

Caucus & Town of Russell Board Meeting
6:30 p.m. Tuesday, January 12, 2021
Community Center – 32500 W Old County K

Any person wishing to attend who, because of a disability, requires special accommodations, should contact the Town Clerk at 715 779-5338, at least 24 hours before the scheduled meeting time, so appropriate arrangements can be made.

Due to the CORVID-19 Health Emergency, this meeting will be held with one or more Board members participating by electronic communications. The Governor's Safer at Home declaration limits attendance to a maximum of 25 individuals. This meeting will be held both in person and remotely. The public will be able to participate via voice either by using the internet link or phone number below.

Microsoft Teams meeting

Join on your computer or mobile app

[Click here to join the meeting](#)

Or call in (audio only)

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CAUCUS

1. Call to order by Town Chairman and election of Caucus Chair and Clerk.
2. Pledge of Allegiance.
3. Documentation of notices by Town Clerk.
4. Electors offer motion to determine process to break tie votes (vote or game of chance) and a (second is required). Vote by show of hands.
5. Electors nominate two (2) tellers to conduct voting when a paper ballot vote is required (second required). Vote by show of hands.
6. Call to Electors for nominations for Chairman (second required for each nomination).
7. Electors offer motion to close nominations (second required).
8. Voting by show of hands or paper ballot if more than two (2) persons nominated.
9. Call to Electors for nominations for two Supervisors (second required for each nomination).
10. Electors offer motion to close nominations (second required).
11. Voting by show of hands or paper ballot if more than four (4) persons nominated.
12. Announcement by Caucus Chairman of name(s) to appear on ballot for April Election.
13. Electors offer motion to adjourn caucus (second required).

TOWN BOARD MEETING

1. Call to Order and roll call.
2. Pledge of Allegiance.
3. Approval of the agenda.
4. Public Input (3-minute limit-max 15 minutes total) at the beginning of the agenda.
5. Approval of the minutes of the Town Board Meeting of December 8, 2020****.

OLD BUSINESS

6. Ratification of 2021 Union Contract with Operating Engineers 139****.

NEW BUSINESS

7. Scenic By Ways Council request for 2021 membership dues****.
8. Receive and approve 2019 Financial Audit****.

9. Projected 2020 yearend revenues and expenses****
10. Approve Operator Licenses issued by the Clerk for Sherri LaFernier and Randi Defoe.
11. Recognition of Mark & Kathy Wendling's work to repave LSB/Old County K Roads.
12. Lamont Road issues****.

STANDING AGENDA ITEMS

13. Road maintenance report and discussion.
14. Correspondence for January 2021****.
15. Approve bill payments and EFT transactions since last Regular Town Board Meeting****.
16. Approve Clerk/Treasurer Report and Financials for December 2020 and 2021 Y-T-D transactions ****.
17. Chairman, Supervisor and Clerk/Treasurer reports.
18. Items for next Town Board Meeting.
19. Next Town Board Meeting 7 p.m. on February 9, 2021 at the Community Center.
20. Adjourn

The Town of Russell Board reserves the right to take action on any agenda item and to call upon individuals to address the Board regarding specific agenda items in which they may be named or have direct responsibility. **** denotes attachments. Posted January 7, 2021 at 4 p.m. David L. Good – Clerk/Treasurer. Revised and re-posted 1/11/2021 at 4 p.m.

Town Board Meeting –December 8, 2020

Posted November 30, 2020 at 4 p.m. at the Town of Russell Garage, Town Clerk’s Office and Town website. Notice sent to the Ashland Press. Due to the COVID-19 pandemic and public health emergency, meeting attendance was allowed via alternative means and the public given access through Microsoft Teams software which allows video or telephone participation.

The meeting was called to order by Chairman Paul “Rocky” Tribovich at 7:00 p.m. at the Town Community Center. Present were Supervisors Jeff Benton, Mark Bugher, Don Sullivan and Larry Meierotto and Clerk/Treasurer David L. Good and Deputy Clerk Judy Meierotto.

Two members of the public was present. It appeared that one member of the public was monitoring the meeting remotely.

The Pledge of Allegiance was recited,

Approval of the Agenda – A motion was made by Sullivan and seconded by Meierotto to approve the agenda as presented. The motion carried.

Public Input – Tribovich called for public input. Nothing was offered.

Approval of the minutes of the Town Board Meeting of November 17, 2020. A motion was made by Bugher and seconded by Benton to approve the minutes. The motion carried.

OLD BUSINESS

None.

NEW BUSINESS

Union 2021 contract negotiations with Operating Engineers 139 – Casey Aronson, Business Agent proposed the following for the 2021 Contract:

- a. Health Insurance premium increase of \$8/month per employee.
- b. Wages increased \$0.33/hr. for full-time and part-time employees.
- c. Pension increase requested was \$0.25/hr. for all hours worked.
- d. Vacation increases:

Worked	Earned
1 yr	1 week
3 yrs	2 weeks
5 yrs	3 weeks
10 yrs	4 weeks

Discussion followed about the offer. Chair Tribovich stated the Board will take this into consideration and follow-up with a date to meet with the Town’s counter proposal.

Operator License approval – Melissa Armagost – A motion was made by Sullivan and seconded by Benton to approve the Clerk’s issuance of the license. The motion carried.

Set time and date for the caucus to nominate individual to appear on the April 6, 2021 ballot for Town Chairman and 2 Town Supervisors and must be held between 1/1/2021 to 1/21/2021) – A motion was

made by Meierotto and seconded by Sullivan to set the Caucus for 6:30 p.m. on January 12, 2021 at the Community Center. The motion carried.

Discussion regarding disruptive campers at Little Sand Bay – Judy Meierotto reviewed the history of issues regarding two different groups of campers that come to the Town campground annually. We have continuously had problems with these groups. Law enforcement has been involved. They are rude to other campers. The second group has to do with dogs off leash, barking, not picking up dog waste. The Town has rules that apply to these issues and can issue citations. Our code enforcement officer can issue citations. Discussion followed. Tribovich recommended they be sent a letter and if these rules are not enforced, they will be ejected from the campground. Tribovich wants all Town officials elected or appointed to issue citations. It was suggested that training on issuing citations be held following the January Town Board Meeting. Tribovich stated we should get Bayfield County Sheriff, Red Cliff Police and NPS Rangers to enforce our rules and issue citations.

Request to use Hauser Road for snowmobile trail – Clerk Good reported on the request from the Snowmobile Alliance. Our roads are open to snowmobiles and this is not an issue for the Town. The Alliance needs to get permission from other people to make this work.

Logging activity potential use of Soper and/or West Old County K – Bugher summarized how this request came to the Town. Discussion followed. Letters from James Hagstrom and Craig Mealman were reviewed. Discussion followed and the Town felt this is an issue for the property owners and not the Town. The Town follows the State Statutes governing roads and weight limits.

Response from County regarding Tribe-County Committee and possible Town action/response – A response from the County Administrator was reviewed. The Town will attend/monitor the meetings

STANDING AGENDA ITEMS

Road maintenance report and discussion – No report was given.

CORRESPONDENCE

Incoming

1. Instructions and communications from the Wisconsin Election Commission requesting action or follow-up pertaining to the November General Election and Public Health Emergency, notice of possible recount and Town of Russell selection for an audit by WEC.
2. Tribe protest for tax payment on parcel of land supposedly in trust.
3. Letter to the Board from a local Jehovah's Witness.
4. Master listing of lands transferred or entered into MFL as of 1/1/2021.
5. WI DOR alcohol beverage guidelines and information related to COVID-19.
6. Notice of approved payment of \$21,000 for Road to Recovery Grant request.
7. Eagle Audit data request listing for 2019 financial audit.
8. Governor Evers notice of certification of results of Nov 3rd election.
9. 2021 Taxpayers Guide to Property Assessments from WI DOR.
10. Shared revenue payment of \$97,064.72.
11. Apportionments for County, School District, and WITC.
12. Statement of Equalized Values
13. Lottery credit, first dollar credit, school credit and major state aids.
14. Confirmation of data necessary to print tax bills.
15. Certificate of Liability Insurance for Northwoods Paving.

16. DWD UI verification of income, Kay Deragon.
17. NWRPC survey request regarding local internet service.
18. Draft of the 2020-2024 State Consolidated Plan.
19. Extension of CARES Grant program and possible increase in funding.
20. Notice of terms expiring Bayfield School Board for Feb 16 primary and April 6 elections.
21. Various communications from the WI Municipal Clerks Association.
22. Notice of WI Towns Association County Unit Meeting.

Outgoing

1. All data provided to auditor for 2019 financial audit.
2. File results of election audit to WEC.
3. Mill rates, omitted taxes and special assessments to County for tax bill preparation.
4. Request Assessor Martin to investigate taxation of a land parcel supposedly in trust.
5. Approved driveway permit for Wagman/Barningham Logging off Sand Bay Road.
6. Levy Limit Report filed with WI DOR.
7. Confirm receipt of County apportionment.
8. Provide contact information to Ryan Tax Service.
9. Tax bond waiver resolution to County.
10. Provide observers data regarding WEC election audit.
11. Notice of terms expiring for April Election – posting and newspaper ad.
12. Carla Burst request for data on the WEC voting equipment audit.
13. Request data from Tribe to bill Bayfield County for Emil Road Grant.
14. Respond to monthly Coronavirus Disruption Survey request.
15. State payroll taxes paid for November 2020.
16. Federal payroll taxes paid for November 2020.

A motion was made by Sullivan and seconded by Meierotto to receive and place on file the correspondence. The motion carried.

APPROVAL OF BILLS – A motion was made by Meierotto and seconded by Sullivan to approve bills and transfers totaling \$26,027.13 for checks 20178 to 20215 and EFT transactions. The motion carried.

Approve Clerk/Treasurer Report and Financials for November 2020 and Y-T-D transactions:

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TOWN OF RUSSELL					
CLERK/TREASURER REPORT					
November 15, 2020 to December 3, 2020					
BANK BALANCES					
		Previous	Current	Change	
Bremer General Checking	12/03/20	\$ 21,841.22	\$ 95,216.19	\$ 73,374.97	
Cash	12/03/20	\$ 365.17	\$ 241.96	\$ (123.21)	
NSB Money Market	12/03/20	\$ 659,680.28	\$ 659,127.03	\$ 659,137.96	
Bremer Investors	12/03/20	\$ 211,534.20	\$ 141,576.77	\$ 141,566.04	
Totals		\$ 893,420.87	\$ 896,161.95	\$ 873,955.76	
DISBURSEMENTS					
		12/03/20			
Cleared checks & Transfers		\$ 160,913.50			
Checks written		\$ 26,027.13			
Range	20178	20215			
BUDGETS vs ACTUAL					
		November 2020	Y-T-D	Budget	% of Budget
Income		\$ 119,568	\$ 1,007,709	\$ 523,736	192%
Expense		\$ 68,801	\$ 914,212	\$ 523,736	175%
Balance		\$ 50,767	\$ 93,497	\$ -	
		Previous Mo.	Current	Change	
Accts Recv		\$ 3,563.94	\$ 24,002.85	\$ 20,438.91	
Accts Pay		\$ 1,947.47	\$ 2,525.15	\$ 577.68	
BUDGET EXPLANATIONS					
1. Tax collections settled and paid period ending 2/20/2020.					
2. Cash includes Bremer Elderly Housing Grant \$150,000 of restricted funds.					
3. Cash includes \$35,000 WHEDA restricted Elderly Housing funds.					
4. Expenditures include the purchase of a mini excavator for \$25,000.					
5. Taxes settled for 2020.					
6. Loan proceeds received for \$479,610.					
7. Turner Road and Old County K paving paid.					

A motion to approve the Clerk/Treasurer Report for November 2020 was made by Bugher and seconded by Meierotto. The motion carried.

Chairman Supervisor and Clerk/Treasurer Reports – None.

Items for Next Town Board Meeting – Nothing was offered.

Next Town Board Meeting – The Board agreed to schedule the next Board Meeting to immediately follow the Caucus scheduled for 6:30 p.m. on January 12, 2021 at the Community Center.

A motion to adjourn at 7:35 p.m. was made by Meierotto and seconded by Sullivan. The motion carried.

The minutes respectfully submitted by:

David L. Good – Clerk/Treasurer

DRAFT

Town of Russell

35900 State Highway 13
Bayfield, Wisconsin 54814
(715) 779-5338

e-mail townofrussell@centurytel.net

website www.townofrussell.org

Paul "Rocky" Tribovich
Chair

Judy Meierotto
Deputy Clerk/Treasurer

Dave Good
Clerk/Treasurer

2021 UNION CONTRACT NEGOTIATIONS OPERATING ENGINEERS 139

Town of Russell Counteroffer 12/28/2020

Health Insurance premium increase of \$8/month per employee – Accepted by Town. Annual costs \$192

Wages increased \$0.33/hr for full-time and part-time employees – Accepted by Town. Annual costs for 2080 regular hours and 100 hrs of overtime for 2 employees is \$1,472

Pension increase requested was \$0.25/hr for all hours worked – Not Accepted by Town.

Town counteroffer is \$0.125/hr for up to 2080 regular hrs/year – Accepted by Union. Annual costs for 2 employees \$520

Vacation increases:

Worked Earned

1 yr 1 week

3 yrs 2 weeks

5 yrs 3 weeks

10 yrs 4 weeks Not Accepted.

Town counteroffer

1 yr 1 week

3 yrs 2 weeks

5 yrs 3 weeks Accepted by Union. Annual costs for 2021 \$-0-

Estimated value of labor package for 2021 is \$2,184

TOWN OF RUSSELL

AND

INTERNATIONAL UNION OF OPERATING ENGINEERS
LOCAL NO. 139, AFL-CIO

January 1, 2021- December 31, 2021

Collective Bargaining Agreement

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ARTICLE 1 - RECOGNITION

- A. The Town hereby recognizes the exclusive collective bargaining representative of all regular full-time employees employed by the Town of Russell, but excluding clerical employees, supervisory, managerial and confidential employees and all other employees of the Town of Russell.
- B. Whenever any words are used in this Agreement in the masculine gender, they shall also be construed to include the feminine or neuter gender in all situations where they would so apply; whenever any words are used in the singular, they shall also be construed to include the plural in all situations where they would so apply; and wherever any words are used in the plural, they shall also be construed to include the singular.

ARTICLE 2 - UNION ACTIVITY

- A. Bulletin Boards: Bulletin Boards will be provided by the Employer for Union business and for the posting of job vacancies. The Union, upon notice from the Employer, shall promptly remove from such bulletin boards any material which is libelous, political or controversial in matter or in any way detrimental to constructive labor - management relationships, and in the event that the Union fails to remove the material in violation of this Article, the Employer reserves the right to remove such bulletin board.
- B. Union Steward: The Union shall have the right to pick a Union Steward from the work force.

ARTICLE 3 - SENIORITY

- A. Probationary Period: New employees shall be on a probationary status for a period of six (6) months. Employees discharged before the end of the probationary period shall have no right of appeal through the grievance and arbitration procedure in Article 5. If still employed after six (6) months, their seniority shall date from the first date of hiring.
- B. Seniority Lists: Seniority shall accrue on the basis of continuous employment for each employee on a Township-wide basis. Departments shall be defined as employees of the Town of Russell. A Departmental seniority list of employees shall be posted in a conspicuous place.
- C. Layoff and Vacancies: In the event it becomes necessary to reduce the number of employees in a department, the Town shall lay off temporary employees paid by the Town first and then the employee with the least seniority provided the remaining employees are capable and qualified to perform the remaining work. Employees laid off for any reason shall have their seniority status continued for a period equal to their seniority at the time of lay off, but in no case shall this period be more than two (2) years. When vacancies occur while any employee holds lay off seniority status, the employee shall be given the first opportunity to be recalled and placed in those jobs, provided the employee is qualified to perform the available work.

- D. Termination and Notice: Any employee covered by this Agreement whose employment is terminated for any reason other than disciplinary action shall be entitled to fourteen (14) days' notice. Employees shall give the Town fourteen (14) days written notice of their intention to resign.
- E. Loss of Seniority: An employee shall lose seniority rights for the following reasons:
1. If the employee quits;
 2. If terminated for proper cause.

ARTICLE 4 - JOB POSTING

- A. Posting Vacancy: In the event, a permanent job vacancy occurs, which the Town desires to fill, notice of such vacancy shall be posted for five (5) working days, not counting the first day. During this time employees may bid for such jobs. To apply for a vacancy, the employee must have the qualifications for the job.
- B. Filling Vacancy: Town Board shall determine the employee to fill the vacancy. When Town Board determines that qualifications, skill and ability are equal, seniority shall govern the filling of vacancies. The employee filling a vacancy shall serve a six (6) month probationary period.
- C. Return to Former Position: A successful bidder shall not bid for a new position until after one hundred twenty (120) working days on his new job. The Town may transfer a successful bidder to his prior job at the prior job's current rate of pay during the first one hundred twenty (120) working days on the new job if the successful bidder does not perform the job satisfactorily. A successful bidder may return to his prior job, at the prior job's current rate of pay, at any time during the first twenty (20) working days on the new job if he no longer desires to continue working at the new job.
- D. Nothing contained in this Article shall prevent the Town from temporarily filling a job vacancy for up to ninety (90) working days. Nothing contained in the Article shall prevent the Town from offering the job to any employee it deems qualified, hiring a new employee for the job or paying additional compensation to a new employee upon hiring for special skills or training.
- E. It shall be the policy of the Employer to promote to supervisory positions insofar as possible from the ranks of employees.
- F. To insure promotion of senior employees, the Employer shall endeavor to maintain an on-the-job training program whereby employees may receive instructions in the operation of the various types of equipment. This training program, however, shall not interfere with the progress of work in the department.

