counties, cities, villages, towns, special districts, tax increment districts, and school districts
- Consulting services, including rate design, budgeting, capital planning, administrative organization review, internal control design
- GFOA Special Review Committee reviewer in the ACFR program

Education and professional involvement

- Master of business administration in accounting from Lakeland University, Sheboygan, Wisconsin
- Bachelor of arts in accounting from Cardinal Stritch University, Fox Point, Wisconsin
- Certified Public Accountant in the states of Wisconsin and Illinois
- American Institute of Certified Public Accountants (AICPA)
- Wisconsin Institute of Certified Public Accountants (WICPA)
- Government Finance Officers Association (GFOA)
- Wisconsin Government Finance Officers Association (WGFOA)

Continuing professional education

- American Institute of Certified Public Accountants – Government Conference
- Government Finance Officers Association Conference and GAAP update
- Wisconsin Government Finance Officers quarterly conferences, attendee and presenter
- Programs sponsored by CLA, attendee and presenter
- Adheres to all applicable AICPA, WICPA, and GAS requirements

Community involvement

- Wisconsin Governmental Finance Officers Association, *past board member*



- BC Junior Lancers Basketball, Inc., *board treasurer and volunteer coach*
- Elmbrook Little League, *volunteer coach*

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Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.





Ben Packett, CPA

CLA (CliftonLarsonAllen LLP)

Manager
Chicago, Illinois

331-270-2407
ben.packett@CLAconnect.com



Profile

Ben has more than 13 years of experience specializing in audits of governmental entities. Ben has also conducted audits of local government entities subject to Single Audit and state compliance requirements.

Technical experience

- Performing and managing financial statement audits of state and local governments
- Performing Single Audits in accordance with *Uniform Guidance*
- Assisting governmental entities with financial statement preparation
- Providing technical assistance with implementation of GASB pronouncements

Education and professional involvement

- Bachelor of business administration from University of Mary Washington, Fredericksburg, Virginia
- Certified Public Accountant in the state of Illinois
- American Institute of Certified Public Accountants
- Illinois CPA Society
- Illinois Government Finance Officers Association
- Wisconsin Government Finance Officers Association

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Tori Nelsen

CLA (CliftonLarsonAllen LLP)

Senior
Milwaukee, Wisconsin

262-641-2272
tori.nelsen@CLAconnect.com



Profile

Tori has more than seven years of experience with governmental, commercial, and nonprofit entities. She has worked with local governmental clients throughout Minnesota and Wisconsin. She has also provided compliance audits to various entities.

Technical experience

- Audits of local governments, including cities, counties, villages, towns, utilities, and special districts
- Audits of housing authorities and school districts
- Single audits in accordance with *Uniform Grant Guidance* and state single audit requirements

Education and professional involvement

- Bachelor of business administration in accounting with a minor in Spanish from St. Norbert College, De Pere, Wisconsin

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Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



B. Quality control procedures and peer review report



In the most recent peer review report, dated November 2022, we received a rating of pass, which is the most positive report a firm can receive. We are proud of this accomplishment and its strong evidence of our commitment to technical excellence and quality service. The full report is provided on the following page. ***This quality review included a review of specific government engagements.***

In addition to an external peer review, we have implemented an intensive internal quality control system to provide reasonable assurance that the firm and our personnel comply with professional standards and applicable legal and regulatory requirements. Our quality control system includes the following:

- A quality control document that dictates the quality control policies of our firm. In many cases, these policies exceed the requirements of standard setters and regulatory bodies. Firm leadership promotes and demonstrates a culture of quality that is pervasive throughout the firm's operations. To monitor our adherence to our policies and procedures, and to foster quality and accuracy in our services, internal inspections are performed annually.
- Quality control standards as prescribed by the AICPA. The engagement principal is involved in the planning, fieldwork, and post-fieldwork review. In addition, an appropriately experienced professional performs a risk-based second review of the engagement prior to issuance of the reports.
- Hiring decisions and professional development programs designed so personnel possess the competence, capabilities, and commitment to ethical principles, including independence, integrity, and objectivity, to perform our services with due professional care.
- An annual internal inspection program to monitor compliance with CLA's quality control policies. Workpapers from a representative sample of engagements are reviewed and improvements to our practices and processes are made, if necessary, based on the results of the internal inspection.
- Strict adherence to the AICPA's rules of professional conduct, which specifically require maintaining the confidentiality of client records and information. Privacy and trust are implicit in the accounting profession, and CLA strives to act in a way that will honor the public trust.
- A requirement that all single audit engagements be reviewed by a designated single audit reviewer, thereby confirming we are in compliance with the standards set forth in the *Uniform Guidance*.

Report on the Firm's System of Quality Control

To the Principals of CliftonLarsonAllen LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP (the "Firm") applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants ("Standards").

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards, may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The Firm is responsible for designing and complying with a system of quality control to provide the Firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the Firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; and examinations of service organizations (SOC 1[®] and SOC 2[®] engagements).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. CliftonLarsonAllen LLP has received a peer review rating of *pass*.

Cherry Bekaert LLP

Cherry Bekaert LLP
Charlotte, North Carolina
November 18, 2022

PROPOSAL FOR AUDIT SERVICES
City of Platteville
FOR THE YEARS ENDING
December 31, 2025, 2026, and 2027,
with optional renewal for two additional years



Presented by:
Brent Nelson, CPA, Partner
Johnson Block and Company, Inc.
Certified Public Accountants
2500 Business Park Road
Mineral Point, WI 53565
(608) 987-2206

CITY OF PLATTEVILLE
Proposal for Audit Services

Title Page

Subject: Proposal for Professional Auditing Services

Firm Name: Johnson Block and Company, Inc.

Address: 2500 Business Park Road
Mineral Point, WI 53565

Phone Number: (608) 987-2206

Contact Person: Brent Nelson, CPA
Partner

Contact Person Email: bnelson@johnsonblock.com

Date of Proposal: September 24, 2025

JOHNSON BLOCK AND COMPANY, INC.
PROPOSAL FOR AUDIT SERVICES
CITY OF PLATTEVILLE

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September 24, 2025

Nicola Maurer, Administration Director
City of Platteville
75 N Bonson St.
PO Box 780
Platteville, WI 53818

Dear Nicola,

We are pleased to present the following proposal to provide audit services for the City of Platteville for the years ending December 31, 2025, 2026, and 2027, with optional renewal for two additional years. The audits will be performed in accordance with auditing standards generally accepted in the United States of America and when applicable, GAO Government Auditing Standards, Federal Uniform Guidance, and the State Single Audit Guidelines.

We are firmly committed to providing timely, efficient service to the City within the time frame outlined in the City's Proposal.

We believe Johnson Block and Company, Inc. is the best qualified firm to service the City for the following reasons:

- A. Our firm's partners and professional staff have extensive experience in auditing and financial reporting for all types of governmental organizations. Our present clientele includes over 200 governmental clients including cities, counties, villages, towns and school districts. Since we have less turnover than a larger firm does, our staff have become very familiar with cities and their audit needs. This knowledge, skill and experience will provide for efficient and beneficial audit services for the City.

Our municipal clientele is strictly in Wisconsin. As such, we are familiar with the various statutes that affect the City, including the reports required by the WI Department of Revenue and the Public Service Commission. We have also been involved with many utility rate case applications before the Public Service Commission.

Our prior audit experience with the City has allowed our staff members to understand your operations in a detailed way and to develop a strong working relationship with the City.



- B. We believe the strength of our firm is the personal contact with individuals at all levels within our firm, but especially the accessibility of senior management in servicing your needs. Service to our clients is our first priority. Our firm has had significant success in this service commitment as evidenced by the growth in the number of audit clients we service. A smaller firm usually has less turnover which means that personnel assigned to your audit are more likely to be maintained from year to year. However, we believe we are large enough to provide more resources than many smaller firms with limited staffs. An advantage our firm offers is that six of our partners are extensively involved with governmental clients. Therefore, if one of these partners become unavailable, you can be assured that there is another partner which can carry on with the engagement.
- C. We are able to provide additional assistance beyond the audit to clients. Common services we provide are utility rate applications, utility rate analysis, TIF audits, and various special audits and projects.

We have provided the City with quality services over the years. You have no uncertainty with our firm. We are familiar with your operations which will mean less interruptions for City staff and less time for them in dealing with the audit.

Because of our close proximity to the City, we have employed many graduates of UW-Platteville over the years. Our present staff includes over ten graduates of UW-Platteville, including two partners. In addition, we have employed 1-3 interns from the university for many years. Many of our employees have or do reside in Platteville.

We appreciate this opportunity to submit a proposal to the City. Our firm can provide you with an audit team experienced in governmental accounting with a commitment to providing quality services. Our proposal represents a firm and irrevocable offer. Price should not be the only consideration in selecting an audit firm. Experience with similar governments and qualifications of the firm should also be a part of the decision process. We believe our firm gives the City the best combination of experience, quality and price to best service its needs. Please call me with any questions or concerns, which you may have concerning this proposal at 608-987-2206.

Thank you for considering our services, we are excited about the opportunity to be a partner in your success.

Sincerely,

JOHNSON BLOCK & COMPANY, INC.

Brent Nelson, CPA

Brent Nelson, CPA
Partner

JOHNSON BLOCK AND COMPANY, INC.
PROPOSAL FOR AUDIT SERVICES
CITY OF PLATTEVILLE

A. CERTIFICATION OF LICENSE TO PRACTICE IN WISCONSIN

Johnson Block and Company, Inc. and all CPA's are licensed to practice in Wisconsin.

B. CERTIFICATION OF INDEPENDENCE

Johnson Block and Company, Inc. and its personnel are free from impairments to independence with respect to the City of Platteville, as defined by Generally Accepted Government Auditing Standards (GAGAS), defined by the U.S. General Accounting Office's Government Auditing Standards.

C. FIRM PROFILE

ORGANIZATION, SIZE AND STRUCTURE

OUR ORGANIZATION

Johnson Block & Company, Inc. is a local firm with offices in Mineral Point, Madison, La Crosse, and Viroqua. The firm's philosophy emphasizes direct personal service from experienced professionals. We strive to learn first-hand about each client's operations and directly share our experience and knowledge. Our goal is to maintain long-term professional relationships between our clients and our staff. This assures our clients of access to professionals who are familiar with their operations and challenges.

We are a member of the AICPA's Group of 400 (G400) which means our firm size puts us in the next largest tier of 400 CPA firms after the largest 100. This means we are neither an excessively large firm, nor are we too small.

The firm was started in 1985 with three people and has grown steadily since then. Our current staff is made up of twelve partners, forty-five professional staff accountants and ten clerical and accounting support staff. Our governmental and non-profit audit staff consists of approximately thirty professional staff who devote the majority of their time to governments and non-profits.

We intend to staff the audit of the City of Platteville out of our Mineral Point office. One partner and 3-4 full-time professionals would be assigned to the City of Platteville.

D. FIRM'S QUALIFICATIONS AND EXPERIENCE

STAFFING STRUCTURE, QUALIFICATIONS AND EXPERIENCE

Our intended staffing structure for the audit will be as follows:

- **Brent Nelson, CPA – Partner in charge of the audit – 19 years of experience**

Brent will be involved in the planning and overall review of the audit and reports issued. He will ensure all reports submitted are accurate and contain meaningful recommendations.

- **Quinn Mitchell, CPA – Audit Manager – 16 years of experience**

Quinn will coordinate the audit services and serve as the primary point of contact between the City and Johnson Block and Company, Inc. She will oversee engagement management and ensure effective communication throughout the process. Quinn will be responsible for the overall management and supervision of the audit, including directing fieldwork and overseeing all staff accountants assigned to the engagement. Her leadership will ensure that high-quality work is completed in a timely and efficient manner.

- **Michael White – Audit Staff – 7 years of experience**

Michael will perform the testing of the City's internal controls, compliance, account distributions and year end balances.

Additional staff accountants will assist with workpaper and report preparation.

If the City conducts interviews in the CPA firm selection process, Brent Nelson and Quinn Mitchell will take part in the interview.

It is our practice to assign staff to the same audits each year. This enables them to develop an extensive knowledge of the client's operations and to identify problems if they emerge. It also assures the client that they can always consult with an accountant who understands their systems. If we are unable to maintain the same staff each year, the replacement will have substantially the same or better qualifications.

