

AGENDA
BUDGET & FINANCE COMMITTEE MEETING
Tuesday, July 13, 2021 at 7:00 p.m.
N168 W20733 Main Street
Jackson, WI 53037

1. Call to Order and Roll Call
2. Approval of Minutes for the Budget & Finance Meeting of June 8, 2021
3. Approval of June 2021 Treasurer's Report and Check Register
4. 2020 Audited Financial Statements Report
5. TID 7 Audit Report
6. Pay Request #15 – Municipal Complex Building
7. Change Order #8 - Municipal Complex Building
8. Review Proposals for Digital Sign - Municipal Complex Building
9. Review Proposals for Cleaning Services - Municipal Complex Building
10. Resolution #21-15 Intent to Exercise Assessment Police Powers – Coffee Connection Trail Project
11. Review of Proposal for WWTF Facilities Plan – Town & Country Engineering
12. Citizens to address the Budget & Finance Committee
13. Adjourn

Persons with disabilities requiring special accommodations for attendance at the meeting should contact the Village Hall at least one (1) business day prior to the meeting.

It is possible that members of the Village Board may attend the above meeting. No action will be taken by any governmental body at this meeting other than the governmental body specifically referred to in this meeting notice. This notice is given so that members of the Village Board may attend the meeting without violating the open meeting law.

DRAFT MINUTES

Budget & Finance Committee Meeting

Tuesday, June 8, 2021 at 7:00 p.m.

Jackson Village Hall

N168 W20733 Main Street

Jackson, WI 53037

1. Call to Order and Roll Call

Pres. Schwab called the meeting to order at 7:00 p.m.

Members Present: Trustees Heckendorf and Matter.

Village Board Members Present: Trustees Engelhardt and Kruepke.

Staff Present: Police Lieutenant Todd Fristed, Administrator Jen Keller, Director of Public Works Brian Kober, Fire Chief Aaron Swaney, Parks & Recreation Director Kelly Valentino, Administrative Assistant Tiffany Washburn and Clerk Jilline Dobratz. Also Present: Cory Scheidler, Kristopher Dressler and Laurie Zandra of Cedar Corp

2. Approval of Minutes for the Budget & Finance Meeting of May 11, 2021

Motion by Tr. Heckendorf, second by Tr. Matter to approve the Budget & Finance minutes of May 11, 2021.

Vote: 3 ayes, 0 nays. Motion carried.

3. Approval of the May 2021 Treasurer's Report and Check Register

Motion by Pres. Schwab, second by Tr. Heckendorf to approve the May 2021 Treasurer's Report and Check Register as presented.

Vote: 3 ayes, 0 nays. Motion carried.

4. Pay Request #14 – Municipal Complex Building

Motion by Tr. Matter, second by Tr. Heckendorf to recommend Village Board approve payment for Pay Request #14 – Municipal Complex Building in the amount of \$327,016.21.

Vote: 3 ayes, 0 nays. Motion carried.

5. Review of Bids for Furniture – Municipal Complex Building

Motion by Tr. Heckendorf, second by Pres. Schwab to recommend Village Board, if they so choose, approve the bid for furniture – Municipal Complex Building recommended by staff in the amount of \$263,377.57.

Tr. Matter inquired if the furniture bid included future expansion areas. Cory Scheidler of Cedar Corporation confirmed the bid will fully furnish the facility for the continued growth of the Village.

Vote: 3 ayes, 0 nays. Motion carried.

6. Review of Bids for Audio Video System – Municipal Complex Building

Motion by Pres. Schwab, second by Tr. Heckendorf to advise Village Board the bid for Audio Video System – Municipal Complex Building from AVI in the amount of \$194,103.83 is within the parameter of the amount budget budgeted for the project.

Vote: 3 ayes, 0 nays. Motion carried.

- 7. Review of Bids for Security Camera System – Municipal Complex Building**
Pres. Schwab combined Item #7 and #8. Refer to Item #8.
- 8. Review of Bids for Door Access System – Municipal Complex Building**
Motion by Pres. Schwab, second by Tr. Heckendorf to advise Village Board the bids for the Security Camera System and Door Access System – Municipal Complex Building from Pros 4 Technology for the combined total amount of \$105,388.13 falls within the parameters of the amount budgeted for the projects.
Vote: 3 ayes, 0 nays. Motion carried.
- 9. Purchasing Considerations for Appliances – Municipal Complex Building**
Administrative Keller explained a rough quote was received in the amount of \$41,000.00. Fire Chief Swaney commented the vendors are quoting middle of the line appliances.
Motion by Pres. Schwab, second by Tr. Matter to advise Village Board the amount not to exceed \$41,000.00 for purchasing appliances – Municipal Complex Building fits within the parameters of the amount budgeted for the project.
Vote: 3 ayes, 0 nays. Motion carried.
- 10. Resolution #21-09 Final Assessment for Hunters Road and Chateau Drive 2020 Project**
Director of Public Works Kober provided background information on the project. The special assessments are for sidewalks and storm laterals.
Motion by Tr. Heckendorf, second by Tr. Matter to recommend Village Board approve Resolution #21-09 Final Assessment for Hunters Road and Chateau Drive 2020 Project.
Vote: 3 ayes, 0 nays. Motion carried.
- 11. Review of RFP for New Phone System for Village of Jackson Buildings**
Tr. Heckendorf stated the Board of Public Works Committee has been evaluating three vendors to make a recommendation for the new phone system.
Motion by Tr. Heckendorf, second by Pres. Schwab to recommend Village Board approve the proposal from TSR Solutions for New Phone System for Village of Jackson Buildings not to exceed \$52,084.00.
Vote: 3 ayes, 0 nays. Motion carried.
- 12. Review of Bids for Coffee Connection Trail Project**
Motion by Tr. Heckendorf, second by Tr. Matter to recommend Village Board approve the bid from Poblocki Paving Corporation in the amount of \$288,651.08 for Coffee Connection Trail Project.
Vote: 3 ayes, 0 nays. Motion carried.
- 13. Review of Bids for 2021 Willow Ridge Reconstruction Project**
Motion by Tr. Matter, second by Tr. Heckendorf to recommend Village Board approved the bid for 2021 Willow Ridge Construction Project in the amount of \$788,832.75 to Soper Sewer & Water LLC.
Vote: 3 ayes, 0 nays. Motion carried.

14. Citizens to address the Budget & Finance Committee

None.

15. Adjourn

Motion by Pres. Schwab, second by Tr. Heckendorf to adjourn at 7:15 p.m.

Vote: 3 ayes, 0 nays. Motion carried.

Respectfully submitted:

Jilline Dobratz, *CMC/WCMC*
Village Clerk

DRAFT

TREASURERS REPORT

(Depository Accounts)

June 30, 2021

	BALANCE 5/31/2021	BALANCE 6/30/2021
<u>GENERAL:</u>		
GENERAL CHECKING	\$1,302,009.60	\$829,285.53
ANTIQUE FIRE TRUCK	\$2,929.58	\$2,929.69
CREDIT CARD ACCOUNT	\$115,095.63	\$146,229.73
HIPPA ACCOUNT	\$159,250.61	\$193,582.70
MONEY MARKET	\$6,752,292.57	\$7,156,182.19
DONATION ACCOUNT	\$5,856.00	\$8,767.75
JUNE 2019 BORROWS	\$4,916.39	\$4,916.57
PARK FEES	\$272,305.35	\$282,265.48
FIRE/RESCUE RESERVE	\$6,152.17	\$6,152.39
EMS FUNDING ESCROW	\$6,225.56	\$6,225.78
POLICE & FIRE IMPACT FEES	\$56,551.69	\$66,564.06
TD AMERITRADE - 6.4M	\$0.00	\$0.00
TD AMERITRADE - 1.8M	\$12,311.36	\$12,230.06
TD AMERITRADE - 8.03M	\$6,181,121.49	\$5,458,048.75
TOTAL GENERAL	\$14,877,018.00	\$14,173,380.68
<u>WATER UTILITY:</u>		
WATER UTILITY DEPRECIATION FUND	\$22,884.62	\$22,885.44
WATER UTILITY RESERVE	\$118,988.52	\$118,992.80
WATER IMPACT FEES	\$35,588.97	\$41,330.44
TOTAL WATER UTILITY	\$177,462.11	\$183,208.68
<u>SEWER UTILITY:</u>		
SEWER DEPRECIATION FUND	\$5,754.71	\$5,754.92
SEWER UTILITY RESERVE	\$74,312.25	\$74,314.92
DNR REPLACEMENT FUND	\$1,253,834.79	\$1,253,879.90
SEWER SPECIAL REDEMPTION FUND	\$2,502.01	\$2,502.10
SO. INTERCEPTOR IMPACT FEE	\$53,824.64	\$54,342.59
SEWER SERVICE FEES	\$1,986,380.14	\$2,010,452.41
TOTAL SEWER UTILITY	\$3,376,608.54	\$3,401,246.84
GRAND TOTAL:	\$18,431,088.65	\$17,757,836.20

GENERAL VILLAGE CHECKING

Accounting Checks

Posted From: 6/01/2021 From Account:
 Thru: 6/30/2021 Thru Account:

Check Nbr	Check Date	Payee	Amount
103282	6/03/2021	LAKESIDE INTERNATIONAL LLC 2022 INTERNATIONAL HV507 TRUCK / DPW	98,432.00
103283	6/04/2021	AIR ONE EQUIPMENT INC RACING FUEL / JFD	42.00
103284	6/04/2021	AMAZON CAPITAL SERVICES MISC SUPPLIES / JFD / JPD / ADMIN	151.25
103285	6/04/2021	AT&T MONTHLY TELEPHONE MAY 2021 / MULTI DEPT	366.36
103286	6/04/2021	AURORA HEALTH CARE PHARMACY SUPPLIES 04-19 - 05-09-21 / JFD	583.60
103287	6/04/2021	BEER CAPITOL DISTRIBUTING, LLC CONCESSIONS / REC	785.00
103288	6/04/2021	BLAZEKOVIC, RACHEL DANCE CLASS REFUND / REC	90.00
103289	6/04/2021	BLUE TARP FINANCIAL INC TRUCK SIDE BOX / WATER	1,259.54
103290	6/04/2021	BOUND TREE MEDICAL, LLC MEDICAL SUPPLIES / JFD	75.00
103291	6/04/2021	CEDAR CREST SPECIALTIES CONCESSIONS / REC	828.96
103292	6/04/2021	CENTURY LINK MONTHLY TELEPHONE MAY 2021/STREETS/WATER	53.43
103293	6/04/2021	CINTAS CLEANING SUPPLIES / REC	22.01
103294	6/04/2021	CORE & MAIN LP MISC MAINTENANCE SUPPLIES / WATER	7,216.35
103295	6/04/2021	COUNTY WIDE EXTINGUISHER, INC. EXTINGUISHER MAINTENANCE / JFD	68.42
103296	6/04/2021	CULLIGAN OF WEST BEND MONTHLY WATER SERVICE JUNE 2021 / ADMIN	42.60
103297	6/04/2021	EMERGENCY MEDICAL PRODUCTS, INC. MEDICAL SUPPLIES / JFD	577.35
103298	6/04/2021	ENDURACLEAN, INC. MISC JANITORIAL SUPPLIES / JFD	102.90
103299	6/04/2021	EQUAL RIGHTS DIVISION MAY 2021 WORK PERMITS	37.50
103300	6/04/2021	EXPRESS NEWS ACCT #7076 / MAY 2021 EVENT ADS / REC	739.00

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103301	6/04/2021	FIT4YOU, LLC MAY 2021 CLASS INSTRUCTION / REC	130.00
103302	6/04/2021	GENERAL COMMUNICATIONS, INC. GLOVE FRIENDLY KNOB COVER / JFD	17.25
103303	6/04/2021	HAWKINS INC. MISC EQUIP & CHEMICALS / WATER / WWTP	1,364.65
103304	6/04/2021	IVERSON, WENDY M MAY-JUNE 2021 CLASS INSTRUCTION / REC	326.00
103305	6/04/2021	JACKSON CONCRETE INC. MISC MAINTENANCE EQUIPMENT / WWTP	200.00
103306	6/04/2021	KREUTZINGER, JEFF REIMBURSE CELL PHONE / JUNE 2021 / WATER	50.00
103307	6/04/2021	KRUEGER, LAWRENCE REIMBURSE FUNDRAISER SUPPLIES /JPD/JFD	426.47
103308	6/04/2021	LAABS, RONALD J. MONTHLY RETIREE INS PREM /JUNE 2021/ JPD	508.65
103309	6/04/2021	LOOMANS, JESSICA REIMBURSE MISC EXPENSE / REC	10.99
103310	6/04/2021	MASTER PRINTWEAR MISC PROGRAM SHIRTS / REC	427.50
103311	6/04/2021	MATHIS PIANO SERVICE PIANO TUNING / REC	125.00
103312	6/04/2021	METRO MUNICIPAL CLERK'S ASSOCIATION 2021 ANNUAL MEETING / DOBRATZ / ADMIN	15.00
103313	6/04/2021	MIDWEST FIBER NETWORKS PUMP PLANT SERVICE / WATER	305.98
103314	6/04/2021	OFFICE DEPOT MISC OFFICE SUPPLIES / REC	86.56
103315	6/04/2021	PRAXAIR DISTRIBUTION, INC. MISC MAINT EQUIPMENT&SUPPLIES / STREETS	109.27
103316	6/04/2021	RATHKE, DANIEL R. MONTHLY RETIREE INS PREM/JUNE 2021/WATER	326.38
103317	6/04/2021	RELIANT FIRE APPARATUS, INC. MISC EQUIPMENT & REPAIR / JFD	1,861.63
103318	6/04/2021	RUETTEN, CHARLES R. MONTHLY RETIREE INS PREM /JUNE 2021/JFD	384.84
103319	6/04/2021	RUSS, CHAD REIMBURSE CELL PHONE / JUNE 2021 / WWTP	50.00

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103320	6/04/2021	RUST LOCK, INC. DOOR AND LOCK REPAIR / VILLAGE HALL	125.00
103321	6/04/2021	SKODINSKI, JOHN M. MONTHLY RETIREE INS PREM /JUNE 2021/JFD	290.34
103322	6/04/2021	STANARD & ASSOCIATES, INC. OFFICER SELECTION TESTING / JPD	720.00
103323	6/04/2021	STAR PROMOTIONS UNIFORM POLOS & PATCHES / JPD	237.50
103324	6/04/2021	TEN 2 COMMUNICATIONS LLC MISC EQUIPMENT / JFD	1,506.00
103325	6/04/2021	U.S. CELLULAR MONTHLY TELEPHONE / MAY 2021 / JFD	173.47
103326	6/04/2021	USA BLUE BOOK MISC MAINTENANCE EQUIPMENT / WATER	611.39
103327	6/04/2021	VILLAGE MART MONTHLY FUEL/ MAY 2021	1,648.04
103328	6/04/2021	VON BRIESEN & ROPER S.C ATTORNEY SERVICES THRU 04-30-21 / ADMIN	265.50
103329	6/04/2021	WALTHER, JOHN M. MONTHLY RETIREE INS PREM/JUNE 2021/ADMIN	297.00
103330	6/04/2021	WASHINGTON COUNTY CLERK 2021 ELECTIONS / 04-16-21 / 02-16-21	693.74
103331	6/04/2021	WASHINGTON COUNTY HUMANE SOCIETY, INC. 2021 CAT CONTRACT / 2ND PYT / JPD	1,064.00
103332	6/04/2021	WASHINGTON COUNTY REGISTER OF DEEDS AMENDED LAUREL SPRINGS DEV AGRMNT ADD#1	30.00
103333	6/04/2021	WMCA DISTRCT 5 ZOOM TRAINING /05-28-21/ADMIN	15.00
103334	6/04/2021	WRWA WATER INDUSTRY PROF MEMBERSHIP RENEWAL	45.00
103335	6/04/2021	XEROX CORPORATION XEROX JUNE 2021 LEASE / ADMIN	213.54
103336	6/11/2021	AFLAC JUNE 2021 INSURANCE PAYROLL DEDUCTIONS	828.80
103337	6/11/2021	AMAZON CAPITAL SERVICES MISC SUPPLIES / REC	341.11
103338	6/11/2021	AT&T MONTHLY TELEPHONE / MAY 2021 / PARKS	199.42