ARTICLE 5 - GRIEVANCE PROCEDURE

A "grievance" shall be defined as a dispute or disagreement raised by an employee against the Employer involving the interpretation or application of the specific provisions of this Agreement.

Grievances as herein defined, shall be processed in the following manner:

- A. The Union Committee and/or the Union Representative shall orally present the grievance to the Town Board no later than ten (10) working days after the grievance occurs or knowledge thereof. In the event of a grievance, the employee shall perform his/her assigned work task and grieve his/her complaint later. The Town Board shall, within ten (10) working days, orally inform the Union Committee and/or representative of his/her decision.
- B. If a satisfactory settlement is not reached at the Town Board level, the Union Committee or the representative shall prepare and present the grievance in writing to the Town Board within ten (10) working days after receipt of the Town Board's oral decision. The Town Board shall hold a meeting within ten (10) working days of receipt of the written grievance to discuss the grievance with the aggrieved employee, the Union Committee and/or the Union representative. The Town Board shall respond in writing within ten (10) working days of the meeting.
- C. If a satisfactory settlement is not reached with the Town Board, either party to this Agreement may request the grievance be submitted to arbitration within ten (10) working days of receipt of the Town Board's answer. The arbitrator shall be appointed by the WERC. The arbitrator appointed shall hear the dispute and his/her findings and decision shall be final and binding upon the parties. The arbitrator, in arriving at his/her decision, shall be limited to those issues involving the interpretation and application of the specific provisions of this Agreement. Costs of the arbitrator, if any, shall be borne equally by the Union and the Employer.
- D. If a discharged employee claims injustice, the request for a meeting on the grievance must be made within ten (10) working days. Requests may be made either in person or in writing by letter addressed to the chairperson of the Town Board (postmark to be considered time of request).
- E. Time limits set forth may be extended by mutual agreement of the parties.

ARTICLE 6 - WORK WEEK AND OVERTIME

- A. The normal work week for Town Crew employees shall consist of five (5) eight (8) hour days, Monday through Friday for forty (40) hours per week. The normal hours of work for Town Crew employees shall be from 7:00 a.m. to 3:30 p.m., however, employees may be required to report to work at any other time to perform work.
- B. All employees shall receive two (2) fifteen (15) minute breaks without loss of pay. These breaks shall be scheduled by the employee's supervisor at approximately midway between

the starting time and middle of the work day and mid-afternoon. One-half (½) hour for lunch.

- C. Overtime: Employees shall be paid at the rate of one and one-half (1½) after forty (40) hours. Saturdays - one and one-half (1½) times for all hours worked. Sunday – one and one-half (1½) times for all hours worked. Priority of overtime hours shall be as follows:
 - 1. Full-time employees.
- D. In the event employees are required to work twelve (12) hours or more in any one day, they shall receive a \$5.00 meal allowance.
- E. Call Pay: Employees covered by this Agreement who are required to report to work by the Town Chairman, Town Supervisor or designee outside of their regular hours shall receive a minimum of two (2) hours pay at the time and one-half (1½) rate regardless of the time worked and the regular rate for any hours worked beyond the two (2) hours.

ARTICLE 7 - RETIREMENT

A contribution will be made by the Employer annually to the Central Pension Fund. Refer to Article 22 (Wage and Benefit Schedule) for the amount.

ARTICLE 8 - INSURANCE

- A. The Town agrees to pay one-hundred (100%) percent of the monthly premium to the Operating Engineers Health Benefit Fund and will pay monthly premiums as follows:

2021

\$1,733.00 per month for each employee

- A. Change of Carrier: The Employer may from time to time change the insurance carrier or self-fund health care benefits if it elects to do, as long as benefits remain substantially the same or better, excluding dental and vision. The Town agrees to notify the Union before such change.
- B. The Town of Russell will reimburse an employee or covered family member non-preferred provider deductible payments in excess of \$250.00 to a maximum of \$250.00 upon submitting copies of supporting documentation to the Town Clerk.

ARTICLE 9 - WAGES

- A. Wages: Employees shall be paid the wages set forth in Article 22 of this Agreement.
- B. Payday shall be no later than 3:30 p.m. on the Monday following the end of the bi-weekly pay period which ends at 12:00 midnight on Saturday.

ARTICLE 10 - PERSONAL TIME OFF

- A. All permanent employees shall earn Personal Time Off (or PTO) credit at the rate of one (1) day for every other month.
- B. Personal Time Off shall be paid at the employee's regular daily rate of pay.
- C. No PTO will be allowed for any employee while on paid vacation.
- D. Absence due to illness shall be reported as far in advance of the ordinary starting time as is reasonably possible.
- E. No Accumulation: PTO shall not accumulate from year to year. Any earned PTO not used prior to December 31st shall be paid at employee's regular rate of pay.

ARTICLE 11 - VACATION

- A. Vacation Benefits: All full-time employees shall receive the following vacation with pay after completing the following years of service:

<u>Vacation Benefit</u>	<u>Completed Years of Service</u>
1 work week	1
2 work weeks	2
3 work weeks	5

- B. No Accumulation: Vacations shall not accumulate from year to year. Any earned vacation time not used prior to May 15th following the year earned shall be paid at employee's regular rate of pay.
- C. Scheduling of Vacation: Upon given two (2) weeks' notice by the employee and pending approval of Town Chairman or two (2) Supervisors.
- D. Unused Vacation: Days may be turned in at year's end at employee's regular rate of pay.

ARTICLE 12 - HOLIDAYS

- A. Holidays: Each full-time employee shall be granted the day off with pay for the following holidays:

New Year's Day	Labor Day
½ Day Good Friday	Thanksgiving Day
Memorial Day	Christmas Eve
Independence Day	Christmas Day
	2 Personal Days

In order to be eligible for any of the above named holidays, the employee must be in pay status the work day before and after the holiday unless a just and good reason is given for not being able to do so. In pay status, shall mean and include employees at work, employees on sick leave and employees on paid vacation.

- B. Vacation Time: If the holiday comes during the employee's vacation, he shall be granted additional time off with pay equal to vacation missed at the beginning or at the end of his vacation period or by mutual agreement at some other time.
- C. Weekend Holiday: If the holiday falls on a Saturday, the paid holiday shall be observed on the preceding Friday, if the holiday falls on a Sunday, the following Monday shall be considered the paid holiday. If Christmas Day falls on Saturday, Sunday or Monday, the Christmas Eve holiday shall be celebrated on the preceding Friday.
- D. Layoff: Employees who are on layoff are not eligible for holiday pay for those holidays occurring during the period of layoff.
- E. Work on Holidays: Employees required to work on a holiday shall be compensated at the time and one-half (1 ½) rate for all hours worked.

ARTICLE 13 - FUNERAL LEAVE

- A. Immediate Family: Full-time employees will be granted one (1) day off with pay following the death of an immediate family member. Immediate family for purposes of this section shall include the wife, husband, father, mother, brother, sister, son, daughter, mother-in-law or father-in-law.
- B. Outside Immediate Family: Employees requesting time off for funerals outside of immediate family members, may use up to three (3) days of vacation or if approved, unpaid time off.
- C. Notice: Employees desiring funeral leave shall, upon knowledge of an eligible death, promptly make application to the Supervisor so that work schedules can be appropriately adjusted.

ARTICLE 14 - LEAVE OF ABSENCE

Leave of absence without pay, for periods not in excess of ninety (90) days in any year, may be granted by the Town to any full-time employee, upon written request by said employee, providing said employee does not accept employment elsewhere, or become self-employed. No benefits shall accrue to the employee while taking a leave of absence.

The employee to whom leave of absence has been granted, shall be entitled at the expiration of the time on such leave, to be reinstated, if qualified, to the position in which he was employed at the time the leave was granted, without loss of seniority. Any leave of absence shall be requested in writing, specifically stating the reasons for such leave and the starting and ending dates.

ARTICLE 15 - NO STRIKE

- A. No Strike: Neither the Union nor its officers, nor individual members, shall promote or engage in any lockout, strike, picketing, slowdown or any other intentional interruption of work during the term of this Agreement. In the event that a strike or other violation not authorized by the Union occurs, the Union agrees to take all reasonable effective action to secure the members return to work, including the immediate posting of a written order to the person to return to work or take other necessary action. (A copy of this notice shall be sent to the Town Chairman).
- B. Penalties: Any or all of the employees who violate any of the provisions of this Article will be subjected to reasonable discipline by the Town.

ARTICLE 16 - SEVERABILITY

If any Article, section or provision of this Agreement shall be held invalid by operation of law or by any tribunal of competent jurisdiction, or if compliance with or enforcement of any Article, section or provision should be restrained pending a final determination as to its validity, the remainder of this Agreement shall not be affected thereby and shall stay in full force and effect.

ARTICLE 17 - ENTIRE MEMORANDUM OF AGREEMENT

This Agreement constitutes the entire Agreement between the parties and no verbal statement shall supersede any of its provisions. Any Amendment or Agreement supplemental hereto shall not be binding upon either party unless executed in writing by the parties hereto.

The parties further acknowledge that during the negotiations which resulted in this Agreement, each had the unlimited right and opportunity to make demands and proposals with respect to any subject or matter not removed by law from the areas of collective bargaining and that the understandings and agreements were arrived at by the parties after the exercise of that right and the opportunities as set forth in this Agreement. Therefore, the Town and the Union, for the life of this Agreement, each voluntarily and unqualifiedly waive the right and agree that the other shall not be obligated to bargain collectively with respect to any subject or matter referred to in this Agreement provided, however, that nothing herein shall grant the Town the right to make unilateral changes in working conditions not covered by the Agreement without first recognizing the Union's statutory right to bargain on those changes.

ARTICLE 18 - VOLUNTARY DUES DEDUCTION

The Town agrees to deduct from the employee's earnings each and every month an amount sufficient to provide the regular payment of the current rate for monthly Union dues as established by Operating Engineers Union Local No. 139. The amount shall be certified by Union Local No. 139 as the employee's proportionate share of the cost of the collective bargaining process and contract administration. The amount shall be paid to the Financial Secretary of Local No. 139 by no later than the end of the month in which the deduction was made.

Each employee shall submit a written statement to the Town requesting the deduction of Union dues from the employee's monthly wage. Such authorization shall be effective upon submission of the written statement and may be revoked upon thirty (30) days written notice.

ARTICLE 19 - FAIR SHARE

Membership in the Union is not compulsory. An employee may join the Union and maintain membership therein consistent with its constitution and by-laws. No employee will be denied membership because of race, color, creed or sex. This Article is subject to the duty of the Wisconsin Employment Relations Commission to suspend the application of this Article wherever the Commission finds that the Union has denied an employee membership because of race, color, creed or sex.

The Union will represent all of the employees in the bargaining unit, members and nonmember, fairly and equally and, therefore, all employees shall pay their proportionate share of the costs of the collective bargaining process and contract administration by paying an amount to the Union equivalent to the uniform dues required of members of the Union.

The Town agrees that on the first paycheck of every month it will deduct from the earnings of all employees in the collective bargaining unit covered by this Agreement, the amount of money certified by the Union as being the monthly dues uniformly required of all employees. Changes in the amount of dues to be deducted shall be certified by the Union thirty (30) days before the effective date of the change. Deductions shall be made each month, and the total of such deductions shall be paid to the Union.

The Town shall not be liable to the Union, employees or any party by reason of the requirements of this Article for the remittance or payment of any sum other than that constituting actual deductions from employee's wages earned.

The Union shall indemnify and save the Town harmless against any and all claims, demands, suits, orders, judgments or other forms of liability against the Town that arise out of the Town's compliance with this Fair Share Agreement.

The Union agrees to certify to the Town only such Fair Share costs as are allowed by law and further agrees to abide by the decisions of the Wisconsin Employment Relations Commission and/or courts of competent jurisdiction in this regard. The Union agrees to inform the Town of any change in the amount of such Fair Share costs thirty (30) days before the effective date of the change. The Union shall provide employees who are not members of the Union with an internal mechanism within the Union which will allow those employees to challenge the Fair Share amount certified by the Union as the cost of representation and receive where appropriate a rebate of any monies determined to have been improperly collected by the Union.

Exclusion: All employees hired prior to the date of the Petition signed by the employees requesting a Fair Share clause are not subject to this Article. All employees hired after the date of such Petition are automatically subject to this provision.

ARTICLE 20 - PERIOD OF AGREEMENT

This Agreement shall become effective as of January 1, 2021 and shall remain in force through December 31, 2021 and from year to year thereafter and shall be subject to amendment or termination only if either party notifies the other party in writing of its desire to amend or terminate the same not more than ninety (90) days but not less than sixty (60) days prior to expiration date.

ARTICLE 21 - MISCELLANEOUS

- A. Jury Duty: In the event any employee is called upon to serve on jury duty, the Town will pay the difference between the employee's jury pay and full salary for that period of time. The Employer will continue the employees full base salary for that three (3) days, and in return the employee shall endorse over to the Employer his/her per diem check received as salary for service in that office. Said per diem check shall not include any meals or mileage that may be allowed that particular office.

- B. Employees off work because of a work related injury and receiving Worker's Compensation shall be entitled to their normal fringe benefits.

ARTICLE 22 - WAGE AND BENEFIT SCHEDULE

<u>Effective Date:</u>	<u>1/01/2021</u>
 <u>Classification:</u>	
Road Crew Maintenance Worker:	\$21.51 per hour
Part Time Operator:	\$16.51 per hour
Central Pension Contribution:	\$5,469.00 per year

Note: Central Pension contribution can be made in one (1) annual payment.
All wage increases are retroactive.

ARTICLE 23 - CLOTHING ALLOWANCE

<u>Effective Date:</u>	<u>1/01/2021</u>
 Clothing allowance:	 \$1,415.00 per year

The clothing allowance will be paid to employees of record, by separate check, the first pay period following the 15th of January.

TOWN OF RUSSELL

**INTERNATIONAL UNION
OF OPERATING ENGINEERS
LOCAL NO. 139**

Town

Union

Town

Union

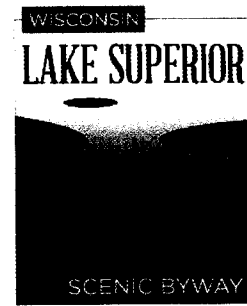
Town

Union

Signed this _____ day of _____, 20____.

December 17, 2020

Town of Russell
David Good
35900 State Highway 13
Bayfield, WI 54814



Re: 2020 Scenic Byway Council Membership

Greetings,

The Wisconsin Lake Superior Scenic Byway (WLSSB) Council would like to thank you for your participation on the Intergovernmental Council. Member participation is key to the Byway's success.

The Byway Council meets periodically to review and work on the Corridor Management plan. The Council continues to invite Members to:

- Promote the Byway through your agency/organization's marketing and community outreach programs
- Provide information relating to the historical, cultural, ecological or recreational assets of the area
- Consult with the Intergovernmental Council regarding improvements along the Byway
- Include reciprocal links to/from the Byway website and your agency/organization's website
- Provide information about grant opportunities that may benefit the Byway
- Contact legislators in support of the work of the Byway Council when appropriate
- Invite other organizations to become associate members

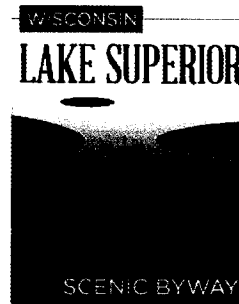
Attached you will find the invoice for the 2020 Executive Membership Annual Dues. 2020 has been a challenging year for everyone, including our Byway Council members. If this is a budgeted expense and you are able to make the 2020 contribution, please send it in. If this year has proven to be a challenge and the contribution would be a hardship, please let us know that you would like to request an exception for the 2020 Membership Dues.

We look forward to continuing to partner with you to make the Wisconsin Lake Superior Scenic Byway a premier destination at the local, regional, state and national levels.

Sincerely,

Larry Fickbohm, Chairperson
Wisconsin Lake Superior Scenic Byway Council
lfickbohm@bayfieldcounty.org
(715) 774-3581

**Wisconsin Lake Superior
Scenic Byway Council (WLSSB)**



INVOICE

INVOICE # 2020-111

Date: 12/17/2020

BILL TO:

Town of Russell

David Good

35900 State Highway 13

Bayfield, WI 54814

SEND REMITTANCE TO:

WLSSB

c/o Tourism Dept.