Johnson Block and Company, Inc. personnel policies require annual performance evaluations and provide for career advancement based on performances. These policies assure that Johnson Block and Company, Inc. will maintain a high quality of staff. We do not discriminate in our hiring process.

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PROFESSIONAL PROFILES

• • •

Brent Nelson, CPA

PARTNER MINERAL POINT OFFICE



PROFILE

Brent joined Johnson Block and Company, Inc. in 2007

AREA OF EXPERTISE

- Governmental audits including municipalities, school districts, and CESA agencies
- Nonprofit audits and tax return preparation
- Rural Development and HUD audits in accordance with HUD Consolidated Audit Guides for housing entities
- Compliance audits in accordance with the Wisconsin Department of Health Service Audit Guide
- Preparation of compiled and reviewed financial statements

EDUCATION

University of Wisconsin – Platteville
B.S. in Accounting and Finance
Certified Public Accountant since 2008

COMMUNITY INVOLVEMENT

Past Board Treasurer of Southwest Wisconsin Community Action Program, Inc. (SWCAP)
Volunteer Coach for the Iowa-Grant Youth Basketball Program
Board Treasurer of Cobb-Eden Fire District

CONTACT

 (608) 987-2206

 bnelson@johnsonblock.com

AUDITS OF THE FOLLOWING MUNICIPALITIES

Cities

Fennimore, New London, Platteville,
Prairie du Chien, Markesan

Villages

Bangor, Cassville, Cobb, Footville,
Gays Mills, Highland, Mazomanie,
Pardeeville, Spring Green

Other Governments

School Districts– Boscobel, Cedarburg,
Darlington, Fall River, Juda, Markesan,
Marshall, McFarland

CESA Agencies – CESA #3, CESA #4

AUDITS OF THE FOLLOWING NON-PROFIT ENTITIES

WI Badger Camp, WI Beef Council,
WI School Music Association, WI
Association of School Business
Officials, Friends of WI
State Parks, WI Conservation Voters
and Voices

Quinn Mitchell, CPA

MANAGER MINERAL POINT OFFICE



PROFILE

Quinn joined Johnson Block and Company, Inc. in 2010

AREA OF EXPERTISE

- Governmental audits including municipalities, counties and school districts
- TIF District audits
- Single audits in accordance with Uniform Guidance and the Wisconsin State Single Audit Guidelines
- Preparation of compiled, reviewed, and audited financial statements
- Municipal information form preparation including annual reports to the DOR and PSC

EDUCATION

University of Wisconsin – Platteville
B.S. in Accounting and Business Certified
Public Accountant since 2010

COMMUNITY INVOLVEMENT

Hodan Community Services golf outing
(annually)
Volunteer CCD teacher at the Congregation
of St. Mary's and
St. Paul's Catholic Church in Mineral Point

CONTACT

 (608) 987- 2206

 qmittchell@johnsonblock.com

AUDITS OF THE FOLLOWING MUNICIPALITIES

Cities

Mineral Point, Platteville

Villages

Blanchardville, Dickeyville, Footville,
Montfort, Plain, Spring Green

Counties

Crawford

Other Governments

School districts – Cuba City, Dodgeville,
McFarland, Mineral Point, Platteville
Sextonville Waterworks & Sanitary District

Michael White

SENIOR ACCOUNTANT MINERAL POINT OFFICE



PROFILE

Michael joined Johnson Block and Company, Inc. in 2019

AREA OF EXPERTISE

- Governmental audits including municipalities and school districts
- Nonprofit and for-profit audits
- Preparation of compiled, reviewed, and audited financial statements
- Nonprofit and municipal information form preparation including annual reports to the DOR and PSC

EDUCATION

University of Wisconsin – La Crosse
Bachelor of Science in Accounting
Currently work towards becoming a
Certified Public Accountant

COMMUNITY INVOLVEMENT

Tri-State Gobblers – Vice President
Southwest Chapter of Izaak Walton
League – Membership Director

CONTACT

 (608) 987- 2206

 mwhite@johnsonblock.com

AUDITS OF THE FOLLOWING MUNICIPALITIES

Cities

Darlington, Dodgeville, Lancaster,
New London, Prairie Du Chien,
Waupaca, Shullsburg

Villages

Arena, Argyle, Avoca, Benton,
Cassville, Gratiot, Loganville,
Mazomanie

Counties

Crawford, Grant, Iowa, Marquette

Other Governments

Towns – Dodgeville, Kendall
School Districts – Adams-Friendship,
Benton, Cuba City, Cassville,
Cedarburg, Fall River, Highland,
Barneveld, Westfield, Shullsburg
Southwestern
Other – Christmas Mountain Sanitary
District

AUDITS OF THE FOLLOWING NON-PROFIT ENTITIES

Wisconsin School Music Association,
Wisconsin Foundation for School
Music

JOHNSON BLOCK AND COMPANY, INC.
PROPOSAL FOR AUDIT SERVICES
CITY OF PLATTEVILLE

EXPERIENCE AND SERVICES TO LOCAL GOVERNMENTS

Our firm's partners and professional staff have extensive experience in auditing, financial reporting and consulting services for all types of governmental entities. Our present clientele includes over two hundred governmental entities including Counties, Cities, Villages and Townships. Services provided in past engagements include financial audits of basic and fund financial statements, financial and compliance audits of state and federal grant programs (including Single Audits), internal control and organizational studies.

REFERENCES

Listed below are three municipal references. We can provide additional references if requested.

Fennimore, City of

Contact

Ashley Edge
City Clerk/Treasurer
(608) 822-6119
cityclerk@fennimore.com

Services/Scope: Financial Statement Audit, Single Audit (when required), Department of Revenue Annual Report (Form C), Public Service Commission Annual Water and Electric Utility Report, additional municipal accounting services

Total Hours: 300

Lancaster, City of

Contact

David Kurihara
City Clerk
(608) 723-7445
davidk@lancasterwisconsin.com

Services/Scope: Financial Statement Audit, Single Audit (when required)

Total Hours: 250

New London, City of

Contact

Judy Radke
Finance Director
Phone: (920) 982-8500
jradke@newlondonwi.org

Services/Scope: Financial Statement Audit, TIF Compliance Audits, Sewer Rate Analysis, Single Audit (when required)

Total Hours: 230

JOHNSON BLOCK AND COMPANY, INC.

PROPOSAL FOR AUDIT SERVICES

CITY OF PLATTEVILLE

CURRENT LOCAL GOVERNMENT CLIENTELE

Our current clientele includes over two hundred governmental entities including Counties, Cities, Villages, Townships and other governmental entities.

SINGLE AUDIT EXPERIENCE

Johnson Block and Company, Inc. has considerable experience in performing audits in accordance with the Single Audit Act and the Uniform Guidance. Many of our clientele, including our City clientele, have been required to have single audits.

State and/or Federal agencies have performed desk reviews of all single audits that we have performed, these number over 100 during the past three years. All of the audits with completed reviews, have been accepted by the reviewing agencies.

EXPERIENCE WITH PUBLIC SERVICE COMMISSION

We provide audit service to numerous PSC regulated utilities. Our current clientele include approximately twenty Electric Utilities and ninety Water and Sewer Utilities. Our experience with regulated utilities includes: Preparing annual reports for the PSC; Auditing industry specific segments of utility operations and assisting clientele with a regulatory basis of accounting; Assistance to clientele with rate setting and other regulatory matters involving the PSC, including rate cases.

EXPERIENCE WITH TAX INCREMENTAL FINANCING DISTRICTS

Most of the incorporated municipalities we audit utilize tax incremental financing districts (TIF). We have performed numerous stand-alone TIF compliance audits for this clientele. Over the past three years we have issued stand-alone reports for TIF compliance audits for approximately twenty municipalities. Our firm personnel receive continuing education on TIF accounting and TIF law changes.

UTILIZATION OF READ-ONLY ACCESS TO CASELLE

To enhance audit efficiency and minimize the burden on City staff, our team will fully utilize read-only access to the Caselle accounting system. In previous audits, we've independently reviewed all invoices within Caselle, eliminating the need for staff to retrieve supporting documentation. We are also willing to run reports directly in Caselle, including the general ledger, trial balance, budget reports, and transaction histories. This access allows our audit team to extract necessary information in real time, improving workflow efficiency, reducing delays, and significantly decreasing the workload on City finance staff.

JOHNSON BLOCK AND COMPANY, INC.

PROPOSAL FOR AUDIT SERVICES

CITY OF PLATTEVILLE

SERVICE AND STABILITY

We believe the strength of Johnson Block and Company, Inc. is the personal contact with individuals at all levels within our firm, but especially the accessibility of partners and managers in servicing your needs. Service to our clientele is our top priority. Our current governmental clientele can attest to this. Johnson Block and Company, Inc. has low staff turnover, which means that personnel assigned to your audit are more likely to be maintained from year to year. It is our practice to assign staff to the same audits each year. This enables them to develop an extensive knowledge of the client's operations and to identify problems if they arise. It also assures the client that they can always consult with an accountant who understands their systems. In addition, we provide more resources than many smaller firms with limited staff.

STAFF CONTINUITY AND TRAINING

Our firm emphasizes staff development and retention. It is our practice to invest in our current staff rather than continuously hire new staff. This has resulted in a lower turnover rate than is typical for CPA firms.

Each professional staff member has at least a 4-year degree in accounting and receives a minimum of 40 hours of continuing professional education each year. For the government audit staff, the majority of the training is directly related to performing financial and compliance audits of governments. This training far exceeds the hours required by Government Auditing Standards. In addition, the firm subscribes to many monthly publications, which keep us current on governmental accounting topics.

Johnson Block and Company, Inc. personnel policies require semiannual performance evaluations and provide for career advancement based on performances. These policies assure that Johnson Block and Company, Inc. will maintain high quality staff.

QUALITY CONTROL PROGRAM

Johnson Block and Company, Inc. is a member of the WICPA and AICPA and participates in the quality control review program of the American Institute of Certified Public Accountants. A copy of our most recent report is included in the Appendix A. That review included multiple governmental engagements.

There has been no disciplinary action taken against our firm by any state regulatory body or professional organization.

All professional staff are required to obtain a minimum of 40 hours of continuing professional education each year. The majority of those hours for our audit staff cover topics concerning audits of governmental organizations and federal financial assistance.

JOHNSON BLOCK AND COMPANY, INC.
PROPOSAL FOR AUDIT SERVICES
CITY OF PLATTEVILLE

AFFILIATIONS

AICPA – American Institute of Certified Public Accountants
WICPA – Wisconsin Institute of Certified Public Accountants
Governmental Audit Quality Center
Government Finance Officers Association
G400 (List of largest US CPA Firms after the top 100 Firms)
Aprio Professional Services+

E. FIRM'S APPROACH TO THE AUDIT

We use Suralink as our client collaboration platform. Suralink is a centralized hub that efficiently manages document exchange and communication throughout the audit process. Suralink streamlines document requests, secure file sharing, workpaper preparation, and client communication.

AUDIT PROCESS

The following is an overview of our audit process assuming basic audit programs:

Understand Internal Control Structure

- * interview employees and review documents to obtain an understanding of the accounting system
- * review and test the operation of accounting and management systems and evaluate the adequacy of internal control over financial activities
- * review computer operations and controls over the computer system
- * assess the risk of errors and noncompliance

Planning and Review of the City of Platteville's Operations

- * hold entrance conference with staff
- * develop detailed audit plans
- * review minutes, budgets, contracts, reports and other documents
- * perform analytical reviews of financial and performance data
- * review audit work papers

Detailed Tests of Controls, Balances and Compliance

- * test individual financial transactions by examining documents such as canceled checks, invoices, contracts, receipts, case files and grant reports
- * confirm revenues, receivables, bank balances and loans
- * review reconciliations of financial records
- * analyze ratios and operating statistics

Report Review

- * review all audit findings and adjustments
- * review GAAP financial statements and notes
- * form audit opinions
- * draft management letter
- * exit conference to discuss reports and preliminary findings with City of Platteville officials

If we note potential audit findings, we will discuss them with you to provide you with an understanding of the situation and to promote an early resolution of any problems.

JOHNSON BLOCK AND COMPANY, INC.

PROPOSAL FOR AUDIT SERVICES

CITY OF PLATTEVILLE

We will perform audits of the financial statements of the City of Platteville, Wisconsin for the years ending December 31, 2025, 2026, and 2027, with an optional renewal for two additional years. The purpose of the audits are to express opinions as to whether the financial statements present fairly the financial position of the City of Platteville and results of operations and cash flows of its proprietary fund types in accordance with U.S. generally accepted accounting principles. Our audits will be made in accordance with U.S. generally accepted auditing standards. If a single audit is required, the audit(s) will also be performed in accordance with the standards for financial audits set forth in the Audit Requirements for Federal Awards (Uniform Guidance) and State Single Audit Guidelines.