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103339	6/11/2021	BEER CAPITOL DISTRIBUTING, LLC CONCESSIONS / REC	240.00
103340	6/11/2021	BMO HARRIS BANK N.A. VILLAGE CREDIT CARD / MAY 2021	1,721.77
103341	6/11/2021	CDM SMITH INC CEDAR CREEK/HICKORY LN STORMWATER / WWTP	12,244.00
103342	6/11/2021	CHEMTRADE CHEMICALS US LLC ALUMINUM SULFATE / WWTP	3,597.67
103343	6/11/2021	CONLEY MEDIA, LLC PUBLICATION FEES / MAY 2021	188.40
103344	6/11/2021	CORE & MAIN LP MISC EQUIPMENT / WATER	673.96
103345	6/11/2021	DEMPSEY LAW FIRM, LLP LEGAL SERVICES / MAY 2021	3,421.50
103346	6/11/2021	DEPT OF AG, TRADE & CONSUMER PROTECTION 2020-2021 W & M CONTRACT INSPECTION	1,200.00
103347	6/11/2021	DIGGERS HOTLINE INC. STANDARD FAX FEES/MAY 2021/WATER/WWTP	354.22
103348	6/11/2021	ENDURACLEAN, INC. MISC JANITORIAL SUPPLIES / STREETS	450.80
103349	6/11/2021	ENVIRONMENTAL SYSTEMS RESEARCH INSTITUTE, INC ANNUAL ARCGIS ONLINE CREATER LICENSE	2,500.00
103350	6/11/2021	FISHER, RENEE REIMBURSE SODA MACHINE GATORADE / REC	30.00
103351	6/11/2021	FOX BROTHER'S PIGGLY WIGGLY MISC GROCERY / MAY 2021 / REC / WATER	175.23
103352	6/11/2021	GILLITZER ELECTRICAL CONTRACTORS, INC. BALL FIELD LIGHTING PROJECT / PARKS	1,338.81
103353	6/11/2021	GRAINGER MISC EQUIPMENT / WWTP / WATER	2,567.11
103354	6/11/2021	GREAT-WEST TRUST COMPANY LLC DEFERRED COMP / 06-07-2021 PAYROLL	3,858.95
103355	6/11/2021	GREATAMERICA FINANCIAL SVCS MOHTLY COPIER LEASE / JUNE 2021 / REC	123.00
103356	6/11/2021	GRUSZYNSKI, CHARLOTTE POSTAGE REIMBURSEMENT / REC	33.00
103357	6/11/2021	JACKSON PROFESSIONAL POLICE ASSOCIATION UNION DUES / JUNE 2021 / JPD	560.00

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Thru: 6/30/2021 Thru Account:

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103358	6/11/2021	JACKSON TRUCK BODY NEW PICKUP TRUCK SERVICE / WATER	1,735.83
103359	6/11/2021	JOHN'S CO2 CO2 CHARGE / CONCESSIONS / JACKSON PARK	21.00
103360	6/11/2021	KEWASKUM CONCRETE LLC AIB CRANE CONCRETE WORK / WWTP	2,859.83
103361	6/11/2021	LABINSKI, CARRIE ACTION IN JACKSON PERFORMANCES 2021	500.00
103362	6/11/2021	LEMKE, DIANE UTILITY SERVICES MAY 28 -JUNE 06 2021	933.62
103363	6/11/2021	MACQUEEN EQUIPMENT MISC MAINTENANCE / WWTP	3,698.72
103364	6/11/2021	MENARDS - WEST BEND MISC SUPPLIES / PARKS / WATER / WWTP	930.02
103365	6/11/2021	OFFICE COPYING EQUIPMENT LTD MONTHLY COPIER USAGE/MAY 2021 LEASE/REC	442.36
103366	6/11/2021	OFFICE DEPOT POSTAGE STAMPS (100) / REC	55.00
103367	6/11/2021	PRO 2 PAVE, INC. MISC REPAIRS (4) / WATER / STREETS	11,402.00
103368	6/11/2021	PROS 4 TECHNOLOGY, INC. MUNCIPAL COMPLEX IT HARDWARE	48,808.00
103369	6/11/2021	PROS 4 TECHNOLOGY, INC. VILLAGE TECH SUPPORT / JUNE 2021	3,627.12
103370	6/11/2021	RALPH WILLIAMS SERVICE 2013 INTERNATIONAL SA525 REPAIRS/STREETS	983.00
103371	6/11/2021	RATHKE, DANIEL R. UTILITY SERVICES MAY 24 - JUN 6, 2021	705.00
103372	6/11/2021	REAL REFRIGERATION INC CONCESSION WALK IN COOLER MAINT/ REC	229.00
103373	6/11/2021	RICOH USA, INC. COPIER USAGE THRU 05-31-21 / JPD	165.08
103374	6/11/2021	SCHLOEMER LAW FIRM LEGAL SERVICES / MAY 2021 / JPD	297.00
103375	6/11/2021	SECURIAN FINANCIAL GROUP, INC. ACCIDENT INSURANCE PREMIUMS / JULY 2021	37.78
103376	6/11/2021	SECURIAN FINANCIAL GROUP, INC. MONTHLY LIFE INS PREMIUMS / JULY 2021	1,357.18

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103377	6/11/2021	SILVER, ALEXANDRIA HICKORY LN PARK RESERVATION REFUND / REC	75.00
103378	6/11/2021	STREICHER'S INC. UNIFORMS / BOOTS / BELT / JPD	169.99
103379	6/11/2021	SUPPORT PAYMENT CLEARINGHOUSE PAYROLL GARNISHMENT / 06-07-2021	210.77
103380	6/11/2021	SYSCO EASTERN WISCONSIN WELLNESS STAFF LUNCH SUPPLIES / REC	601.93
103381	6/11/2021	TENNIES ACE HARDWARE INC. MISC SUPPLIES / MAY 2021	552.70
103382	6/11/2021	TENNIES ACE HARDWARE INC. VILLAGE RUMMAGE NO PARKING SIGNS / JPD	50.85
103383	6/11/2021	TOWN & COUNTRY ENGINEERING, INC. PHOSPHORUS YEAR 3 / MAY 2021 / WWTP	987.50
103384	6/11/2021	U.S. CELLULAR MONTHLY VILLAGE TELEPHONE / JUNE 2021	304.21
103385	6/11/2021	UNEMPLOYMENT INSURANCE UNEMPLOYMENT INS / 05-01-21 - 05-15-21	67.46
103386	6/11/2021	US POSTAL SERVICE ANNUAL RENEWAL / PO BOX #637 / ADMIN	128.00
103387	6/11/2021	USA BLUE BOOK MISC EQUIPMENT / WATER	425.49
103388	6/11/2021	WE ENERGIES MONTHLY ENERGY / MAY 2021	48,813.24
103389	6/11/2021	WEIMER'S SPECIALIZED INSTALLATION SAFETY STRAP REPLACEMENT / REC	350.00
103390	6/11/2021	WI SCTF PAYROLL GARNISHMENT / 06-07-2021	336.27
103391	6/11/2021	WISCONSIN DEPT OF JUSTICE ACCT#L6707T / NEW HIRE / MARCH 2021	91.00
103392	6/11/2021	WISCONSIN DNR STORMWATER MUNICIPAL FEE / WWTP	1,000.00
103393	6/11/2021	WMCA 2021 ANNUAL CONFERENCE / JILLINE DOBRATZ	290.00
103394	6/11/2021	WRWA CHARTER MEMBERSHIP RENEWAL	520.00
103395	6/18/2021	5 ALARM FIRE MUNICIPAL COMPLEX SET-UP / JFD	40,050.83

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103396	6/18/2021	A/E GRAPHICS, INC. JUNE 2021 MONTHLY BILL / WATER	69.00
103397	6/18/2021	ADVANCE AUTO PARTS MISC SUPPLIES / JFD / STREETS	184.70
103398	6/18/2021	AIR ONE EQUIPMENT INC MISC SUPPLIES / JFD	279.30
103399	6/18/2021	AIRGAS USA, LLC OXYGEN / JFD	66.56
103400	6/18/2021	AMAZON CAPITAL SERVICES MISC SUPPLIES / JFD / PARKS	143.89
103401	6/18/2021	AT&T MONTHLY TELEPHONE / JUNE 2021 / WATER	107.36
103402	6/18/2021	AT&T MOBILITY MONTHLY SQ 2 WI-FI / JUNE 2021 / JPD	165.00
103403	6/18/2021	AURORA HEALTH CARE EVIDENTIARY LAB TESTS (3) / JPD	75.00
103404	6/18/2021	AVI SYSTEMS MUNICIPAL COMPLEX INV #1 40% OF TOTAL	80,470.52
103405	6/18/2021	BERRIOCHOA CONSTRUCTION INC FIRE TRAINING TOWER / MUNICIPAL BLDG	39,500.00
103406	6/18/2021	CEDAR CORPORATION PROFESSIONAL SERVICES THRU 05-22-21	52,493.58
103407	6/18/2021	CENTURY LINK MONTHLY TELEPHONE / JUNE 2021 / ADMIN	43.86
103408	6/18/2021	CHARTER COMMUNICATIONS MONTHLY INTERNET & TV /JPD/JFD/ADMIN	326.28
103409	6/18/2021	CINTAS CORPORATION FIRST AID SUPPLIES /STREETS/WATER/WWTP	148.42
103410	6/18/2021	CITIES & VILLAGES MUTUAL INSURANCE CO. 2021 3RD QTR WORKERS COMP & 2020 REFUND	25,919.00
103411	6/18/2021	CIVI TEK CONSULTING LLC PROFESSIONAL SERVICES / MAY 2021 / ADMIN	153.00
103412	6/18/2021	CONWAY SHIELD TURN OUT GEAR / UNIFORMS / JFD	8,781.20
103413	6/18/2021	CORE & MAIN LP MISC MAINTENANCE SUPPLIES / WATER	1,626.00
103414	6/18/2021	EMERGENCY MEDICAL PRODUCTS, INC. MEDICAL SUPPLIES / JFD	750.31

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103415	6/18/2021	EWALD'S HARTFORD FORD LLC OIL LEAK REPAIR/2021 FORD EXPLORER/JPD	44.95
103416	6/18/2021	GREMMER & ASSOCIATES, INC. PROFESSIONAL SERVICES /MAY 2021	6,679.00
103417	6/18/2021	HOME PATH FINANCIAL LIMITED PARTNERSHIP LETTER OF CREDIT REDUCTION / MORN MEADOW	300,369.91
103418	6/18/2021	INTEGRITY AUTO REPAIR 2018 FORD SQ #1 OIL CHANGE / JPD	33.96
103419	6/18/2021	JACKSON CONCRETE INC. #1 STONE SLURRY / WATER	2,460.00
103420	6/18/2021	LIQUID CRUSH LLC BEER GARDEN MUSICIAN / 6-19-21 / REC	1,000.00
103421	6/18/2021	MTAW DISTRICT 4 ZOOM TRAINING MTG / TREASURER	10.00
103422	6/18/2021	OLD SCHOOL PRODUCTIONS, LLC BEER GARDEN MUSICIAN / 06-18-21	1,800.00
103423	6/18/2021	PORT-A-JOHN SEASONAL RESTROOM MAINTENANCE / PARKS	96.00
103424	6/18/2021	PROS 4 TECHNOLOGY, INC. ORDER #1338 & #1339 / MUNICIPAL COMPLEX	68,189.48
103425	6/18/2021	PROS 4 TECHNOLOGY, INC. TINY DESKTOPS (5)/MUNICIPAL COMPLEX/JFD	4,745.00
103426	6/18/2021	SAM'S CLUB/GEMB MISC CONCESSIONS & SUPPLIES / REC	327.33
103427	6/18/2021	SHRED-IT USA ON-SITE SHREDDING SERVICE - MAY 10, 2021	161.74
103428	6/18/2021	STERN, BRAD BEER GARDEN MUSICIAN / 06-17-21	500.00
103429	6/18/2021	STREICHER'S INC. MISC EQUIPMENT & UNIFORMS / JPD	2,696.34
103430	6/18/2021	TENNIES ACE HARDWARE INC. MISC SUPPLIES / MAY 2021 / JFD	96.84
103431	6/18/2021	U.S. CELLULAR MONTHLY TELEPHONE / JUNE 2021 / JPD	374.46
103432	6/18/2021	USA BLUE BOOK MISC MAINTENANCE EQUIPMENT / WATER	284.83
103433	6/18/2021	VILLAGE MART MONTHLY FUEL / MAY 2021 / JFD	1,043.78

GENERAL VILLAGE CHECKING

Accounting Checks

Posted From: 6/01/2021 From Account:
Thru: 6/30/2021 Thru Account:

Check Nbr	Check Date	Payee	Amount
103434	6/18/2021	VILLAGE MART MONTHLY FUEL / MAY 2021 / VILLAGE	2,150.68
103435	6/18/2021	WISCONSIN CENTRAL SIDETRACK RENTAL/MAINTEN / JUN 21-MAY 22	2,217.76
103436	6/18/2021	WISCONSIN DEPT OF JUSTICE BACKGROUND CHECKS / MAY 2021	553.00
103438	6/25/2021	5 ALARM FIRE MUNICIPAL COMPLEX HOSE REEL / JFD	1,850.20
103439	6/25/2021	ACADEMY OF DANCE ARTS DANCE CLASSES & RECITAL / REC	1,120.00
103440	6/25/2021	ADE, BENJAMIN AND ASHLEY SPECIAL ASSESSMENT OVERPAYMENT REFUND	12.67
103441	6/25/2021	AMAZON CAPITAL SERVICES MISC SUPPLIES / JFD / JPD	102.42
103442	6/25/2021	AT&T MONTHLY TELEPHONE / JUNE 2021 / REC	166.59
103443	6/25/2021	BAXTER & WOODMAN MORNING MEADOWS SUBDIVISION	10,443.23
103444	6/25/2021	BEER CAPITOL DISTRIBUTING, LLC CONCESSIONS / REC	317.65
103445	6/25/2021	BOB'S PIZZA FD & PD FITNESS ROOM PIZZA FUNDRAISER	2,855.50
103446	6/25/2021	C&M HYDRAULIC TOOL SUPPLY INC MISC MAINTENANCE EQUIPMENT / WATER	876.67
103447	6/25/2021	CEDAR CREST SPECIALTIES CONCESSIONS / REC	126.00
103448	6/25/2021	CLOTHES CLINIC, INC. JUNE 2021 MATS / VILLAGE HALL	144.60
103449	6/25/2021	COMPANION LIFE INSURANCE COMPANY GROUP #950-14-04058 / JULY 2021	608.71
103450	6/25/2021	COSTCO 2021 RENEWAL / REC	189.90
103451	6/25/2021	COUNTY WIDE EXTINGUISHER, INC. ANNUAL FIRE EXTINGUISHER INSPECTIONS	2,128.06
103452	6/25/2021	CULPEPPER & MERRIWEATHER CIRCUS AUG 26-27, 2021 CIRCUS / REC	290.00
103453	6/25/2021	DELTA DENTAL OF WISCONSIN JULY 2021 DENTAL & VISION PREMIUMS	694.84

GENERAL VILLAGE CHECKING

Accounting Checks

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Thru: 6/30/2021 Thru Account:

Check Nbr	Check Date	Payee	Amount
103454	6/25/2021	EMERGENCY MEDICAL PRODUCTS, INC. MEDICAL SUPPLIES / JFD	12.10
103455	6/25/2021	EXPRESS NEWS MAY-JUNE 2021 EVENT ADS / REC	1,689.00
103456	6/25/2021	FISHER, RENEE REIMBURSE PHONE / JUNE 2021 / REC	35.00
103457	6/25/2021	FIT4YOU, LLC JUNE 2021 CLASS INSTRUCTION / REC	95.00
103458	6/25/2021	GENERAL COMMUNICATIONS, INC. MUNICIPAL COMPLEX INSTALLATION / JFD	8,575.00
103459	6/25/2021	GREAT-WEST TRUST COMPANY LLC DEFERRED COMP / 06-21-2021 PAYROLL	4,072.43
103460	6/25/2021	GROTA APPRAISALS, LLC ANNUAL ASSESSOR CONTRACT / JULY 21	2,939.00
103461	6/25/2021	INTEGRITY AUTO REPAIR SQUAD MAINTENANCE / JPD	1,397.17
103462	6/25/2021	JORDAN'S RESTORATION LLC CARPET CLEANING / VHALL / DPW BLDG	1,700.00
103463	6/25/2021	KOWALESKI, STEFANIE DANCE MIX JAZZERCISE / 6-01-21 - 7-06-21	120.00
103464	6/25/2021	LAMB, CAITLIN ZUMBA CLASS INSTRUCTION / REC	180.00
103465	6/25/2021	LANGE ENTERPRISES, INC. AUTH PERSONNEL SIGNS (2) / STREETS	97.81
103466	6/25/2021	LANNON STONE PRODUCTS MISC REPAIR / 5/8" CHIPS / WATER	312.81
103467	6/25/2021	MARTELLE WATER TREATMENT, INC. AQUA MAG BULK / WATER	1,349.28
103468	6/25/2021	MENARDS - WEST BEND MISC MAINTENANCE SUPPLIES	482.55
103469	6/25/2021	MIKE KOENIG CONSTRUCTION CO INC MUNICIPAL COMPLEX / PAYMENT NO. 14	327,016.21
103470	6/25/2021	MILWAUKEE AREA TECHNICAL COLLEGE PUMPER FIRE EXAM / HORNUNG / JFD	80.00
103471	6/25/2021	OFFICE DEPOT MISC OFFICE SUPPLIES / REC	63.48
103472	6/25/2021	PERSONALIZED AWARDS ADULT LEAGUE AWARDS / REC	110.55

GENERAL VILLAGE CHECKING

Accounting Checks

Posted From: 6/01/2021 From Account:
Thru: 6/30/2021 Thru Account:

Check Nbr	Check Date	Payee	Amount
103473	6/25/2021	PORT PUBLICATIONS, INC. JUNE 2021 EVENT ADS / REC	1,750.00
103474	6/25/2021	PROPHOENIX CORPORATION USER CONFERENCE /JPD/ FRISTED & KRUEGER	1,190.00
103475	6/25/2021	PROS 4 TECHNOLOGY, INC. SECURITY FOBS & CARDS/MUNICIPAL COMPLEX	981.00
103476	6/25/2021	RATHKE, DANIEL R. UTILITY SERVICES JUN 7 - JUN 20, 2021	126.00
103477	6/25/2021	RAY'S AUTO BODY AC REPAIR / 2002 BUICK CENTURY / STREETS	247.61
103478	6/25/2021	REINDERS, INC. LAWN SEED & STRAW / PARKS / WATER	1,370.35
103479	6/25/2021	RICOH USA, INC. JULY 2021 COPIER LEASE / JPD	75.36
103480	6/25/2021	ROLAND MACHINERY CO. SKID STEER FORKS / STREETS	63.37
103481	6/25/2021	SCHAEFFER MFG CO OIL / STREETS / VILLAGE HALL	1,985.01
103482	6/25/2021	SEEGER, LISA AEMT APPLICATION FEE REIMBURSEMENT / JFD	136.00
103483	6/25/2021	STADEL, LEAH K PIANO LESSON INSTRUCTION JUNE 2021 / REC	180.00
103484	6/25/2021	STREICHER'S INC. MISC EQUIPMENT / JPD	64.48
103485	6/25/2021	SUPPORT PAYMENT CLEARINGHOUSE PAYROLL GARNISHMENT / 06-21-2021	210.77
103486	6/25/2021	SWEEP ALL LLC STREET SWEEPING 05-27-21 & 06-01-21	3,217.50
103487	6/25/2021	TERRELL, RAYMOND AND DENISE SPECIAL ASSESSMENT OVERPAYMENT REFUND	12.67
103488	6/25/2021	VERMEER-WISCONSIN, INC. MISC EQUIPMENT MAINTENANCE / PARKS	141.20
103489	6/25/2021	VERONA SAFETY SUPPLY, INC SAFETY GLASSES (24) / STREETS	61.62
103490	6/25/2021	WEST BEND SCHOOL DISTRICT MAY 2021 MOBILE HOME PARKING FEES	3,435.44
103491	6/25/2021	WI SCTF PAYROLL GARNISHMENTS / 06-21-2021	336.27

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GENERAL VILLAGE CHECKING

Accounting Checks

Posted From: 6/01/2021

From Account:

Thru: 6/30/2021

Thru Account:

Check Nbr	Check Date	Payee	Amount
103492	6/25/2021	XPO LOGISTICS FREIGHT INC MUNICIPAL COMPLEX MISC EQUIPMENT / JFD	123.25
103493	6/25/2021	YOUNG, EMILY PEE WEE TBALL PROGRAM REFUND / REC	45.00
Grand Total			1,331,740.86

GENERAL VILLAGE CHECKING

Accounting Checks

Posted From: 6/01/2021 From Account:
Thru: 6/30/2021 Thru Account:

	Amount
Total Expenditure from Fund # 100 - GENERAL FUND	95,733.17
Total Expenditure from Fund # 150 - HOTEL / MOTEL	8,512.74
Total Expenditure from Fund # 200 - WATER UTILITY	41,209.36
Total Expenditure from Fund # 300 - SEWER UTILITY	42,525.39
Total Expenditure from Fund # 500 - RECREATION-VILL/TOWN	11,362.64
Total Expenditure from Fund # 600 - CAPITAL PROJECT FUND	1,104,150.89
Total Expenditure from Fund # 670 - TID #7	4,177.62
Total Expenditure from Fund # 900 - FIRE & RESCUE	24,069.05
Total Expenditure from all Funds	1,331,740.86

VILLAGE OF JACKSON

**INDEPENDENT AUDITOR'S REPORT
AND
FINANCIAL STATEMENTS**

YEAR ENDED DECEMBER 31, 2020

Draft 7/9/2021

VILLAGE OF JACKSON

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VILLAGE OF JACKSON

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INDEPENDENT AUDITORS' REPORT

To the Village Board
Village of Jackson, Wisconsin

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Village of Jackson as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Village of Jackson's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

An audit involves performing procedures to obtain 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 opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Village of Jackson as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

To the Village Board
Village of Jackson, Wisconsin

Change in Accounting Principle

As discussed in Note A to the financial statements, in 2020 the City adopted new accounting guidance, GASB Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

Adjustment Due to Change in Accounting Principle

As described in Notes A, K and Q to the financial statements, in 2020 the City adopted new accounting guidance, GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

Emphasis of a Matter

As described in Note Q to the financial statements, the December 31, 2020 financial statement have been restated to correct misstatements: Prior period adjustments were made to correct amounts not recorded by the village. A prior period adjustment was made to adjust the effect on the fund balance in the Statement of Revenues, Expenditures, and Changes in Fund Balances and the Net Position in the government-wide statements. Our opinion is not modified with respect to these matters.

Other Matters

Required Supplementary Information

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

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village of Jackson's basic financial statements. The accompanying supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and are not a required part of the basic financial statements.

To the Village Board
Village of Jackson, Wisconsin

This supplementary information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Sitzberger & Company, S.C.
Brookfield, Wisconsin
Date, 2021

Draft 7/9/2021

VILLAGE OF JACKSON
STATEMENT OF NET POSITION
DECEMBER 31, 2020

	Primary Government		
	Governmental Activities	Business-type Activities	Totals
<u>ASSETS</u>			
Current Assets			
Cash and investments	\$ 8,638,830	\$ 903,501	\$ 9,542,331
Taxes receivable	2,882,737	-	2,882,737
Accounts receivable	83,140	796,906	880,046
Inventory and prepayments	-	42,565	42,565
Noncurrent assets:			
Restricted Assets - cash and investments	2,202,415	3,059,756	5,262,171
Special assessments receivable	316,766	-	316,766
Net pension asset	496,043	139,909	635,952
Capital Assets:			
Land	2,007,922	-	2,007,922
Capital assets, net of accumulated depreciation	24,021,705	30,239,307	54,261,012
TOTAL ASSETS	40,649,558	35,181,944	75,831,502
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Deferred outflows related to pension	987,842	278,623	1,266,465
Deferred outflows related to OPEB	75,558	21,312	96,870
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,063,400	299,935	1,363,335
<u>LIABILITIES</u>			
Current Liabilities:			
Accounts payable and other accrued expenses	1,315,406	586,867	1,902,273
Accrued salaries and benefits	146,763	21,822	168,585
Due to Utilities	5,869	-	5,869
Accrued interest	60,512	-	60,512
Developer agreement payments	164,557	-	164,557
Notes and bonds payable (Net of premium)	1,987,357	-	1,987,357
Non-current Liabilities:			
Developer agreement payments	1,814,321	-	1,814,321
Notes and bonds payable (Net of premium)	14,023,324	-	14,023,324
Unamortized premium on debt	232,433	-	232,433
Net OPEB liability	173,742	49,005	222,747
Accrued compensated absences	409,187	115,121	524,308
TOTAL LIABILITIES	20,333,471	772,815	21,106,286
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Property taxes	6,147,032	-	6,147,032
Deferred inflows related to pension	1,488,135	419,731	1,907,866
Deferred inflows related to OPEB	27,187	7,670	34,857
TOTAL DEFERRED INFLOWS OF RESOURCES	7,662,354	427,401	8,089,755
<u>NET POSITION</u>			
Net investment in capital assets	9,786,513	30,239,307	40,025,820
Restricted:			
Debt service	185,766	-	185,766
Capital projects	3,382,872	3,059,756	6,442,628
Equipment replacement	-	-	-
Park	44,888	-	44,888
Police impact fees	29,992	-	29,992
Hotel/Motel room tax	184,514	-	184,514
Unrestricted (Deficit)	102,588	982,600	1,085,188
TOTAL NET POSITION	\$ 13,717,133	\$ 34,281,663	\$ 47,998,796

See accompanying notes.

**VILLAGE OF JACKSON
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2020**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Totals
					Governmental Activities	Business-type Activities	
<u>PRIMARY GOVERNMENT</u>							
<u>GOVERNMENTAL ACTIVITIES</u>							
General government	\$ 1,011,600	\$ 117,780	\$ 113,274	\$ -	\$ (780,546)	\$ -	\$ (780,546)
Public safety	2,822,534	561,080	391,679	42,465	(1,827,310)	-	(1,827,310)
Public works	1,490,984	134,719	351,410	-	(1,004,855)	-	(1,004,855)
Culture and recreation	812,567	280,223	42,998	24,300	(465,046)	-	(465,046)
Conservation and development	887,628	2,000	-	-	(885,628)	-	(885,628)
Interest on long-term debt	384,010	-	-	-	(384,010)	-	(384,010)
TOTAL GOVERNMENTAL	7,409,323	1,095,802	899,361	66,765	(5,347,395)	-	(5,347,395)
<u>BUSINESS-TYPE ACTIVITIES</u>							
Water	1,746,857	1,343,231	-	409,229	-	15,603	15,603
Sewer	2,094,850	1,893,140	-	587,643	-	385,933	385,933
TOTAL BUSINESS-TYPE	3,841,707	3,236,371	-	1,006,872	-	401,536	401,536
TOTAL PRIMARY GOVERNMENT	\$ 11,251,030	\$ 4,332,173	\$ 899,361	\$ 1,073,637	(5,347,395)	401,536	(4,945,859)
<u>GENERAL REVENUES</u>							
Property taxes					5,843,658	-	5,843,658
Mobile home fees					87,186	-	87,186
Motel/Hotel room tax					287,418	-	287,418
Payments in lieu of taxes					418	-	418
State Aids - Unrestricted					389,541	-	389,541
Interest on investments					75,009	15,756	90,765
Miscellaneous					473,782	-	473,782
Rent					57,367	-	57,367
Gain on sale of Village property					6,652	-	6,652
TOTAL GENERAL REVENUES					7,221,031	15,756	7,236,787
CHANGE IN NET POSITION					1,873,636	417,292	2,290,928
NET POSITION - BEGINNING OF YEAR					12,152,365	33,960,840	46,113,205
Prior Period Adjustment					(308,868)	(96,469)	(405,337)
NET POSITION - BEGINNING OF YEAR, AS RESTATED					11,843,497	33,864,371	45,707,868
NET POSITION - END OF YEAR					\$ 13,717,133	\$ 34,281,663	\$ 47,998,796

See accompanying notes.

**VILLAGE OF JACKSON
BALANCE SHEETS
GOVERNMENTAL FUNDS
DECEMBER 31, 2020**

	General Fund	Debt Service Fund	Capital Projects Fund	TID 6	TID 7	Fire/EMS Fund	Other Governmental Funds	Total Governmental Funds
<u>ASSETS</u>								
Cash and investments	\$ 5,234,447	\$ 147,667	\$ 2,296,724	\$ 156,170	\$ -	\$ 531,688	\$ 272,134	\$ 8,638,830
Receivables:								
Taxes	562,174	1,875,577	444,986	-	-	-	-	2,882,737
Accounts and other	21,605	-	406	-	-	54,192	6,937	83,140
Special assessments	-	-	260,449	34,231	-	-	-	294,680
Restricted Assets:								
Cash and investments	29,992	38,099	1,524,374	-	609,950	-	-	2,202,415
TOTAL ASSETS	5,848,218	2,061,343	4,526,939	190,401	609,950	585,880	279,071	14,101,802
<u>LIABILITIES</u>								
Accounts payable and accrued expenses	84,340	-	1,192,917	475	11,360	15,843	8,103	1,313,038
Accounts payable - Restricted	-	-	-	-	-	-	-	-
Accrued salaries and fringes	112,569	-	-	-	-	24,174	10,020	146,763
Deposits held	2,368	-	-	-	-	-	-	2,368
Due to Utilities	5,869	-	-	-	-	-	-	5,869
TOTAL LIABILITIES	205,146	-	1,192,917	475	11,360	40,017	18,123	1,468,038
<u>DEFERRED INFLOWS OF RESOURCES</u>								
Property taxes	3,826,469	1,875,577	444,986	-	-	-	-	6,147,032
Special assessments	-	-	260,449	34,231	-	-	-	294,680
TOTAL DEFERRED INFLOWS OF RESOURCES	3,826,469	1,875,577	705,435	34,231	-	-	-	6,441,712
<u>FUND BALANCES</u>								
Restricted:	-	-	-	-	-	-	229,402	229,402
Debt service	-	185,766	-	-	-	-	-	185,766
Capital projects - Debt proceeds	-	-	2,628,587	-	598,590	-	-	3,227,177
Capital projects - Other	-	-	-	155,695	-	-	-	155,695
Police impact fees	29,992	-	-	-	-	-	-	29,992
Assigned:	-	-	-	-	-	-	33,295	33,295
Fire/EMS	-	-	-	-	-	545,863	-	545,863
Unassigned	1,786,611	-	-	-	-	-	(1,749)	1,784,862
TOTAL FUND BALANCES	1,816,603	185,766	2,628,587	155,695	598,590	545,863	260,948	6,192,052
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 5,848,218	\$ 2,061,343	\$ 4,526,939	\$ 190,401	\$ 609,950	\$ 585,880	279,071	\$ 14,101,802

See accompanying notes.

**VILLAGE OF JACKSON
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2020**

TOTAL FUND BALANCES - GOVERNMENTAL FUNDS **\$ 6,192,052**

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

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

Capital assets	36,168,376	
Accumulated depreciation	<u>(10,138,749)</u>	26,029,627

Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.		316,766
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The Village's proportionate share of the Wisconsin Retirement System net pension asset is reported on the statement of net position, but is not reported in the governmental funds.		496,043
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The Village's proportionate share of the net OPEB liability for the Local Retiree Life Insurance Fund ("LRLIF") administered by the Wisconsin Department of Employee Trust Funds ("ETF") is reported on the statement of net position, but is not reported in the governmental funds.		(173,742)
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Deferred outflows and inflows of resources related to pensions and OPEB are applicable to future periods, and therefore, are not reported in the governmental funds.

Deferred outflows related to pensions	987,842	
Deferred inflows related to pensions	(1,488,135)	
Deferred outflows related to OPEB	75,558	
Deferred inflows related to OPEB	<u>(27,187)</u>	(451,922)

Long-term debt and related items are not due and payable in the current period and, therefore, are not reported in the governmental funds.

Long-term debt and related items at year end consist of:		
Notes and bonds payable	(16,010,681)	
Unamortized premium	(232,433)	
Developer agreement payments	(1,978,878)	
Compensated absences payable	<u>(409,187)</u>	(18,631,179)

Accrued interest payable on debt is not due and payable in the current period and, therefore, is not reported as a liability in the governmental funds.		<u>(60,512)</u>
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TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES **\$ 13,717,133**

VILLAGE OF JACKSON
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2020

	General Fund	Debt Service Fund	Capital Projects Fund	TID 6	TID 7	Fire/EMS Fund	Other Governmental Funds	Total Governmental Funds
<u>REVENUES</u>								
Taxes	\$ 2,836,309	\$ 1,773,751	\$ 1,230,636	\$ 32,846	\$ -	\$ -	\$ 337,533	6,211,075
Payments in lieu of taxes	7,235	-	-	-	-	-	-	7,235
Special assessments	-	-	57,286	55,820	-	-	-	113,106
Intergovernmental	831,652	-	24,910	-	-	46,633	16,848	920,043
Licenses and permits	330,272	-	-	-	-	-	-	330,272
Fines and forfeitures	28,837	-	-	-	-	-	-	28,837
Charges for services	100,118	-	-	-	-	297,490	287,675	685,283
Intergovernmental charges for services	-	-	-	-	-	341,751	42,998	384,749
Interest income	18,086	602	40,928	12,002	14,123	79	1,157	86,977
Other	88,348	-	404,669	-	2,000	13,713	-	508,730
TOTAL REVENUES	4,240,857	1,774,353	1,758,429	100,668	16,123	699,666	686,211	9,276,307
<u>EXPENDITURES</u>								
Current:								
General government	748,083	-	18,125	34,777	22,331	-	63,955	887,271
Public safety	1,687,466	-	-	-	-	846,471	-	2,533,937
Public works	965,082	-	798,816	-	-	-	-	1,763,898
Culture and recreation	179,428	-	-	-	-	-	481,841	661,269
Capital outlay	35,927	-	5,917,070	-	1,237,345	-	-	7,190,342
Debt Service:								
Principal	-	1,898,537	60,302	-	-	-	106,729	2,065,568
Interest and fiscal charges	-	441,807	-	-	-	-	-	441,807
TOTAL EXPENDITURES	3,615,986	2,340,344	6,794,313	34,777	1,259,676	846,471	652,525	15,544,092
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 624,871	\$ (565,991)	(5,035,884)	\$ 65,891	\$ (1,243,553)	\$ (146,805)	\$ 33,686	\$ (6,267,785)
<u>OTHER FINANCING SOURCES (USES)</u>								
Proceeds from sale of capital assets	6,652	-	-	-	-	-	-	6,652
Transfers in (out)	(350,403)	149,819	-	-	(78,365)	278,949	-	-
Covid 19 expenses	(90,995)	-	-	-	-	-	-	(90,995)
TOTAL OTHER FINANCING SOURCES (USES)	(434,746)	149,819	-	-	(78,365)	278,949	-	(84,343)
NET CHANGE IN FUND BALANCES	190,125	(416,172)	(5,035,884)	65,891	(1,321,918)	132,144	33,686	(6,352,128)
FUND BALANCES - BEGINNING	1,626,478	601,938	7,664,471	89,804	1,933,367	413,719	227,262	12,557,039
Prior Period Adjustment	-	-	-	-	(12,859)	-	-	(12,859)
FUND BALANCES - BEGINNING, AS RESTATED	1,626,478	601,938	7,664,471	89,804	1,920,508	413,719	227,262	12,544,180
FUND BALANCES - ENDING	\$ 1,816,603	\$ 185,766	\$ 2,628,587	\$ 155,695	\$ 598,590	\$ 545,863	\$ 260,948	\$ 6,192,052

See accompanying notes.