PO Box 832

Washburn, WI 54891

QTY	DESCRIPTION	RATE	TOTAL
1	2020 Executive Membership Annual Dues	\$200.00	\$200.00
		TOTAL DUE	\$200.00

2020 Executive Membership Annual Dues. Due on receipt.

Make all checks payable to Wisconsin Lake Superior Scenic Byway (WLSSB) Council. If you have any questions concerning this invoice, contact Mary Motiff at (715) 373-3491.

Thank You!

TOWN OF RUSSELL, WI

FINANCIAL STATEMENTS – MODIFIED CASH BASIS

YEAR ENDED December 31, 2019

EAGLE AUDIT & ACCOUNTING, LLC
CERTIFIED PUBLIC ACCOUNTANTS
PARK FALLS, WISCONSIN



EAGLE AUDIT & ACCOUNTING, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Members of:
American Institute of Certified Public Accountants
Wisconsin Institute of Certified Public Accountants
Government Audit Quality Center

1181 NORTH FOURTH
AVENUE
PARK FALLS,
WISCONSIN
PHONE 715-762-4909
FAX 715-762-3359
robbiller@pctcnet.net

December 14, 2020

To the Town Board
Town of Russell, Bayfield County, WI

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Town of Russell, Bayfield County, WI (the "Town") for the year ended December 31, 2019, and have issued our report thereon dated December 14, 2020. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated May 31, 2019, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with the cash basis of accounting. Our audit of the financial statements does not relieve you or management of your responsibilities.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town are described in Note 1 to the financial statements. The application of existing policies was not changed during 2019. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There are no significant accounting estimates in the 2019 financial statements.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 14, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

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

We have an internal control finding for Segregation of Duties, which states that due to the Town having a single finance employee the control of segregation of duties between employees is not possible. We have noted that the town board and chairman being integrally involved in Town activities is the best compensating control and that we do not expect this condition to be resolved.

We would like to thank Dave Good, Clerk/Treasurer, for the fine job on the town records and for providing them to us so promptly.

This information is intended solely for the use of the Town Board and management of the Town of Russell, Bayfield County, WI and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Eagle Audit & Accounting, LLC

Eagle Audit & Accounting, LLC
Certified Public Accountants

Park Falls, Wisconsin
December 14, 2020

Town of Russell
Bayfield County, Wisconsin
Bayfield, WI 54814

December 14, 2020

Eagle Audit & Accounting, LLC

PO Box 525

Park Falls, WI 54552

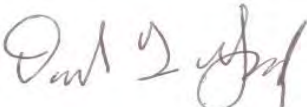
We are providing this letter in connection with your audit of the financial statements of the Town of Russell, Bayfield County, WI (the "Town") as of December 31, 2019 and for the year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town and the respective changes in financial position in conformity with U.S. generally accepted accounting principles as applicable to the modified cash basis of accounting. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with U.S. generally accepted accounting principles as applicable to the modified cash basis of accounting. We are also responsible for adopting sound accounting policies, establishing and maintaining effective internal control over financial reporting, and preventing and detecting fraud.

We confirm, to the best of our knowledge and belief, as of December 14, 2020, the following representations made to you during your audit.

- 1) The primary government financial statements referred to above are fairly presented in conformity with U.S. generally accepted accounting principles as applicable to the modified cash basis of accounting and include all properly classified funds and other financial information required by generally accepted accounting principles to be included in the financial reporting entity.
- 2) We have made available to you all—
 - a) Financial records and related data.
 - b) Minutes of the meetings of the Town Board or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 3) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 4) There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
- 5) We are in agreement with the adjusting entries you have proposed and they have been posted.
- 6) We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.
- 7) We have no knowledge of any fraud or suspected fraud affecting the entity involving:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 8) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, or others.
- 9) We have identified to you any previous financial audits, attestation engagements, performance audits, or other studies related to the objectives of the audit being undertaken and the corrective actions taken to address significant findings and recommendations.
- 10) The Town has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

- 11) The following, if any, have been properly recorded or disclosed in the financial statements:
 - a) Related party transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
 - b) Guarantees, whether written or oral, under which the Town is contingently liable.
 - c) All accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates and measurements. We believe the estimates and measurements are reasonable in the circumstances, consistently applied, and adequately disclosed.
- 12) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts, or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 13) There are no—
 - a) Violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
 - b) We are not aware of any pending or threatened litigations, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with *Financial Accounting Standards Board (FASB) Statement No. 5, Accounting for Contingencies* and we have not consulted a lawyer concerning litigation, claims, or assessments.
 - c) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by FASB Statement No. 5.
 - d) Reservations or designation of fund equity that were not properly authorized and approved.
- 14) As part of your audit, you prepared the draft financial statements and related notes. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 15) The Town has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 16) The Town has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 17) The financial statements properly classify all funds and activities.
- 18) All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 19) Net asset components (invested in capital assets, net of related debt; restricted; and unrestricted) and fund balance reserves and designations are properly classified and, if applicable, approved.
- 20) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 21) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 22) Deposits and investment securities are properly classified as to risk, and investments are properly valued.

Signed:



Title: Clerk/Treasurer - Town of Russell

**EAGLE AUDIT & ACCOUNTING, LLC
CERTIFIED PUBLIC ACCOUNTANTS**

REVIEW AND ACCEPTANCE OF FINANCIAL STATEMENTS

**TOWN OF RUSSELL
FISCAL YEAR ENDED DECEMBER 31, 2019**

I have reviewed and accept the financial statements as presented by Eagle Audit & Accounting, LLC as complete and correct to the best of my knowledge. I further attest that I have the skills, knowledge and experience to review the financial statements as identified above.

David L. Grier DAVID L. GRIER _____ Name

CLERK/TREASURER _____ Title

Town of Russell, WI

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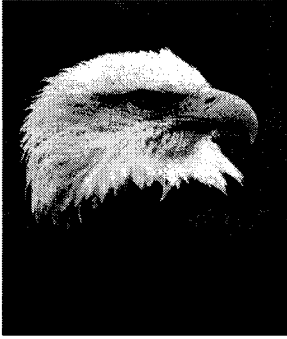
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EAGLE AUDIT & ACCOUNTING, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Members of:

American Institute of Certified Public Accountants

Wisconsin Institute of Certified Public Accountants

Government Audit Quality Center

INDEPENDENT AUDITOR'S REPORT

1181 NORTH FOURTH
AVENUE
PARK FALLS,
WISCONSIN
PHONE 715-762-4909
FAX 715-762-3359
robbiller@pctcnet.net

Town Board
Town of Russell
Bayfield, Wisconsin

Report on the Financial Statements

We have audited the accompanying modified cash basis financial statements of the Town of Russell, WI ("Town") as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to an express opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the modified cash basis financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the Town as of December 31, 2019, and the respective changes in financial position thereof for the year then ended in accordance with the basis of accounting described in Note 1.

Change in Basis of Accounting and Accounting Principle

As discussed in Note 8 to the financial statements, in 2019 the Town adopted new accounting guidance, GASB Statement No. 84 Fiduciary Activities. In accordance with the need to adopt this guidance the Town changed the basis of accounting from cash basis to modified cash basis to incorporate the recording of deferred tax levy for the Town portion of advance tax collections.

Emphasis of Matter

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Eagle Audit & Accounting, LLC

Eagle Audit & Accounting, LLC
Certified Public Accountants

December 14, 2020
Park Falls, Wisconsin

Town of Russell

Statement of Activities and Net Assets - Modified Cash Basis

As of and for the Year Ended December 31, 2019

Functions/Programs	Cash Disbursements	Program Cash Receipts		Net (Disbursements) Receipts and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
General Government	\$ 121,166	3,675	8,887	\$ (108,604)
Public Safety	45,908	-	1,144	(44,764)
Public Works	476,796	18,261	70,452	(388,083)
Culture, recreation, and development	58,107	72,248	-	14,141
Debt service	56,446	-	-	(56,446)
Net governmental activity (disbursements) receipts	758,423	94,184	80,483	(583,756)
General receipts:				
Property taxes levied for general purposes				136,261
Intergovernmental revenues not restricted to a specific program				174,506
Miscellaneous unallocated revenues				50,647
Total general receipts				361,414
Change in net assets				(222,342)
Net assets - beginning of the year				1,037,648
Net assets - end of year				\$ 815,306
Assets				
Cash				\$ 840,505
Total Assets				\$ 840,505
Net Assets				
Liabilities				\$ 25,199
Deferred property taxes				\$ 25,199
Total Liabilities				\$ 25,199
Unrestricted				815,306
Total Net Assets				\$ 815,306

Town of Russell

Statement of Cash Receipts, Disbursements, and Changes in Cash Balance All Governmental Funds - Modified Cash Basis

Year Ending December 31, 2019

	General Fund	Total Governmental Funds
Receipts:		
Taxes	\$ 136,261	\$ 136,261
Intergovernmental	254,989	254,989
Regulation and compliance	3,675	3,675
Public charges for services	92,241	92,241
Commercial	48,915	48,915
Total receipts	<u>536,081</u>	<u>536,081</u>
Disbursements:		
General government	121,166	121,166
Public safety	45,908	45,908
Public works	476,796	476,796
Culture, recreation and development	58,107	58,107
Debt service	56,446	56,446
Total disbursements	<u>758,423</u>	<u>758,423</u>
Excess (deficiency) of receipts over disbursements	(222,342)	(222,342)
Net assets - beginning of year	<u>1,037,648</u>	<u>1,037,648</u>
Net assets - end of year	<u><u>815,306</u></u>	<u><u>815,306</u></u>

Town of Russell

Statement of Cash Receipts, Disbursements, and Changes in Modified Cash Basis Net Assets

Fiduciary Funds

As of and for the Year Ended
December 31, 2019

Advance Tax Collections Fund

Cash Receipts	116,266
Cash Disbursements	105,252
Change in Net Assets	<u>11,014</u>
Net Assets - beginning of year	<u>105,252</u>
Net Assets - end of year	<u><u>\$ 116,266</u></u>

Assets

Cash	<u>116,266</u>
Total Assets	<u><u>\$ 116,266</u></u>

Net Assets

Reserved Net Assets	<u>116,266</u>
Total Net Assets	<u><u>\$ 116,266</u></u>

Town of Russell

General Fund Statement of Receipts, Disbursements and Changes in Cash Balance- Budget and Actual- Modified Cash Basis

Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Receipts:				
Taxes	\$ 132,755	\$ 132,755	136,261	\$ 3,506
Intergovernmental	233,668	247,234	254,989	7,755
Regulation and compliance	3,400	3,575	3,675	100
Public charges for services	95,717	100,893	92,241	(8,652)
Commercial	<u>13,500</u>	<u>48,349</u>	<u>48,915</u>	<u>566</u>
Total receipts	<u>479,040</u>	<u>532,806</u>	<u>536,081</u>	<u>3,275</u>
Disbursements:				
General government	115,080	145,551	121,166	24,385
Public safety	45,908	45,908	45,908	-
Public works	263,916	371,957	476,796	(104,839)
Culture, recreation and development	38,738	59,850	58,107	1,743
Capital outlay	6,000	6,000	0	6,000
Debt Service	<u>55,387</u>	<u>56,443</u>	<u>56,446</u>	<u>(3)</u>
Total disbursements	<u>525,029</u>	<u>685,709</u>	<u>758,423</u>	<u>(72,714)</u>
Excess (deficiency) of receipts over disbursements	(45,989)	(152,903)	(222,342)	(69,439)
Net assets - beginning of year	<u>1,037,648</u>	<u>1,037,648</u>	<u>1,037,648</u>	<u>-</u>
Net assets - end of year	<u>\$ 991,659</u>	<u>\$ 884,745</u>	<u>\$ 815,306</u>	<u>\$ (69,439)</u>

See accompanying notes to financial statements.

Town of Russell

Notes to Financial Statements – Modified Cash Basis

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Russell, WI (the “Town”) have been prepared on the modified cash basis of accounting, which is a special purpose framework other than generally accepted accounting principles. The significant accounting principles and policies utilized by the Town are described below.

Reporting Entity

The Town of Russell, WI (herein "the Town") is located in Bayfield County, Wisconsin and is incorporated under the provisions of the State of Wisconsin. The Town operates under an elected Board form of government and provides the following services as authorized by its charter: Public safety, roads, and general administrative services.

Government-wide Financial Statements

The government-wide financial statements, Statement of Activities and Net Assets, include only the general fund of the entity. The Tax Collection Agency fund is fiduciary in nature and is therefore presented in a separate Statement of Cash Receipts, Disbursements and Changes in Fiduciary Net Assets as these funds are held for other entities and are not available for expenditure by the General Fund of the entity.

Fund Financial Statements

The accounts of the Town are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts, which are comprised of each fund's cash, fund equity, receipts, and disbursements, as appropriate. Governmental resources are allocated to and for individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds in the financial statements in this report are as follows:

Governmental Fund Types:

General Fund – The General Fund is used to account for all financial resources, except those required to be accounted for in another fund.

Basis of Presentation

The Town applies restricted resources first when a disbursement is made for a purpose for which both restricted and unrestricted net assets are available.

Basis of Accounting – Modified Cash

The accounts of the Town are maintained, and the accompanying financial statements have been prepared, on the modified cash basis of accounting. Accordingly, revenues and expenditures are recognized only as cash is received or disbursed, and receivables, inventories, prepaid expenses, accrued expenses and vouchers payable are not reflected in the financial statements. Purchases of property and equipment are recorded as disbursements when paid.

Budgets

The Town prepares annual budgets for its operations as required by its charter. Budget columns in the financial statements represent estimated revenue and authorized appropriations adopted by the Town Board in November of the preceding year. The Board has the authority to amend the budget, including authorizing additional appropriations. All appropriations lapse at year-end.

Deposits and Investments

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from date of acquisition.

State statutes permit the Town to invest available cash balances, other than debt service funds, in time deposits of authorized depositories, U.S. Treasury obligations, U.S. agency issues, high grade commercial paper, and the local government pooled-investment fund administered by the state investment board.

General Fixed Assets

General fixed assets purchased are recorded as expenditures of the period in which purchased.

Taxes and Assessments

Personal and real estate property taxes are levied in December by the Town Board in conjunction with the adoption of the annual budget for the ensuing fiscal year beginning January 1. Levies are based on assessed property values certified on January 1 of the prior year and become a lien on the property at the beginning of the fiscal year. Real estate taxes may be paid in two equal installments due the end of January and July 31. Personal property taxes must be paid in full by the end of January. The Town Clerk-Treasurer collects taxes for all purposes on properties within the Township through January. Settlement with other taxing entities is made on or about February 15. The County collects the remaining real estate taxes outstanding. In August the County pays the Township in full for all outstanding real estate taxes due. The Township retains the responsibility for collection of personal property taxes.

NOTE 2 - CASH BALANCE

Deposits in banks are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for time deposits. In addition, the State of Wisconsin has a State Guarantee Fund which provides a maximum of \$400,000 per institution above the amount provided by the FDIC. However, due to the relatively small size of the Guarantee Fund in relation to the total coverage, total recovery of losses may not be available.

At December 31, 2019, deposits are summarized as follows:

	FDIC	State		Bank	Carrying
	Insured	Guaranteed	Collateralized	Balance	Amount
Bank deposits	\$1,000,000	\$400,000	0	\$953,040	\$956,771

As shown above, as of December 31, 2019, none of the Town's deposits with financial institutions were in excess of federal and state depository insurance limits.

The above cash balance is accounted for at December 31, 2019, as follows:

General Fund

Unrestricted – Undesignated	\$840,505
Fiduciary Fund –Advance tax collection	<u>116,266</u>
Total	<u>\$956,771</u>

Deposits of the Town are subject to various risks. Presented below is a discussion of the specific risks and the Town's policy related to the risk.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The Town does not have an additional custodial credit policy.

NOTE 3 – Advance Tax Collections

At December 31, 2019, the Clerk-Treasurer was holding deposits resulting from tax collections of \$116,266 related to the subsequent year tax levy. In January of 2020, this will be paid to the county, public school district, vocational school district, and state governments based on the levy apportionment. The Township's share will become part of the bank balance.

NOTE 4 – Stewardship and Accountability

For the year ended December 31, 2019, the Town had expenses in excess of budgeted amounts in the following function:

Public Works	\$104,839
Debt Service	3

NOTE 5 – Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; workers compensation; and natural disasters. All of these risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded the commercial coverage in any of the past three years. There has been no reduction in insurance coverage from that in prior years.

NOTE 6 - Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results may differ from these estimates. The Town currently has no significant estimates included in the financial statements.

NOTE 7 – Subsequent Events

Subsequent events have been evaluated through December 14, 2020, which is the date the financial statements were available to be used.

NOTE 8 – Change in Basis of Accounting and Change in Accounting Principle

The Town has implemented GASB Statement No. 84, Fiduciary Activities, for the year ending December 31, 2019. This new standard changes the presentation of Advance Tax Levy Collections. This change is preferable as it more accurately reflects the future distribution of taxes collected before the year end. In order to implement this standard the Town needed to change the basis of accounting from Cash to Modified Cash to include the Deferred Tax Levy category in the governmental financial statements. These changes had no effect on prior year amounts.