Johnson Block and Company, Inc. will apply certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consist 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 financial statements.

We will issue our auditor's reports on the financial statements and required supplementary information. We will compile, from information provided by your records, the annual financial report Form C to the Department of Revenue. At the City's option, we will compile, from information provided by your records, the Water and Sewer PSC report to the Public Service Commission.

While the objective of our audits will be the expression of an unmodified opinion on the financial statements, an opinion may have to be qualified or denied as the facts and circumstances indicate. If our opinion will have to be other than unmodified, the reasons, therefore, will be fully disclosed.

If conditions are discovered which lead to the belief that material errors, defalcations or other irregularities may exist, or if any other circumstances are encountered that require extended services, we will promptly advise you thereof in writing. No extended services will be performed without the written consent of the City of Platteville.

This proposal also includes the following services:

- Draft, type, print and bind copies of the financial statements, and auditor's reports
- Prepare letter on internal control that discusses our findings and recommendations
- Assist the City in preparing the financial statements in accordance with accounting principles generally accepted in the United States of America, including any changes required by GASB statements
- Presentation of audit at a City Council meeting

All other services requested in the City's request for proposal, including up to six hours of consultation.

JOHNSON BLOCK AND COMPANY, INC.

PROPOSAL FOR AUDIT SERVICES

CITY OF PLATTEVILLE

AUDIT METHODOLOGY

Sample Sizes - In order to efficiently test controls, compliance, account distributions and balances we may select random samples of transactions. Based on our assessment of the risk of errors occurring and the effectiveness of the City's control structure, we may select an initial random sample of 25-60 expenditure charges. In addition, we may sample transactions in significant fund accounts. We will use non-statistical sampling rather than statistical sampling because it is more efficient for the size of the populations we are testing at the City and provides similar results.

EDP Software - Johnson Block and Company, Inc. makes extensive use of computers in performing our audit. Each staff person uses their own portable computer and has received training in several software applications. Some of the audit applications are as follows: prepare and adjust trial balances; prepare financial statements, schedules and notes to financial statements; select random samples; perform analytical reviews; customize audit programs to fit each client; prepare an assortment of other audit work papers.

Analytical Procedures - Analytical procedures are essential to planning, performing and reviewing our audit work. We use them extensively to highlight potential problems and to efficiently test financial statement balances. Analytical procedures that we will use on this engagement include:

- * compare all current ledger account balances to the prior year and to budgeted amounts and investigate significant variances;
- * compare account balances to related accounts or other measures (ratio analysis) to determine if the relationship is as expected (i.e. investments and interest, wages and FICA, accrued wages and length of pay period); and
- * review monthly fluctuations in amounts recorded in various ledger accounts. We use these reviews to identify areas of potential misstatement that might require additional tests.

Use of Specialists - We do not intend on using an auditor specialist outside of Johnson Block and Company, Inc. We will work with the City and the City specialists hired in conjunction with actuarial valuations for Pensions and OPEB benefits valued in accordance with GASB Statement No. 68 and GASB Statement No. 75.

INTERNAL CONTROL STRUCTURE - COMPUTER SYSTEM

Johnson Block and Company, Inc. will use several techniques to gain an understanding of the City's internal control structure and its operation of its computer system. Our goal is to plan the audit effectively and efficiently and to provide useful information to the City's Council and management. The following procedures will be used:

- * Inquire of City staff about procedures and controls and complete firm checklists and questionnaires;
- * Obtain and review copies of the City's organizational chart and manuals, policies and procedures that relate to significant financial and computer systems;
- * Walk through certain operations to understand firsthand how controls operate;
- * Evaluate the design of the internal control structure and assess the risks of errors and noncompliance;
- * Perform further tests to see if controls are actually working; and
- * Document conclusions and write descriptions of reportable conditions.

JOHNSON BLOCK AND COMPANY, INC.

PROPOSAL FOR AUDIT SERVICES

CITY OF PLATTEVILLE

Johnson Block and Company, Inc. uses audit manuals, checklists, questionnaires and quality control materials from CCH Knowledge Coach, developed by Wolters Kluwer, to ensure that our understanding and assessments are fully documented.

F. UNDERSTANDING THE WORK TO BE PERFORMED

We will audit the financial statements of the City of Platteville for the calendar years ending December 31, 2025, 2026 and 2027, with optional renewal for two additional years. The audit will include consideration of the City of Platteville's internal controls.

SCOPE OF AUDIT

The audit shall cover the entire financial operation of the City. The audit will be performed in accordance with generally accepted auditing standards as contained in the U.S. General Accounting Office, Governmental Auditing Standards and the American Institute of Certified Public Accountants Industry Audit Guide, Audits of State and Local Governmental Entities, and Governmental Accounting Standards Board, if required. If a single audit is required, the audit(s) will also be performed in accordance with the standards for financial audits set forth in the Audit Requirements for Federal Awards (Uniform Guidance) and State Single Audit Guidelines.

REPORTS TO BE ISSUED

Following the completion of the audit of the fiscal year's financial statements, Johnson Block and Company, Inc. will issue a report on the fair presentation of the financial statements in conformity with generally accepted accounting principles. If applicable, a report on compliance and internal control over financial reporting based on an audit of the financial statements will also be issued.

We will communicate to the City any material weaknesses, significant deficiencies and management letter comments. We will also issue a letter containing standard communications.

Irregularities and illegal acts. We will make an immediate, written report of all irregularities and illegal acts.

Reporting to the City Council. We will inform the City Council of each of the following:

- 1) The auditor's responsibility under generally accepted auditing standards
- 2) Planned scope and timing of the audit
- 3) Significant accounting policies
- 4) Management judgments and accounting estimates
- 5) Financial statement disclosures
- 6) Difficulties encountered in performing the audit
- 7) Significant audit adjustments
- 8) Other information in documents containing audited financial statements
- 9) Disagreements with management
- 10) Management consultation with other accountants
- 11) Major issues discussed with management prior to retention

JOHNSON BLOCK AND COMPANY, INC.

PROPOSAL FOR AUDIT SERVICES

CITY OF PLATTEVILLE

In addition, we will:

- 1) Attend and present the audit at a City Council meeting.
- 2) Print and bind requested number of copies of the financial statements for the City Council (including any other communication letters).
- 3) Compile the Financial Form C report for the Wisconsin Department of Revenue.
- 4) Compile the annual utility report for the Wisconsin Public Service Commission, if requested.
- 5) The work completion schedule includes the following deadlines for each fiscal years audited:

Complete fieldwork – City and Utility	Early/Mid April
Complete Utility PSC report (at City option)	By April 30 th
Complete Form C to Department of Revenue	By May 15 th
Provide draft of financial statements	Late May/Early June
Deliver financial statements, audit report, report on internal control, and management letter (see Appendix B for sample management letter)	June 15 th
Presentation of audit report to the City Council	June 30 th
Deliver Single Audit reporting package (if required)	September 30 th

WORK PLAN

Our intended staffing utilization is as follows:

Task	Partner	Manager	Senior	Staff	Total
Audit Planning	5	20	10	5	40
City and Utility Fieldwork		40	40	55	135
Housing Authority Fieldwork		5	15		20
Report Preparation		5		30	35
Final Review	15	35			50
Single Audit	5	25			30
Total hours - annual	25	130	65	90	310

To work efficiently, we will need assistance from City staff. However, our audit process is designed to minimize disruption to your team. Through our Suralink client collaboration platform, we will provide a comprehensive request list, including schedules we ask the City to prepare prior to our onsite fieldwork. We plan to be at City Hall for three to four days in April.

JOHNSON BLOCK AND COMPANY, INC.
PROPOSAL FOR AUDIT SERVICES
CITY OF PLATTEVILLE

G. COST PROPOSAL

Our proposed all-inclusive fees is outlined below.

Required services identified in request proposal	2025	2026	2027	(optional)	
				2028	2029
General Fund	\$ 14,000	\$ 14,500	\$ 15,000	\$ 15,500	\$ 16,000
Water and Sewer Utility	14,000	14,500	15,000	15,500	16,000
TIF Districts #6, #7, and #9	3,000	3,150	3,300	3,450	3,600
Other City Funds (Housing Authority, etc.)	2,500	2,600	2,700	2,800	2,900
Preparation of State financial report	3,100	3,200	3,300	3,400	3,500
Single audit	5,000	5,200	5,400	5,600	5,800
Total required services	\$ 41,600	\$ 43,150	\$ 44,700	\$ 46,250	\$ 47,800
Optional services identified in request proposal					
Assistance with preparation of MDA	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Preparation of Utility PSC report	3,100	3,200	3,300	3,400	3,500
Annual updates to City's depreciation schedule	800	825	850	875	900
Total optional services	\$ 4,400	\$ 4,525	\$ 4,650	\$ 4,775	\$ 4,900

Serving as the City's auditor for many years, we have a long history with the TIF Districts. We have been auditing all TIF Districts as part of the annual City audits. If a TIF District closes and requires a final audit during the term of this contract, we would charge a maximum of \$3,000.

If the City can avoid a single audit by issuing separate housing authority audited financial statements, we will issue a separate report. We estimate our fee to issue a separate report would approximate \$3,000.

These fees include the six hours of consultation per year as stated in the request for proposal. These fees include the total cost to the City including travel, audit adjustments, etc. In addition, fees include certification of the Housing Authority's Financial Data with HUD.

JOHNSON BLOCK AND COMPANY, INC.

PROPOSAL FOR AUDIT SERVICES

CITY OF PLATTEVILLE

Additional services beyond the scope of the audit and would be billed at our standard hourly rates. The rates for additional services agreed upon between the City of Platteville and Johnson Block and Company, Inc. would be at our standard hourly rates. Current hourly rates are: Partners \$350, Managers \$250, Supervisors \$200, Seniors \$155, Staff Level \$138. Services considered outside of the scope of the engagement include but are not limited to:

- Bookkeeping services - bookkeeping services are not audit services.
 - Preparation of a trial balance
 - Account or bank statement reconciliations
 - Capital asset accounting (e.g., calculating depreciation, identify capital assets for additions and deletions), unless previously agreed to as part of services to be provided
 - Significant additional time spent calculating accruals
 - Processing immaterial adjustments through the financial statements requested by management
 - Adjusting the financial statements for new activities and new disclosures
- Additional work resulting from unanticipated changes in your organization or accounting records - If your organization undergoes significant changes in key personnel, accounting systems, and/or internal control, we are required to update our audit documentation and audit plan. The following are examples of situations that will require additional audit work:
 - Deterioration in the quality of the entity's accounting records during the current-year engagement in comparison to the prior-year engagement
 - Significant new accounting issues, significant changes in your volume of business or new or unusual transactions
 - Changes in audit scope or requirements resulting from changes in your activities
 - Erroneous or incomplete accounting records
 - Implementation or adoption of new or existing accounting, reporting, regulatory, or tax requirements and any applicable financial statement disclosures

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APPENDIX A

Peer Review Report

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Report on the Firm's System of Quality Control

September 14, 2023

To the Owners of Johnson Block & Company, Inc. and the Peer Review Alliance Report Acceptance Committee.

We have reviewed the system of quality control for the accounting and auditing practice of Johnson Block & Company, Inc. (the firm) in effect for the year ended April 30, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Johnson Block & Company, Inc. in effect for the year ended April 30, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Johnson Block & Company, Inc. has received a peer review rating of *pass*.



Olsen Thielen & Co., Ltd.

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APPENDIX B

Sample Management Letter

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CITY OF PLATTEVILLE, WISCONSIN
REQUIRED AUDIT COMMUNICATIONS
TO THE MEMBERS OF THE CITY COUNCIL

Year Ended December 31, 2024

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

CITY OF PLATTEVILLE, WISCONSIN
Year Ended December 31, 2024

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COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

To the City Council
City of Platteville
Platteville, Wisconsin

Dear City Council:

We have audited the financial statements of the City of Platteville ("City") as of and for the year ended December 31, 2024, and have issued our report thereon dated June 3, 2025. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated September 16, 2024, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

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

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We will provide our findings regarding material weaknesses over financial reporting and other matters noted during our audit in a separate letter to you.