VILLAGE OF JACKSON
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2020

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS **\$ (6,352,128)**

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlays	7,190,342	
Depreciation expense	<u>(778,789)</u>	6,411,553

Certain revenue is unavailable in the governmental funds because they are not available to pay current period expenditures. In the statement of activities, these are recorded as revenue in the current year

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In the statement of activities, the cost of pension and OPEB benefits earned net of employee contributions is reported as an expense. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used.

Pension expense	(348,616)	
Village pension contributions	166,240	
OPEB expense	(14,336)	
Village OPEB contributions	<u>736</u>	(195,976)

Amortization of premium from the issuance of debt reduces the balances of the respective item in the statement of net position. The amortization is an expenditure in the statement of net position, but is not shown in the governmental funds.

64,509

Governmental funds report proceeds from the issuance of long-term debt as other financing sources, but issuing debt increases long-term liabilities in the statement of net position. Repayments of long-term debt principal are expenditures in the governmental funds but the repayments reduce long-term liabilities in the statement of net position.

Principal payments on developer agreement	167,031	
Principal payments on bonds, notes, and capital leases	<u>1,898,537</u>	2,065,568

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

Changes in interest accrued on long-term debt	(6,713)	
Changes in compensated absences	<u>(113,177)</u>	(119,890)

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES **\$ 1,873,636**

**VILLAGE OF JACKSON
STATEMENTS OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2020**

	Business-type Activities - Enterprise Funds		
	Water Utility	Sewer Utility	Totals
<u>ASSETS</u>			
Current Assets:			
Cash and investments	\$ 306,299	\$ 597,202	\$ 903,501
Customer accounts receivable	342,451	454,455	796,906
Inventories	42,565	-	42,565
Total Current Assets	691,315	1,051,657	1,742,972
Non-current Assets:			
Cash and investments - restricted	21,643	3,038,113	3,059,756
Net pension asset	63,595	76,314	139,909
Capital assets	23,870,147	31,870,246	55,740,393
Less: accumulated depreciation	(6,674,191)	(18,826,895)	(25,501,086)
Total Noncurrent Assets	17,281,194	16,157,778	33,438,972
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Deferred outflows related to pension	126,647	151,976	278,623
Deferred outflows related to OPEB	9,687	11,625	21,312
TOTAL DEFERRED OUTFLOWS OF RESOURCES	136,334	163,601	299,935
TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 18,108,843	\$ 17,373,036	\$ 35,481,879

See accompanying notes.

VILLAGE OF JACKSON
STATEMENTS OF NET POSITION - CONTINUED
PROPRIETARY FUNDS
DECEMBER 31, 2020

	Business-type Activities - Enterprise Funds		
	Water Utility	Sewer Utility	Totals
<u>LIABILITIES</u>			
Current Liabilities:			
Accounts payable	\$ 172,196	\$ 154,958	\$ 327,154
Accrued salaries and benefits	10,925	10,897	\$ 21,822
Accrued taxes payable	259,713	-	\$ 259,713
Total Current Liabilities	442,834	165,855	608,689
Non-current Liabilities:			
Net OPEB liability	22,275	26,730	49,005
Accrued compensated absences	74,406	40,715	115,121
Total Non-current Liabilities	96,681	67,445	164,126
TOTAL LIABILITIES	539,515	233,300	772,815
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred inflows related to pension	190,787	228,944	419,731
Deferred inflows related to OPEB	3,486	4,184	7,670
TOTAL DEFERRED INFLOWS	194,273	233,128	427,401
TOTAL LIABILITIES AND DEFERRED INFLOWS	733,788	466,428	1,200,216
<u>NET POSITION</u>			
Net investment in capital assets	17,195,956	13,043,351	30,239,307
Restricted for Debt Service:			
Capital Projects	21,643	3,038,113	3,059,756
Equipment Replacement	-	-	-
Unrestricted	157,456	825,144	982,600
TOTAL NET POSITION	17,375,055	16,906,608	34,281,663
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 18,108,843	\$ 17,373,036	\$ 35,481,879

See accompanying notes.

VILLAGE OF JACKSON
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2020

	Business-type Activities - Enterprise Funds		
	Water Utility	Sewer Utility	Totals
<u>OPERATING REVENUES</u>			
Charges for service	\$ 1,343,231	\$ 1,877,763	\$ 3,220,994
Other operating revenues	13,681	15,377	29,058
TOTAL OPERATING REVENUES	1,356,912	1,893,140	3,250,052
<u>OPERATING EXPENSES</u>			
Operation and maintenance	1,267,225	1,273,747	2,540,972
Depreciation	479,632	821,103	1,300,735
TOTAL OPERATING EXPENSES	1,746,857	2,094,850	3,841,707
OPERATING INCOME (LOSS)	(389,945)	(201,710)	(591,655)
<u>NONOPERATING REVENUES (EXPENSES)</u>			
Interest income	732	15,024	15,756
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS	(389,213)	(186,686)	(575,899)
Capital contributions/Impact fees	405,548	587,643	993,191
Transfers in (out)	-	-	-
CHANGE IN NET POSITION	16,335	400,957	417,292
NET POSITION - BEGINNING OF YEAR	17,412,077	16,548,763	33,960,840
Prior Period Adjustment	(53,357)	(43,112)	(96,469)
NET POSITION - BEGINNING OF YEAR, AS RE	17,358,720	16,505,651	33,864,371
NET POSITION - END OF YEAR	\$ 17,375,055	\$ 16,906,608	\$ 34,281,663

See accompanying notes.

**VILLAGE OF JACKSON
STATEMENTS OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2020**

	Business-type Activities - Enterprise Funds		
	Water Utility	Sewer Utility	Totals
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Receipts from customers and users	\$ 1,332,206	\$ 1,893,851	\$ 3,226,057
Payments to suppliers	(704,221)	(711,480)	(1,415,701)
Payments to employees	(316,954)	(420,565)	(737,519)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	311,031	761,806	1,072,837
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u>			
Transfers to other funds	-	-	-
NET CASH (USED) BY NONCAPITAL FINANCING ACTIVITIES	-	-	-
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>			
Capital contributions	405,548	587,643	993,191
Acquisition and construction of capital assets	(686,720)	(471,198)	(1,157,918)
NET CASH (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(281,172)	116,445	(164,727)
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Interest income	732	15,024	15,756
NET CASH PROVIDED BY INVESTING ACTIVITIES	732	15,024	15,756
NET CHANGE IN CASH AND INVESTMENTS	30,591	893,275	923,866
CASH AND INVESTMENTS - BEGINNING OF YEAR	297,351	2,742,040	3,039,391
CASH AND INVESTMENTS - END OF YEAR	\$ 327,942	\$ 3,635,315	\$ 3,963,257

See accompanying notes.

VILLAGE OF JACKSON
STATEMENTS OF CASH FLOWS - CONTINUED
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2020

	Business-type Activities - Enterprise Funds		
	Water Utility	Sewer Utility	Totals
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET</u>			
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Operating income (loss)	\$ (389,945)	\$ (201,710)	\$ (591,655)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	506,687	821,103	1,327,790
Changes in assets and liabilities:			
(Increase) decrease in customer and other receivables	(24,706)	711	(23,995)
(Increase) decrease in inventories	8,512	-	8,512
(Increase) decrease related to pensions and OPEB	25,126	30,153	55,279
Increase (decrease) in accounts payable	156,888	111,602	268,490
Increase (decrease) in accrued liabilities	7,420	2,344	9,764
Increase (decrease) in due to other funds	-	-	-
Increase (decrease) in compensated absences payable	21,049	(2,397)	18,652
NET CASH FLOWS PROVIDED (USED) BY OPERATING ACTIVITIES	311,031	761,806	1,072,837
<u>RECONCILIATION OF CASH AND INVESTMENTS TO STATEMENT OF NET POSITION - PROPRIETARY FUNDS</u>			
Cash and investments reported as current assets	306,299	597,202	903,501
Cash and investments reported as restricted assets	21,643	3,038,113	3,059,756
TOTAL CASH AND INVESTMENTS	\$ 327,942	\$ 3,635,315	\$ 3,963,257
<u>NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES</u>			
Capital outlay paid by developers	\$ 349,500.00	\$ 387,100.00	\$ 736,600.00

See accompanying notes.

VILLAGE OF JACKSON
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2020

	Custodial Funds
	Tax Collection Fund
<u>ASSETS</u>	
Cash and investments	\$ 4,302,322
Taxes receivable	3,658,384
TOTAL ASSETS	<u>7,960,706</u>
<u>LIABILITIES</u>	
Due to other taxing units	<u>7,960,706</u>
TOTAL LIABILITIES	<u>7,960,706</u>
NET POSITION	<u><u>\$ -</u></u>

Draft 7/9/2021

See accompanying notes.

VILLAGE OF JACKSON
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2020

	<u>Custodial Funds</u>
	<u>Tax Collection Fund</u>
<u>ADDITIONS</u>	
Collection of property tax	\$ 7,516,240
TOTAL ADDITIONS	<u>7,516,240</u>
<u>DEDUCTIONS</u>	
Distributions to other governmental units	<u>7,516,240</u>
TOTAL DEDUCTIONS	<u>7,516,240</u>
NET POSITION, January 1	<u>-</u>
NET POSITION, December 31	<u><u>\$ -</u></u>

Draft 7/9/2021

See accompanying notes.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Note A - Summary of Significant Accounting Policies

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

Financial Reporting Entity

The Village of Jackson, Wisconsin is a municipality governed by a village president and a six-member village board. The accompanying financial statements present the Village and its component units, entities for which the Village is considered to be financially accountable. The discretely presented component units are reported in separate columns in the government-wide financial statements to emphasize that they are legally separate from the Village.

Basis of Presentation

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenue, and other non-exchange revenues. Business-type activities are financed, in whole or in part, by fees charged to external parties for goods and services. Eliminations have been made to avoid double counting of internal activities of the Village.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Village does not allocate indirect expenses to functions in the statement of activities. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020
(Continued)

Note A - Summary of Significant Accounting Policies (continued)

Basis of Presentation (continued)

Fund Financial Statements

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

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Funds are organized as major funds or non-major funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the Village or meets the following criteria:

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

Major Governmental Funds

The Village reports the following major governmental funds:

General Fund – The General Fund is the primary operating fund of the Village and is always classified as a major fund. It is used to account for all financial transactions except those legally and administratively required to be accounted for in another fund.

Debt Service Fund – This fund accounts for the accumulation of resources for, and the payment of, general long-term obligations principal, interest and related costs (other than debt accounted for in the Proprietary Funds).

Capital Projects Fund – This fund accounts for the activities involving borrowing for construction or purchase of capital assets. Transactions of Tax Incremental District No. 4 may also be included in this fund.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020
(Continued)

Note A - Summary of Significant Accounting Policies (continued)

Basis of Presentation (continued)

Tax Incremental District No. 6 accounts for the transactions related to the Village of Jackson Tax Incremental District No. 6.

Tax Incremental District No. 7 accounts for the transactions related to the Village of Jackson Tax Incremental District No. 7.

Fire/EMS Fund – This fund accounts for the activities of the fire department and ambulance services of the village

Major Proprietary Funds

The Village reports the following major proprietary funds:

Sewer Utility Enterprise Fund – This fund accounts for the activities of operating the sewage treatment plant, sewage pumping stations, and collections systems.

Water Utility Enterprise Fund – This fund accounts for the activities of operating the water distribution system.

Non-Major Funds

The Village reports the following non-major governmental funds:

Park Fund

Tax Incremental District No. 5

Recreation Fund

Hotel/Motel Tax Fund

Additionally, the Village reports the following fund types that are not included in the government-wide financial statements:

The Tax Collection Custodial Fund accounts for assets received from taxpayers held for distribution to other taxing units.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020
(Continued)

Note A - Summary of Significant Accounting Policies (continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows of resources. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Special assessments are recorded as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the Village's Water and Sewer Utilities, and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the Village considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, pension and OPEB expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property taxes are recorded in the year levied as receivables and deferred inflows of resources. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Fund Financial Statements (continued)

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

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

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

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020
(Continued)

Note A - Summary of Significant Accounting Policies (continued)

The Village reports deferred inflows of resources on its governmental funds balance sheet. Deferred inflows arise from taxes levied in the current year which are for subsequent years' operations. For governmental fund financial statements, deferred inflows of resources arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred inflows of resources is removed from the balance sheet and revenue is recognized.

Proprietary and fiduciary fund financial statements (other than agency funds) are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note. Agency funds allow the accrual basis of accounting, and do not have a measurement focus.

The proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Village's enterprise funds are charges to customers for services. Operating expenses for proprietary funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

All Financial Statements

The preparation of the Village's financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts assets and liabilities, the disclosure of contingent assets and liabilities, and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

Cash and Investments

The Village's cash and investments are considered to be cash on hand, demand deposits, savings deposits, certificates of deposit, the Wisconsin Local Government Investment Pool and government agency securities.

Investments are measured at fair value on a recurring basis. *Recurring* fair value measurements are those that GASB Statements require or permit in the statement of net position at the end of each reporting period.

The Village categorizes fair value measurements of its investments based on the hierarchy established by GAAP. The Asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The local government investment pool ("LGIP") is valued at amortized cost, and the certificates of deposit ("CD's") are valued at cost plus accrued interest.

For purposes of the statement of cash flows for the enterprise funds, cash equivalents are temporary cash investments with a maturity of three months or less at the date of purchase. Pooled bank accounts that are shared between its various accounting funds are maintained.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020
(Continued)

Note A - Summary of Significant Accounting Policies (continued)

Cash and Investments (continued)

Investment of Village funds are restricted by state statutes. Permitted investments for the Village include any of the following:

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

The Village has adopted an investment policy. That policy follows the state statutes for allowable investments.

Receivables

In the government-wide statements, receivables consist of all revenues earned or to which the Village is otherwise entitled and has not yet received.

In the fund financial statements, material receivables in the governmental funds include revenue accruals such as intergovernmental grants and aids and other similar revenues since they are usually both measurable and available. Receivables collectible, but not available, are deferred in the fund financial statements in accordance with the modified accrual basis of accounting but not deferred in the government-wide financial statements in accordance with the accrual basis of accounting. Interest earnings are recorded when earned only if paid within 60 days since they would be considered both measurable and available.

Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. No provision for uncollectible accounts receivable has been made for the proprietary funds because they have the right by law to place substantially all delinquent bills on the tax roll, and other delinquent bills are generally not significant.

Property taxes are recorded in the year levied as receivables and deferred inflows of resources. They are recognized as revenues in the succeeding year when services financed by the levy are provided. In addition to property taxes for the municipality, taxes are collected for and remitted to the state and county governments as well as the local and vocational school districts. Taxes for all state and other local governmental units billed in the current year for the succeeding year are reflected as receivables and as due to other governmental units on the statement of net position – fiduciary (agency) fund. Taxes are levied in December on the assessed value as of the prior January 1.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020
(Continued)

Note A - Summary of Significant Accounting Policies (continued)

Receivables (continued)

Details of the Village's property tax calendar for the 2019 tax levy follows:

Lien and levy dates	December 2020
Real estate collection due dates:	
First installment due	January 31, 2021
Second installment due	July 31, 2021
Personal property tax due in full	January 31, 2021
Final settlement with county	August 2021
Tax sale of 2019 delinquent real estate taxes	October 2023

Delinquent real estate taxes as of July 31 are paid in full by the County, which assumes the collection. Therefore, management has determined that no allowance is considered necessary.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term inter-fund loans are reported as "due to and from other funds". Long-term inter-fund loans (noncurrent portion) are reported as "advances from and to other funds". Inter-fund receivables and payables between funds within governmental activities are eliminated in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as internal balances.

Inventories

Inventories of the utility enterprise fund are generally used in the operation and maintenance of the Water Utility. The inventories are valued at cost using the first-in/first-out method (FIFO), which approximates market value. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Prepaid Items

Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items.

Restricted Assets

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

Cash and equivalents of the Village's governmental and proprietary funds have been restricted for the following purposes:

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020
(Continued)

Note A - Summary of Significant Accounting Policies (continued)

Restricted Assets (continued)

	Governmental	Proprietary	
	Funds	Funds	Total
Impact fees	\$ 29,992	\$ 21,643	\$ 51,635
Capitalized interest	38,099		38,099
Unspent debt proceeds	2,134,324	-	2,134,324
Equipment replacement fund	61,323	1,067,078	1,128,401
Connection fees	28,809	1,971,035	1,999,844
Total Restricted Assets	\$ 2,292,547	\$ 3,059,756	\$ 5,352,303

Capital Assets

Government Wide Statements

Capital assets, which include property, plant and equipment and intangible assets, are reported in the government-wide financial statements. Capital assets are defined by the Village as assets with an initial cost of more than \$5,000 for general capital assets and infrastructure assets, and an estimated useful life in excess of two years. All capital assets are valued at historical cost or estimated historical costs if actual amounts are unavailable. Donated capital assets are recorded at their estimated fair value at the date of donation.

Prior to January 2004, infrastructure assets of governmental funds were not capitalized. Upon implementing GASB No. 34, governmental units are required to account for all capital assets, including infrastructure, in the government-wide statements prospectively from the date of implementation. Retroactive reporting of all major general infrastructure assets is encouraged but GASB No. 34 does not require the Village to retroactively report all major infrastructure assets. The Village has not retroactively reported all infrastructure acquired by its governmental fund types prior to implementation of GASB 34.