Town of Russell

35900 State Highway 13
Bayfield, WI 54814

Profit & Loss [Budget Analysis - Cash]

January 2020 through December 2020

1/9/2021
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	Selected Period	Budgeted	\$ Difference	% Difference
Income				
Intergovernmental Revenues				
State Shared Revenues	\$113,995.61	\$114,194.00	(\$198.39)	(0.2%)
Pymnt for Municipal Services	\$1,681.98	\$1,685.00	(\$3.02)	(0.2%)
Property Tax Income - Levy	\$129,495.55	\$132,755.00	(\$3,259.45)	(2.5%)
Exempt Computer Aid	\$4.16	\$0.00	\$4.16	NA
Omitted Taxes	\$15,743.50	\$0.00	\$15,743.50	NA
Personal Propert Aids	\$174.96	\$0.00	\$174.96	NA
Other Tax Collections	\$0.14	\$1,972.00	(\$1,971.86)	(100.0%)
Lottery & Gaming Credit	\$3,410.37	\$0.00	\$3,410.37	NA
State Road Aids	\$67,921.74	\$67,724.00	\$197.74	0.3%
RC Tribe Extrodinary Rd Srvcs	\$8,452.96	\$4,000.00	\$4,452.96	111.3%
State Excise Fuel Tax Refund	\$2,849.60	\$1,700.00	\$1,149.60	67.6%
State Sales Tax Retained	\$30.00	\$40.00	(\$10.00)	(25.0%)
Room Tax Payments	\$1,469.00	\$0.00	\$1,469.00	NA
Fire Dues / Insurance Revenue	\$1,146.06	\$1,145.00	\$1.06	0.1%
WI DNR (PILT) Act 358 S 100	\$1.67	\$2.00	(\$0.33)	(16.5%)
CF FC MFL Pymnts	\$2,892.23	\$0.00	\$2,892.23	NA
County Timber Sales	\$20,154.12	\$22,519.00	(\$2,364.88)	(10.5%)
County Forest Law	\$0.00	\$2,547.00	(\$2,547.00)	(100.0%)
Managed Forest- FC Tax Revenue	\$4,652.30	\$2,640.00	\$2,012.30	76.2%
Other Intergovmntal Revenues	\$1,023.60	\$5,500.00	(\$4,476.40)	(81.4%)
DNR Recycling Grant-Flow Thru	\$8,881.17	\$8,888.00	(\$6.83)	(0.1%)
State Grants	\$21,921.41	\$0.00	\$21,921.41	NA
Total Intergovernmental Revenues	<u>\$405,902.13</u>	<u>\$367,311.00</u>	<u>\$38,591.13</u>	<u>10.5%</u>
Licenses & Permits				
Liquor Licenses	\$2,348.22	\$2,500.00	(\$151.78)	(6.1%)
Operators Licenses	\$796.74	\$600.00	\$196.74	32.8%
Cigarette Licenses	\$295.15	\$300.00	(\$4.85)	(1.6%)
Alcohol Lic Publication Fees	\$133.89	\$0.00	\$133.89	NA
Dog Licenses	\$16.00	\$12.00	\$4.00	33.3%
Total Licenses & Permits	<u>\$3,590.00</u>	<u>\$3,412.00</u>	<u>\$178.00</u>	<u>5.2%</u>
Public Charges / Services				
Interest - Past Due Accounts	\$4.48	\$0.00	\$4.48	NA
Snow Plowing	\$9,883.62	\$14,200.00	(\$4,316.38)	(30.4%)
Town Sales-Residents & Public	\$1,011.15	\$0.00	\$1,011.15	NA
Community Center Hall Rental	\$94.79	\$400.00	(\$305.21)	(76.3%)
Late fees driveway plowing	\$150.00	\$0.00	\$150.00	NA
Total Public Charges / Services	<u>\$11,144.04</u>	<u>\$14,600.00</u>	<u>(\$3,455.96)</u>	<u>(23.7%)</u>
Little Sand Bay Rec Area				
Campground	\$82,585.77	\$60,000.00	\$22,585.77	37.6%
Boat Ramp	\$3,693.61	\$2,850.00	\$843.61	29.6%
Boat Ramp Seasonal	\$1,025.73	\$800.00	\$225.73	28.2%
Ice Sales	\$5,176.32	\$3,000.00	\$2,176.32	72.5%
Shower Fees	\$0.00	\$2,100.00	(\$2,100.00)	(100.0%)
Reservation Fees	\$5,445.49	\$5,000.00	\$445.49	8.9%
Wood Sales	\$5,810.79	\$4,000.00	\$1,810.79	45.3%
Interest Income	\$10,248.39	\$21,000.00	(\$10,751.61)	(51.2%)
Other Income	\$552.50	\$0.00	\$552.50	NA
Fines, Forfeitures, Judgements	\$82.73	\$0.00	\$82.73	NA
Capital Credits	\$107.13	\$0.00	\$107.13	NA
Refunds	\$750.00	\$0.00	\$750.00	NA
Other Income Sources				
Excess Revenue to Budget	\$0.00	\$39,663.00	(\$39,663.00)	(100.0%)
Loan Proceeds	\$479,610.00	\$0.00	\$479,610.00	NA
Miscellaneous Income	\$861.65	\$0.00	\$861.65	NA
Total Income	<u>\$1,016,586.28</u>	<u>\$523,736.00</u>	<u>\$492,850.28</u>	<u>94.1%</u>

Expenses

Cultural & Recreation Expenses

Campground Expenses

Repairs & Maintenance LSB	\$294.67	\$6,000.00	(\$5,705.33)	(95.1%)
Supplies LSB	\$1,707.07	\$1,100.00	\$607.07	55.2%
Firewood	\$4,320.00	\$4,400.00	(\$80.00)	(1.8%)
Ice Purchases	\$2,688.32	\$2,000.00	\$688.32	34.4%
LSB Promotional Exp	\$300.00	\$800.00	(\$500.00)	(62.5%)
Reservation Services LSB	\$11,037.73	\$5,500.00	\$5,537.73	100.7%
Host Services LSB	\$0.00	\$3,000.00	(\$3,000.00)	(100.0%)
Wages Campground Attendants	\$7,512.75	\$5,300.00	\$2,212.75	41.8%
Payroll Tax Expense - Campgrnd	\$557.99	\$406.00	\$151.99	37.4%
License Renewal LSB	\$275.00	\$275.00	\$0.00	0.0%
LSB - Telephone/Internet	\$2,566.82	\$2,200.00	\$366.82	16.7%
LSB Garbage	\$4,956.62	\$5,000.00	(\$43.38)	(0.9%)
LSB - Electric	\$4,793.70	\$4,600.00	\$193.70	4.2%
LSB - Septic Pumping	\$122.00	\$122.00	\$0.00	0.0%
Signs LSB	\$266.87	\$100.00	\$166.87	166.9%
Camping Fee Refunds	\$1,550.00	\$700.00	\$850.00	121.4%
Capital Improvements LSB	\$0.00	\$1,000.00	(\$1,000.00)	(100.0%)
Total Campground Expenses	<u>\$42,949.54</u>	<u>\$42,503.00</u>	<u>\$446.54</u>	<u>1.1%</u>
Total Cultural & Recreation Expenses	<u>\$42,949.54</u>	<u>\$42,503.00</u>	<u>\$446.54</u>	<u>1.1%</u>

General Government Expenses

Clerk / Treasurer Expenses

Wages & Salaries Clerk/Deputy	\$25,413.60	\$26,600.00	(\$1,186.40)	(4.5%)
Payroll Tax Exp - Clerk/Deputy	\$1,944.13	\$1,989.00	(\$44.87)	(2.3%)
Clerk Mileage and Expenses	\$1,255.80	\$800.00	\$455.80	57.0%
Office Supplies	\$1,227.18	\$500.00	\$727.18	145.4%
Computer & Software Expense	\$4,926.77	\$1,500.00	\$3,426.77	228.5%
Checks Forms Envelopes	\$491.65	\$600.00	(\$108.35)	(18.1%)
Website Expenses	\$565.00	\$465.00	\$100.00	21.5%
Copier- Printing Expense	\$1,316.70	\$2,000.00	(\$683.30)	(34.2%)
Telephone-Internet	\$1,311.28	\$1,550.00	(\$238.72)	(15.4%)
Bank Fees & Charges	\$611.15	\$70.00	\$541.15	773.1%
Postage & Delivery Expense	\$2,543.73	\$1,800.00	\$743.73	41.3%
Training & Training Expense	\$0.00	\$200.00	(\$200.00)	(100.0%)
Discounts & Late Fees	\$1.56	\$0.00	\$1.56	NA
Total Clerk / Treasurer Expenses	<u>\$41,608.55</u>	<u>\$38,074.00</u>	<u>\$3,534.55</u>	<u>9.3%</u>

Board Member Expenses

Stipends Board	\$11,820.00	\$11,820.00	\$0.00	0.0%
Payroll Tax Expenses - Board	\$904.32	\$904.00	\$0.32	0.0%
Total Board Member Expenses	<u>\$12,724.32</u>	<u>\$12,724.00</u>	<u>\$0.32</u>	<u>0.0%</u>

Town Garage Expenses

Improvements - TG	\$8,107.05	\$0.00	\$8,107.05	NA
Repairs & Maintenance - TG	\$1,262.28	\$2,500.00	(\$1,237.72)	(49.5%)
Supplies - TG	\$955.32	\$600.00	\$355.32	59.2%
Electric - TG	\$3,979.37	\$5,200.00	(\$1,220.63)	(23.5%)
Propane - TG	\$2,488.88	\$3,100.00	(\$611.12)	(19.7%)
Garbage - TG	\$105.00	\$165.00	(\$60.00)	(36.4%)
Septic Service TG	\$1,220.00	\$1,000.00	\$220.00	22.0%
Pest Control TG	\$399.00	\$400.00	(\$1.00)	(0.3%)
Total Town Garage Expenses	<u>\$18,516.90</u>	<u>\$12,965.00</u>	<u>\$5,551.90</u>	<u>42.8%</u>

Community Center

Supplies - CC	\$308.08	\$500.00	(\$191.92)	(38.4%)
Repairs and Maintenance - CC	\$1,533.18	\$0.00	\$1,533.18	NA
Electric - CC	\$2,225.33	\$2,100.00	\$125.33	6.0%
Propane - CC	\$1,477.20	\$3,100.00	(\$1,622.80)	(52.3%)

Town of Russell

Profit & Loss [Budget Analysis - Cash]

January 2020 through December 2020

1/9/2021
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	Selected Period	Budgeted	\$ Difference	% Difference
Security - CC	\$972.36	\$980.00	(\$7.64)	(0.8%)
Capital Improvements - CC	\$766.65	\$0.00	\$766.65	NA
Pest Control - CC	\$399.00	\$400.00	(\$1.00)	(0.3%)
Garbage - CC	\$15.00	\$0.00	\$15.00	NA
License & Fees - CC	\$363.00	\$370.00	(\$7.00)	(1.9%)
Total Community Center	<u>\$8,059.80</u>	<u>\$7,450.00</u>	<u>\$609.80</u>	<u>8.2%</u>
Shooting Range				
Shooting Range Expenses	\$194.96	\$0.00	\$194.96	NA
Total General Government Expenses	<u>\$81,104.53</u>	<u>\$71,213.00</u>	<u>\$9,891.53</u>	<u>13.9%</u>
Assessor Exp				
Assessor Contract Fees	\$8,000.00	\$8,000.00	\$0.00	0.0%
Assessor Supplies Postage	\$165.00	\$30.00	\$135.00	450.0%
Total Assessor Exp	<u>\$8,165.00</u>	<u>\$8,030.00</u>	<u>\$135.00</u>	<u>1.7%</u>
General Township Expenses				
General Town Expenses	\$1,575.15	\$1,700.00	(\$124.85)	(7.3%)
Loan Payments	\$72,436.81	\$55,387.00	\$17,049.81	30.8%
Recycling Contribution	\$1,143.51	\$1,144.00	(\$0.49)	0.0%
BRB Recycling Grant Flow Thru	\$8,881.17	\$8,888.00	(\$6.83)	(0.1%)
Bus/Prop/Liab Insurance	\$10,661.00	\$9,900.00	\$761.00	7.7%
Legal / Professional Fees	\$6,081.89	\$12,000.00	(\$5,918.11)	(49.3%)
Legal Advertising & Fees	\$1,656.61	\$1,600.00	\$56.61	3.5%
Town Audit	\$8,450.00	\$6,000.00	\$2,450.00	40.8%
Service Fees - Credit Cards	\$88.33	\$1,000.00	(\$911.67)	(91.2%)
Small Balance Charge-offs	\$4.23	\$0.00	\$4.23	NA
Total General Township Expenses	<u>\$110,978.70</u>	<u>\$97,619.00</u>	<u>\$13,359.70</u>	<u>13.7%</u>
Election Expenses				
Election Training & Expenses	\$54.77	\$6,000.00	(\$5,945.23)	(99.1%)
Election Ads, Printing, Misc	\$18,719.89	\$7,500.00	\$11,219.89	149.6%
Election Wages & Salaries	\$8,519.30	\$0.00	\$8,519.30	NA
Total Election Expenses	<u>\$27,293.96</u>	<u>\$13,500.00</u>	<u>\$13,793.96</u>	<u>102.2%</u>
Public Works				
Road Maintenance Expense				
Contractor Services	\$9,905.00	\$0.00	\$9,905.00	NA
Fuel & Oil Expense	\$16,633.35	\$19,500.00	(\$2,866.65)	(14.7%)
Gasoline	\$1,893.11	\$2,700.00	(\$806.89)	(29.9%)
Sand - Pit Run	\$0.00	\$2,800.00	(\$2,800.00)	(100.0%)
Gravel	\$1,305.00	\$0.00	\$1,305.00	NA
Salt	\$21,357.81	\$11,600.00	\$9,757.81	84.1%
Culverts	\$1,896.76	\$0.00	\$1,896.76	NA
Patching & Crack Sealing	\$5,028.51	\$8,000.00	(\$2,971.49)	(37.1%)
Line Painting & Marking	\$1,426.72	\$0.00	\$1,426.72	NA
Dust Control Materials	\$1,097.25	\$3,000.00	(\$1,902.75)	(63.4%)
Union Meal-Clothing Expense	\$55.00	\$2,975.00	(\$2,920.00)	(98.2%)
Road Signs	\$1,741.61	\$0.00	\$1,741.61	NA
Employee Bonus	\$0.00	\$200.00	(\$200.00)	(100.0%)
Advertising / Notices/Printing	\$131.00	\$100.00	\$31.00	31.0%
Employee Drug - CDL Checks	\$114.00	\$124.00	(\$10.00)	(8.1%)
Education / Training	\$120.00	\$110.00	\$10.00	9.1%
Equipment Purchases	\$29,983.74	\$0.00	\$29,983.74	NA
Repair Parts	\$12,850.84	\$8,000.00	\$4,850.84	60.6%
Repair Services	\$2,217.96	\$3,000.00	(\$782.04)	(26.1%)
Small Tools & Equipment	\$1,498.75	\$500.00	\$998.75	199.8%
Shop Materials & Fastners	\$3,184.04	\$1,500.00	\$1,684.04	112.3%
Radio Communications Expenses	\$2,288.07	\$0.00	\$2,288.07	NA
Roads Office Expenses	\$297.41	\$50.00	\$247.41	494.8%
Telephone Service - TG	\$1,311.28	\$1,507.00	(\$195.72)	(13.0%)
Major Road Construction	\$351,693.30	\$0.00	\$351,693.30	NA
Total Road Maintenance Expense	<u>\$468,030.51</u>	<u>\$65,666.00</u>	<u>\$402,364.51</u>	<u>612.7%</u>
Direct Road Maintenance				

Town of Russell

Profit & Loss [Budget Analysis - Cash]