Planned Scope and Timing of the Audit

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

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence. As a safeguard to protect our independence, an individual outside the audit team drafted the financial statements.

Significant Risks Identified

We have previously communicated significant risks to you. We have identified the following additional risks:

- Limited segregation of duties within the City and Housing Authority – the small size of office staff completing accounting procedures precludes a proper segregation of duties.
- Change in accounting personnel

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in Note 1 to the financial statements. As described in Note 1 to the financial statements, the City changed accounting policies by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 100, Accounting Changes and Error Corrections, and GASB Statement No. 101, Compensated Absences during the year ended December 31, 2024. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

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

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

Qualitative Aspects of the Entity's Significant Accounting Practices (Continued)

Financial Statement Disclosures

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

- Long-term obligations
- Capital assets for governmental and business-type activities
- WRS pension and other postemployment benefits
- Fair value estimates of the City's investments

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. The attached Appendix 2 summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. See Appendix 1 for the misstatements that we identified as a result of our audit procedures and were brought to the attention of, and corrected by, management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached management representation letter dated June 3, 2025.



Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditors.

This report is intended solely for the information and use of the City Council and management of the City and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
June 3, 2025



MANAGEMENT LETTER

To the City Council
City of Platteville
Platteville, Wisconsin

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

However, during our audit we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. The following pages that accompany this letter summarize our comments and suggestions regarding those matters. This letter does not affect our report dated June 3, 2025, on the financial statements of the City.

We would like to take this opportunity to acknowledge the many courtesies extended to us by the City's personnel during the course of our work.

We shall be pleased to discuss any of the matters referred to in this letter. Should you desire assistance in implementing any of the following suggestions, we would welcome the opportunity of assisting you in these matters.

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
June 3, 2025

CITY OF PLATTEVILLE, WISCONSIN

Year Ended December 31, 2024

ADJUSTING JOURNAL ENTRIES

We are frequently requested by our clients to discuss the overall condition of their accounting records and what our role is as your audit firm. We believe that these matters should be discussed at each audit. The following section describes your accounting process in general terms and the ways in which we work with your staff.

The City of Platteville processes accounting transactions based on the type of transaction involved. Money coming in is processed using a cash receipt system. The payment of bills is done through an accounts payable system. Employees' salaries are paid using a payroll system. Customer billing and accounts receivable are processed through a billing system. These systems are responsible for recording and summarizing the vast majority of your financial statements.

Beyond the systems described in the preceding paragraph, another system is used to make corrections and to record non-cash transactions. This system involves preparing general journal entries. Journal entries provide the ability to make changes to the financial data entered in the other systems. As your auditor, our role is to substantiate year-end financial balances and information presented by your accounting personnel, and compare it to supporting information and outside confirmations. When information in your records does not agree with audit evidence, an adjusting entry is necessary to correct your records. Sometimes these entries are identified by your staff as they get ready for the audit. Other adjustments are prepared by us as we discover that your general ledger balances need to be changed to reflect the correct balances.

For the 2024 audit, we proposed adjustments and reclassifications to your records. The proposed entries were accepted by the City of Platteville's management. All of these changes are reflected properly in your audited financial statements.

Because we are providing assistance to your staff by proposing changes to correct your financial information, you should be aware of these processes. Many of our clients rely on us to make year-end adjustments as we have described. In many cases, we have the experience or expertise to compute, and identify, corrections to your records. We work with many clients on similar issues, so it may be more efficient for you to have us do some of the one-time adjustments, rather than your staff spending hours researching the proper adjustment.

Due to the technical nature of financial reporting and complying with financial reporting standards, most clients have their CPA firm prepare the year-end financial statements and note disclosures. We have provided these services to the City of Platteville.

We are communicating this information to you to give you a better understanding of what we do and how the year end process works. Our job as auditors is to bring in an outside perspective and provide a level of comfort that your financial reporting system is materially correct and accurately reflects the financial activity for the year.

We hope that by providing this information on what we do, you will have a better understanding of our role, and the various ways that we work with your staff.

PASSED JOURNAL ENTRIES

Passed journal entries may occur due to transaction timing, industry practices or lack of overall significance.
See Appendix 2 for passed journal entries

OTHER COMMENTS ON OPERATIONS AND INTERNAL CONTROLS

Journal Entries

The Utility Billing Specialist records all billing adjustments to customer accounts receivable accounts. Billing adjustments are not reviewed and approved. We recommend that a monthly billing adjustment report be reviewed and approved by someone not involved in the utility billing cycle. The reviewer should document their review and approval.

Cash and Deposits

As of December 31, 2024, the City had deposits of \$2,000,302 that were uninsured and uncollateralized. \$1,000,000 of this would be covered by the State Deposit Guarantee Fund, given funds are available. We recommend the City review FDIC insured limits and obtain collateral from a local financial institution or transfer additional funds to the LGIP.

Cybersecurity Policy

Recent updates to the Uniform Guidance emphasize cybersecurity controls, requiring their incorporation into internal controls to safeguard sensitive information. The City does not currently have a formal, documented cybersecurity policy in place. General IT controls are in place and the City has implemented multi-factor authentication, periodic cybersecurity training and awareness programs and controls over access to systems. However, there is no comprehensive policy governing cybersecurity practices, risk assessments, incident response procedures, or employee cybersecurity awareness training. Given the increasing risk of cyber threats to local governments, implementing a formal cybersecurity policy is essential to safeguarding financial and grant-related information, protecting public resources, and maintaining compliance with federal regulations.

We recommend that the City develop and implement a formal cybersecurity policy that includes the following elements:

- Multi-factor authentication for financial systems.
- Risk assessment procedures to identify and evaluate cybersecurity risks to information systems.
- Defined roles and responsibilities for cybersecurity oversight.
- Controls over access to systems containing sensitive or federally funded program information.
- Procedures for detecting, reporting, and responding to cybersecurity incidents.
- Periodic training and awareness programs for staff.
- A regular review and update cycle for the policy to reflect emerging risks and compliance requirements.

CONCLUDING REMARKS

We would like to thank you for allowing us to serve you. We are committed to assisting you in the long-term financial success of the City of Platteville and our comments are intended to draw to your attention issues which need to be addressed by the City to meet its goals and responsibilities.

The comments and suggestions in this communication are not intended to reflect in any way on the integrity or ability of the personnel of the City of Platteville. They are made solely in the interest of establishing sound internal control practices required by changing professional standards. The City of Platteville's staff is deeply committed to maintaining the financial reporting system so that informed decisions can be made. They were receptive to our comments and suggestions.

We will review the status of these comments during each audit engagement.

If you have any questions or comments regarding this communication or the financial statements, do not hesitate to contact us.

Appendix 1 – Adjusting Journal Entries

City of Platteville
Adjusting Journal Entries
For the Year Ended December 31, 2024

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1001			
To adjust principal and interest on CDBG Loan Receivables at 12.31.24 to match summary.			
450-47001-813-000	PRINCIPAL ON LOAN PAYMENT	131.27	
450-47001-812-000	INTEREST ON LOANS		131.27
Total		131.27	131.27
Adjusting Journal Entries JE # 1002			
To adjust CDBG loan receivable and deferred revenue at 12.31.24 to match schedule provided.			
450-17402-000-000	MORTGAGES DEFERRED	735,000.00	
450-26002-000-000	DEFERRED MORTGAGES		735,000.00
Total		735,000.00	735,000.00
Adjusting Journal Entries JE # 1003			
Record accounts receivable on trail acquisition project. Reverse 1/1/25.			
156-13911-000-000	Accounts Receivable	1,000.00	
156-48500-100-000	TRL ACQ: Local Reimbursement		1,000.00
Total		1,000.00	1,000.00
Adjusting Journal Entries JE # 1601			
To adjust amortization to actual as of 12/31/2024.			
600-61186-000-000	MISC DEFERRED DEBITS	1.73	
600-61633-200-000	MAINT OF PUMP EQUIP-SUPPLIES &		1.73
Total		1.73	1.73
Adjusting Journal Entries JE # 1602			
Reclassify tower lease payments received in 2024.			
600-61472-000-000	RENTS FROM WATER PROPERTIES	51,841.68	
600-14800-000-000	LEASE RECEIVABLE		47,494.74
600-61419-000-000	WATER INTEREST		4,346.94
Total		51,841.68	51,841.68
Adjusting Journal Entries JE # 1603			
Record reduction in deferred inflows of resources for tower leases.			
600-28800-000-000	DEFERRED INFLOWS OF RESOURCES	48,877.92	
600-61472-000-000	RENTS FROM WATER PROPERTIES		48,877.92
Total		48,877.92	48,877.92
Adjusting Journal Entries JE # 1604			
Reclassify unused retainer paid for water tower to a revenue account.			
600-61252-000-000	TOWER RENT ESCROW ACCOUNT	5,000.00	
600-61474-000-000	OTHER WATER REVENUES		5,000.00
Total		5,000.00	5,000.00

Appendix 2 – Passed Journal Entries

City of Platteville
Passed Journal Entries
For the Year Ended December 31, 2024

Account	Description	Debit	Credit
Proposed JE # 6001			
Reduce customer accounts receivable for estimate of portion related to January 2025.			
600-61461-100-000	RESIDENTIAL-METER WATER SALES	16,128.00	
600-62622-000-000	GEN CUST SEWAGE REVENUE	21,401.00	
600-63216-010-000	W & S-UNAPPROP SURPLUS-EARNING	64,422.00	
600-63216-010-000	W & S-UNAPPROP SURPLUS-EARNING	120,795.00	
600-61142-000-000	CUSTOMER ACCT RECEIVABLE		80,550.00
600-62142-000-000	CUSTOMER ACCT RECEIVABLE		142,196.00
Total		222,746.00	222,746.00
Proposed JE # 6002			
Record lease receivable and deferred inflows of resources related to hangar lessor leases.			
200-13911-000-000	ACCOUNTS RECEIVABLE MISC.	24,275.00	
200-26000-000-000	DEFERRED (PREPAID) REVENUE		24,275.00
Total		24,275.00	24,275.00
Proposed JE # 6003			
Record leased assets and lease liability for water and sewer leased vehicles.			
600-61828-300-000	TRANSPORTATION-VEHICLE LEASE	58,979.00	
600-63224-000-000	W & S-LONG TERM DEBT BORROWING		58,979.00
Total		58,979.00	58,979.00
Proposed JE # 6004			
Record leased assets and related lease liabilities for government lessee leases.			
008-18000-000-000	Governmental Fixed Assets	121,199.00	
008-21000-000-000	Bonds and Notes Payable		121,199.00
Total		121,199.00	121,199.00



AUDIT SERVICES PROPOSAL

City of Platteville

September 26, 2025

SUBMITTED BY:

KerberRose SC

Greg Pitel, CPA
Shareholder

David Minch, CPA
Shareholder

487 Riverwood Lane
Green Bay, Wisconsin 54313
715-318-7737

Greg.Pitel@kerberrose.com
David.Minch@kerberrose.com

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September 26, 2025

City of Platteville
Ms. Nicola Maurer
Administration Director
75 North Bonson Street
PO Box 780
Platteville, WI 53818

Dear Ms. Maurer:

Thank you for the opportunity to submit a proposal for audit services for the City of Platteville. At KerberRose, we understand the importance of selecting a firm with proven expertise and experience to provide quality, timely services. As a full-service firm providing accounting, audit, human resources consulting, retirement plan services, succession and strategic planning, tax, technology, wealth management, and other services; we are especially well-qualified to serve the City of Platteville. Our proposal is based on our staff's demonstrated and wide-ranging experience, in addition to our clients' successes. Based on this experience, we believe our proposal will establish KerberRose as the firm possessing the talent necessary to address your needs.

As a governmental entity responsible for providing a full range of services, including public safety, water and sewer utilities, conservation and development, education and recreation, public works and general government administrative services, KerberRose understands City of Platteville has distinctive needs. We are eager to prove how KerberRose can help you address them..