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

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

Property, plant, and equipment of the primary government, as well as the component units, is depreciated using the straight line method over the following estimated useful lives:

Buildings	20 – 50 Years
Land improvements	20 – 50 Years
Equipment	5 – 25 Years
Infrastructure	40 Years

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020
(Continued)

Note A - Summary of Significant Accounting Policies (continued)

Capital Assets (continued)

Fund Financial Statements

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

Compensated Absences

Employees earn vacation time and compensatory time off in varying amounts in accordance with Village policy. All full-time employees are eligible for paid vacation annually on the anniversary of their date of hire. Payments for vacation will be made at rates in effect when the benefits are used. At December 31, 2020, the total vacation and compensatory benefits accrued were \$409,186 for the governmental activities and \$115,121 for the business-type activities.

Full-time employees may accumulate unused sick leave up to a maximum of 960 hours. Upon retirement from Village employment, in accordance with any provisions of the Wisconsin State Retirement Fund, fifty (50) percent of the value of the accrued sick leave hours, to a maximum of 480 hours based on the last hourly base rate, shall be placed into an account to be used by the retiree or his spouse for medical insurance premiums.

Nonexempt employees shall be allowed to utilize accrued compensatory time off, subject to approval of the Department Head, provided the employee gives advance notice of two (2) working days. The choice of compensatory time credit or pay must be made by the employee when the overtime is worked. Compensatory time off will be allowed to accumulate until the employee has accrued a total of forty (40) hours in a regenerated account. Accumulated compensatory time off must be used in the calendar year in which it is earned, except that compensatory time off earned in November and December in a given year may be used on or before March 1st of the following year. In the event that accumulated compensatory time off is not used by the dates set forth above, employees will be paid on the first pay period in January of the next year for the unused time unless extenuating medical or operational reasons exist. Exempt employees are not eligible for compensatory time off.

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

The separate financial statement elements, deferred outflows of resources, represents an increase in net position or fund balance that applies to future period(s) and thus, will not be recognized as an outflows of resources (expense/expenditure) until then. The Village reports deferred outflows of resources related to pensions and OPEB.

Deferred Outflows / Inflows of Resources

In accordance with GASB, the statement of financial position will sometimes report a separate section for deferred outflows and inflows of resources.

The separate financial statement element, deferred inflows of resources, represents an increase in net position or fund balance that applies to a future period(s) and thus, will not be recognized as an inflow of resources (revenue) until then. The Village reports deferred inflows of resources related to property taxes, pensions, OPEB, and notes receivable.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020
(Continued)

Note A - Summary of Significant Accounting Policies (continued)

Long-Term Obligations

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of notes and bonds payable, capital leases, and accrued compensated absences.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debt and premiums on issuance are reported as other financing sources. Payments of principle and interest, losses on debt refunding, as well as costs of issuance are reported as expenditures.

For the government-wide statements, bond premiums are deferred and amortized over the life of the issue using the effective interest method. The balance at year end for premiums is shown as a liability on the statement of net position. The accounting for proprietary fund obligations is the same in the fund financial statements as it is in the government-wide financial statements.

Pensions

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

Other Post-Employment Benefits (OPEB)

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

Net Position and Fund Balances

Equity is classified as Net Position and displayed in three components:

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

Restricted Net Position - Consists of Net Position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.

Unrestricted Net Position - Consists of Net Position which are available for appropriation and expenditure in future periods and are neither classified as restricted or as net investment in capital assets.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020
(Continued)

Note A - Summary of Significant Accounting Policies (continued)

Net Position and Fund Balances (continued)

When both restricted and unrestricted resources are available for use, it is the Village's policy to use restricted resources first, then unrestricted resources as they are needed.

Governmental Fund Financial Statements

Fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Governmental fund balance is classified as non-spendable, restricted, committed, assigned, or unassigned. Following are descriptions of fund balance classifications.

Restricted Fund Balance - includes amounts that have constraints placed upon the use of the resources either by an external party or imposed by law through a constitutional provision or enabling legislation.

Assigned Fund Balance - includes amounts that are constrained by the Village's intent to be used for a specific purpose, but are neither restricted nor committed. For governmental funds, other than the general fund, this is the residual amount within the fund that is not restricted or committed. Assignments of fund balance are created by the Village Council.

Committed Fund Balance - includes amounts that can be used only for the specific purposes pursuant to constraints imposed by a formal action of the Village Council, the Village's highest level of decision-making authority. This formal action is a Village Council resolution.

Non-spendable Fund Balance - includes amounts that cannot be spent because they are not in a spendable form and cannot be converted to cash or because they are legally or contractually required to remain intact.

Unassigned Fund Balance - is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The general fund should be the only fund that reports an unassigned fund balance amount.

When an expenditure/expense is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) resources are available, it is the Village's general policy to use restricted resources first.

When expenditures/expenses are incurred for purposes for which unrestricted (committed, assigned, and unassigned) resources are available, and amounts in any of these unrestricted classifications could be used, it is the Village's general policy to spend committed resources first, followed by assigned amounts, and then unassigned amounts.

Utility User Rates

Water utility user rates currently in place were approved by the Village Council effective February 11, 2020. Sewer utility rates currently in place were approved by the Village Council effective April 15, 2017.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020
(Continued)

Note A - Summary of Significant Accounting Policies (continued)

Claims and Judgements

Claims and judgments are recorded as liabilities if all of the conditions of GASB pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. If they are not to be liquidated with expendable available financial resources, no liability is recognized in the governmental fund statements. The related expenditure is recognized when the liability is liquidated. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred. There were no significant claims or judgments at year end.

Adoption of New Accounting Guidance

The Village implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pension*. See Notes K and Q for additional information. The Village also implemented GASB Statement No. 84, *Fiduciary Activities*.

Note B - Stewardship, Compliance, and Accountability

DNR Replacement Fund

The Wisconsin Department of Natural Resources required the creation of a equipment replacement fund as a condition of receiving a grant for the sewer utility. The equipment replacement fund has been established and the balance at December 31, 2020 was \$1,067,078.

Utility Bond Covenant Compliance

The 2011 Waterworks System Revenue Refunding Bonds, Series 2011A require the maintenance of a bond reserve account in the amount of \$205,000. This account was properly funded at December 31, 2020.

Resolutions for water and sewer revenue bonds specify that a debt service fund be established for monthly deposits of principal and interest payments coming due. An investment account has been set aside to separate these funds. This account was properly funded at December 31, 2020. All principal and interest payments on outstanding debt were made timely.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020
(Continued)

Note C - Cash and Investments

The Village's cash and investments at December 31, 2020 consisted of the following:

	<u>Cash</u>	<u>Investments</u>	<u>Total</u>
Custodial Risk:			
Petty Cash	\$ 150	\$ -	\$ 150
Demand deposits	3,758,383	2,506,893	6,265,276
Local government investment pool	-	3,625,320	3,625,320
 Custodial and Interest Rate Risk			
Money market		9,216,078	9,216,078
Total cash and investments	<u>\$ 3,758,533</u>	<u>\$ 15,348,291</u>	<u>\$ 19,106,824</u>

The City's cash and investments are reported in the financial statements as follows:

Per Statement of Net Position

Cash and investments	\$ 9,542,331
Restricted cash and investments	5,262,171

Per Statement of Fiduciary Net Position

Tax Collection Fund	4,302,322
Total cash and investments	<u>\$ 19,106,824</u>

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000. Deposits in local banks and the Wisconsin Government Investment Pool (LGIP) are also insured by the State Deposit Guarantee Fund ("SDGF") in the amount of \$400,000 per financial institution. However, due to the relatively small size of the Guarantee Fund in relationship to the total deposits covered and other legal implications, recovery of material principal losses may not be significant to individual Cities. Investments in the local government investment pool are covered under a surety bond issued by Financial Security Assurance, Inc. The bond insured against losses arising from principal defaults on substantially all types of securities acquired by the pool. The bond provides unlimited coverage on principal losses, reduced by any FDIC, SDGF insurance, and income on the investment during the calendar quarter a loss occurs.

Money market investments may be withdrawn upon request.

The LGIP does not have a credit quality rating and is also not subject to credit risk disclosures because investments are not issued in securities form. It is part of the State Investment Fund ("SIF") and is managed by the State of Wisconsin Investment Board. The LGIP is not registered with the Securities and Exchange Commission but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually and carries investments at amortized cost for purposes of calculating income to participants. At December 31, 2019 the fair value of the Village's share of the LGIP's assets was substantially equal to the amount as reported in these statements.

As of December 31, 2020, \$1,726,477 of the government's bank balance of \$17,737,802 was exposed to custodial credit risk. Differences between bank balance and book balance represent deposits in transit and outstanding checks.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020
(Continued)

Note C - Cash and Investments (continued)

In accordance with certain contractual provisions, investment income associated with LGIP is assigned to the corresponding fund in which the assets are held. Participants in LGIP have the right to withdraw their funds in total on one day's notice. The LGIP does not include any involuntary participants.

A separate financial report for SIF is prepared in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. Copies of the report can be obtained from [HTTP://www.doa.state.wi.us/Division/Budget-and-Financial/LGIP](http://www.doa.state.wi.us/Division/Budget-and-Financial/LGIP).

The Village has investments with Ameritrade consisting of cash and mutual funds. Ameritrade has no minimum investment period, no short-term redemption fees and funds are available the next business day. The investments are SIPC insured. Ameritrade is governed by the U.S. Securities and Exchange Commission's Rule 606. A separate financial report for Ameritrade is prepared annually and can be obtained from <http://tdameritrade.com/financial-statement#financial-statement>.

The Village has adopted an investment policy which permits all investments allowed under the state statutes.

Custodial Risk

Custodial risk is the risk that, in the event of a financial institution failure, the Village's deposits may not be returned to the Village. The Village's carrying value for cash and investments was \$19,106,824 at December 31, 2020, of which \$9,879,113 was fully insured and \$6,132,212 was collateralized with securities held by the pledging financial institution, and \$1,726,477 was uninsured and uncollateralized.

The Village has policies to minimize custodial risk, which is the risk that in the event of a financial institution failure, the Village's deposits may not be returned to it, by:

- Maintaining a list of financial institutions, public depositories and broker/dealers authorized by resolution to provide deposit and investment services.
- All financial institutions, public depositories and broker/dealers authorized by resolution to provide deposit and investment services must supply as appropriate audited financial statements demonstrating compliance with state and federal capital adequacy guidelines.

Credit Risk

The Village has policies to minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer, by:

- Limiting investments to the types of securities listed in the policy resolution.
- The common council shall by resolution each year approve the public depositories within the Village that are deemed appropriate for use under the state and federal law.
- Diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized.
- Maintain balances with its banking financial institutions that do not exceed the combined amount FDIC insurance and State Deposit Guarantee Fund insurance, along with the amount of collateralized deposits per an agreement with its primary banking institution. However, deposits may temporarily exceed the insured and collateralized amounts during periods when property taxes are collected.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020
(Continued)

Note C - Cash and Investments (continued)

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. As a means of limiting its exposure to fair value losses arising from rising interest rates, the Village's investment policy limits the maturity of any security in accordance with state statutes and structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity. Information regarding the exposure of the Village's investments to this risk using the segmented time distribution model is as follows:

Type of Investment	Fair Value	Investment Maturities in Years	
		Less Than 1 Year	1-5 Years
TD Ameritrade-Ehlers			
Mutual Fund	1,521,000.00	1,521,000.00	0.00
TD Ameritrade-Ehlers			
Mutual Fund	984,000.00	984,000.00	0.00

Fair Value Measurements of Investments

The Village categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the assets and is described as follows:

Level 1	Unadjusted quoted prices in active markets for identical assets or liabilities that a government can access at the measurement date.
Level 2	Significant inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly or indirectly.
Level 3	Significant unobservable inputs for an asset or liability.

	Fair Value Measurement Using			
	Level 1	Level 2	Level 3	Total
Government agency investments	\$ 15,348,291	\$ -	\$ -	\$ 15,348,291

Note D - Receivables

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also report deferred inflows of resources in connection with resources that have been received, but not yet earned.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020
(Continued)

Note E - Capital Assets

Governmental Activities

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

	Balance Beginning	Additions	Deletions	Balance Ending
Governmental Activities:				
Capital assets not being depreciated				
Land	\$ 1,932,974	\$ 74,948	\$ 30,833	\$ 1,977,089
Construction in progress	176,160	7,080,467	1,000	7,255,627
Total capital assets not being depreciated	<u>2,109,134</u>	<u>7,155,415</u>	<u>31,833</u>	<u>9,232,716</u>
Capital assets being depreciated:				
Buildings and improvements	6,407,964	-	-	6,407,964
Equipment	4,433,382	35,927	30,833	4,438,476
Infrastructure	16,058,887	-	-	16,058,387
Total capital assets being depreciated	<u>26,899,733</u>	<u>35,927</u>	<u>30,833</u>	<u>26,904,827</u>
Less: accumulated depreciation	<u>(9,390,793)</u>	<u>(778,789)</u>	<u>-</u>	<u>(10,169,582)</u>
Net capital assets being depreciated	<u>17,508,940</u>	<u>\$ (742,862)</u>	<u>\$ 30,833</u>	<u>16,735,245</u>
Net governmental activities capital assets	<u><u>\$ 19,618,074</u></u>			<u><u>\$ 25,967,961</u></u>

Depreciation expense was charged to governmental activities of the Village as follows:

General government	\$ 16,393
Public safety	57,505
Public works (includes depreciation of infrastructure)	464,932
Culture and recreation	112,947
Fire & Rescue	127,012
Total governmental activities depreciation expense	<u><u>\$ 778,789</u></u>

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020
(Continued)

Note E - Capital Assets (continued)

Business-type Activities

Capital asset activity in the business type activities for the year ended December 31, 2019 was as follows:

	Balance Beginning	Additions	Deletions	Balance Ending
Water Utility:				
Capital assets not being depreciated				
Land	\$ 352,219	\$ -	\$ -	\$ 352,219
Capital assets being depreciated				
Infrastructure	22,861,208	657,251	-	23,518,459
Total capital assets being depreciated	<u>22,861,208</u>	<u>657,251</u>	<u>-</u>	<u>23,518,459</u>
Total capital assets	<u>23,213,427</u>	<u>657,251</u>	<u>-</u>	<u>23,870,678</u>
Less: accumulated depreciation	<u>(6,197,504)</u>	<u>(506,658)</u>	<u>-</u>	<u>(6,704,162)</u>
Capital assets net of depreciation	<u>\$ 17,015,923</u>	<u>\$ 150,593</u>	<u>\$ -</u>	<u>\$ 17,166,516</u>
	Balance Beginning	Additions	Deletions	Balance Ending
Sewer Utility:				
Capital assets not being depreciated				
Land	\$ 32,500	\$ -	\$ -	\$ 32,500
Capital assets being depreciated				
Infrastructure	31,366,548	471,198	-	31,837,746
Total capital assets being depreciated	<u>31,366,548</u>	<u>471,198</u>	<u>-</u>	<u>31,837,746</u>
Total capital assets	<u>31,399,048</u>	<u>471,198</u>	<u>-</u>	<u>31,870,246</u>
Less: accumulated depreciation	<u>(18,005,792)</u>	<u>(821,103)</u>	<u>-</u>	<u>(18,826,895)</u>
Sewer capital assets net of depreciation	<u>\$ 13,393,256</u>	<u>\$ (349,905)</u>	<u>\$ -</u>	<u>\$ 13,043,351</u>

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020
(Continued)

Note E - Capital Assets (continued)

Business-type Activities (continued)

Depreciation expense was charged to business-type activities of the Village as follows:

Water Utility	\$ 506,658
Sewer Utility	821,103
Total business-type activities depreciation expense	<u>\$ 1,327,761</u>

Note F – Inter-fund Receivables, Payables and Transfers

The following is a schedule of inter-fund receivables and payables at December 31, 2020:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Water Utility (tax equivalent)	<u>\$ 463,582</u>

Advances to and from other funds consist of the following:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Infrastructure Capital Projects	<u>\$ 1,035,282</u>

The Village is establishing a five-year financing plan that is expected to include settling the General Fund advance to the Infrastructure Fund by a combination of budgetary allotments and borrowed money.

Inter-fund transfers consist of the following:

The Village maintains one checking account for all disbursements. The cash is reflected in the General Fund and all other funds. Funds with a negative cash balance are reflected as an offset to the positive balances of cash in other funds of the financial statements. These include the Sewer Utility (\$82,782).

The Capital Projects Fund (TID #4) transferred \$171,342 to the Debt Service Fund to pay for their budgeted portion of debt service payments in 2019. The Fire/EMS Fund also transferred \$71,454 to the Debt Service Fund to pay for its portion of the long-term debt due in 2019. Tax Incremental District No. 6 transferred \$160,418 to the Debt Service Fund for capitalized interest on the 2019 debt issues.

The General Fund transferred \$92,790 to the Recreation Fund to eliminate the deficit balance in the Recreation Fund. It is not anticipated this will be required in the future.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020
(Continued)

Note G - Long-Term Obligations

Outstanding debt and other long-term obligations were comprised of the following at December 31, 2020:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
<u>Governmental Activities</u>					
General obligation debt	\$ 17,909,219	\$ -	\$ 1,898,537	\$ 16,010,682	\$ 19,873,527
Premium on Bonds	296,941	-	64,509	232,432	48,129
Developer Agreements	2,145,909		167,031	1,978,878	164,557
Total governmental activities	20,352,069	-	2,130,077	18,221,992	20,086,213
Total Long-Term Obligations	\$ 20,352,069	\$ -	\$ 2,130,077	\$ 18,221,992	\$ 20,086,213

General Obligation Debt

General obligation notes and bonds payable are backed by the full faith and credit of the Village. Governmental funds general obligation debt will be retired by future property tax levies and tax increments accumulated in the Debt Service Fund. Business-type activities general obligation debt will be retired by revenues from user fees or, if the revenues are not sufficient to cover debt, by future tax levies.