January 2020 through December 2020

1/9/2021
011:30:46 AM

	Selected Period	Budgeted	\$ Difference	% Difference
Wages & Salaries	\$103,711.55	\$108,559.00	(\$4,847.45)	(4.5%)
Payroll Tax Expenses - Roads	\$7,951.80	\$8,305.00	(\$353.20)	(4.3%)
Employee Pension	\$10,418.04	\$10,419.00	(\$0.96)	0.0%
Employee Health Insurance	\$41,400.00	\$40,968.00	\$432.00	1.1%
Employee Recognition Roads	\$200.00	\$0.00	\$200.00	NA
Unemployment Insurance	\$526.19	\$550.00	(\$23.81)	(4.3%)
Workman's Comp Insurance	\$4,376.00	\$8,200.00	(\$3,824.00)	(46.6%)
Economic Development	\$400.00	\$0.00	\$400.00	NA
Total Direct Road Maintenance	<u>\$168,983.58</u>	<u>\$177,001.00</u>	<u>(\$8,017.42)</u>	<u>(4.5%)</u>
Total Public Works	<u>\$637,014.09</u>	<u>\$242,667.00</u>	<u>\$394,347.09</u>	<u>162.5%</u>
Public Safety				
Ambulance Services	\$16,298.13	\$21,731.00	(\$5,432.87)	(25.0%)
Fire Department Services	\$19,854.39	\$26,473.00	(\$6,618.61)	(25.0%)
Total Public Safety	<u>\$36,152.52</u>	<u>\$48,204.00</u>	<u>(\$12,051.48)</u>	<u>(25.0%)</u>
Miscellaneous Expenses	\$1,102.19	\$0.00	\$1,102.19	NA
Adjustment for Deferred Expenses	(\$3,648.50)	\$0.00	(\$3,648.50)	NA
Total Expenses	<u>\$941,112.03</u>	<u>\$523,736.00</u>	<u>\$417,376.03</u>	<u>79.7%</u>
Operating Profit	<u>\$75,474.25</u>	<u>\$0.00</u>	<u>\$75,474.25</u>	<u>NA</u>
Other Income				
Other Expenses				
Miscellaneous Sales	(\$1,082.19)	\$0.00	(\$1,082.19)	NA
Total Other Expenses	<u>(\$1,082.19)</u>	<u>\$0.00</u>	<u>(\$1,082.19)</u>	<u>NA</u>
Net Profit/(Loss)	<u><u>\$76,556.44</u></u>	<u><u>\$0.00</u></u>	<u><u>\$76,556.44</u></u>	<u><u>NA</u></u>

From: [Rocky Tribovich](#)
To: townofrussell@centurytel.net
Subject: RE: Feedback via the Town of Russell Contact Us Form [#77]
Date: Saturday, January 9, 2021 5:57:36 AM

No, I don't. I am not sure if we would have had 20 mph signs. I know she has a problem with Sunday. Send her with e-mail that we are looking into it and next spring when conditions are ready we will put calcium chloride in front of her place and her sisters. Rocky

From: townofrussell@centurytel.net <townofrussell@centurytel.net>
Sent: Friday, January 08, 2021 3:37 PM
To: Rocky Tribovich <rocky@tribovichconstruction.com>; 'MARK D BUGHER' <mdbugher@wisc.edu>
Cc: townofrussell@centurytel.net
Subject: FW: Feedback via the Town of Russell Contact Us Form [#77]

Rock:
Do you know anything about this matter?
Dave

From: burst@emailmeform.com <burst@emailmeform.com>
Sent: Friday, January 8, 2021 8:40 AM
To: townofrussell@centurytel.net
Subject: Feedback via the Town of Russell Contact Us Form [#77]

Name*: Phoebe Hyde

Email*: phoebeh Hyde@yahoo.com

Contact Number*: 715-779-5955

Subject*: Lamont Road speed limit signs

Message*: I'd like to know why the white 20mph speed limit signs were removed. It's hard enough with them up to control the vehicles flying by our place, 90700 Lamont Road, with them up. Now EVERYONE is flying by. I want them put back up so I can start having Bayfield county officers sitting in our yard to hand out tickets. I'm also requesting the oil mixture be put down during the summer months to reduce dust and possibly some speed strips to slow these people down. I have grandkids that play between my house and my sisters. I also like to take walks but it isn't safe to do so.

Thanks
Phoebe Hyde

TOWN OF RUSSELL

January 2021

Incoming

1. Instructions and communications from the Wisconsin Election Commission requesting action or follow-up pertaining to the November General Election and possible February Primary Election and the April Spring Election
2. Notice of payment of \$20,899.71 for Road to Recovery Grant expenses.
3. Eagle Audit data requests and follow-up questions for the final financial audit.
4. WEC mailing returns from 150+ voters in the Town with invalid addresses.
5. Annual request to report tobacco retailers to the State of WI.
6. Reimbursement for November election audit of \$295.35.
7. Inquiry regarding the need for HVAC permits in the Town.
8. Phoebe Hyde complaint regarding removal for 20 MPH signs on Lamont Road and need for dust control.
9. WisDOT payment of quarterly road aids of \$16,930.89.
10. IRS notice that Town address has been updated.
11. Notice of new Bayfield County Deputy Treasurer, Sarah Traaholt.
12. WisDOT notice of final 2021 GTA payment of \$67,723.56.
13. Request to close out final dog license collections for 2020.
14. Notice of drug/alcohol testing pool and candidates selected for 1st qtr. 2021.
15. Notice of closure of work comp claim and payment of \$180.48.
16. WEC request to reconcile November Election data no later than Dec 18, 2020.
17. Cutting Permit – Elizabeth Wagman.
18. Request to file data for 2020 Work Comp insurance audit.
19. Revised 2020 Statement of Assessment to add omitted taxes for Robert Nelson.
20. Bayfield County updated health emergency orders regarding COVID-19.
21. Bayfield Chamber report of 2020 accomplishments and plans for 2021.
22. WTA notice of possible 2021 Multimodal Local Supplement grants of \$35.1 million.
23. Friends of the North Pikes Creek Wetlands Newsletter.
24. Notice of postal rate increase.
25. Notice of legal notice publication fees for 2021.
26. WI DNR update on spread of the gypsy moth.
27. Notice from WI DPSA to file 2% Fire Dues Report.
28. Federal Highways Local Aids Newsletter.
29. Certificate of Liability Insurance for 4 Seasons Logging.
30. IRS notices of new compliance issues for local governments.
31. Various communications from the WI Dept of Revenue requiring review and/or action.
32. Various notices for USDA regarding grant opportunities.
33. WI Towns Association Dec 2020 magazine.

Outgoing

1. Extensive analysis and reporting to auditor for 2019 financial audit.
2. Choice Title Special Assessment letter Barbara Atwood property.
3. WI DOR request for employment verification, Tim Meierotto.
4. Reply to Rick Hauser that we do not accept credit cards for property tax payments.
5. Refile statement of values for insurance policy with Holden Insurance.
6. File Work Comp audit data request.
7. Supervisor Bugher's response to James Hagstrom concerns with loggers using Soper Road.
8. File 2020 Statement of Taxes.
9. Ferrellgas 2020-2021 propane contract.
10. Employee recognition checks to Halvorson and Meierotto.
11. Inform NPS AINL that US Flag at LSB has been removed.
12. Tax exemption certificate filed with AccountEdge.
13. Rick Hauser snowplowing question responded to.

14. Wendling's request to attend and participate in the Caucus remotely denied by State Statutes.
15. Town of Barnes request for data on our union contract benefits.
16. Issues responded to regarding Sherri LaFernier Operator License request.
17. Questions regarding how to pay property taxes from Paul Davis.
18. Inform Tyler Kauther that the Town does not have any projects out for bid at this time.
19. Authorize Northwoods Paving to invoice the Town electronically.
20. Request driver records for Halvorson and Meierotto for annual compliance screenin.
21. Caucus notices published and posted per State Statutes.
22. Request WI DOR to add fuel tax refund e-report capability to Town Portal at WI DOR.
23. State payroll taxes paid for December 2020.
24. Federal payroll taxes paid for December 2020.
25. Fuel tax refund processed for 2020, \$1,785.71.
26. Sales tax report filed for 4th qtr. 2020.
27. Federal 941 report files for 4th qtr. 2020.
28. WI DWD 4th qtr. 2020 UI report filed.

**TOWN OF RUSSELL
CLERK/TREASURER REPORT**

December 4, 2020 to January 4, 2021

BANK BALANCES

		Previous	Current	Change
Bremer General Checking	01/04/21	\$ 95,216.19	\$ 13,848.63	\$ (81,367.56)
Cash	01/04/21	\$ 241.96	\$ 1,847.98	\$ 1,606.02
NSB Money Market	01/04/21	\$ 659,127.03	\$ 659,117.00	\$ (10.03)
Bremer Investors	01/04/21	\$ 141,576.77	\$ 271,583.17	\$ 130,006.40
Totals		\$ 896,161.95	\$ 946,396.78	\$ 50,234.83

DISBURSEMENTS

	01/04/21
Cleared checks & Transfers	\$ 42,824.79
Checks written	\$ 183,609.33
Range	20216 20251

BUDGETS vs ACTUAL

	December 2020	Y-T-D	Budget	% of Budget
Income	\$ 51,386	\$ 1,059,079	\$ 523,736	202%
Expense	\$ 29,412	\$ 934,502	\$ 523,736	178%
Balance	\$ 21,974	\$ 124,577	\$ -	

	Previous Mo.	Current	Change
Accts Recv	\$ 24,002.85	\$ 52,179.35	\$ 28,176.50
Accts Pay	\$ 2,525.15	\$ 1,986.40	\$ (538.75)

BUDGET EXPLANATIONS

1. Tax collections settled and paid period ending 2/20/2020.
2. Cash includes Bremer Elderly Housing Grant \$150,000 of restricted funds.
3. Cash includes \$35,000 WHEDA restricted Elderly Housing funds.
4. Expenditures include the purchase of a mini excavator for \$25,000.
5. Taxes settled for 2020.
6. Loan proceeds received for \$479,610.
7. Turner Road and Old County K paving paid.
8. Cash includes \$64,086 of property tax collections



Signed Clerk/Treasure - David L. Good

APPROVED BY BOARD OF SUPERVISORS

Date 12-Jan-21

Town of Russell

35900 State Highway 13
Bayfield, WI 54814

Profit & Loss [Budget Analysis]

December 2020

1/4/2021
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	Selected Period	Budgeted	\$ Difference	% Difference
Income				
Intergovernmental Revenues				
Tripp Funding	\$49,308.56	\$0.00	\$49,308.56	NA
State Excise Fuel Tax Refund	\$1,785.71	\$0.00	\$1,785.71	NA
State Sales Tax Retained	\$10.00	\$0.00	\$10.00	NA
Total Intergovernmental Revenues	<u>\$51,104.27</u>	<u>\$0.00</u>	<u>\$51,104.27</u>	<u>NA</u>
Public Charges / Services				
Snow Plowing	\$108.40	\$0.00	\$108.40	NA
Town Sales-Residents & Public	(\$390.14)	\$0.00	(\$390.14)	NA
Total Public Charges / Services	<u>(\$281.74)</u>	<u>\$0.00</u>	<u>(\$281.74)</u>	<u>NA</u>
Little Sand Bay Rec Area				
Boat Ramp	\$17.06	\$0.00	\$17.06	NA
Interest Income	\$535.51	\$0.00	\$535.51	NA
Other Income	\$10.73	\$0.00	\$10.73	NA
Total Income	<u>\$51,385.83</u>	<u>\$0.00</u>	<u>\$51,385.83</u>	<u>NA</u>
Expenses				
Cultural & Recreation Expenses				
Campground Expenses				
Wages Campground Attendants	\$228.00	\$0.00	\$228.00	NA
Payroll Tax Expense - Campgrnd	\$17.45	\$0.00	\$17.45	NA
LSB - Telephone/Internet	\$163.22	\$0.00	\$163.22	NA
LSB - Electric	\$46.85	\$0.00	\$46.85	NA
Total Campground Expenses	<u>\$455.52</u>	<u>\$0.00</u>	<u>\$455.52</u>	<u>NA</u>
Total Cultural & Recreation Expenses	<u>\$455.52</u>	<u>\$0.00</u>	<u>\$455.52</u>	<u>NA</u>
General Government Expenses				
Clerk / Treasurer Expenses				
Wages & Salaries Clerk/Deputy	\$2,080.80	\$0.00	\$2,080.80	NA
Payroll Tax Exp - Clerk/Deputy	\$159.18	\$0.00	\$159.18	NA
Office Supplies	\$271.93	\$0.00	\$271.93	NA
Computer & Software Expense	\$454.51	\$0.00	\$454.51	NA
Website Expenses	\$565.00	\$0.00	\$565.00	NA
Copier- Printing Expense	\$276.82	\$0.00	\$276.82	NA
Telephone-Internet	\$110.60	\$0.00	\$110.60	NA
Bank Fees & Charges	\$5.50	\$0.00	\$5.50	NA
Postage & Delivery Expense	\$39.44	\$0.00	\$39.44	NA
Discounts & Late Fees	(\$2.94)	\$0.00	(\$2.94)	NA
Total Clerk / Treasurer Expenses	<u>\$3,960.84</u>	<u>\$0.00</u>	<u>\$3,960.84</u>	<u>NA</u>
Board Member Expenses				
Stipends Board	\$2,955.00	\$0.00	\$2,955.00	NA
Payroll Tax Expenses - Board	\$226.08	\$0.00	\$226.08	NA
Total Board Member Expenses	<u>\$3,181.08</u>	<u>\$0.00</u>	<u>\$3,181.08</u>	<u>NA</u>
Town Garage Expenses				
Supplies - TG	\$188.76	\$0.00	\$188.76	NA
Electric - TG	\$366.21	\$0.00	\$366.21	NA
Propane - TG	\$384.92	\$0.00	\$384.92	NA
Septic Service TG	\$122.00	\$0.00	\$122.00	NA
Total Town Garage Expenses	<u>\$1,061.89</u>	<u>\$0.00</u>	<u>\$1,061.89</u>	<u>NA</u>
Community Center				
Repairs and Maintenance - CC	\$113.04	\$0.00	\$113.04	NA
Electric - CC	\$220.11	\$0.00	\$220.11	NA
Total Community Center	<u>\$333.15</u>	<u>\$0.00</u>	<u>\$333.15</u>	<u>NA</u>
Total General Government Expenses	<u>\$8,536.96</u>	<u>\$0.00</u>	<u>\$8,536.96</u>	<u>NA</u>
General Township Expenses				
General Town Expenses	\$366.25	\$0.00	\$366.25	NA
Loan Payments	\$7,632.42	\$0.00	\$7,632.42	NA
Town Audit	\$2,850.00	\$0.00	\$2,850.00	NA
Total General Township Expenses	<u>\$10,848.67</u>	<u>\$0.00</u>	<u>\$10,848.67</u>	<u>NA</u>
Election Expenses				

Town of Russell

Profit & Loss [Budget Analysis]

December 2020

1/4/2021
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	Selected Period	Budgeted	\$ Difference	% Difference
Election Ads, Printing, Misc	\$245.93	\$0.00	\$245.93	NA
Total Election Expenses	<u>\$245.93</u>	<u>\$0.00</u>	<u>\$245.93</u>	<u>NA</u>
Public Works				
Road Maintenance Expense				
Fuel & Oil Expense	\$795.75	\$0.00	\$795.75	NA
Gasoline	\$121.65	\$0.00	\$121.65	NA
Employee Drug - CDL Checks	\$90.00	\$0.00	\$90.00	NA
Repair Parts	\$61.92	\$0.00	\$61.92	NA
Shop Materials & Fastners	\$62.34	\$0.00	\$62.34	NA
Telephone Service - TG	\$110.60	\$0.00	\$110.60	NA
Total Road Maintenance Expense	<u>\$1,242.26</u>	<u>\$0.00</u>	<u>\$1,242.26</u>	<u>NA</u>
Direct Road Maintenance				
Wages & Salaries	\$7,322.93	\$0.00	\$7,322.93	NA
Payroll Tax Expenses - Roads	\$560.22	\$0.00	\$560.22	NA
Employee Recognition Roads	\$200.00	\$0.00	\$200.00	NA
Total Direct Road Maintenance	<u>\$8,083.15</u>	<u>\$0.00</u>	<u>\$8,083.15</u>	<u>NA</u>
Total Public Works	<u>\$9,325.41</u>	<u>\$0.00</u>	<u>\$9,325.41</u>	<u>NA</u>
Total Expenses	<u>\$29,412.49</u>	<u>\$0.00</u>	<u>\$29,412.49</u>	<u>NA</u>
Operating Profit	<u>\$21,973.34</u>	<u>\$0.00</u>	<u>\$21,973.34</u>	<u>NA</u>
Other Income				
Other Expenses				
Net Profit/(Loss)	<u>\$21,973.34</u>	<u>\$0.00</u>	<u>\$21,973.34</u>	<u>NA</u>

Town of Russell

35900 State Highway 13
Bayfield, WI 54814

Profit & Loss [Budget Analysis]