Key factors of our expertise, quality of work and culture which distinguish our firm are:

- **Trusted people who will serve City of Platteville.** We believe audit excellence is derived from great communication and positive relationships. KerberRose's people-first philosophy ensures our services are built on developing trusted relationships with our clients. We pride ourselves in the services we deliver and the way we deliver them; we were founded on the principles of providing proactive, attentive compliance and consulting services to the people and businesses in our local communities – and we remain committed to this goal today.
- **Experience of the engagement team.** At KerberRose, we bring knowledge, experience and insight to every project. This means our clients and their stakeholders have confidence in the results of a KerberRose engagement and trust the information they are relying on to make critical decisions. The biographies of our trusted experts are included with this proposal, and we comprehensively offer more than 60 years of hands-on governmental audit experience with specialization in financial statements and reports, assurance, ERP system consulting, quality control and peer reviews.
- **Investment.** As a governmental entity, we understand your need to control costs and be cost-effective without sacrificing quality and timeliness. Our lower overhead is reflected in our rates and investment structure.

- **Communication.** Communication is integral to the success of any audit or consulting service. As a local firm, we understand the importance of personal communication with our clients. Consequently, our responsive advisors communicate regularly throughout every step of the audit or consulting process.

We understand the scope of the work to be performed for City of Platteville to include audit services, to be found on page 14; we are committed to executing the above services within a mutually agreeable timeframe.

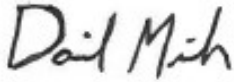
We sincerely appreciate the opportunity to submit this proposal and look forward to discussing our approach to providing City of Platteville with proactive, quality solutions in more detail. The information in this proposal explains KerberRose's tailored approach to delivering the services you ask, and information which we believe will help you make your decision. If you require any additional information or have questions regarding this proposal, please contact me at 715-318-7737 or greg.pitel@kerberrose.com and david.minch@kerberrose.com.

Sincerely,

KerberRose S.C.

A handwritten signature in black ink, appearing to read "Greg Pitel", with a stylized flourish at the end.

Greg Pitel, CPA
Shareholder

A handwritten signature in black ink, appearing to read "David Minch", in a cursive style.

David Minch, CPA
Shareholder

Executive Summary

Profile of KerberRose

KerberRose S.C, is a Wisconsin-based service corporation. We are a full-service regional firm of certified public accountants and management consultants providing audit, accounting, tax, information technology, payroll, consulting, human resource, strategic planning and investment advisory services. Our roots began in the City of Shawano, WI, in the late seventies, and we have been providing Trusted Advisor services since 1979. By providing quality, timely services to our clients, our firm has grown to include more than 180 team members located in 12 offices in Antigo, Appleton, Clintonville, Green Bay, Oshkosh, Rhinelander, Sister Bay, Shawano, Stevens Point, Wausau, Wisconsin Rapids, and Marquette, MI.



KerberRose combines the expertise of a leading regional firm with the convenience, familiarity and passion of a local provider. We are different from most, if not all, of our competitors and what makes us different is we are a niche firm. As such, we attract highly-talented people and offer more services than smaller firms; at the same time, our smaller and less-complex organizational structure allows us to be more cost-effective than larger firms. Our values – Honesty, Integrity, Respect, Balanced Life, Community Oriented – dictate a high-level of personal involvement when addressing our client's needs. As a result, when our Trusted Advisors conduct audits, partners or managers are on-site during a significant portion of the fieldwork to ensure an accurate and timely audit process. We believe our clients are attracted to this personal approach, allowing relationships to develop.

Organizational Affiliations

To enhance our ability to serve our clients, KerberRose became a member of BDO, an international association of independent accounting firms. BDO is the fifth largest accounting network, providing world-class resources and exceptional service to help member firms furnish superior accounting, auditing, and management services to their clients.



Financial statement audits of governmental, employee benefit plans, and business entities represent a critical portion of the many audits performed by CPAs each year. The American Institute of Certified Public Accountants (AICPA) is committed to helping its members achieve the highest standards in performing quality audits. To help CPAs meet the challenges of performing quality audits in this unique and complex area, the AICPA launched the Governmental Quality Audit Center, which is a firm-based voluntary membership Center for firms that perform these types of audits. KerberRose S.C. is one of the original members of the Quality Center.



The Center's primary purpose is to promote the quality of audits. To meet this overall goal, the Center:

- Creates a community of firms which demonstrate a commitment to audit quality.
- Serves as a comprehensive resource provider for member firms.
- Provides information about the Center's activities to other stakeholders.
- Raises awareness about the importance of audits.

Provide Center members with an online forum tool for sharing best practices as well as discussions on audit, accounting, and regulatory issues.

KerberRose's Qualifications and Experience

Similar Engagements with Governmental Entities

The governmental client base of KerberRose S.C. has grown significantly over the years. Following is a list of engagements the KerberRose Audit Team performed in recent years, similar to the engagement proposed by City of Platteville. We encourage you to contact any of our clients for further information about the services we provide.

CITY OF WAUTOMA Pop: 2,209

Tommy Bohler
City Administrator
920-787-4044

tommybohler@cityofwautoma.com

Partner: David Minch, CPA

Type of Services: Financial Audit and Preparation of Annual Financial Report, completion and filing of the PSC report, and filing of Form C.

CITY OF OSHKOSH Pop: 66,816

Julie Calmes
Finance Director
920-236-5006

jcalmes@oshkoshwi.gov

Partner: Greg Pitel, CPA

Type of Services: Financial and Single Audit and Preparation of Annual Comprehensive Financial Report.

CITY OF OCONTO FALLS Pop: 2,957

Eve Wallace
Deputy Treasurer
920-846-4505

drtreasurer@ci.ocontofalls.wi.us

Partner: Greg Pitel, CPA

Type of Services: Financial audit and OMB Uniform Guidance compliance audit – Includes sewer utility, regulated water, electric, and cable utilities, and TIF districts.

CITY OF MARINETTE Pop: 11,119

Jackie Miller
Finance Director/ Treasurer
715-732-5143

jmiller@marinette.wi.us

Partner: David Minch, CPA

Type of Services: Financial Audit and Preparation of Annual Financial Report, including Water and Sewer Utilities, completion and filing of the PSC report, and filing of Form C.

CITY OF MANITOWOC Pop: 34,626

Shawn Alfred, CPA, CMA
Finance Director
920-686-6961

salfred@manitowoc.org

Partner: David Minch, CPA

Type of Services: Financial and Single Audit and Preparation of Annual Comprehensive Financial Report, including Water, Electric, Steam, Broadband, Wastewater and Transit Utilities, and filing of Form C.

KerberRose's Qualifications and Experience

Single Audit Experience

Today's environment of oscillating regulations, newfound federal and state grants and their associated risks, calls for an investment in an audit team that has significant experience with federal grants specific to your organization and can enhance the quality of your single audit experience. With an eye on process and internal control improvement over grants, the KerberRose audit team is comprised of individuals that are dedicated to the performance of single audits in accordance with the federal Office of Management and Budget's Uniform Guidance. These individuals will ensure your single audit testing and procedures over grants align with the federally issued Compliance Supplement relevant to each fiscal year. Our dedicated team obtains the required continuing education for performing these audits. Furthermore, our team also participates in peer reviews of single audits throughout the nation, allowing us to collaborate on the most effective and efficient methods of delivering these audits. In combination with our team's extensive experience, this additional experience and related collaboration has resulted in continuous process improvements from which your organization will benefit significantly.

We annually perform between 30 and 40 single audits for municipalities, school districts and non-for-profit entities. Our staff participates in annual training specifically focused on both federal and state single audits. We also utilize practice aids for planning and performing the required audit procedures for all major grant programs.

A sample of recent single audits and the major programs are listed below:

- 10.561 State Administrative Matching Grants for Supplement Nutrition Assistance Program
- 14.228 Community Development Block Grants
- 20.507 Federal Transit Formula Grants
- 21.019 Coronavirus Relief Fund
- 21.027 Coronavirus State and Local Fiscal Recovery Funds
- 66.458 Capitalization Grants for Clean Water State Revolving Funds
- 66.468 Capitalization Grants for Drinking Water State Revolving Funds
- 93.498 Provider Relief Fund – COVID-19
- 93.558 Temporary Assistance for Needy Families
- 93.563 Child Support Enforcement (Title IV-D)
- 93.778 Medical Assistance Program
- 115.150 City Staff and Support
- 115.400 Land and Water Resource Management
- 370.575 Snowmobile Trail Aids
- 395.101 Elderly and Handicapped City Aids
- 435.283 Income Maintenance State Share
- 435.284 Income Maintenance Federal Share
- 435.377 Children's COP
- 435.516 Community Mental Health
- 435.561 Basic City Allocation
- 435.681 State/City Match
- 435.560100 Aging and Disability Resource Center

KerberRose's Qualifications and Experience

Additional Services and Resources

Other Services Provided to Our Clients

As a full-service firm, we provide a variety of services to our clients which are often complimentary of each other. We believe KerberRose's vast array of additional services may benefit City of Platteville. Consult with your engagement partner or manager to learn more about how these services may supplement your audit needs.



Human Resources / Leadership Development

Growing organizations are continuously faced with human resource challenges, such as developing effective policies and procedures, creating an engaging workplace culture and recruiting new employees. KerberRoseHR Resources is committed to helping your organization in virtually any area related to the employee lifecycle including recruiting, development, retaining, and transitioning talent. HR services include: Recruiting, Talent and Career Development, Assessments and Employee Surveys, HR consulting, and Career Transition and Outplacement. Our solutions to your human resources and leadership development needs are both tailor-made and cost-effective. KerberRoseHR also provides Individual services, such as resume development, interviewing, job search strategies and many more.



Strategic Planning / Succession Planning

All organizations experience opportunities and challenges—be it adapting to organic growth, differentiation in your market, or succession/exit planning. In any instance, a strategic or succession plan will align your organization for success in the face of any opportunity or challenge. Our experienced team of strategy and business advisors will partner with you to fully integrate strategy or succession with employees, clients, processes, operations and financials.



Rate Studies

Municipal Utilities often need to evaluate rate structure of both their water and sewer utilities. We are experienced in analyzing current rate structures and helping project future rate structures. We work with the Wisconsin Public Service Commission through its regulated rate case applications to enact rates that reflect the Utilities operating and maintenance expenses as well as capital infrastructure.



Not-for-Profit Services

Not-for-profit organizations face unique obstacles and challenges which set them apart from for-profit companies. We are passionate about serving non-profit organizations and our experience allows us to understand the unique accounting, financial and compliance requirements of non-profits.

Our non-profit service team can ensure your organization meets compliance with all state, federal and regulatory requirements which come with a tax-exempt status. Services for non-profit organizations include auditing, accounting, tax compliance and planning, and operational consulting. KerberRose is designated as a Non-Profit Organization (NPO) Section Member and credited with Non-Profit Organization (NPO) Certificate II from the American Institute of Certified Public Accountants (AICPA).

Additional Services and Resources (cont.)



Wealth Management

KerberRose Wealth Management delivers trusted advice to guide families and business owners toward financial freedom. We are small enough to provide personal, hands-on counsel; yet large enough to serve each individual's financial needs. By working closely with our valued clients, we can combine intelligent financial life advice with a unique tax-advantaged wealth planning process. Customized wealth management solutions help our clients identify what is important to them and then create a plan to achieve success.



Payroll Services

Our team of payroll professionals is always up-to-date on the frequently changing payroll tax laws and reporting requirements. We have the expertise to handle payroll processing and reporting for organizations of any size throughout the country. We have Certified Payroll Professionals on staff who are members of the American Payroll Association, as well as the Northeast Wisconsin Chapter.



Retirement Plan Services

KerberRose Retirement Plan Services, a division of KerberRose Wealth Management, builds, repairs and improves your retirement plan (i.e. 401k, etc.). We are focused on delivering superior retirement plan consulting services. KerberRose Retirement Plan Services assists plan sponsors in the areas of plan design, benchmarking, investment advice, fiduciary compliance and participant outcomes.

Retirement Plan Partners, LLC

KerberRose Retirement Plan Partners, LLC offers retirement plan design and third-party administration (TPA) services, as well as consulting and corrections services. Employers can benefit from the tax-deferred savings offered by a qualified retirement plan, as well as providing a means by which employees can save for retirement. Retirement plans can offer a competitive edge when hiring qualified employees because we ask the necessary questions to understand the employer's goals and assist in designing a plan to attain the goals and maximize retirement savings. Our TPA services assist in maintaining the plan's compliance with regard to regulatory and legislative updates, annual compliance testing and Form 5500 preparation, and plan document services.



With the complexity and evolution of tax laws and regulations, mistakes affecting a plan's compliance can be made. We can provide retirement plan consulting, and IRS and DOL correction services to employers, including employers who are administered by other TPAs.