General obligation debt of the Village currently outstanding is as follows:

Governmental Activities	Date of Issue	Final Maturity	Interest Rates	Original Principal	Balance 12/31/2020
G.O.Promissory Note	08/16/12	04/01/22	0.45% - 2.45%	\$ 2,380,000	\$ 400,000
G.O.Refunding Bonds	12/09/14	06/01/28	0.40% - 3.55%	3,025,000	1,603,000
State Trust Fund Loan	11/28/16	03/15/26	3.00%	450,000	315,776
G.O. Refunding Bonds	01/25/17	12/01/22	2.00% - 3.00%	4,865,000	2,385,000
State Trust Fund Loan	03/21/17	03/15/27	3.00%	550,000	401,535
G.O. Promissory Note	04/10/18	05/01/28	3.25%	600,000	495,371
G.O. Community Dev Bonds	06/27/19	06/01/39	3.00%	1,235,000	1,235,000
G.O. Taxable					
Promissory Notes	06/27/19	06/01/28	2.65% - 3.00%	1,020,000	1,020,000
G.O Bonds	12/30/19	06/01/39	2.00% - 3.00%	6,350,000	6,250,000
G.O. Promissory Notes	12/30/19	06/01/29	1.35% - 2.00%	2,005,000	1,905,000
Total general obligation debt - governmental activities					16,010,682

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020
(Continued)

Note G - Long-Term Obligations (continued)

The annual debt service requirements to maturity for general obligation long term debt as of December 31, 2020, are as follows:

Year Ending December 31,	Governmental Activities General Obligation Debt	
	Principal	Interest
2021	\$ 1,987,357	\$ 402,806
2022	2,041,211	347,040
2023	911,215	300,583
2024	977,313	275,593
2025	1,033,693	248,236
2026-2030	4,454,893	808,970
2031-2035	2,480,000	412,600
2036-2039	2,125,000	107,828
	<u>\$ 16,010,682</u>	<u>\$ 2,903,656</u>

Debt Premiums

Debt premiums are deferred and amortized using the straight-line method over the life of the debt issue in the government-wide statements. The unamortized debt premiums are reported in the liability section.

Activity for the year ended December 31, 2020 is summarized as follows:

	Balance 1/1/2020	Additions	Amortization	Balance 12/31/2020
Governmental activities	<u>\$ 296,941</u>	<u>\$ -</u>	<u>\$ (64,509)</u>	<u>\$ 232,432</u>

Compensated Absences

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

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020
(Continued)

Note G - Long-Term Obligations (continued)

Margin of Indebtedness

The Wisconsin Statutes restrict the Village's general obligation debt to 5% of the equalized value of all property in the Village. This amount is compared below with the outstanding debt on December 31, 2020.

Equalized Value - 2020	\$ 725,985,500
Debt limit (5% of \$725,985,500)	36,299,275
Deduct general obligation debt	18,221,993
Margin of indebtedness	<u>\$ 18,077,282</u>

Note H – Developer Agreement Obligations

The village has entered into various developer agreements with developers. The village is obligated to pay various amounts to developers if certain conditions of the developer agreements are fulfilled that contribute to economic development or otherwise benefits the village or the citizens of the village. As December 31, 2020, the village was obligated under nine agreements the sum of \$1,978,878. These amounts will be paid out over various time periods. A portion of the annual tax increments levied for TID #4 and TID #5 are being used to fund these payments.

Note I - WRS Pension Plan

Plan Description. The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds ("ETF"). The system provides coverage to all eligible State of Wisconsin, local government, and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees), and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issued a standalone WRS Financial Report, which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>

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

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

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020
(Continued)

Note I - WRS Pension Plan (continued)

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

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

The WRS also provides death and disability benefits for employees.

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

Post-Retirement Adjustments (continued)

The Core and Variable annuity adjustments granted during recent years are as follows:

Year	Core Fund Adjustment	Variable Fund Adjustment
2010	(1.3)	22
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	0.5	(5)
2017	2.0	4
2018	2.4	17
2019	0.0	(10)

Contributions. Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee Category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020
(Continued)

Note I - WRS Pension Plan (continued)

During the reporting period, the WRS recognized \$213,126 in contributions from the employer.

Contribution rates as of December 31, 2020 are:

Employee Category	Employee	Employer
General (including teachers, executives, and elected officials)	6.55%	6.55%
Protective with Social Security	6.55%	10.55%
Protective without Social Security	6.55%	14.95%

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

At December 31, 2020, the Village reported an asset of \$635,952 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018 rolled forward to December 31, 2019. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Village's proportion of the net pension liability was based on the Village's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2019, the Village's proportion was 0.01972279%, which was an increase of 0.00068450% from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, the Village recognized pension expense of \$241,750.

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

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 848,369	\$ -
Net differences between projected and actual earnings on pension plan investments	-	1,957,641
Changes in assumptions	-	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	4,933	-
Employer contributions subsequent to the measurement date	215,108	-
	<u>\$ 1,068,410</u>	<u>\$ 1,957,641</u>

The amount of \$215,108 reported as deferred outflows related to pension resulting from the Village of Jackson's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2020.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020
(Continued)

Note I - WRS Pension Plan (continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ended December 31,	Deferred Outflow of Resources	Deferred Inflow of Resources
2020	\$ 888,279	\$ 1,079,122
2021	874,006	1,017,473
2022	698,445	675,153
2023	155,894	489,410
Thereafter	-	-

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

Actuarial Valuation Date:	December 31, 2018
Measurement Date of Net Pension Liability	December 31, 2019
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	7.00%
Discount Rate:	7.00%
Salary Increases:	
Inflation	3.00%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table
Post-retirement Adjustments*	1.9%

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

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The total pension liability for December 31, 2019 is based upon a roll-forward of the liability calculated from the December 31, 2018 actuarial valuation.

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

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020
(Continued)

Note I - WRS Pension Plan (continued)

Long-term Expected Return on Plan Assets (continued)

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Allocation Targets and Expected Returns			
As of December 31, 2019			
<u>Core Fund Asset Class</u>	<u>Asset Allocation</u>	<u>Long-Term</u>	<u>Long-Term</u>
	<u>%</u>	<u>Expected Nominal</u>	<u>Expected Real</u>
		<u>Rate of Return %</u>	<u>Rate of Return %</u>
Global Equities	49	8.0	5.1
Fixed Income	24.5	4.9	2.1
Inflation Sensitive Assets	15.5	4.0	1.2
Real Estate	9	6.3	3.5
Private Equity/Debt	8	10.6	7.6
Multi-Asset	4	6.9	4.0
Total Core Fund	110	7.5	4.6
 <u>Variable Fund Asset Class</u>			
U.S. Equities	70	7.5	4.6
International Equities	30	8.2	5.3
Total Variable Fund	100	7.8	4.9
 New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.75%			
Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations			

Single Discount rate. A single discount rate of 7.00% was used to measure the total pension liability for the current and prior year. This single discount rate is based on the expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 2.75%. (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2019. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 7.00% expected rate of return implies that a dividend of approximately 1.9% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020
(Continued)

Note I - WRS Pension Plan (continued)

Sensitivity of the Village's proportionate share of the net pension liability to changes in the discount rate. The following presents the Village's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the Village's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease to Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase to Discount Rate (8.00%)
City's proportionate share of the net pension liability (asset)	\$ 1,637,692	\$ (635,952)	\$ (2,335,763)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>

Note J – Other Post-Employment Benefits – Local Retiree Life Insurance Fund (“LRLIF”)

General Information about the Other Post-Employment Benefits

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

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

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

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

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

Contribution rates as of June 30, 2019 are:

Coverage Type	Employer Contribution
50% Post Retirement Coverage	40% of employee contribution
25% Post Retirement Coverage	20% of employee contribution

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020
(Continued)

Note J – Other Post-Employment Benefits – Local Retiree Life Insurance Fund (“LRLIF”)-(continued)

Employee contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating employees must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The employee contribution rates in effect for the year ended December 31, 2018 are as listed below:

Life Insurance Employee Contribution Rates* For the year ended December 31, 2018		
Attained Age	Basic	Supplemental
Under 30	\$0.05	\$0.05
30-34	0.06	0.06
35-39	0.07	0.07
40-44	0.08	0.08
45-49	0.12	0.12
50-54	0.22	0.22
55-59	0.39	0.39
60-64	0.49	0.49
65-69	0.57	0.57
*Disabled members under age 70 receive a waiver-of-premium benefit.		

During the reporting period, the LRLIF recognized \$945 in contributions from the employer.

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

At December 31, 2020, the Village reported a liability of \$945 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2017 rolled forward to December 31, 2018. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Village’s proportion of the net OPEB liability was based on the Village’s share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31 2018, the Village’s proportion was 0.05231000%, which was an increase of 0.00120900% from its proportion measured as of December 31, 2017.

For the year ended December 31, 2019, the Village recognized OPEB expense of \$25,239.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020
(Continued)

Note J – Other Post-Employment Benefits – Local Retiree Life Insurance Fund (“LRLIF”)-(continued)

At December 31, 2019, the Village’s reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 9,978
Net differences between projected and actual earnings on OPEB plan investments	4,202	-
Changes in assumptions	82,172	24,500
Changes in proportion and differences between employer contributions and proportionate share of contributions	9,398	379
Employer contributions subsequent to measurement date	1,098	-
	<u>\$ 96,870</u>	<u>\$ 34,857</u>

The amount of \$1,098 reported as deferred outflows related to OPEB resulting from the Village’s contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2020.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended December 31,	Deferred Outflow of Resources	Deferred Inflow of Resources
2020	\$ 17,215	\$ 6,692
2021	17,215	6,692
2022	16,762	6,692
2023	16,295	6,692
2024	14,727	6,491
2025	13,511	1,601

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020
(Continued)

Note J – Other Post-Employment Benefits – Local Retiree Life Insurance Fund (“LRLIF”)-(continued)

Actuarial assumptions. The total OPEB liability in the January 1, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2018
Measurement Date of Net OPEB Liability (Asset)	December 31, 2018
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield:	4.10%
Long-Term Expected Rate of Return:	5.00%
Discount Rate:	4.22%
Salary Increases	
Inflation:	3.00%
Seniority/Merit:	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table

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

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

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020
(Continued)

Note J – Other Post-Employment Benefits – Local Retiree Life Insurance Fund (“LRLIF”)-(continued)

Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

Local OPEB Life Insurance
Asset Allocation Targets and Expected Returns
As of December 31, 2018

<u>Asset Class</u>	<u>Index</u>	<u>Target Allocation</u>	<u>Long-Term Expected Geometric Real Rate of Return</u>
US Government Bonds	Barclays Government	1%	1.44%
US Credit Bonds	Barclays Credit	40%	2.69%
US Long Credit Bonds	Barclays Long Credit	4%	3.01%
US Mortgages	Barclays MBS	54%	2.25%
US Municipal Bonds	Bloomberg Barclays Muni	1%	1.68%
Inflation			2.30%
Long-Term Expected Rate of Return			5.00%

Single Discount rate. A single discount rate of 4.22% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 3.63% for the prior year. The Plan’s fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total OPEB liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan’s fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan’s fiduciary net position is projected to be insufficient. The plan’s fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

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

	<u>1% Decrease to Discount Rate (3.22%)</u>	<u>Current Discount Rate (4.22%)</u>	<u>1% Increase to Discount Rate (5.22%)</u>
City’s proportionate share of the OPEB liability	\$ 307,575	\$ 222,746	\$ 158,208

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

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020
(Continued)

Note K - Litigation and Contingencies

The Village attorney and Village management are unaware of any pending or threatened litigation against the Village that would have a material effect on the financial statements.

Note L - Subsequent Events

Management has evaluated the need for disclosure or recording of transactions resulting from subsequent events through **Date, 2021** the date the financial statements were available to be issued; and concluded the following matters required disclosure:

On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19) a pandemic. As a result, economic uncertainties have arisen which are likely to negatively impact net position. Other financial impact could occur through such potential impact is unknown at this time.

Note M – Restatement of Net Position

A prior period adjustment was made to correct the statement of net position to reflect compensated absences.

Note N – Effect of New Accounting Standards on Financial Statements

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

- Statement No. 87, *Leases*
- Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*
- Statement No. 89, *Accounting for Interest-cost Incurred Before the End of a Construction Period*
- Statement No. 91, *Conduit Debt Obligations*
- Statement No. 92, *Omnibus 2020*
- Statement No. 93, *Replacement of Interbank Offered Rates*

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

REQUIRED SUPPLEMENTARY INFORMATION

Draft 7/9/2021

**VILLAGE OF JACKSON
GENERAL FUND
SCHEDULES OF REVENUES - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2020**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>TAXES</u>				
General property taxes	\$ 2,493,734	\$ 2,493,734	\$ 2,493,734	\$ -
Ag use-value penalties	-	-	7,235	7,235
Mobile home parking fees	108,000	108,000	87,186	(20,814)
Taxes from Utilities	260,000	260,000	255,341	(4,659)
Interest on personal property taxes	1,000	1,000	48	(952)
TOTAL TAXES	2,862,734	2,862,734	2,843,544	(19,190)
<u>INTERGOVERNMENTAL</u>				
Shared taxes from state	326,520	326,520	317,451	(9,069)
State personal property aid	16,743	16,743	16,743	-
State video service aid	9,748	9,748	9,748	-
Exempt computer aid	20,689	20,689	20,689	-
Recycling grants	10,553	10,553	10,552	(1)
Police - State/Federal aids	1,900	1,900	1,920	20
State Aid - in lieu of taxes	550	550	418	(132)
State transportation aid	340,857	340,857	340,857	-
COVID-19 grant program	-	-	113,274	113,274
TOTAL INTERGOVERNMENTAL	727,560	727,560	831,652	104,092
<u>LICENSES AND PERMITS</u>				
Liquor license	3,677	3,677	3,740	63
Hotel/Motel license	300	300	300	-
Operators license	5,000	5,000	5,419	419
Cigarette license	250	250	300	50
Video franchise fees	100,000	100,000	87,933	(12,067)
Dog license	6,500	6,500	7,174	674
Cat license	600	600	566	(34)
Other licenses	800	800	2,074	1,274
Building permits	130,000	130,000	207,439	77,439
Planning/Zoning application fees	3,500	3,500	3,675	175
WI permit seals	1,500	1,500	675	(825)
Address/Fire #	1,500	1,500	1,754	254
Erosion control permits	3,500	3,500	9,043	5,543
Publication fees	300	300	180	(120)
TOTAL LICENSES AND PERMITS	257,427	257,427	330,272	83,706
<u>FINES AND FORFEITURES</u>				
Police - Court penalties	58,000	58,000	26,326	(31,674)
Police - Parking fines	4,500	4,500	2,511	(1,989)
TOTAL FINES AND FORFEITURES	\$ 62,500	\$ 62,500	\$ 28,837	\$ (33,663)

See accompanying notes.

VILLAGE OF JACKSON
GENERAL FUND
SCHEDULES OF REVENUES - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>CHARGES FOR SERVICES</u>				
Police - Accident reports	\$ 400	\$ 400	\$ 332	\$ (68)
Police - OWI test/fingerprinting	1,600	1,600	1,770	170
Police and Fire impact fees	40,000	40,000	42,465	2,465
Police - Warrant fees	1,500	1,500	28	(1,472)
Police - False alarm revenue	100	100	-	(100)
Clerks fees	11,500	11,500	10,094	(1,406)
Public works revenue	100	100	5,694	5,594
Recycling revenue	100	100	-	(100)
Street opening permits	100	100	225	125
NSF charges	80	80	-	(80)
Aurora Healthcare payment	39,000	39,000	39,510	510
TOTAL CHARGES FOR SERVICES	94,480	94,480	100,118	5,638
<u>Miscellaneous</u>				
Interest on temporary investments	20,000	20,000	18,086	(1,914)
Insurance dividends	11,600	11,600	27,987	16,387
Verizon lease	26,623	26,623	26,623	-
US Cellular lease	30,745	30,745	30,745	-
Police - Sales of vehicles	6,000	6,000	6,652	652
Police - Sale of property	500	500	-	(500)
Police - Donations	-	-	1,375	1,375
Miscellaneous general revenue	3,000	3,000	1,618	(1,382)
TOTAL MISCELLANEOUS AND INTEREST	98,468	98,468	113,086	14,618
TOTAL REVENUES	\$ 4,103,169	\$ 4,103,169	\$ 4,247,509	\$ 155,201

See accompanying notes.