January 2020 through December 2020

1/4/2021

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	Selected Period	Budgeted	\$ Difference	% Difference
Income				
Intergovernmental Revenues				
State Shared Revenues	\$113,995.61	\$114,194.00	(\$198.39)	(0.2%)
Pymnt for Municipal Services	\$1,681.98	\$1,685.00	(\$3.02)	(0.2%)
Property Tax Income - Levy	\$129,495.55	\$132,755.00	(\$3,259.45)	(2.5%)
Exempt Computer Aid	\$4.16	\$0.00	\$4.16	NA
Omitted Taxes	\$15,743.50	\$0.00	\$15,743.50	NA
Personal Propert Aids	\$174.96	\$0.00	\$174.96	NA
Other Tax Collections	\$0.14	\$1,972.00	(\$1,971.86)	(100.0%)
Lottery & Gaming Credit	\$3,410.37	\$0.00	\$3,410.37	NA
State Road Aids	\$67,921.74	\$67,724.00	\$197.74	0.3%
RC Tribe Extrodinary Rd Srvc	\$4,124.56	\$4,000.00	\$124.56	3.1%
Tripp Funding	\$49,308.56	\$0.00	\$49,308.56	NA
State Excise Fuel Tax Refund	\$1,785.71	\$1,700.00	\$85.71	5.0%
State Sales Tax Retained	\$30.00	\$40.00	(\$10.00)	(25.0%)
Room Tax Payments	\$1,469.00	\$0.00	\$1,469.00	NA
Fire Dues / Insurance Revenue	\$1,146.06	\$1,145.00	\$1.06	0.1%
WI DNR (PILT) Act 358 S 100	\$1.67	\$2.00	(\$0.33)	(16.5%)
CF FC MFL Pymnts	\$2,892.23	\$0.00	\$2,892.23	NA
County Timber Sales	\$20,154.12	\$22,519.00	(\$2,364.88)	(10.5%)
County Forest Law	\$0.00	\$2,547.00	(\$2,547.00)	(100.0%)
Managed Forest- FC Tax Revenue	\$4,652.30	\$2,640.00	\$2,012.30	76.2%
Other Intergovmtal Revenues	\$1,023.60	\$5,500.00	(\$4,476.40)	(81.4%)
DNR Recycling Grant-Flow Thru	\$8,881.17	\$8,888.00	(\$6.83)	(0.1%)
State Grants	\$21,921.41	\$0.00	\$21,921.41	NA
Total Intergovernmental Revenues	\$449,818.40	\$367,311.00	\$82,507.40	22.5%
Licenses & Permits				
Liquor Licenses	\$2,400.00	\$2,500.00	(\$100.00)	(4.0%)
Operators Licenses	\$825.00	\$600.00	\$225.00	37.5%
Cigarette Licenses	\$300.00	\$300.00	\$0.00	0.0%
Alcohol Lic Publication Fees	\$132.00	\$0.00	\$132.00	NA
Dog Licenses	\$16.00	\$12.00	\$4.00	33.3%
Total Licenses & Permits	\$3,673.00	\$3,412.00	\$261.00	7.6%
Public Charges / Services				
Interest - Past Due Aaccounts	\$4.48	\$0.00	\$4.48	NA
Snow Plowing	\$10,034.13	\$14,200.00	(\$4,165.87)	(29.3%)
Town Sales-Residents & Public	(\$390.14)	\$0.00	(\$390.14)	NA
Community Center Hall Rental	\$94.79	\$400.00	(\$305.21)	(76.3%)
Late fees driveway plowing	\$150.00	\$0.00	\$150.00	NA
Total Public Charges / Services	\$9,893.26	\$14,600.00	(\$4,706.74)	(32.2%)
Little Sand Bay Rec Area				
Campground	\$82,585.77	\$60,000.00	\$22,585.77	37.6%
Boat Ramp	\$3,693.61	\$2,850.00	\$843.61	29.6%
Boat Ramp Seasonal	\$1,025.73	\$800.00	\$225.73	28.2%
Ice Sales	\$5,176.32	\$3,000.00	\$2,176.32	72.5%
Shower Fees	\$0.00	\$2,100.00	(\$2,100.00)	(100.0%)
Reservation Fees	\$5,445.49	\$5,000.00	\$445.49	8.9%
Wood Sales	\$5,810.79	\$4,000.00	\$1,810.79	45.3%
Interest Income	\$10,248.39	\$21,000.00	(\$10,751.61)	(51.2%)
Other Income	\$552.50	\$0.00	\$552.50	NA
Fines, Forfeitures, Judgements	\$82.73	\$0.00	\$82.73	NA
Capital Credits	\$107.13	\$0.00	\$107.13	NA
Refunds	\$750.00	\$0.00	\$750.00	NA
Other Income Sources				
Excess Revenue to Budget	\$0.00	\$39,663.00	(\$39,663.00)	(100.0%)
Loan Proceeds	\$479,610.00	\$0.00	\$479,610.00	NA
Miscellaneous Income	\$605.74	\$0.00	\$605.74	NA
Total Income	\$1,059,078.86	\$523,736.00	\$535,342.86	102.2%

Town of Russell

Profit & Loss [Budget Analysis]

January 2020 through December 2020

1/4/2021

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	Selected Period	Budgeted	\$ Difference	% Difference
Expenses				
Cultural & Recreation Expenses				
Campground Expenses				
Repairs & Maintenance LSB	\$300.05	\$6,000.00	(\$5,699.95)	(95.0%)
Supplies LSB	\$1,718.27	\$1,100.00	\$618.27	56.2%
Firewood	\$4,320.00	\$4,400.00	(\$80.00)	(1.8%)
Ice Purchases	\$2,688.32	\$2,000.00	\$688.32	34.4%
LSB Promotional Exp	\$300.00	\$800.00	(\$500.00)	(62.5%)
Reservation Services LSB	\$11,037.73	\$5,500.00	\$5,537.73	100.7%
Host Services LSB	\$0.00	\$3,000.00	(\$3,000.00)	(100.0%)
Wages Campground Attendants	\$7,512.75	\$5,300.00	\$2,212.75	41.8%
Payroll Tax Expense - Campgrnd	\$557.99	\$406.00	\$151.99	37.4%
License Renewal LSB	\$275.00	\$275.00	\$0.00	0.0%
LSB - Telephone/Internet	\$2,566.82	\$2,200.00	\$366.82	16.7%
LSB Garbage	\$4,956.62	\$5,000.00	(\$43.38)	(0.9%)
LSB - Electric	\$4,793.70	\$4,600.00	\$193.70	4.2%
LSB - Septic Pumping	\$122.00	\$122.00	\$0.00	0.0%
Signs LSB	\$266.87	\$100.00	\$166.87	166.9%
Camping Fee Refunds	\$1,550.00	\$700.00	\$850.00	121.4%
Capital Improvements LSB	\$0.00	\$1,000.00	(\$1,000.00)	(100.0%)
Total Campground Expenses	\$42,966.12	\$42,503.00	\$463.12	1.1%
General Government Expenses				
Clerk / Treasurer Expenses				
Wages & Salaries Clerk/Deputy	\$25,413.60	\$26,600.00	(\$1,186.40)	(4.5%)
Payroll Tax Exp - Clerk/Deputy	\$1,944.13	\$1,989.00	(\$44.87)	(2.3%)
Clerk Mileage and Expenses	\$1,255.80	\$800.00	\$455.80	57.0%
Office Supplies	\$1,227.18	\$500.00	\$727.18	145.4%
Computer & Software Expense	\$4,926.77	\$1,500.00	\$3,426.77	228.5%
Checks Forms Envelopes	\$491.65	\$600.00	(\$108.35)	(18.1%)
Website Expenses	\$565.00	\$465.00	\$100.00	21.5%
Copier- Printing Expense	\$1,316.70	\$2,000.00	(\$683.30)	(34.2%)
Telephone-Internet	\$1,311.28	\$1,550.00	(\$238.72)	(15.4%)
Bank Fees & Charges	\$611.15	\$70.00	\$541.15	773.1%
Postage & Delivery Expense	\$2,565.83	\$1,800.00	\$765.83	42.5%
Training & Training Expense	\$0.00	\$200.00	(\$200.00)	(100.0%)
Discounts & Late Fees	(\$93.17)	\$0.00	(\$93.17)	NA
Total Clerk / Treasurer Expenses	\$41,535.92	\$38,074.00	\$3,461.92	9.1%
Board Member Expenses				
Stipends Board	\$11,820.00	\$11,820.00	\$0.00	0.0%
Payroll Tax Expenses - Board	\$904.32	\$904.00	\$0.32	0.0%
Total Board Member Expenses	\$12,724.32	\$12,724.00	\$0.32	0.0%
Town Garage Expenses				
Improvements - TG	\$8,107.05	\$0.00	\$8,107.05	NA
Repairs & Maintenance - TG	\$1,267.31	\$2,500.00	(\$1,232.69)	(49.3%)
Supplies - TG	\$955.93	\$600.00	\$355.93	59.3%
Electric - TG	\$3,979.37	\$5,200.00	(\$1,220.63)	(23.5%)
Propane - TG	\$2,873.80	\$3,100.00	(\$226.20)	(7.3%)
Garbage - TG	\$105.00	\$165.00	(\$60.00)	(36.4%)
Septic Service TG	\$976.00	\$1,000.00	(\$24.00)	(2.4%)
Pest Control TG	\$399.00	\$400.00	(\$1.00)	(0.3%)
Total Town Garage Expenses	\$18,663.46	\$12,965.00	\$5,698.46	44.0%
Community Center				
Supplies - CC	\$308.08	\$500.00	(\$191.92)	(38.4%)
Repairs and Maintenance - CC	\$1,533.18	\$0.00	\$1,533.18	NA
Electric - CC	\$2,225.33	\$2,100.00	\$125.33	6.0%
Propane - CC	\$1,477.20	\$3,100.00	(\$1,622.80)	(52.3%)
Security - CC	\$972.36	\$980.00	(\$7.64)	(0.8%)
Capital Improvements - CC	\$766.65	\$0.00	\$766.65	NA
Pest Control - CC	\$399.00	\$400.00	(\$1.00)	(0.3%)
Garbage - CC	\$15.00	\$0.00	\$15.00	NA

Town of Russell

Profit & Loss [Budget Analysis]

January 2020 through December 2020

1/4/2021
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	Selected Period	Budgeted	\$ Difference	% Difference
Total Community Center	\$8,059.80	\$7,450.00	\$609.80	8.2%
Shooting Range				
Shooting Range Expenses	\$194.96	\$0.00	\$194.96	NA
Total General Government Expenses	\$81,178.46	\$71,213.00	\$9,965.46	14.0%
Assessor Exp				
Assessor Contract Fees	\$8,000.00	\$8,000.00	\$0.00	0.0%
Assessor Supplies Postage	\$165.00	\$30.00	\$135.00	450.0%
Total Assessor Exp	\$8,165.00	\$8,030.00	\$135.00	1.7%
General Township Expenses				
General Town Expenses	\$1,575.15	\$1,700.00	(\$124.85)	(7.3%)
Loan Payments	\$72,436.81	\$55,387.00	\$17,049.81	30.8%
Recycling Contribution	\$1,143.51	\$1,144.00	(\$0.49)	0.0%
BRB Recycling Grant Flow Thru	\$8,881.17	\$8,888.00	(\$6.83)	(0.1%)
Bus/Prop/Liab Insurance	\$10,661.00	\$9,900.00	\$761.00	7.7%
Legal / Professional Fees	\$1,248.34	\$12,000.00	(\$10,751.66)	(89.6%)
Legal Advertising & Fees	\$1,656.61	\$1,600.00	\$56.61	3.5%
Town Audit	\$5,600.00	\$6,000.00	(\$400.00)	(6.7%)
Service Fees - Credit Cards	\$88.39	\$1,000.00	(\$911.61)	(91.2%)
Small Balance Charge-offs	\$4.23	\$0.00	\$4.23	NA
Total General Township Expenses	\$103,295.21	\$97,619.00	\$5,676.21	5.8%
Election Expenses				
Election Training & Expenses	\$54.77	\$6,000.00	(\$5,945.23)	(99.1%)
Election Ads, Printing, Misc	\$12,673.98	\$7,500.00	\$5,173.98	69.0%
Election Wages & Salaries	\$8,519.30	\$0.00	\$8,519.30	NA
Total Election Expenses	\$21,248.05	\$13,500.00	\$7,748.05	57.4%
Public Works				
Road Maintenance Expense				
Contractor Services	\$9,905.00	\$0.00	\$9,905.00	NA
Fuel & Oil Expense	\$16,633.35	\$19,500.00	(\$2,866.65)	(14.7%)
Gasoline	\$2,027.40	\$2,700.00	(\$672.60)	(24.9%)
Sand - Pit Run	\$0.00	\$2,800.00	(\$2,800.00)	(100.0%)
Gravel	\$1,305.00	\$0.00	\$1,305.00	NA
Salt	\$21,357.81	\$11,600.00	\$9,757.81	84.1%
Culverts	\$1,896.76	\$0.00	\$1,896.76	NA
Patching & Crack Sealing	\$5,028.51	\$8,000.00	(\$2,971.49)	(37.1%)
Line Painting & Marking	\$1,426.72	\$0.00	\$1,426.72	NA
Dust Control Materials	\$1,097.25	\$3,000.00	(\$1,902.75)	(63.4%)
Union Meal-Clothing Expense	\$2,885.00	\$2,975.00	(\$90.00)	(3.0%)
Road Signs	\$1,838.57	\$0.00	\$1,838.57	NA
Employee Bonus	\$0.00	\$200.00	(\$200.00)	(100.0%)
Advertising / Notices/Printing	\$131.00	\$100.00	\$31.00	31.0%
Employee Drug - CDL Checks	\$114.00	\$124.00	(\$10.00)	(8.1%)
Education / Training	\$120.00	\$110.00	\$10.00	9.1%
Equipment Purchases	\$29,983.74	\$0.00	\$29,983.74	NA
Repair Parts	\$12,836.80	\$8,000.00	\$4,836.80	60.5%
Repair Services	\$2,217.96	\$3,000.00	(\$782.04)	(26.1%)
Small Tools & Equipment	\$1,498.84	\$500.00	\$998.84	199.8%
Shop Materials & Fastners	\$3,516.68	\$1,500.00	\$2,016.68	134.4%
Radio Communications Expenses	\$2,288.07	\$0.00	\$2,288.07	NA
Roads Office Expenses	\$297.41	\$50.00	\$247.41	494.8%
Telephone Service - TG	\$1,311.28	\$1,507.00	(\$195.72)	(13.0%)
Major Road Construction	\$351,693.30	\$0.00	\$351,693.30	NA
Total Road Maintenance Expense	\$471,410.45	\$65,666.00	\$405,744.45	617.9%
Direct Road Maintenance				
Wages & Salaries	\$103,711.55	\$108,559.00	(\$4,847.45)	(4.5%)
Payroll Tax Expenses - Roads	\$7,951.80	\$8,305.00	(\$353.20)	(4.3%)
Employee Pension	\$10,418.04	\$10,419.00	(\$0.96)	0.0%
Employee Health Insurance	\$41,400.00	\$40,968.00	\$432.00	1.1%
Employee Recognition Roads	\$200.00	\$0.00	\$200.00	NA
Unemployment Insurance	\$526.19	\$550.00	(\$23.81)	(4.3%)
Workman's Comp Insurance	\$4,376.00	\$8,200.00	(\$3,824.00)	(46.6%)

Town of Russell

Profit & Loss [Budget Analysis]

January 2020 through December 2020

1/4/2021
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	Selected Period	Budgeted	\$ Difference	% Difference
Total Direct Road Maintenance	<u>\$168,983.58</u>	<u>\$177,001.00</u>	<u>(\$8,017.42)</u>	<u>(4.5%)</u>
Total Public Works	<u>\$640,394.03</u>	<u>\$242,667.00</u>	<u>\$397,727.03</u>	<u>163.9%</u>
Public Safety				
Ambulance Services	\$16,298.13	\$21,731.00	(\$5,432.87)	(25.0%)
Fire Department Services	\$19,854.39	\$26,473.00	(\$6,618.61)	(25.0%)
Total Public Safety	<u>\$36,152.52</u>	<u>\$48,204.00</u>	<u>(\$12,051.48)</u>	<u>(25.0%)</u>
Miscellaneous Expenses	\$1,102.19	\$0.00	\$1,102.19	NA
Total Expenses	<u>\$934,501.58</u>	<u>\$523,736.00</u>	<u>\$410,765.58</u>	<u>78.4%</u>
Operating Profit	<u>\$124,577.28</u>	<u>\$0.00</u>	<u>\$124,577.28</u>	<u>NA</u>
Other Income				
Other Expenses				
Miscellaneous Sales	(\$1,102.19)	\$0.00	(\$1,102.19)	NA
Total Other Expenses	<u>(\$1,102.19)</u>	<u>\$0.00</u>	<u>(\$1,102.19)</u>	<u>NA</u>
Net Profit/(Loss)	<u>\$125,679.47</u>	<u>\$0.00</u>	<u>\$125,679.47</u>	<u>NA</u>

Town of Russell

35900 State Highway 13
Bayfield, WI 54814

Aged Receivables [Summary]