Quality Control & Peer Review

Quality Control & Peer Review

KerberRose S.C. is proud of its reputation of providing clients with high quality services. We monitor our system of quality control continuously throughout the year and subject our audit and accounting policies and procedures to an independent outside review (referred to as a peer review) every three years as required by our membership in the American Institute of Certified Public Accountants.

KerberRose S.C.'s system of quality control is based on the AICPA's quality control standards. As such, each element of quality control as defined by the AICPA – leadership responsibilities for quality within the firm, relevant ethical requirements (e.g. independence, integrity, objectivity, concern for the public interest), acceptance and continuance of client relationships and specific engagements, human resources, engagement performance, and monitoring – is addressed in our quality control manual. In this manual, there are policies and procedures to assure the firm and its personnel maintain independence with respect to audit and accounting clients, qualified individuals are hired and trained, and engagements are performed in accordance with the myriad of professional standards and appropriately reviewed.

Our most recent peer review report is included in this proposal for your review. This review was successfully completed in November 2024. As on our prior peer reviews, we received a “clean” opinion – the highest level of assurance we can obtain regarding our audit and accounting practice. In addition to the peer review, we perform internal office inspections annually. This ensures we maintain the quality of our audit and accounting practice on a continuous basis.

Our firm's quality control manual includes a formal process for planning, supervision and review throughout the audit process, and an independent quality review of the final audited financial statements conducted by a partner with over twenty-five years of governmental accounting experience. Our firm also utilizes practice aids for audits of local governments. The practice aids include audit programs, checklists and correspondence to assist in ensuring that we perform the required procedures throughout the audit in accordance with generally accepted auditing standards. The practice aids are updated annually to include the most current changes to the governmental auditing standards.

A copy of our most recent peer review report is included in Appendix A.

KerberRose Qualifications and Experience

Regulatory Compliance and Professional Standards

Licensed to Practice as a Certified Public Accountant

All assigned key professional staff are properly licensed in the State of Wisconsin. In addition, KerberRose is licensed in the states of Wisconsin and Michigan.

Independence

Our firm and the staff to be assigned to City of Platteville's audit are independent in accordance with generally-accepted auditing standards and the U.S. General Accounting Office's Government Auditing Standards. We commit to maintaining an independent attitude and appearance through the full term of our engagement with City of Platteville.

Legal and Regulatory Action

Our firm has not been involved in any disciplinary action with any regulatory bodies or involved in any lawsuits since our period of inception.

Engagement Performance

We have not failed to complete work that has been awarded to us nor have we defaulted on a contract.

Workpaper Retention

We will retain our workpapers for at least seven years from the final year of the audit engagement. They will be made available for examination by authorized representatives of the cognizant federal or state audit agencies, General Accounting Office, City of Platteville, successor auditor, and/or other parties authorized by City of Platteville.

Nondiscrimination

Our firm is an equal opportunity employer and does not discriminate against any employee or applicant for employment on the basis of race, color, religion, gender, sexual orientation, gender identity or expression, national origin, age, disability, genetic information, marital status, amnesty, status as a covered veteran or any other basis prohibited by federal, state or local law.

Audit Team Qualifications and Experience

Assigned Shareholders and Managers



GREG PITEL, CPA

Engagement Shareholder

Financial Audit and Preparation of Annual Financial Report and Single Audit

Greg will serve as the partner responsible for the financial audit services to be provided to the City. As the engagement partner for the financial audit and single audit, Greg will have the following responsibilities:

- Overall direction of the financial audit engagement, including attending fieldwork in person to help in facilitating a smooth audit process. This includes facilitating the financial audit risk assessment in accordance with Government Auditing Standards, as well as the supervision of substantive and analytical procedures.
- Selection and direction of the resources of the firm necessary for the success of the engagements.
- Assurance of technical quality of the final reports.
- Review all work performed by members of the engagement team.
- Presentation to the board, if requested.



DAVID MINCH, CPA

Resource Partner

The resource partner is responsible for any consultation required on the engagement as well as assuring technical quality in the final report.



AMBER TIGERT, CPA

Manager

The manager is responsible for the day to day administration of the audit as well as supervising other staff assigned to the engagement.



CLAUDIA DANIELS

Senior In-Charge

The senior in-charge is responsible for the day to day administration of the audit as well as supervising other staff assigned to the engagement.

Please refer to the resumes included in Appendix B of this proposal to learn more about your assigned partners and managers.

Audit Team Qualifications and Experience

Continuity of Assigned Audit Staff

We have selected a service team to provide the talents required by this engagement. The staff assigned to your engagement will remain consistent from year to year; we believe this is essential to facilitate the development of a relationship between our staff and City of Platteville personnel. We believe staff consistency is important to providing efficient, quality service to our clients. Consistent staffing also results in a high level of client satisfaction. It is our intent to keep the key engagement personnel in this proposal on the audit team for the duration of our contract. Should a key person leave KerberRose S.C. during this period, we would immediately contact the appropriate City of Platteville personnel. We understand City of Platteville retains the right to approve or reject any replacement supervisory personnel.

Audit Team Qualifications and Experience

Continuing Education Program

The continuing education philosophy of KerberRose is to provide a balanced mix of both technical and developmental learning opportunities. We provide support for our team members to develop within the firm through internal leadership workshops and firm-wide mentoring. These programs provide opportunities to build self-awareness and learn impactful personal and professional skills. In addition, we provide a variety of technical learning opportunities; national training conferences with state training related to specific issues for Wisconsin governments, as well as internal training for new standards and changes. This approach ensures each auditor involved in governmental audits will have the skills and knowledge to apply the most recent changes in accounting and auditing standards the engagement. KerberRose also subscribes to numerous publications pertaining to the area of governmental accounting, auditing and single audits that are instrumental in keeping us informed of new developments and changes in governmental accounting.

The following is a partial list of training attended by our government auditors the past three years:

- AICPA National Governmental Accounting and Auditing Update Conference
- AICPA National Governmental Training Program
- National Government Finance Officers Association Annual Conference
- Wisconsin Government Finance Officers Association Conferences
- Governmental GAAP Update on Accounting Issues
- Single Audit Requirements for Governmental Organizations

Audit Team Qualifications and Experience

AICPA Involvement



The American Institute of Certified Public Accountants (AICPA) is committed to helping its members achieve the highest standards in performing quality audits. To help CPAs meet the challenges of performing quality audits in this unique and complex area, the AICPA launched the Governmental Quality Audit Center, which is a firm-based voluntary membership Center for firms that perform these types of audits. KerberRose S.C. is one of the original members of the Quality Center. The AICPA also has an Employee Benefit Plan Audit Quality Center, of which KerberRose is also a member.

Audit Team Qualifications and Experience

Staff Location and Size

Our audit team is comprised of 41 individuals, including four partners, two senior managers, and six managers; the remaining staff are senior and staff auditors. The audit team serving our government client base is comprised of 25 dedicated staff, including two partners, a senior manager, and four managers.

Scope of Services for City of Platteville

Services

We understand City of Platteville is requesting the following services:

- Perform an annual financial audit of City of Platteville, for the fiscal years ended December 31, 2025, 2026, and 2027 if requested. Express an opinion on the governmental activities, business-type activities, the discretely presented component unit, each individual major fund, and other funds in the aggregate for City of Platteville, in conformity with accounting standards generally accepted in the United States of America.
- Perform an audit in accordance with generally accepted auditing standards, the standards set forth in the *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* and the *Wisconsin State Single Audit Guidelines*.
- Prepare the Annual Financial Report.
- Provide the City with any adjusting journal entries and a final adjusted trial balance upon completion of the audit.
- Provide a management letter incorporating required communications and recommendations for improvement to the system of internal control, accounting procedures, and efficiency. Such letter shall be based upon observations made during the course of the audit.
- Complete the Housing Authority's REAC financial data submission with the Housing and Urban Development Department.
- Appear before the City Council at the conclusion of the audit to explain the financial reports and to discuss the findings resulting from the audit.
- Prepare the requested hard copies, and one electronic (.pdf) copy of the annual financial report and management letter, as requested.
- Provide consent to use basic financial statements in financing documents as needed for future debt issues.
- Provide a total of 5 hours (City) and 4 hours (water/sewer utilities) per year of consultation any time during the year at no additional charge.
- Provide timely and definitive advice and counsel throughout the year concerning any changes that would affect the annual report. We encourage an active discussion of accounting questions throughout the year so changes are implemented prior to the audit fieldwork.
- Prepare the Wisconsin Public Service Commission Annual Report.
- Prepare the annual Wisconsin Municipal Report Form C.
- Prepare the annual Department of Revenue TID filings.

Specific Audit Approach

Expectations and Schedule

Performance Expectations

KerberRose S.C. agrees to meet or exceed the requirements of the services City of Platteville has requested with excellent quality.

Tentative Schedule for Audits

The final reports which will be issued include an opinion on the financial statements, compliance reports (when applicable), communication with those charged with governance and management letter. As detailed in the graphic below, the tentative schedule for a KerberRose audit can be broken down into a planning phase, preliminary fieldwork, final fieldwork, issuance of final reports and the presentation of the audit, if requested.



Specific Audit Approach

Audit Plan and Approach

Audit Process

KerberRose S.C. will staff your engagements with a team of audit professionals who specialize in governmental auditing led by the individuals mentioned in the “Assigned Staff and Managers” section of this proposal. The team assigned to your engagement will remain consistent from the planning stage, internal control and compliance testing to the final field work and financial statement preparation.

Personnel from your audit team will meet with members of your management team periodically to coordinate the audit and provide updates on the current progress of the audit; should any issues come to our attention, they will be discussed at these meetings. The engagement team will include active participation from the Partner and Manager levels with the Manager being on site throughout the audit. We feel this provides a higher-quality audit to City of Platteville, as the Partner and Manager experience can be utilized to train and provide answers to the lower level staff without interrupting the staff of City of Platteville. We acknowledge that your staff’s time is valuable, and we will make every effort to minimize the interruptions during the audit.



During the audit’s first year, we anticipate investing additional time understanding your operations, internal controls, policies and procedures, and financial reporting as they relate to your financial transactions and federal and state grants.

As a result, we separate our audits into four identifiable phases – planning, interim/preliminary audit work, year-end work and reporting. Each of these areas is described in the table on the following pages.

KerberRose's Approach to the Audit

Audit Plan and Approach

Audit Phases	Timeframe	Assigned Team Members
I. Planning Phase: During this phase, we establish a proper basis for the audit to maximize audit effectiveness and minimize costs. This phase includes discussions with appropriate City personnel to cover matters such as initial audit concerns, prior audit problems, evaluation and documentation of City's internal controls, and establishing key dates for completing the subsequent phases. Additionally, KerberRose will perform a preliminary analytical review of budget balances to identify areas to test during field work; develop and approve the audit program; determine single audit major programs and develop plan for compliance testing (if required); and undergo partner-level work paper and concurring reviews. KerberRose will use the documentation you have in place to gain information about your structure and internal controls, working with you to develop this documentation if not already on hand. We will also review any correspondence the City has received during the year from regulatory agencies to determine any additional laws and regulations the City is subject to for compliance testing.	December	Meetings attended by engagement partners and engagement managers where applicable. Audit program approved by engagement partners prior to moving on to subsequent phases.
II. Interim Audit (Preliminary Phase): The evaluation of internal controls completed during planning may have identified specific policies and procedures which may be relied upon to detect or prevent material misstatements of financial data. It may then be practical to perform tests of controls to evaluate the effectiveness of such policies and procedures. This phase will also include testing of internal controls relating to the federal and state awards received by City of Platteville, tests of compliance with related laws and regulations, test of City of Platteville] departments with decentralized receipting functions and other matters we deem appropriate to test at this time. This phase is vital to the audit team's understanding of the framework of the organization's current processes and internal controls. From this thoughtful review and analysis, the team will formulate an audit plan to include both analytical and substantive testing, specific to risk areas identified in this review. As part of this process, we will prepare and communicate suggestions for improvement both verbally to management during fieldwork, as well as formally in the board communication and management letter, where appropriate.	December - January	This phase would be completed by engagement partners, engagement managers, engagement in-charges, and other professional staff.

Audit Plan and Approach (cont.)