1/4/2021

1/4/2021
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Name	Total Due	0 - 30	31 - 60	61 - 90	90+
Travis Barningham	\$84.30	\$0.00	\$0.00	\$0.00	\$84.30
Lisa Bissell	\$42.52	\$0.00	\$0.00	\$0.00	\$42.52
Daniel Boucher	(\$50.00)	\$0.00	(\$50.00)	\$0.00	\$0.00
Jose M Buffalo-Reyes	\$25.00	\$0.00	\$25.00	\$0.00	\$0.00
Jeremy Cadotte	\$128.93	\$0.00	\$0.00	\$0.00	\$128.93
Duwayne Soulier VFW Pos	\$25.00	\$0.00	\$0.00	\$0.00	\$25.00
Devon Jonas	\$120.00	\$0.00	\$0.00	\$0.00	\$120.00
Russell Klinger	(\$50.00)	\$0.00	\$0.00	(\$50.00)	\$0.00
Myron Lohman	\$28.70	\$0.00	\$0.00	\$0.00	\$28.70
LSB Boat Ramp	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
Menards	(\$427.71)	\$0.00	\$0.00	\$0.00	(\$427.71)
Jon W Michels	\$183.20	\$0.00	\$0.00	\$0.00	\$183.20
John Nelson	(\$10.00)	\$0.00	\$0.00	\$0.00	(\$10.00)
Damon M. Panek	\$120.80	\$0.00	\$0.00	\$0.00	\$120.80
James E. & Nanette M Qui	\$34.60	\$0.00	\$0.00	\$0.00	\$34.60
Red Cliff Business Develop	(\$100.00)	\$0.00	\$0.00	\$0.00	(\$100.00)
Red Cliff Tribal Council	\$379.10	\$0.00	\$0.00	\$0.00	\$379.10
Red Cliff Tribal Road Maint	\$439.74	\$0.00	\$0.00	\$0.00	\$439.74
Ahren Rogers	(\$50.00)	\$0.00	\$0.00	\$0.00	(\$50.00)
Deb Topping	(\$10.00)	\$0.00	\$0.00	\$0.00	(\$10.00)
Terry Topping	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00
Tribovich Construction LLC	\$21.10	\$0.00	\$21.10	\$0.00	\$0.00
Harold & Margaret Watkins	(\$0.20)	\$0.00	\$0.00	(\$0.20)	\$0.00
WI Dept of Revenue - Fuel	\$1,785.71	\$1,785.71	\$0.00	\$0.00	\$0.00
WI Dept. of Transportation	\$49,308.56	\$49,308.56	\$0.00	\$0.00	\$0.00
Total:	\$52,179.35	\$51,094.27	(\$3.90)	(\$50.20)	\$1,139.18
Aging Percent:		97.9%	0.0%	(0.1%)	2.2%

Town of Russell

35900 State Highway 13
Bayfield, WI 54814

Aged Payables [Summary]

1/4/2021

1/4/2021

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Name	Total Due	0 - 30	31 - 60	61 - 90	90+
Andy's IGA	\$33.78	\$0.00	\$0.00	\$0.00	\$33.78
Auto Value Ashland	\$62.34	\$62.34	\$0.00	\$0.00	\$0.00
Buffalo Bay Store	\$334.37	\$0.00	\$0.00	\$0.00	\$334.37
L&M Fleet Supply	(\$83.55)	\$0.00	\$0.00	\$0.00	(\$83.55)
Menards	(\$302.97)	\$0.00	\$0.00	\$0.00	(\$302.97)
Napa Auto Parts	(\$24.16)	\$0.00	\$0.00	\$0.00	(\$24.16)
Nichevo Construction & Ba	\$1,800.00	\$0.00	\$0.00	\$0.00	\$1,800.00
Red Cliff Business Develop	\$166.65	\$121.65	\$0.00	\$0.00	\$45.00
Total:	\$1,986.46	\$183.99	\$0.00	\$0.00	\$1,802.47
Aging Percent:		9.3%	0.0%	0.0%	90.7%

Town of Russell

35900 State Highway 13
Bayfield, WI 54814

Purchases [Vendor Detail]

12/4/2020 through 1/4/2021

1/4/2021
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ID#	Date	Quantity	Item/Acct	Description	Amount	Tax	Status
Acclivity							
00021935	12/29/2020		6-2128	AccountEdge software and pay	\$399.00		Closed
				Acclivity Total:	\$399.00		
Amazon.com							
00021938	12/7/2020		6-2440	2 packs of c-batteries	\$25.98		Closed
00021901	12/14/2020		6-2810	Lanyards for Election Inspector	\$19.79		Closed
00021903	12/14/2020		6-2440	Hand towel rolls for restrooms	\$147.60		Closed
00021909	12/28/2020		6-2132	Printer ink cartridges	\$116.18		Closed
00021937	12/29/2020		6-2128	Replacement battery for UPS p	\$55.51		Closed
				Amazon.com Total:	\$365.06		
Auto Value Ashland							
00021934	12/29/2020		6-5810	6 unit of DEF	\$62.34		Open
				Auto Value Ashland Total:	\$62.34		
Bayfield Ace Hardware							
00021904	12/7/2020		6-2440	Batteries for Community Cente	\$15.18		Closed
00021918	12/8/2020		6-5800	Paint, rollers, brushes, paint tra	\$58.34		Closed
				Bayfield Ace Hardware Total:	\$73.52		
Bayfield County Treasurer							
00021897	12/14/2020		2-2452	Balance due 2020 dog license	\$75.00		Closed
				Bayfield County Treasurer Total:	\$75.00		
Bayfield Rural Electric Cooperative							
00021905	12/28/2020		6-1502	Little Sand Bay Campground 0	\$46.85		Closed
00021906	12/28/2020		6-2530	Community Center 070356201	\$119.65		Closed
00021907	12/28/2020		6-2450	Town Garage 0701361010	\$366.21		Closed
				Bayfield Rural Electric Cooperative Total:	\$532.71		
Birch Street Excavating							
00021910	12/28/2020		6-2454	Town Garage holding tank pu	\$122.00		Closed
				Birch Street Excavating Total:	\$122.00		
Bremer Bank							
00021877	12/5/2020		6-2706	Monthly Loan Payment for Trac	\$1,343.13		Closed
00021878	12/12/2020		6-2706	Loan for road improvements an	\$4,410.55		Closed
00021936	12/22/2020		6-2140	Check view fee	\$5.50		Closed
00021922	1/4/2021		6-2706	Loan for road improvements an	\$4,410.55		Closed
00021924	1/4/2021		6-2706	Turner Road re paving loan fin	\$1,053.56		Closed
00021925	1/4/2021		6-2706	Loan payment - Land by Corn	\$280.83		Closed
				Bremer Bank Total:	\$11,504.12		
CenturyLink							
00021912	12/28/2020		6-1500	Campground reservation line 3	\$80.37		Closed
00021913	12/28/2020		6-2530	Town Hall 301540320	\$55.46		Closed
00021913	12/28/2020		6-2530	DSL of meetings COVID	\$45.00		Closed
00021914	12/28/2020		6-1500	Campground Host 411517356	\$82.85		Closed
00021915	12/28/2020		6-5851	Town Garage 301540341 50 %	\$110.60		Closed
00021915	12/28/2020		6-2133	Town Garage - Clerk Telephon	\$110.60		Closed

Town of Russell

Purchases [Vendor Detail]

12/4/2020 through 1/4/2021

1/4/2021
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ID#	Date	Quantity	Item/Acct	Description	Amount	Tax	Status
CenturyLink				*None			
				CenturyLink Total:	\$484.88		
Deluxe Business Forms				*None			
00021908	12/28/2020		6-2127	1000 - pre printed Town of Rus	\$78.97		Closed
				Deluxe Business Forms Total:	\$78.97		
Eagle Audit & Accounting, LLC				*None			
00021886	12/7/2020		6-2775	2019 financial audit 50% paym	\$2,850.00		Closed
00021887	1/1/2021		6-2775	Balance due 2019 financial au	\$2,850.00		Closed
				Eagle Audit & Accounting, LLC Total:	\$5,700.00		
Ferrellgas				*None			
00021930	12/18/2020		6-2451	Propane TG 335 gal @ \$1.299	\$384.92		Closed
				Ferrellgas Total:	\$384.92		
Halvorson, Kim				*None			
00021898	12/14/2020		6-6311	Annual employee recognition g	\$100.00		Closed
				Halvorson, Kim Total:	\$100.00		
LD Products				*None			
00021900	12/14/2020		6-2132	Xerox phaser toner	\$56.66		Closed
				LD Products Total:	\$56.66		
Kevin Meierotto				*None			
00021899	12/14/2020		6-6311	Annual employee recognition g	\$100.00		Closed
				Kevin Meierotto Total:	\$100.00		
Northern Business Products				*None			
00021902	12/14/2020		6-2132	Copy paper	\$103.98		Closed
00021902	12/14/2020		6-2127	File folders	\$27.96		Closed
				Northern Business Products Total:	\$131.94		
Northern State Bank				*None			
00021927	1/4/2021		6-2706	2019 Ford HD3500 pick-up/plo	\$547.49		Closed
				Northern State Bank Total:	\$547.49		
Red Cliff Ambulance				*None			
00021928	1/4/2021		6-9225	Ambulance service contract	\$5,704.34		Closed
				Red Cliff Ambulance Total:	\$5,704.34		
Red Cliff Business Development				*None			
00021933	12/15/2020		6-5226	Gasoline for Town Pickup Truc	\$53.00		Open
00021931	12/24/2020		6-5226	Gasoline for Town Pickup Truc	\$28.65		Open
00021932	12/30/2020		6-5226	Gasoline for Town Pickup Truc	\$40.00		Open
				Red Cliff Business Development Total:	\$121.65		
Red Cliff Fire Department				*None			
00021929	1/4/2021		6-9235	Fire Department Contract	\$6,949.03		Closed
				Red Cliff Fire Department Total:	\$6,949.03		

Town of Russell

Purchases [Vendor Detail]

12/4/2020 through 1/4/2021

1/4/2021
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ID#	Date	Quantity	Item/Acct	Description	Amount	Tax	Status
Sams Club 00021919	12/28/2020		6-2127	Annual Membership	\$165.00		Closed
				Sams Club Total:	<u>\$165.00</u>		
Superieur Petrol 00021911	12/28/2020		6-5225	Diesel fuel	\$389.99		Closed
00021923	12/28/2020		6-5225	Diesel fuel	\$405.76		Closed
				Superieur Petrol Total:	<u>\$795.75</u>		
				Grand Total:	<u>\$34,454.38</u>		

Town of Russell

35900 State Highway 13
Bayfield, WI 54814

Cash Receipts Journal

12/4/2020 To 1/4/2021

1/4/2021

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ID#	Acct#	Account Name	Debit	Credit	Job No.
CR	12/10/2020	Payment; WI State Controllors Office			
CR007060	1-1100	General Checking Account Bre	\$20,899.71		
CR007060	1-1200	Accounts Receivable		\$20,899.71	
CR	12/10/2020	Payment; Tribovich Construction LLC			
CR007063	1-1050	Cash on Hand	\$1,472.43		
CR007063	1-1200	Accounts Receivable		\$321.72	
CR007063	1-1200	Accounts Receivable		\$9.00	
CR007063	1-1200	Accounts Receivable		\$1,141.71	
CR	12/14/2020	LSB Boat Ramp for 00009700			
CR007057	1-1050	Cash on Hand	\$18.00		
CR007057	1-1200	Accounts Receivable		\$18.00	
CR	12/14/2020	Payment; Bob Kent			
CR007058	1-1050	Cash on Hand	\$100.00		
CR007058	1-1200	Accounts Receivable		\$50.00	
CR007058	1-1200	Accounts Receivable		\$50.00	
CR	12/14/2020	Linda Bristol			
CR007061	1-1050	Cash on Hand	\$107.40		
CR007061	4-3100	Snow Plowing		\$107.40	
CR	12/14/2020	Bank Deposit			
CR007062	1-1100	General Checking Account Bre	\$107.40		
CR007062	1-1050	Cash on Hand		\$107.40	
CR	12/14/2020	Tribovich Construction LLC for 00009226			
CR007064	1-1050	Cash on Hand	\$14.00		
CR007064	1-1200	Accounts Receivable		\$14.00	
CR	12/14/2020	Lydia Leonard			
CR007065	1-1050	Cash on Hand	\$1.00		
CR007065	4-3100	Snow Plowing		\$1.00	
CR	12/14/2020	Bank Deposit			
CR007066	1-1100	General Checking Account Bre	\$218.00		
CR007066	1-1050	Cash on Hand		\$50.00	
CR007066	1-1050	Cash on Hand		\$49.00	
CR007066	1-1050	Cash on Hand		\$18.00	
CR007066	1-1050	Cash on Hand		\$100.00	
CR007066	1-1050	Cash on Hand		\$1.00	
CR	12/23/2020	Property Tax Payors - Batch 1			
CR007072	1-1100	General Checking Account Bre	\$64,085.77		
CR007072	2-2450	Tax Collections		\$64,085.77	
CR	12/31/2020				
IE123120	1-1150	Freedom Investors Bremer	\$6.40		
IE123120	4-5100	Interest Income		\$6.40	
CR	12/31/2020				
IE123120	1-1120	Money Market Account NSB	\$529.11		
IE123120	4-5100	Interest Income		\$529.11	
CR	1/4/2021	Tribovich Construction LLC for 00009228			
CR007067	1-1050	Cash on Hand	\$6.33		
CR007067	1-1200	Accounts Receivable		\$6.33	
CR	1/4/2021	Payment; Copper Crow Distillery LLC			

Town of Russell

Cash Receipts Journal

12/4/2020 To 1/4/2021

1/4/2021

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	ID#	Acct#	Account Name	Debit	Credit	Job No.
CR		1/4/2021	Payment; Copper Crow Distillery LLC			
	CR007068	1-1200	Accounts Receivable		\$32.26	
CR		1/4/2021	LSB Reservations for 00009229			
	CR007069	1-1050	Cash on Hand	\$20.00		
	CR007069	1-1200	Accounts Receivable		\$20.00	
CR		1/4/2021	LSB Reservations for 00009230			
	CR007070	1-1050	Cash on Hand	\$160.00		
	CR007070	1-1200	Accounts Receivable		\$160.00	
CR		1/4/2021	WI Dept. of Transportation			
	CR007071	1-1100	General Checking Account Bre	\$16,930.89		
	CR007071	4-1150	State Road Aids		\$16,930.89	
			Grand Total:	<u>\$104,708.70</u>	<u>\$104,708.70</u>	

Town of Russell

35900 State Highway 13
Bayfield, WI 54814

Bank Register

12/4/2020 To 1/4/2021

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ID#	Src	Date	Memo/Payee	Deposit	Withdrawal	Balance
1-1050			Cash on Hand			
CR007063	CR	12/10/2020	Payment; Tribovich Constr	\$1,472.43		\$1,714.39
CR007057	CR	12/14/2020	LSB Boat Ramp for 000097	\$18.00		\$1,732.39
CR007058	CR	12/14/2020	Payment; Bob Kent	\$100.00		\$1,832.39
CR007061	CR	12/14/2020	Linda Bristol	\$107.40		\$1,939.79
CR007062	CR	12/14/2020	Bank Deposit		\$107.40	\$1,832.39
CR007064	CR	12/14/2020	Tribovich Construction LLC	\$14.00		\$1,846.39
CR007065	CR	12/14/2020	Lydia Leonard	\$1.00		\$1,847.39
CR007066	CR	12/14/2020	Bank Deposit		\$50.00	\$1,797.39
CR007066	CR	12/14/2020	Bank Deposit		\$49.00	\$1,748.39
CR007066	CR	12/14/2020	Bank Deposit		\$18.00	\$1,730.39
CR007066	CR	12/14/2020	Bank Deposit		\$100.00	\$1,630.39
CR007066	CR	12/14/2020	Bank Deposit		\$1.00	\$1,629.39
CR007067	CR	1/4/2021	Tribovich Construction LLC	\$6.33		\$1,635.72
CR007068	CR	1/4/2021	Payment; Copper Crow Dis	\$32.26		\$1,667.98
CR007069	CR	1/4/2021	LSB Reservations for 0000	\$20.00		\$1,687.98
CR007070	CR	1/4/2021	LSB Reservations for 0000	\$160.00		\$1,847.98
				\$1,931.42	\$325.40	
1-1100			General Checking Account Breme			
EFT	CD	12/5/2020	Payment; Bremer Bank		\$1,343.13	\$93,873.06
20216	CD	12/7/2020	Paycheck		\$1,383.38	\$92,489.68
20217	CD	12/7/2020	Paycheck		\$103.82	\$92,385.86
20218	CD	12/7/2020	Paycheck		\$1,410.77	\$90,975.09
20219	CD	12/7/2020	Paycheck		\$177.32	\$90,797.77
20220	CD	12/7/2020	Payment; Bayfield Ace Har		\$28.98	\$90,768.79
20221	CD	12/7/2020	Voided; VOID		\$0.00	\$90,768.79
20222	CD	12/7/2020	Payment; Eagle Audit & Ac		\$2,850.00	\$87,918.79
20223	CD	12/7/2020	Payment; Ferrellgas		\$1,093.27	\$86,825.52
20224	CD	12/7/2020	Payment; Operating Engin		\$868.17	\$85,957.35
20225	CD	12/7/2020	Payment; Operating Engin		\$3,450.00	\$82,507.35
20226	CD	12/7/2020	Payment; WTA/TAC		\$366.25	\$82,141.10
EFT	CD	12/7/2020	Payment; Amazon.com		\$38.48	\$82,102.62
EFT	CD	12/7/2020	Payment; Amazon.com		\$13.75	\$82,088.87
EFT	CD	12/7/2020	Payment; Amazon.com		\$79.72	\$82,009.15
EFT	CD	12/7/2020	Payment; Amazon.com		\$25.98	\$81,983.17
CR007060	CR	12/10/2020	Payment; WI State Control	\$20,899.71		\$102,882.88
EFT	CD	12/12/2020	Payment; Bremer Bank		\$4,410.55	\$98,472.33
20227	CD	12/14/2020	Payment; Eagle Audit & Ac		\$2,850.00	\$95,622.33
20228	CD	12/14/2020	Payment; Bayfield County		\$75.00	\$95,547.33
20229	CD	12/14/2020	Payment; Halvorson, Kim		\$100.00	\$95,447.33
20230	CD	12/14/2020	Payment; Kevin Meierotto		\$100.00	\$95,347.33
EFT	CD	12/14/2020	Payment; Amazon.com		\$19.79	\$95,327.54
EFT	CD	12/14/2020	Payment; LD Products		\$56.66	\$95,270.88
EFT	CD	12/14/2020	Payment; Northern Busines		\$131.94	\$95,138.94
EFT	CD	12/14/2020	Payment; Amazon.com		\$147.60	\$94,991.34
CR007062	CR	12/14/2020	Bank Deposit	\$107.40		\$95,098.74
CR007066	CR	12/14/2020	Bank Deposit	\$218.00		\$95,316.74
20231	CD	12/21/2020	Paycheck		\$1,344.55	\$93,972.19
20232	CD	12/21/2020	Paycheck		\$104.73	\$93,867.46
20233	CD	12/21/2020	Paycheck		\$1,491.97	\$92,375.49
20234	CD	12/21/2020	Paycheck		\$155.14	\$92,220.35
EFT	CD	12/22/2020	Bremer Bank for 00021936		\$5.50	\$92,214.85
CR007072	CR	12/23/2020	Property Tax Payors - Baic	\$64,085.77		\$156,300.62
20235	CD	12/28/2020	Payment; Bayfield Rural El		\$532.71	\$155,767.91
20236	CD	12/28/2020	Payment; Birch Street Exa		\$122.00	\$155,645.91
20237	CD	12/28/2020	Payment; Superieur Petrol		\$389.99	\$155,255.92
20238	CD	12/28/2020	Payment; CenturyLink		\$484.88	\$154,771.04