Audit Phases	Timeframe	Assigned Team Members
III. Year-End Audit Phase: This phase will commence when City of Platteville accounting personnel have prepared a trial balance of the City's year-end general ledger accounts and completed the workpapers agreed upon during planning. This phase will primarily involve performance of substantive procedures, such as: • Review of cash and investments • Review inter-fund balances and receivables • Compare revenue and receivables • Compare expenditure and liabilities • Determine nature and appropriateness of other equity balances • Complete compliance testing with Federal and State major programs (if required). This purpose of substantive tests will be to provide reasonable assurance of the validity of account balances as produced by the accounting system. These tests involve obtaining or examining evidence to verify the propriety of such balances. Partner-level work paper and concurring reviews occur during and after this stage of fieldwork. At the conclusion of final fieldwork we will conduct an exit conference to communicate the results of the audit to date and set a schedule for completing the reports.	Mid-April	All work performed in this phase is reviewed by the engagement partner and concurring or quality control partner. The resource partner may be consulted during this phase as well.
IV. Reporting Phase: The final phase involves preparation of financial statements, reports and the management letter. Preliminary drafts of the audit report and financial statements will be provided to management for review prior to finalizing the reports. We anticipate this occurring within four weeks of the end of fieldwork. We will provide final copies of the report and financial statements within five business days of receiving approval from City of Platteville regarding the draft copies.	Drafts of Financial Statements within 4 weeks of Final Fieldwork Final Financial Statements by June 15th Single Audit By September 30th	Review the City's draft financial statements. Final reports of the audit are planned to the City upon approval of draft financial statements. Presentation to the City Board as requested.

Investment

Investment Considerations

Your investment is based on the amount of time required to complete an assignment and the level of personnel assigned. We render interim billings as work progresses and a final billing at the conclusion of each engagement.

Your investment is based on the assumption City of Platteville will have accounting records readily available and we will receive assistance from City of Platteville personnel in the preparation of detailed analyses, workpapers, etc., including trial balances or schedules prepared in the normal course of business. A listing of such schedules will be provided to your personnel during the planning phase of each audit.

Please be assured that although the following are our proposed maximum estimated investments for each year based on the information we received, our fees may be less if we incur less time and costs while performing the services for City of Platteville. Our firm is founded on working with our clients to provide additional training and explanations for any adjustments, so City of Platteville personnel may perform certain tasks in the future.

If requested, we will provide additional services to City of Platteville and provide City of Platteville with an estimate of the investment prior to undertaking the tasks.

The time requirement of City of Platteville staff will be higher in the initial year of the contract as we review your policies and internal controls by interviewing staff and observing the procedures to process various transactions of City of Platteville. We always strive to minimize City of Platteville staff time by utilizing reports City of Platteville already prepares for year end balances. We will ask that City of Platteville provide schedules or reconciliations of material balance sheet accounts as well as transaction detail of individual accounts we identify for review. To minimize interruptions for account transactions, we will request the general ledger detail containing all the transaction of each account for the year being audited. It has been our experience the time requirements of City of Platteville personnel can be minimal provided the accounting records are complete and all requested schedules have been prepared prior to the audit.

Base Audit	2025	2026	2027
City Audit	\$ 20,500	\$ 20,950	\$ 21,375
Single Audit - when required (per required major program)	3,000	3,250	3,500
Water Utility Audit	7,500	7,900	8,150
Sewer Utility Audit	7,500	7,900	8,150
RDA Fund	650	700	750
Subtotal	39,150	40,700	41,925

Additional Audit Services

Wisconsin Public Service Commission Report	2,000	2,100	2,200
Department of Revenue Reporting and Filings	1,500	1,600	1,700
Total:	\$ 42,650	\$ 44,400	\$ 45,825

Management's Discussion and Analysis Preparation Assistance, if requested	\$ 1,000	\$ 1,050	\$ 1,100
Depreciation Schedule Updates	\$ 1,250	\$ 1,350	\$ 1,450
TID 30%, 100% or closing audit	\$ 4,500	\$ 4,600	\$ 4,700

APPENDIX A

Report on the Firm's System of Quality Control

November 22, 2024

To the Shareholders of KerberRose S.C.
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of KerberRose S.C. (the firm) in effect for the year ended May 31, 2024. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of KerberRose S.C. in effect for the year ended May 31, 2024, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. KerberRose S.C. has received a peer review rating of *pass*.

EisnerAmper LLP

EISNERAMPER LLP
Baton Rouge, Louisiana





CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

9/4/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER M3 Insurance Solutions, Inc. 1872 Mid Valley Drive De Pere WI 54115	CONTACT NAME: PHONE (A/C, No, Ext): 800-272-2443 E-MAIL ADDRESS: info@m3ins.com FAX (A/C, No): 608-273-1725
INSURED KerberRose S.C. KerberRose Wealth Management, LLC 115 E Fifth Street Shawano WI 54166	INSURER(S) AFFORDING COVERAGE INSURER A: Allmerica Financial Benefit INSURER B: The Hanover American Insurance INSURER C: INSURER D: INSURER E: INSURER F:

COVERAGES**CERTIFICATE NUMBER:** 3015001**REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☒ POLICY ☐ PRO-JECT ☐ LOC OTHER:			Z21 M142125 00	9/5/2025	9/5/2026	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 15,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
A	☒ AUTOMOBILE LIABILITY ☒ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☒ HIRED AUTOS ONLY ☒ NON-OWNED AUTOS ONLY			AW1 M142162 00	9/5/2025	9/5/2026	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	☒ UMBRELLA LIAB ☒ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE DED RETENTION \$			Z21 M142125 00	9/5/2025	9/5/2026	EACH OCCURRENCE \$ 3,000,000 AGGREGATE \$ 3,000,000 \$
A B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y / N ☐	N / A	WZ1 M117001 00 WZ1 M142138 00	9/5/2025 9/5/2025	9/5/2026 9/5/2026	☒ PER STATUTE ☐ OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER**CANCELLATION**

Proof of Insurance

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Mitchell Fuller

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APPENDIX B

Greg Pitel, CPA

Shareholder, State and Local Government

✉ greg.pitel@kerberrose.com

☎ (715) 526-9400



Profile

Greg has more than 17 years of governmental accounting and auditing experience. He specializes in providing services to governmental entities, including audits, accounting services, and various consulting services.

Education

- University of Wisconsin, Green Bay, Bachelor of Science in Accounting and Business Administration

Industry Involvement

- AICPA – American Institute of Certified Public Accountants
- WICPA – Wisconsin Institute of Certified Public Accountants\

Greg oversees the completion of audits for a variety of Wisconsin municipalities and school districts. He prepares financial statements and reports for the Wisconsin Department of Public Instruction, Public Service Commission of Wisconsin, and other state agencies. In addition, he prepares water and sewer rate studies for local utilities and provides recommendations on rate structure. Greg has worked with a variety of governments across Wisconsin. Greg brings a consultative approach to governmental entities by listening to their challenges and finding customized solutions through a variety of capabilities, including assurance, compilation, outsourcing, and advisory services.

Personal Interests

Whether it's an early, sun-filled morning on the water in July, or a frigid day on the ice in January, Greg enjoys fishing for walleye and whitefish. He also enjoys camping and spending as much time outdoors as possible with his wife, two daughters, and three dogs.

David Minch, CPA

Shareholder, State and Local Government

✉ david.minch@kerberrose.com

☎ (920) 993-0105



Profile

David has over 12 years of governmental accounting and auditing experience. His specializations include: providing services to governmental entities, including audits, accounting services and various consulting services.

Furthermore, he oversees the completion of audits for a variety of Wisconsin municipalities, school districts, and governments. Additionally, he prepares financial statements and reports for the Wisconsin Department of Public Instruction, Public Service Commission of Wisconsin, and other state agencies. David has also worked with clients on implementing internal control systems, efficiency studies and fraud investigations. He brings a consultative approach to governmental entities by listening to their challenges and finding customized solutions through a variety of capabilities, including assurance, compilation, outsourcing, and advisory services.

Education

University of Wisconsin, River Falls – Bachelor of Science in Accounting and Business Administration.

Industry Involvement

- AICPA
- WICPA
- WGFOA

Community Involvement

- Treasurer for Ripon Area Youth Wrestling Club
- Coach for various youth sports teams

Personal Interests

Outside of work, you can find David on the water fishing, in a duck blind, sitting in a deer stand, or on a ball field coaching youth sports. His family has a passion for the outdoors and he enjoys spending as much time as possible outside with his wife, son, two daughters and the family dog Zeek.

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Amber Tigert

Manager, State and Local Government

✉ amber.tigert@kerberrose.com

☎ (920) 993-0105



Profile

Amber joined KerberRose more than three years ago and continues to grow her experience in public accounting. She specializes in providing financial accounting and auditing services to state and local government entities. These services include, but are not limited to: providing services for clients which are subject to Government Auditing Standards, Uniform Guidance audit requirements, State Single Audit Guidelines and Wisconsin Department of Public Instruction (DPI) audit requirements. Examples of performed work include: preparation of PSC Report, Form C, as well as preparation of financial statements, Single Audits and other State Financial Report Forms for government entities.

Education

University of Wisconsin - La Crosse — Bachelor's Degree in Accounting and Finance

Industry Involvement

- AICPA—American Institute of Certified Public Accountants
- WICPA—Wisconsin Institute of Certified Public Accountants

Personal Interests

Amber enjoys staying active in her free time by going to the gym, hiking and running. She has run in a handful of half-marathons and would like to participate in an Iron Man in the future. Amber also likes traveling and spending time with family and friends.

Claudia Daniels

Senior Auditor

✉ claudia.daniels@kerberrose.com

☎ (920) 363-0097



Profile

Claudia has been in public accounting for more than three years. She began her career working on commercial for-profit clients and has now transitioned to government clients.

Education

- University of Wisconsin-Madison — Bachelor of Business Administration

Personal Interests

Outside of work, Claudia enjoys spending time with family, traveling, golfing, and sewing. She has a husband and a dog.

Investment

Investment Considerations

Your investment is based on the amount of time required to complete an assignment and the level of personnel assigned. We render interim billings as work progresses and a final billing at the conclusion of each engagement.

Your investment is based on the assumption City of Platteville will have accounting records readily available and we will receive assistance from City of Platteville personnel in the preparation of detailed analyses, workpapers, etc., including trial balances or schedules prepared in the normal course of business. A listing of such schedules will be provided to your personnel during the planning phase of each audit.

Please be assured that although the following are our proposed maximum estimated investments for each year based on the information we received, our fees may be less if we incur less time and costs while performing the services for City of Platteville. Our firm is founded on working with our clients to provide additional training and explanations for any adjustments, so City of Platteville personnel may perform certain tasks in the future.

If requested, we will provide additional services to City of Platteville and provide City of Platteville with an estimate of the investment prior to undertaking the tasks.

The time requirement of City of Platteville staff will be higher in the initial year of the contract as we review your policies and internal controls by interviewing staff and observing the procedures to process various transactions of City of Platteville. We always strive to minimize City of Platteville staff time by utilizing reports City of Platteville already prepares for year end balances. We will ask that City of Platteville provide schedules or reconciliations of material balance sheet accounts as well as transaction detail of individual accounts we identify for review. To minimize interruptions for account transactions, we will request the general ledger detail containing all the transaction of each account for the year being audited. It has been our experience the time requirements of City of Platteville personnel can be minimal provided the accounting records are complete and all requested schedules have been prepared prior to the audit.

Base Audit	2025	2026	2027	2028	2029
City Audit	\$ 20,500	\$ 20,950	\$ 21,375	\$ 21,750	\$ 22,150
Single Audit - when required (per required major program)	3,000	3,250	3,500	3,750	3,750
Water Utility Audit	7,500	7,900	8,150	8,550	8,950
Sewer Utility Audit	7,500	7,900	8,150	8,550	8,950
RDA Fund	650	700	750	800	850
Subtotal	39,150	40,700	41,925	43,400	44,650

Additional Audit Services

Wisconsin Public Service Commission Report	2,000	2,100	2,200	2,250	2,250
Department of Revenue Reporting and Filings	1,500	1,600	1,700	1,750	1,750
Total:	\$ 42,650	\$ 44,400	\$ 45,825	\$ 47,400	\$ 48,650

Management's Discussion and Analysis Preparation Assistance, if requested	\$ 1,000	\$ 1,050	\$ 1,100	\$ 1,150	\$ 1,200
Depreciation Schedule Updates	\$ 1,250	\$ 1,350	\$ 1,450	\$ 1,500	\$ 1,525
TID 30%, 100% or closing audit	\$ 4,500	\$ 4,600	\$ 4,700	\$ 4,800	\$ 4,900

THE CITY OF PLATTEVILLE, WISCONSIN COUNCIL SUMMARY SHEET

COUNCIL SECTION: ACTION	TITLE: Friends of the Museum Application for Non-State Grant	DATE: October 28, 2025
ITEM NUMBER: VII.D.		VOTE REQUIRED: Majority
PREPARED BY: Clint Langreck – City Manager		

Description:

The Friends of the Mining & Rollo Jamison Museums are seeking authorization from the Common Council to apply for funding through the Wisconsin Non-State Grant Program, administered by the Department of Administration (DOA). This grant supports capital infrastructure projects that serve a statewide public purpose. If awarded, the Friends intend to undertake a Capital Improvement Project (CIP) focused on the Hanmer Robbins Building. Proposed improvements include: Redesign of the building's landscape and entryway, Renovation of the Museum shop, Reconfiguration of office spaces.