Town of Russell

Bank Register

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ID#	Src	Date	Memo/Payee	Deposit	Withdrawal	Balance
1-1100	General Checking Account Brene					
20240	CD	12/28/2020	Payment; Bayfield Ace Har		\$90.15	\$154,568.85
20241	CD	12/28/2020	Payment; Auto Value Ashla		\$3.58	\$154,565.27
20242	CD	12/28/2020	Payment; Sams Club		\$165.00	\$154,400.27
EFT	CD	12/28/2020	Payment; Deluxe Business		\$78.97	\$154,321.30
EFT	CD	12/28/2020	Payment; Amazon.com		\$116.18	\$154,205.12
20248	CD	12/29/2020	Payment; Superieur Petrol		\$405.76	\$153,799.36
EFT	CD	12/29/2020	Acclivity for 00021935		\$399.00	\$153,400.36
EFT	CD	12/29/2020	Amazon.com for 00021937		\$55.51	\$153,344.85
20243	CD	1/4/2021	Payment; WI Dept of Reve		\$268.71	\$153,076.14
20243	CD	1/4/2021	Paycheck		\$1,839.54	\$151,236.60
20244	CD	1/4/2021	Paycheck		\$121.91	\$151,114.69
20245	CD	1/4/2021	Paycheck		\$110.82	\$151,003.87
20246	CD	1/4/2021	Paycheck		\$2,062.22	\$148,941.65
20247	CD	1/4/2021	Paycheck		\$1,833.58	\$147,108.07
20249	CD	1/4/2021	Payment; Red Cliff Ambula		\$5,704.34	\$141,403.73
2050	CD	1/4/2021	Payment; Red Cliff Fire De		\$6,949.03	\$134,454.70
2051	CD	1/4/2021	Payment; Ferrellgas		\$384.92	\$134,069.78
EFT	CD	1/4/2021	Payment; DWD-UI		\$63.97	\$134,005.81
EFT	CD	1/4/2021	Payment; Bremer Bank		\$4,410.55	\$129,595.26
EFT	CD	1/4/2021	Payment; Bremer Bank		\$1,053.56	\$128,541.70
EFT	CD	1/4/2021	Payment; Bremer Bank		\$280.83	\$128,260.87
EFT	CD	1/4/2021	Payment; Bremer Bank		\$1,343.13	\$126,917.74
TR000398	CD	1/4/2021	Money Transfer		\$130,000.00	(\$3,082.26)
CR007071	CR	1/4/2021	WI Dept. of Transportation	\$16,930.89		\$13,848.63
				\$102,241.77	\$183,609.33	
1-1120	Money Market Account NSB					
IE123120	CR	12/31/2020		\$529.11		\$659,664.49
EFT	CD	1/4/2021	Payment; Northern State B		\$547.49	\$659,117.00
				\$529.11	\$547.49	
1-1150	Freedom Investors Bremer					
IE123120	CR	12/31/2020		\$6.40		\$141,583.17
TR000398	CD	1/4/2021	Money Transfer	\$130,000.00		\$271,583.17
				\$130,006.40	\$0.00	

Town of Russell

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Reconciliation Report

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ID#	Date	Memo/Payee	Deposit	Withdrawal
Checking Account:	1-1050	Cash on Hand		
Date of Bank Statement:	1/4/2021			
Last Reconciled:	12/2/2020			
Last Reconciled Balance:	\$413.42			

Cleared Checks

CR007054	11/4/2020	Bank Deposit		\$123.21
CR007055	11/15/2020	Bank Deposit		\$48.25
CR007062	12/14/2020	Bank Deposit		\$107.40
CR007066	12/14/2020	Bank Deposit		\$49.00
CR007066	12/14/2020	Bank Deposit		\$50.00
CR007066	12/14/2020	Bank Deposit		\$18.00
CR007066	12/14/2020	Bank Deposit		\$100.00
CR007066	12/14/2020	Bank Deposit		\$1.00
		Total:	\$0.00	\$496.86

Cleared Deposits

CR007063	12/10/2020	Payment; Tribovich Constructio	\$1,472.43	
CR007057	12/14/2020	LSB Boat Ramp for 00009700	\$18.00	
CR007058	12/14/2020	Payment; Bob Kent	\$100.00	
CR007061	12/14/2020	Linda Bristol	\$107.40	
CR007064	12/14/2020	Tribovich Construction LLC for	\$14.00	
CR007065	12/14/2020	Lydia Leonard	\$1.00	
CR007067	1/4/2021	Tribovich Construction LLC for	\$6.33	
CR007068	1/4/2021	Payment; Copper Crow Distiller	\$32.26	
CR007069	1/4/2021	LSB Reservations for 0000922	\$20.00	
CR007070	1/4/2021	LSB Reservations for 0000923	\$160.00	
		Total:	\$1,931.42	\$0.00

Reconciliation

AccountEdge Pro Balance on 1/4/2021:	\$1,847.98
Add: Outstanding Checks:	\$0.00
Subtotal:	\$1,847.98
Deduct: Outstanding Deposits:	\$0.00
Expected Balance on Statement:	\$1,847.98

Town of Russell

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Reconciliation Report

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ID#	Date	Memo/Payee	Deposit	Withdrawal
Checking Account: 1-1100		General Checking Account Breme		
Date of Bank Statement: 12/31/2020				
Last Reconciled: 11/30/2020				
Last Reconciled Balance: \$115,851.09				

Cleared Checks

20154	11/5/2020	Paycheck		\$240.00
20163	11/9/2020	Paycheck		\$1,395.03
20188	11/17/2020	Payment; DavLyn Inc		\$1,285.00
20191	11/23/2020	Paycheck		\$1,418.34
20196	11/23/2020	Payment; Bayfield Chamber of		\$150.00
EFT	11/28/2020	Payment; Pitney Bowes		\$192.30
20187	11/30/2020	Payment; David Good		\$1,255.80
20190	11/30/2020	Payment; Auto Value Ashland		\$288.52
20197	11/30/2020	Payment; Rays Auto Repair In		\$1,235.46
20198	11/30/2020	Paycheck		\$75.00
20199	11/30/2020	Paycheck		\$75.00
20200	11/30/2020	Paycheck		\$75.00
20201	11/30/2020	Paycheck		\$75.00
20202	11/30/2020	Payment; Zifko Tire & Battery		\$220.00
20209	11/30/2020	Payment; Washburn County Hi		\$1,426.72
20210	11/30/2020	Payment; Chicago Iron & Supp		\$43.55
20211	11/30/2020	Payment; CenturyLink		\$504.82
20212	11/30/2020	Payment; Superieur Petrol		\$737.02
20213	11/30/2020	Payment; Mid-State Truck Serv		\$133.75
EFT	11/30/2020	Payment; WI Dept of Justice		\$7.00
20203	12/1/2020	Paycheck		\$450.20
20204	12/1/2020	Paycheck		\$450.20
20205	12/1/2020	Paycheck		\$1,833.58
20206	12/1/2020	Paycheck		\$350.20
20207	12/1/2020	Paycheck		\$450.20
20208	12/1/2020	Paycheck		\$914.15
EFT	12/1/2020	Payment; Bremer Bank		\$1,053.56
20214	12/2/2020	Payment; Compliance Regulat		\$90.00
EFT	12/2/2020	Payroll Liabilities Payments		\$1,948.20
EFT	12/2/2020	Payroll Liabilities Payments		\$435.89
EFT	12/2/2020	Payment; Town Web Design L		\$565.00
EFT	12/2/2020	Payment; Pitney Bowes		\$48.44
20215	12/3/2020	Payment; APG Media of WI		\$187.66
EFT	12/3/2020	Payment; Bremer Bank		\$280.83
EFT	12/5/2020	Payment; Bremer Bank		\$1,343.13
20216	12/7/2020	Paycheck		\$1,383.38
20217	12/7/2020	Paycheck		\$103.82
20218	12/7/2020	Paycheck		\$1,410.77
20219	12/7/2020	Paycheck		\$177.32
20220	12/7/2020	Payment; Bayfield Ace Hardwa		\$28.98
20221	12/7/2020	Voided; VOID		\$0.00
20222	12/7/2020	Payment; Eagle Audit & Accou		\$2,850.00
20223	12/7/2020	Payment; Ferrellgas		\$1,093.27
20224	12/7/2020	Payment; Operating Engineers		\$868.17
20225	12/7/2020	Payment; Operating Engineers		\$3,450.00
EFT	12/7/2020	Payment; Amazon.com		\$38.48
EFT	12/7/2020	Payment; Amazon.com		\$13.75
EFT	12/7/2020	Payment; Amazon.com		\$79.72
EFT	12/7/2020	Payment; Amazon.com		\$25.98
EFT	12/12/2020	Payment; Bremer Bank		\$4,410.55
20227	12/14/2020	Payment; Eagle Audit & Accou		\$2,850.00
20228	12/14/2020	Payment; Bayfield County Trea		\$75.00
20230	12/14/2020	Payment; Kevin Meierotto		\$100.00
EFT	12/14/2020	Payment; Amazon.com		\$19.79
EFT	12/14/2020	Payment; LD Products		\$56.66

Town of Russell

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ID#	Date	Memo/Payee	Deposit	Withdrawal
Checking Account:		1-1100	General Checking Account Breme	
Date of Bank Statement:		12/31/2020		
Last Reconciled:		11/30/2020		
Last Reconciled Balance:		\$115,851.09		
Cleared Checks				
20232	12/21/2020	Paycheck		\$104.73
20233	12/21/2020	Paycheck		\$1,491.97
20234	12/21/2020	Paycheck		\$155.14
EFT	12/22/2020	Bremer Bank for 00021936		\$5.50
EFT	12/28/2020	Payment; Deluxe Business For		\$78.97
EFT	12/28/2020	Payment; Amazon.com		\$116.18
EFT	12/29/2020	Acclivity for 00021935		\$399.00
EFT	12/29/2020	Amazon.com for 00021937		\$55.51
Total:			\$0.00	\$42,824.79
Cleared Deposits				
CR007053	11/30/2020	Bank Deposit	\$441.80	
CR007060	12/10/2020	Payment; WI State Controllers	\$20,899.71	
CR007062	12/14/2020	Bank Deposit	\$107.40	
CR007066	12/14/2020	Bank Deposit	\$218.00	
CR007072	12/23/2020	Property Tax Payors - Batch 1	\$64,085.77	
Total:			\$85,752.68	\$0.00
Outstanding Checks				
EFT	11/13/2017	Payment; WI Dept of Justice		\$21.00
19595	9/24/2018	Balber, Mike: Credit from 0000		\$50.00
EFT	12/1/2018	Payment; Account Edge Forms		\$179.57
EFT	5/7/2019	Payment; Square		\$71.35
EFT	5/21/2019	Square Credit Card: Credit fro		\$20.11
19051	8/26/2019	Payment; Michael Simeon		\$40.00
EFT	11/18/2019	Payment; Pitney Bowes		\$69.88
EFT	12/16/2019	Payment; Amazon.com		\$115.75
19772	1/29/2020	Payment; Red Cliff Band of La		\$90.00
19976	6/15/2020	Payment; Dan Blessing		\$80.00
EFT	7/12/2020	Payment; Northern Business P		\$290.10
EFT	8/25/2020	Payment; Amazon.com		\$56.95
EFT	10/5/2020	Payment; Election Source		\$52.13
EFT	11/30/2020	Payment; Pitney Bowes		\$48.44
20226	12/7/2020	Payment; WTA/TAC		\$366.25
20229	12/14/2020	Payment; Halvorson, Kim		\$100.00
EFT	12/14/2020	Payment; Northern Business P		\$131.94
20231	12/21/2020	Paycheck		\$1,344.55
20235	12/28/2020	Payment; Bayfield Rural Electri		\$532.71
20236	12/28/2020	Payment; Birch Street Excavati		\$122.00
20237	12/28/2020	Payment; Superieur Petrol		\$389.99
20238	12/28/2020	Payment; CenturyLink		\$484.88
20239	12/28/2020	Payment; Red Cliff Business D		\$112.04
20240	12/28/2020	Payment; Bayfield Ace Hardwa		\$90.15
20241	12/28/2020	Payment; Auto Value Ashiand		\$3.58
20242	12/28/2020	Payment; Sams Club		\$165.00
20248	12/29/2020	Payment; Superieur Petrol		\$405.76
Total:			\$0.00	\$5,434.13

Town of Russell

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ID#	Date	Memo/Payee	Deposit	Withdrawal
Checking Account:	1-1100	General Checking Account Breme		
Date of Bank Statement:	12/31/2020			
Last Reconciled:	11/30/2020			
Last Reconciled Balance:	\$115,851.09			

Outstanding Checks

Reconciliation

AccountEdge Pro Balance on 12/31/2020:	\$153,344.85
Add: Outstanding Checks:	\$5,434.13
Subtotal:	\$158,778.98
Deduct: Outstanding Deposits:	\$0.00
Expected Balance on Statement:	<u>\$158,778.98</u>

Town of Russell

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ID#	Date	Memo/Payee	Deposit	Withdrawal
Checking Account:	1-1120	Money Market Account NSB		
Date of Bank Statement:	12/31/2020			
Last Reconciled:	12/2/2020			
Last Reconciled Balance:	\$659,679.73			

Cleared Checks

EFT	12/1/2020	Payment; Northern State Bank		\$544.35
EFT	12/2/2020	Payment; Northern State Bank		\$552.70
		Total:	\$0.00	\$1,097.05

Cleared Deposits

IE123120	12/31/2020		\$529.11	
		Total:	\$529.11	\$0.00

Reconciliation

AccountEdge Pro Balance on 12/31/2020:	\$659,664.49
Add: Outstanding Checks:	\$0.00
Subtotal:	\$659,664.49
Deduct: Outstanding Deposits:	\$0.00
Expected Balance on Statement:	<u>\$659,664.49</u>

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ID#	Date	Memo/Payee	Deposit	Withdrawal
Checking Account:	1-1150	Freedom Investors Bremer		
Date of Bank Statement:	12/31/2020			
Last Reconciled:	10/31/2020			
Last Reconciled Balance:	\$196,566.04			

Cleared Checks

TR000396	11/3/2020	Money Transfer		\$15,000.00
TR000397	11/9/2020	Money Transfer		\$40,000.00
		Total:	\$0.00	\$55,000.00

Cleared Deposits

IE120220	12/2/2020		\$10.73	
IE123120	12/31/2020		\$6.40	
		Total:	\$17.13	\$0.00

Reconciliation

AccountEdge Pro Balance on 12/31/2020:	\$141,583.17
Add: Outstanding Checks:	\$0.00
Subtotal:	\$141,583.17
Deduct: Outstanding Deposits:	\$0.00
Expected Balance on Statement:	<u>\$141,583.17</u>