Prior to submitting the grant application, the Friends are requesting:

- Authorization for the proposed improvements.
- Approval for the City Manager and Council President to release a letter of support (CM's draft attached).
- Inclusion of the project in the City's Capital Improvement Plan (CIP) as a "Shelved Item," pending potential funding through the grant and donation match.

Additional Notes:

- The Hanmer Robbins Building is not listed on the local Historic Registry; no local historic preservation action is required.
- No Plan Commission review is necessary for the proposed improvements.
- If awarded and accepted, the grant requires a 20-year Land Use Restriction Agreement (LURA), recorded with the county register of deeds, as part of the state's retained ownership interest.

Budget/Fiscal Impact

There is no financial impact to the City. The Friends of the Museum will meet the required 50% local match using their own funds, which will be donated to the City of Platteville for the purpose of this project.

Recommendation:

Staff recommends support of this initiative, with understanding of possible grant requirements.

Sample Affirmative Motion:

"Motion to approve the Friends of the Museum's request to pursue the Wisconsin Non-State Grant Program for improvements to the Hanmer Robbins Building, to authorize the proposed improvements, to include the project in the City's Capital Improvement Plan as a "Shelved Item," and to authorize the City Manager to release a letter of support on behalf of the City."

Attachments:

- DRAFT – Letter of Support for the Friends of the Museum



Clinton Langreck
City Manager, City of Platteville
citymanager@platteville.org
(608) 348-1821

To: Wisconsin Department of Administration
Non-State Local Projects Grant Program

Subject: Support for Friends of The Mining & Rollo Jamison Museums Grant
Application

Date: October 10, 2025

To: The Non-State Grant Program Review Panel

As City Manager of Platteville, I am pleased to support the Friends of The Mining & Rollo Jamison Museums in their application for grant funding through the Non-State Local Projects Grant Program. The proposed improvements to the Museum Store and entrance will enhance accessibility, visitor experience, and the Museum's ability to generate revenue.

The Museum plays a vital role in preserving Platteville's mining heritage, educating the public, and supporting the local economy. Enhancing the entrance and sidewalks will improve accessibility and curb appeal, while expanding the Museum Store will boost operational sustainability. These upgrades align with the City's goals to promote cultural amenities, support local businesses, and grow tourism.

The City of Platteville values the Museum as a cornerstone of our community and a driver of heritage tourism. We work closely with the Friends of the Museum, who contribute to operations and lead capital projects like this one. The City is committed to signing the Land Use Restriction Agreement if the project is funded.

We strongly endorse this application and encourage the grant committee to support these meaningful improvements that will benefit Platteville and the region for years to come.

Clinton Langreck
City Manager, Platteville

**THE CITY OF PLATTEVILLE, WISCONSIN
COUNCIL SUMMARY SHEET**

COUNCIL SECTION: ACTION	TITLE: Resolution 25-16, Mound View Park Connector Trail – Phase 2 TAP Grant	DATE: October 28, 2025
ITEM NUMBER: VII.E.		VOTE REQUIRED: Majority
PREPARED BY: Howard B. Crofoot, P.E. Director of Public Works		

Description:

At the August 26, 2025, Common Council meeting, the Council voted to direct Staff to prepare and submit a Transportation Alternatives Grant (TAP) to the Wisconsin DOT for the Mound View Park Connector Trail – Phase 2. This would continue the trail project from Mitchell Hollow Road on the gravel path up to Broadway (County B). It does NOT include replacing the bridge immediately north of Mitchell Hollow Road.

WisDOT requires a Resolution that the governing body approves the submission of the grant request. The grants are due on October 31. This grant is an 80/20 grant and the Resolution says the City is responsible for the 20% match.

Budget/Fiscal Impact:

As with Phase 1, the City intends to submit a grant request in spring 2026 to Wisconsin DNR. This funding source can work in tandem with the DOT grant to be the “match” for each other’s funding – resulting in little to no commitment of funding. In Phase 1, the City was required to put up \$30,000 because we did not want the restrictions by WisDOT regarding project design. This would be in calendar year 2028 or later. If the City is awarded only one grant, the City may decline the one grant that was awarded.

Recommendation:

Staff recommends approval of Resolution 25-16, authorizing the City Manager to submit an application for the 2025 TAP grant cycle for Mound View Park Trail Connector Phase 2.

Sample Affirmative Motion:

“I move to approve Resolution 25-16, authorizing the City Manager to submit an application for the 2025 TAP grant cycle for Mound View Park Trail Connector Phase 2.”

Attachments:

- Resolution 25-16, Resolution Authorizing the City Manager of the City of Platteville to submit applications to the Wisconsin Department of Transportation (WisDOT) for the 2025 Transportation Alternative Program (TAP) award cycle
- Map

RESOLUTION NO. 25-16

**AUTHORIZING THE CITY MANAGER OF THE CITY OF PLATTEVILLE TO
SUBMIT APPLICATIONS TO THE WISCONSIN DEPARTMENT OF
TRANSPORTATION (WISDOT) FOR THE 2025 TRANSPORTATION ALTERNATIVE
PROGRAM (TAP) AWARD CYCLE**

WHEREAS, the Wisconsin Department of Transportation is offering grants for infrastructure-related projects and systems that will provide safe routes for non-drivers; and

WHEREAS, the City of Platteville has an application for the construction of the Moundview Park Trail Connector Phase 2; and

WHEREAS, the City of Platteville recognizes that WisDOT reimburses project sponsors for the federal share up to 80% of the approved TAP project costs, up to the limit of the federal award amount; and

WHEREAS, The City of Platteville is responsible for the local match and any nonparticipating costs for this project; and

WHEREAS, the local match is available through future Capital Improvement Program (CIP) budgets; and

NOW, THEREFORE BE IT RESOLVED, the Common Council of the City of Platteville does hereby authorize the City Manager to submit applications to the Wisconsin Department of Transportation for the above listed TAP project.

PASSED BY THE COMMON COUNCIL on the 28th of October 2025.

Barbara Daus, Council President

ATTEST:

Colette Steffen, City Clerk

**THE CITY OF PLATTEVILLE, WISCONSIN
COUNCIL SUMMARY SHEET**

COUNCIL SECTION: INFORMATION & DISCUSSION ITEM NUMBER: VIII.A.	TITLE: Contract 9-25 – Snow and Ice Removal	DATE October 28, 2025 VOTE REQUIRED: None
PREPARED BY: Howard B. Crofoot, P.E., Director of Public Works		

Description:

There is an Ordinance requiring property owners to remove snow and ice from public sidewalks that abut their properties. If the property owners fail to do so, the City is authorized to have the snow/ice removed and the cost billed to the owner plus an administrative fee. In the past, staff has requested bids from local contractors to perform the snow/ice removal. This year, the request for bids went out and were mailed to contractors who have done it in the past. The City received one bid from Holman Lawn Care & Snow Removal, LLC.

Budget/Fiscal Impact:

The bid is for \$150.00 per sidewalk, regardless of length or width for snow removal only. There would be an additional charge of \$50.00 above the basic charge if the contractor must salt and scrape the sidewalk. The City also imposes a \$60 administrative fee in the 2025 Administrative Fee Schedule. This would mean the property owner is charged \$210 for snow only or \$250 for snow and ice with salting and scraping. It is less than the bid price last year of \$300 for snow and \$500 for snow & ice.

Recommendation:

Staff recommends award Contract 9-25 Snow and Ice Removal to Holman Lawn Care & Snow Removal, LLC for the bid price of \$150 per location for snow removal only and \$200 per location for snow and Ice removal.

Sample Affirmative Motion:

"I move to award Contract 9-25 Snow and Ice Removal to Holman Lawn Care & Snow Removal, LLC for the bid price of \$150 per location for snow removal only and \$200 per location for snow and Ice removal."

Attachments:

- Proposal by Holman Lawn Care & Snow Removal, LLC.
- Email clarification

BIDDER'S PROPOSAL

FOR: 2025/26 Snow & Ice Removal (Contract 9-25)

TIME FOR RECEIVING BIDS: Tuesday, October 14, 2025 - 10:00 a.m.

TO: City Manager, Platteville, WI

CLEARING SIDEWALKS

1. Remove snow from sidewalks.

@ 150.- dollars/SF \$ 150.- per SF
(written) (numerical)

\$ 150.- minimum per location.

2. Remove ice & packed snow by salting and/or scraping.

@ 50.- dollars/SF \$ 50.- per SF

\$ 50.- minimum per location.

The City of Platteville reserves the right to reject any and all bids, to waive any informalities, or accept the quote deemed most advantageous to said City.

The undersigned understands and agrees to the conditions and specifications of this contract.

Official Address:

12294 Bethel Rd.
Montfort, WI 53569

Firm Name:

Holman Lawn Care & Snow Removal LLC

Phone: 608-574-6243

By: Brent Holman Owner
(Signature and Title)

Email: brentholman32@gmail.com

QUALIFICATION STATEMENT
Contract 9 - 25
Snow and Ice Removal

CONTRACTOR Holman Lawn Care and Snow Removal LLC
ADDRESS 12294 Bethel Rd Montfort
WI 53569
PHONE NO. (608) 574-6243 EMAIL: BrentHolman32@gmail.com

LIST OF EQUIPMENT

2 Skid loaders, 2 4-wheelers with plows
Shovels, 2 trucks with plows, Snow
blowers

LIST OF PREVIOUS CONTRACTS OR JOBS

RRI, Upland Hills, Claire Bank, Kohlenberg
Storage Units, Methodist Church, Energizer,
FBG's - 4, T&MS, Tower Junction

The undersigned understands that falsifying information on this statement shall be grounds for disqualification.

Official Address:

12294 Bethel Rd
Montfort, WI 53569

Phone: (608) 574-6243

Firm Name:

Holman Lawn Care and Snow Removal LLC

By: Brent Holman Owner
(Signature and Title)

Email: brentholman32@gmail.com

Howard Crofoot

From: [REDACTED]
Sent: Friday, October 17, 2025 08:31
To: Howard Crofoot
Subject: Re: Snow & Ice bid

Caution: This email is from an external source.

Yes, that is correct. I was just going to get back to you.

Thank you

On Fri, Oct 17, 2025 at 8:28 AM Howard Crofoot <Crofooth@platteville.org> wrote:

I understand now.

\$150 per sidewalk regardless of length, with an additional \$50 per sidewalk for salting and scraping.

Thanks.

Howard B. Crofoot, P.E.

Director of Public Works

City of Platteville

[75 N. Bonson St.](#) - PO Box 780 | Platteville, WI 53818-0780

608-348-9741 ext 2240 Direct Line 608-348-1826

crofooth@platteville.org | www.platteville.org



From: [REDACTED]
Sent: Friday, October 17, 2025 06:22
To: Howard Crofoot <Crofooth@platteville.org>
Subject: Re: Snow & Ice bid

Caution: This email is from an external source.

It's 150 for a sidewalk regardless of how long it is and 50 to salt a sidewalk so one sidewalk could cost 200 dollars with the removal of snow and salt

On Thu, Oct 16, 2025 at 8:39 AM Howard Crofoot <Crofooth@platteville.org> wrote:

Am I reading this correctly?

1. You are charging more for clearing snow only (\$150) than clearing snow & ice with salt (\$50).
2. You are charging \$50/square foot for snow & ice removal with a \$50 minimum. This means you are charging \$200 per linear foot of a 4-foot-wide sidewalk. Is that your intention?

Howard B. Crofoot, P.E.

Director of Public Works

City of Platteville

[75 N. Bonson St.](#) - PO Box 780 | Platteville, WI 53818-0780

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crofooth@platteville.org | www.platteville.org