**VILLAGE OF JACKSON
GENERAL FUND
SCHEDULES OF EXPENDITURES - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2020**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>GENERAL GOVERNMENT</u>				
Village board	\$ 28,950	\$ 28,950	\$ 44,218	\$ (15,268)
Appointed committee wages	2,000	2,000	1,260	740
Village attorney	45,000	45,000	55,897	(10,897)
Administrative wages	405,923	405,923	433,881	(27,958)
Administration	26,050	26,050	27,375	(1,325)
Elections	25,000	25,000	25,168	(168)
Admin - Audit and accounting	18,975	18,975	26,090	(7,115)
Assessments	36,866	36,866	36,867	(1)
Insurance	55,000	55,000	49,221	5,779
Utilities	22,600	22,600	17,467	5,133
Supplies	2,000	2,000	360	1,640
Computer and internet	15,150	15,150	18,088	(2,938)
Repairs and maintenance	10,000	10,000	8,656	1,344
Signs	1,500	1,500	1,452	48
Licenses and fees	2,057	2,057	2,084	(27)
TOTAL GENERAL GOVERNMENT	697,071	697,071	748,083	(51,013)
<u>PUBLIC SAFETY</u>				
Police department	1,593,324	1,593,324	1,584,906	8,418
Fire department	-	-	-	-
Emergency government	2,000	2,000	904	1,096
Building inspector	145,150	145,150	101,656	43,494
TOTAL PUBLIC SAFETY	1,740,474	1,740,474	1,687,466	53,008
<u>PUBLIC WORKS</u>				
Engineering	31,971	31,971	34,099	(2,128)
Streets	567,219	567,219	531,573	35,646
Storm sewers	1,000	1,000	3,420	(2,420)
Trash	326,551	326,551	249,514	77,037
Recycling	181,739	181,739	146,476	35,263
TOTAL PUBLIC WORKS	1,108,480	1,108,480	965,082	143,398

See accompanying notes.

**VILLAGE OF JACKSON
GENERAL FUND
SCHEDULES OF EXPENDITURES - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2020**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>CULTURE AND RECREATION</u>				
Parks	206,741	206,741	179,428	27,313
TOTAL CULTURE AND RECREATION	206,741	206,741	179,428	27,313
<u>CAPITAL OUTLAY</u>				
Police	-	-	35,927	(35,927)
TOTAL CAPITAL OUTLAY	-	-	35,927	(35,927)
TOTAL EXPENDITURES	3,752,766	3,752,766	3,615,986	136,779
<u>OTHER FINANCING SOURCES (USES)</u>				
Covid 19 grant program	-	-	-	-
Transfers in	-	-	-	-
Covid 19 expenses	-	-	(90,995)	(90,995)
Transfers out	(350,403)	(350,403)	(350,403)	-
TOTAL OTHER FINANCING SOURCES (USES)	(350,403)	(350,403)	(441,398)	(90,995)
CHANGES IN FUND BALANCES	-	-	190,125	\$ (190,125)
FUND BALANCES - BEGINNING OF YEAR	1,615,105	1,615,105	1,626,478	
FUND BALANCES - END OF YEAR	\$ 1,615,105	\$ 1,615,105	\$ 1,816,603	

See accompanying notes.

**VILLAGE OF JACKSON
DECEMBER 31, 2020**

**SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
Wisconsin Retirement System
Last 10 Fiscal Years***

WRS Year End	Proportion of the net pension (asset) liability	Proportionate share of the net pension (asset) liability	Covered-employee payroll	Net pension (asset) liability as a percentage of employee payroll	Plan fiduciary net position as a percentage of total pension (asset) liability
2019	0.01972279%	\$ (635,952)	\$ 2,541,523	-25.02%	102.96%
2018	0.01903829%	\$ 677,322	\$ 2,388,882	28.36%	96.45%
2017	0.01831388%	\$ (543,760)	\$ 2,278,882	-23.86%	102.93%
2016	0.01780272%	\$ 145,947	\$ 2,221,840	6.57%	99.12%
2015	0.01782027%	\$ 289,291	\$ 2,128,161	13.59%	98.20%
2014	0.00178682%	\$ (438,892)	\$ 2,005,966	-21.88%	102.74%

**SCHEDULE OF CONTRIBUTIONS
Wisconsin Retirement System
Last 10 Fiscal Years***

WRS Year End	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered-employee payroll
2019	\$ 213,126	\$ 213,126	\$ -	\$ 2,541,523	8.39%
2018	\$ 203,618	\$ 203,618	\$ -	\$ 2,388,882	8.52%
2017	\$ 192,405	\$ 192,405	\$ -	\$ 2,278,882	8.44%
2016	\$ 173,975	\$ 173,975	\$ -	\$ 2,221,840	7.83%
2015	\$ 170,215	\$ 170,215	\$ -	\$ 2,128,161	8.00%
2014	\$ 169,291	\$ 169,291	\$ -	\$ 2,005,966	8.44%

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

*GASB Pronouncements 67 and 68 require the presentation of the last 10 prior fiscal years completed under these pronouncements. The fiscal years completed prior to the enactment of these pronouncements are not required to be presented for this schedule.

**VILLAGE OF JACKSON
DECEMBER 31, 2020**

**SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)
Local Retiree Life Insurance
Last 10 Fiscal Years***

Year End	Proportion of the net OPEB (asset) liability	Proportionate share of the net OPEB (asset) liability	Covered-employee payroll	Net OPEB (asset) liability as a percentage of employee payroll	Plan fiduciary net position as a percentage of total OPEB (asset) liability
2019	0.05223100%	\$ 222,746	\$ 2,379,000	9.36%	37.58%
2018	0.51101000%	\$ 131,858	\$ 2,305,000	5.72%	48.69%
2017	0.04788100%	\$ 144,054	\$ 2,013,533	7.15%	44.81%

**SCHEDULE OF VILLAGE CONTRIBUTIONS
Local Retiree Life Insurance
Last 10 Fiscal Years***

Year End	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered-employee payroll	Contributions as a percentage of covered-employee payroll
2019	\$ 945	\$ 945	\$ -	\$ 2,379,000	0.04%
2018	\$ 1,673	\$ 1,673	\$ -	\$ 4,126,000	0.04%
2017	\$ 1,802	\$ 1,802	\$ -	\$ 3,991,195	0.05%

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

*GASB Pronouncement 75 require the presentation of the last 10 prior fiscal years completed under these pronouncements. The fiscal years completed prior to the enactment of these pronouncements are not required to be presented for this schedule.

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

Changes of assumptions. Actuarial assumptions are based upon an experience study conducted in 2019 using experience from 2016 – 2018. Based on the experience study conducted in 2019, actuarial assumptions used to develop Total OPEB Liability changed, including the discount rate, wage inflation rate, and mortality and separation rates.

VILLAGE OF JACKSON
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2020

Note 1. Budgetary Information

The Village reviews and adopts its annual budget by December or earlier of the preceding year. The budgetary information included in the accompanying financial statements is comprised of the originally approved budget plus or minus approved revisions of budgeted revenues and expenditures. These budgets are adopted on a basis consistent with GAAP. Management control of the budgetary process has been established at the departmental level of expenditure. A department can be a fund, cost center, program or other activity for which control of expenditures is considered desirable. Budget appropriations for certain capital projects funds are project oriented, often possessing multi-year lives; consequently, budgeted capital projects expenditures are controlled through fund balances. The budget may be amended for supplemental appropriations periodically during the year. Budget changes require a two-thirds approval by the Village Council. The 2020 general fund budget was not amended.

Note 2. Excess Expenditures over Appropriations

The Village had the following expenditures in excess of appropriations as presented in the “Budgetary Comparison Schedule – General Fund Expenditures”.

General government	\$ 2,714
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The excess expenditures were absorbed by revenues in excess of budget and expenditures under budget in other areas.

Note 3. WRS Information

Changes of benefit terms: There were no changes of benefit terms for any participating employee in the WRS.

Changes of assumptions: Actuarial assumptions are based upon an experience study conducted in 2018 using experience from 2015-2017. Based on the experience study conducted in 2018, actuarial assumptions used to develop total pension liability changed, including the discount rate, long-term expected rate of return, post-retirement adjustment, wage inflation rate, mortality and separation rates.

Note 4. OPEB Information

Change of benefit terms: There were no changes of benefit terms for any participating employer in the LRLIF.

Changes of assumptions: Actuarial assumptions are based upon an experience study conducted using experience from 2015-2017. Based on the experience study conducted in 2018, actuarial assumptions used to develop total OPEB liability changed, including the discount rate, wage inflation rate, and mortality and separation rates.

SUPPLEMENTARY INFORMATION

Draft 7/9/2021

**VILLAGE OF JACKSON
COMBINING BALANCE SHEETS
NONMAJOR SPECIAL REVENUE - GOVERNMENTAL FUNDS
DECEMBER 31, 2020**

	Recreation Fund	Hotel/ Motel Tax Fund	Park Fund	TID #5 Fund	Total Nonmajor Funds
<u>ASSETS</u>					
Cash and investments	\$ 49,524	\$ 177,722	\$ 44,888	\$ -	\$ 272,134
Taxes receivable	-	-	-	-	-
Notes receivable	-	6,937	-	-	6,937
TOTAL ASSETS	<u>49,524</u>	<u>184,659</u>	<u>44,888</u>	<u>-</u>	<u>279,071</u>
<u>LIABILITIES</u>					
Accounts payable	6,209	145	-	1,749	8,103
Accrued liabilities	10,020	-	-	-	10,020
TOTAL LIABILITIES	<u>16,229</u>	<u>145</u>	<u>-</u>	<u>1,749</u>	<u>18,123</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Property taxes	-	-	-	-	-
<u>FUND BALANCES</u>					
Restricted	-	184,514	44,888	-	229,402
Assigned	33,295	-	-	-	33,295
Unassigned	-	-	-	(1,749)	(1,749)
TOTAL FUND BALANCES	<u>33,295</u>	<u>184,514</u>	<u>44,888</u>	<u>(1,749)</u>	<u>260,948</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 49,524</u>	<u>\$ 184,659</u>	<u>\$ 44,888</u>	<u>\$ -</u>	<u>\$ 279,071</u>

See accompanying notes.

VILLAGE OF JACKSON
COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE - GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2020

	Recreation Fund	Hotel/ Motel Tax Fund	Park Fund	TID #5 Fund	Total Nonmajor Funds
<u>REVENUES</u>					
Taxes	\$ 191,915	\$ 32,077	\$ -	\$ 113,541	\$ 337,533
Intergovernmental	16,848	-	-	-	16,848
Charges for services	263,375	-	24,300	-	287,675
Intergovernmental charges for services	42,998	-	-	-	42,998
Interest income	-	-	1,157	-	1,157
Repayment of note receivable	-	-	-	-	-
Miscellaneous	-	-	-	-	-
TOTAL REVENUES	<u>515,136</u>	<u>32,077</u>	<u>25,457</u>	<u>113,541</u>	<u>686,211</u>
<u>EXPENDITURES</u>					
Current:					
General government		51,830	-	12,125	63,955
Culture and recreation	481,841	-	-	-	481,841
Debt Service:					
Principal	-	-	-	106,729	106,729
Interest	-	-	-	-	-
TOTAL EXPENDITURES	<u>481,841</u>	<u>51,830</u>	<u>-</u>	<u>118,854</u>	<u>652,525</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>33,295</u>	<u>(19,753)</u>	<u>25,457</u>	<u>(5,313)</u>	<u>33,686</u>
CHANGES IN FUND BALANCES	<u>33,295</u>	<u>(19,753)</u>	<u>25,457</u>	<u>(5,313)</u>	<u>33,686</u>
FUND BALANCES - BEGINNING	<u>-</u>	<u>204,267</u>	<u>19,431</u>	<u>3,564</u>	<u>227,262</u>
FUND BALANCES - ENDING	<u>\$ 33,295</u>	<u>\$ 184,514</u>	<u>\$ 44,888</u>	<u>\$ (1,749)</u>	<u>\$ 260,948</u>

See accompanying notes.

**VILLAGE OF JACKSON
FIRE & RESCUE
SCHEDULES OF REVENUES - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2020**

	Original Budget	* Final Budget	* Actual	Variance Positive (Negative)
<u>REVENUES</u>				
Intergovernmental	\$ 112,910	\$ 112,910	\$ 46,633	\$ (66,277)
Public charges for services	265,300	265,300	297,490	32,190
Intergovernmental charges for services	312,685	312,685	341,751	29,066
Interest income	-	-	79	79
Miscellaneous	2,000	2,000	13,713	11,713
TOTAL REVENUES	<u>692,895</u>	<u>692,895</u>	<u>699,666</u>	<u>6,771</u>
<u>EXPENDITURES</u>				
Public safety	600,302	600,302	846,471	(246,169)
TOTAL PUBLIC SAFETY	<u>600,302</u>	<u>600,302</u>	<u>846,471</u>	<u>(246,169)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	350,403	350,403	350,403	-
Transfers in - tax equivalent	-	-	-	-
Transfers out	-	-	(71,454)	(71,454)
TOTAL OTHER FINANCING SOURCES (USES)	<u>350,403</u>	<u>350,403</u>	<u>278,949</u>	<u>(71,454)</u>
CHANGES IN FUND BALANCES	-	-	132,144	<u>\$ (132,144)</u>
FUND BALANCES - BEGINNING OF YEAR	<u>263,090</u>	<u>263,090</u>	<u>413,719</u>	
FUND BALANCES - END OF YEAR	<u>\$ 263,090</u>	<u>\$ 263,090</u>	<u>\$ 545,863</u>	

See accompanying notes.

**VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 7**

**INDEPENDENT AUDITOR'S REPORT
AND
FINANCIAL STATEMENTS**

**FROM DATE OF CREATION
THROUGH DECEMBER 31, 2020**

Draft 6/30/2021

VILLAGE OF JACKSON

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Draft 6/30/2021



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INDEPENDENT AUDITOR'S REPORT

To the Village Board
Village of Jackson, Wisconsin

We have audited the accompanying financial statements of the Village of Jackson Tax Incremental District No. 7, which comprise the accompanying Balance Sheet, Summary of Project Costs, Project Revenues, and Net Costs to be Recovered through Future Tax Increments, and the related Summary of Source, Use, and Status of Funds of the Village of Jackson Tax Incremental District No. 7, and the related notes to the financial statements, from the date the district was created through December 31, 2020.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Wisconsin Department of Revenue. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditors' Responsibility

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

Sources of funds of \$2,088,388 and uses of funds of \$157,470 were incurred in 2019. Those amounts were included in the Village of Jackson's basic financial statements as supplemental information which were audited by other auditors. Their reports indicated that their audits were made for the purpose of forming an opinion on the basic financial statements as a whole. The supplemental information was subjected to the auditing procedures applied in their audits of the basic financial statements and, in their opinion, was fairly stated in all material respects in relation to the basic financial statements as a whole. Additional audit procedures on those sources of funds and uses of funds have not been performed.

An audit involves performing procedures to obtain 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.

To the Village Board
Village of Jackson, Wisconsin

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective Balance Sheet, Summary of Project Costs, Project Revenues, and Net Costs to be Recovered through Future Tax Increments, and the related Summary of Source, Use, and Status of Funds of the Village of Jackson Tax Incremental District No. 7, as of December 31, 2020, in accordance with the financial reporting provisions of the State of Wisconsin.

Emphasis of Matter

As discussed in Note A, the financial statements present only the Village of Jackson Tax Incremental District No. 1 and do not purport to, and do not, present fairly the financial position of the Village of Jackson, Wisconsin as of December 31, 2020, the changes in its financial position from the date of creation through December 31, 2020 in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Basis of Accounting

The financial statements are prepared on the basis of the financial reporting provisions of the State of Wisconsin, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the State of Wisconsin as it related to Tax Increment Districts. Our opinion is not modified with respect to the matter.

Restrictions on Use

The report is intended solely for the information and use of management, the Village Board, others within the Village of Jackson, and the State of Wisconsin and not intended to be and should not be used by anyone other than these specified parties.

Sitzberger & Company, S.C.
Brookfield, Wisconsin
July 1, 2021

VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 7
BALANCE SHEET
12/31/2020

	Tax Incremental District No. 7
<u>ASSETS</u>	
Cash and Investments	\$ 609,950
TOTAL ASSETS	<u>609,950</u>
 <u>LIABILITIES</u>	
Accounts Payable	<u>11,360</u>
TOTAL LIABILITIES	<u>11,360</u>
 <u>FUND BALANCES</u>	
Restricted	<u>598,590</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 609,950</u>

Draft 6/30/2021

VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 7
HISTORICAL SUMMARY OF PROJECT COSTS, PROJECT REVENUES
AND NET COST TO BE RECOVERED THROUGH TAX INCREMENTS
For the Period of January 1 - December 31, 2020
and From Date of Creation Through

	Period of January 1 - December 31 2020	From Date of Creation
<u>PROJECT COSTS</u>		
Capital expenditures	\$ 1,228,312	\$ 1,327,751
Administrative	267	8,568
Professional Services	31,099	44,499
Debt service		
Interest and fiscal charges	46,365	46,365
Debt issuance costs	-	36,329
Long-term principal retirement	32,000	32,000
TOTAL PROJECT COSTS	<u>1,338,043</u>	<u>1,495,512</u>
<u>PROJECT REVENUES</u>		
Tax Increments	-	-
State of Wisconsin Exempt Computer Aids	-	-
State of Wisconsin Personal Property Aids	-	-
Land Rental	2,000	4,500
Interest Income	14,123	14,123
Premium on Long-Term Debt	-	53,838
TOTAL PROJECT REVENUES	<u>16,123</u>	<u>72,461</u>
NET COSTS TO BE RECOVERED THROUGH TAX INCREMENTS - December 31, 2020	<u>\$ 1,321,920</u>	<u>\$ 1,423,051</u>
<u>RECONCILIATION OF RECOVERABLE COSTS</u>		
General obligation debt outstanding		2,000,000
Less: Fund balance		<u>(598,590)</u>
NET COSTS TO BE RECOVERED THROUGH TAX INCREMENTS - December 31, 2020		2,824,461

See accompanying independent auditors' report.
See notes to the financial statements.

VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 7
HISTORICAL SUMMARY OF SOURCES, USES AND STATUS OF FUNDS
For the Period of January 1 - December 31, 2020
and From Date of Creation Through

	Period of January 1 - 31-Dec-20	From Date of Creation
<u>SOURCES OF FUNDS</u>		
Land Rental	2,000	4,500
Interest Income	14,123	14,123
Proceeds from Long-Term Debt	-	2,032,000
Premium on Long-Term Debt	-	53,838
TOTAL SOURCES	<u>16,123</u>	<u>2,104,461</u>
<u>USES OF FUNDS</u>		
Capital Expenditures	1,228,312	1,327,751
Administrative	267	8,568
Professional Services	31,099	44,499
Debt service		
Interest and fiscal charges	46,365	46,365
Debt issuance costs	-	36,329
Long-term principal retirement	32,000	32,000
TOTAL USES	<u>1,338,043</u>	<u>1,495,512</u>
EXCESS (DEFICIENCY) OR SOURCES OVER USES	(1,321,920)	608,949
FUND BALANCE - BEGINNING	<u>1,930,868</u>	<u>-</u>
Prior period adjustment	(10,359)	(10,359)
FUND BALANCE - ENDING	<u>\$ 598,590</u>	<u>\$ 598,590</u>

See accompanying independent auditors' report.
See notes to the financial statements.

**VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 7
NOTES TO FINANCIAL STATEMENTS
FROM THE DATE OF CREATION THROUGH DECEMBER 31, 2020**

Note A - Summary of Significant Accounting Policies

The accounting policies of the Village of Jackson Tax Incremental District No. 7 ("the District") conform to accounting principles as applicable to governmental units and as defined by Wisconsin State Statutes section 66.1105.

Financial Reporting Entity

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. Wisconsin Statutes Section 66.1105 establishes reporting requirements for the District. The significant accounting principles and policies utilized by the Village of Jackson in preparing the financial statements of Tax Incremental District No. 7 are described below.

Description of Fund

This report contains the financial information of the Village of Jackson Tax Incremental District No. 7 as recorded in the various funds of the Village of Jackson governmental and business-type activities.

The data was consolidated for purposes of this report. The major purpose of this report is to determine the status of the district in collecting the proper tax increment to recover all project costs associated with the district. Therefore, the amounts shown in the accompanying financial statements may not necessarily correlate with amounts shown in the financial statements of the Village of Jackson.

The District was created under the provisions of Chapter 66.1105 of the Wisconsin State Statutes. The purpose of that chapter is to allow a municipality to recover development and improvement costs in a designated area from the property taxes generated on the increased valuation of the property after the creation of the district. The tax on the increased value is called a tax increment.

The statutes allow a municipality to collect tax increments until the net project costs have been fully recovered, or until 20 years after the creation date, whichever occurs first. Project costs uncollected at the dissolution date are absorbed by the Village of Jackson. Project costs may be incurred up to five years before the unextended termination date of the district.

	<u>Creation Date</u>	<u>Late Date to Incur Project Costs</u>	<u>Last Year to Collect Increment</u>
District Number Seven	June 11, 2019	June 11, 2034	2040

Basis of Accounting

The *modified accrual basis of accounting* was followed in the preparation of these statements. Under the modified basis of accounting, revenues are recorded when it is both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Project costs, other than interest on long-term debt, are recorded when a fund liability is incurred.

**VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 7
NOTES TO FINANCIAL STATEMENTS
FROM THE DATE OF CREATION THROUGH DECEMBER 31, 2020**

Note A - Summary of Significant Accounting Policies (continued)

Basis of Accounting (continued)

District increments are recognized as revenue in the fiscal year for which taxes have been levied. Grants, fees, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when the cash is received by the District.

Use of Estimates

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

Measurement Focus

The measurement focus of all governmental funds is the funds flow concept. Under the funds flow concept, sources and uses of financial resources, including capital outlays, debt proceeds, and debt retirements are reflected in operations. Resources not available to finance expenditures and commitments of the current period are recognized as deferred inflows of resources or a reservation of net position. Liabilities for claims, judgments, compensated absences and pension contributions which will not be currently liquidated using expendable available financial resources are shown in the long-term debt footnote disclosure. The related expenditures are recognized when the liabilities are liquidated.

Project Plan Budget

The estimated revenues and expenditures of the District are adopted in the project plan. Those estimates are for the life of the District, and may not be comparable to interim results presented in this report.

Claims and Judgments

Claims and judgments are recorded as liabilities if all of the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. If they are not liquidated with expendable financial resources, a liability is shown in the long-term debt footnote disclosure. The related expenditure is recognized when the liability is liquidated.

Note B – Cash and Investments

The District invests its funds in accordance with the provisions of Wisconsin Statutes.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment earnings.

**VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 7
NOTES TO FINANCIAL STATEMENTS
FROM THE DATE OF CREATION THROUGH DECEMBER 31, 2020**

Note B – Cash and Investments (continued)

The District, as a fund of the Village of Jackson, maintains separate and common cash and investment accounts at the same financial institutions utilized by the village. Federal depository insurance and the State of Wisconsin Guarantee Fund insurance apply to the Village of Jackson as an individual municipality and, accordingly, the amount of insured funds is not determinable for the District.

The District's cash and investments at December 31, 2020 consisted of the following:

	Carrying Amount
Checking accounts	\$ (372,569)
Mutual funds	982,519
Total cash and investments	<u>\$ 609,950</u>

Note C – Tax Increments

The District has collected tax increments as follows:

Tax Roll Year	Year Collected	Amount
2018	2019	\$ 0
2019	2020	0
		<u>\$ 0</u>

Note D – Exempt Computer Aids

The district has received exempt computer aid payments from the State of Wisconsin as follows:

Year Collected	Amount
2019	\$ 0
2020	0
	<u>\$ 0</u>

Note E – Personal Property Tax Aids

The district has received personal property tax aid payments from the State of Wisconsin as follows:

Year Collected	Amount
2019	\$ 0
2020	0
	<u>\$ 0</u>

**VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 7
NOTES TO FINANCIAL STATEMENTS
FROM THE DATE OF CREATION THROUGH DECEMBER 31, 2020**

Note F – Long-term Debt

The following is a summary of long-term debt of the district as of December 31, 2020:

	<u>Borrowed</u>	<u>Repaid</u>	<u>Balance</u>
General Obligation Public Safety Building Bonds, Dated 12-30-2019	\$ 2,032,000	\$ 32,000	\$ 2,000,000

The long-term debt represents 32% of the \$6,350,000 General Obligation Public Safety Building Bonds dated December 30, 2019.

Interest paid on long-term debt issues was as follows:

G.O. Bonds, Dated 12-30-2019	\$ 46,365
---------------------------------	-----------

Annual maturities of outstanding debt at December 31, 2020 were as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	32,000	49,509	81,509
2022	32,000	48,549	80,549
2023	72,000	46,989	118,989
2024	81,600	44,685	126,285
2025	86,400	42,165	128,565
2026-2030	515,200	168,424	683,624
2031-2035	633,600	100,112	733,712
2036-2039	547,200	26,369	573,569
Totals	\$ 2,000,000	\$ 526,801	\$ 2,526,801

Note G – Project Plan Amendment

No project plan amendments have been made as of December 31, 2020.

Note H – Termination of District

Wisconsin Statutes section 66.1105 provides for the termination of the district when the earlier of the following occurs:

- 1) The time when the district has received aggregate tax increments and other revenues in an amount equal to the aggregate project costs under the project plan or any amendments of the district.
- 2) Twenty years after the creation date (June 11, 2039).
- 3) The village board, by resolution, dissolves the district.

The district has not met any of the above as of December 31, 2020.

SUPPLEMENTARY INFORMATION

Draft 6/30/2021

VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 7
DETAILED SUMMARY OF SOURCES, USES AND STATUS OF FUNDS
From Date of Creation Through December 31, 2020

	<u>2019</u>	<u>2020</u>	<u>Totals</u>	<u>Project Plan</u> <u>Estimate</u>
<u>SOURCES OF FUNDS</u>				
Tax increments	-	-	-	9,384,841
Land Rental	2,500	2,000	4,500	-
Interest Income		14,123	14,123	-
Proceeds from Long-Term Debt	2,032,000	-	2,032,000	-
Premium on Long-Term Debt	53,838	-	53,838	-
TOTAL SOURCES	2,088,338	16,123	2,104,461	9,384,841
<u>USES OF FUNDS</u>				
Capital Expenditures	\$ 99,439	\$ 1,228,312	\$ 1,327,751	\$ 2,188,670
Administrative	\$ 8,301	\$ 267	\$ 8,568	\$ 491,330
Professional Services	\$ 13,400	\$ 31,099	\$ 44,499	\$ 25,000
Developer Incentives	-	-	\$ -	-
Debt service				
Interest and fiscal charges	-	46,365	\$ 46,365	-
Debt issuance costs	36,329	-	\$ 36,329	-
Discount on debt	-	-	\$ -	-
Long-term principal retirement	-	32,000	\$ 32,000	-
TOTAL USES	157,469	1,338,043	1,495,512	2,705,000
Prior period adjustment		(10,359)	(10,359)	
FUND BALANCE (DEFICIT) - DECEMBER 31	1,930,869	598,590	598,590	

See accompanying independent auditors' report.

See notes to the financial statements.

VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 7
DETAILED SCHEDULE OF CAPITAL EXPENDITURES AND ADMINISTRATION
From Date of Creation Through December 31, 2020

	Project Plan	
<u>CAPITAL EXPENDITURES AND ADMINISTRATION</u>	<u>Estimate</u>	<u>Actual</u>
Sanitary Sewer	237,510	-
Water Main	306,730	-
Storm Sewer	380,480	-
Roadway	963,950	1,250,702
Property Relocation	200,000	26,773
Removal of Infrastructure	100,000	58,050
Professional Services	25,000	44,499
Administration	340,000	8,568
Contingencies	151,330	-
TOTAL CAPITAL EXPENDITURES AND ADMINISTRATION	<u>2,705,000</u>	<u>1,388,592</u>

Draft 6/30/2021

See accompanying independent auditors' report.
See notes to the financial statements.



engineering | architecture | environmental | surveying
landscape architecture | planning | economic development

W61 N497 Washington Avenue
Cedarburg, WI 53012
262-204-2360
800-472-7372
FAX 262-375-2688
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July 6, 2021

Village of Jackson
N168 W20733 Main Street
PO Box 637
Jackson, WI 53037

Attn: Mr. Brian Kober, P.E., Director of Public Works

Re: Contractor's Application for Payment No. 15
Municipal Complex
Project No. J05789-0002

Dear Mr. Kober:

Enclosed for your use in payment to Mike Koenig Construction Co., Inc. in the amount of \$971,869.19 is Contractor's Application for Payment No. 15.

Please Note: As the Contractor received payment from the Village related to their Application for Payment No. 14 on June 28, 2021, this application does not include lien waivers from subcontractors and/or material suppliers associated with Application No. 14. These lien waivers will be submitted and included with Contractor's application for payment no. 16.

Following your review and approval, please complete the application for payment forms within the areas reserved for the Owner. Thereafter, retain one copy for your records, provide the second copy to the Contractor with payment and provide the third copy to our office.

Should you have any questions, please feel free to contact me at our Cedarburg office.

Sincerely,

CEDAR CORPORATION

Douglas T. Kroes
Senior Construction Manager

Enclosed: Contractor's Application for Payment No. 15
Lien Waivers – Application for Payment No. 13

Cc: Pete Schmoll, Project Manager – Mike Koenig Construction Co., Inc.

☒ Owner ☐ Engineer
☐ Contractor ☐ Funding Agency

Contractor's Application for Payment No. 15

Application Period: 6/1/2021 to 6/30/2021		Application Date: 6/25/2021
To (Owner): Village of Jackson	From (Contractor): Mike Koenig Construction Co., Inc.	Via (Engineer): Cedar Corporation
Project: Municipal Complex	Contract: B-20	
Owner's Contract No:	Contractor's Project No: 200500	Engineer's Project No: J5789-0002

Application For Payment Change Order Summary

Approved Change Orders		
Number	Additions	Deductions
1	\$9,207.50	
2	\$89,762.17	
3		\$16,234.00
4	\$16,392.00	
5		\$759.00
6	\$5,897.68	
7	\$23,689.07	
TOTALS	\$144,948.42	\$16,993.00
NET CHANGE BY CHANGE ORDERS	\$127,955.42	

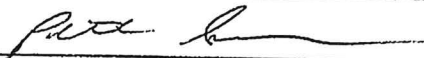
1. ORIGINAL CONTRACT PRICE.....	\$	\$11,595,340.00
2. Net change by Change Orders.....	\$	\$127,955.42
3. Current Contract Price (Line 1 ± 2).....	\$	\$11,723,295.42
4. TOTAL COMPLETED AND STORED TO DATE (Column I total on Progress Estimates).....	\$	\$10,219,100.53
5. RETAINAGE:		
a. 5% X \$10,080,833.78 Work Completed.....	\$	\$504,041.69
b. 5% X \$138,266.75 Stored Material.....	\$	\$6,913.34
c. Total Retainage (Line 5.a + Line 5.b).....	\$	\$510,955.03
6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5.c).....	\$	\$9,708,145.50
7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application).....	\$	\$8,736,276.31
8. AMOUNT DUE THIS APPLICATION.....	\$	\$971,869.19

Contractor's Certification

The undersigned Contractor certifies, to the best of its knowledge, the following:

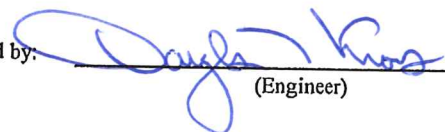
- (1) All previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with the Work covered by prior Applications for Payment;
- (2) Title to all Work, materials and equipment incorporated in said Work, or otherwise listed in or covered by this Application for Payment, will pass to Owner at time of payment free and clear of all Liens, security interests, and encumbrances (except such as are covered by a bond acceptable to Owner indemnifying Owner against any such Liens, security interest, or encumbrances); and
- (3) All the Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.

Contractor Signature

By: 

Date: 7-30-21

Payment of: \$ \$971,869.19
(Line 8 or other - attach explanation of the other amount)

is recommended by:  (Engineer) 7-6-21 (Date)

Payment of: \$ \$971,869.19
(Line 8 or other - attach explanation of the other amount)

is approved by: _____ (Owner) _____ (Date)

Approved by: _____ Funding or Financing Entity (if applicable) _____ (Date)

Progress Estimate - Lump Sum Work

Contractor's Application

Project: Municipal Complex				Application Number: 15				
Application Period: 6/1/2021 to 6/30/2021				Application Date: 6/25/2021				
			Work Completed		E	F		G
Specification Section No.	A Description	B Scheduled Value (\$)	C From Previous Application (C+D)	D This Period	Materials Presently Stored (not in C or D)	Total Completed and Stored to Date (C + D + E)	% (F / B)	Balance to Finish (B - F)
	General Conditions	\$280,000.00	\$224,000.00	\$14,000.00		\$238,000.00	85.0%	\$42,000.00
	Bond	\$80,000.00	\$80,000.00			\$80,000.00	100.0%	
	Site Utilities	\$225,200.00	\$225,200.00			\$225,200.00	100.0%	
	Site Work	\$106,330.00	\$96,371.10			\$96,371.10	90.6%	\$9,958.90
	Asphalt	\$213,247.00		\$137,065.60		\$137,065.60	64.3%	\$76,181.40
	Fencing	\$23,834.00						\$23,834.00
	Landscaping	\$45,000.00						\$45,000.00
	Concrete Foundations	\$180,000.00	\$180,000.00			\$180,000.00	100.0%	
	Concrete Flatwork	\$515,000.00	\$356,033.37	\$158,966.63		\$515,000.00	100.0%	
	Precast Concrete	\$1,690,000.00	\$1,690,000.00			\$1,690,000.00	100.0%	
	Masonry	\$325,000.00	\$325,000.00			\$325,000.00	100.0%	
	Structural Steel	\$780,000.00	\$667,274.00	\$92,500.00		\$759,774.00	97.4%	\$20,226.00
	Carpentry	\$180,000.00	\$108,000.00			\$108,000.00	60.0%	\$72,000.00
	Cabinets	\$162,080.00		\$50,000.00		\$50,000.00	30.8%	\$112,080.00
	Insulation	\$5,165.00						\$5,165.00
	Roofing	\$330,875.00	\$315,615.00	\$7,866.00		\$323,481.00	97.8%	\$7,394.00
	EIFS	\$21,782.00	\$21,782.00			\$21,782.00	100.0%	
	Caulking	\$15,000.00	\$15,000.00			\$15,000.00	100.0%	
	HM & Wood Doors	\$206,860.00	\$65,073.00	\$98,431.00		\$163,504.00	79.0%	\$43,356.00
	Aluminum Entrances	\$297,800.00	\$79,132.00	\$100,000.00	\$6,420.00	\$185,552.00	62.3%	\$112,248.00
	Overhead Doors	\$304,999.00	\$212,785.71			\$212,785.71	69.8%	\$92,213.29
	Gypsum Board Assemblies	\$543,000.00	\$538,655.00	\$4,345.00		\$543,000.00	100.0%	
	Flooring	\$217,739.00			\$131,846.75	\$131,846.75	60.6%	\$85,892.25
	Epoxy Flooring	\$100,749.30		\$50,384.65		\$50,384.65	50.0%	\$50,364.65
	Painting	\$153,577.00	\$89,125.00	\$21,660.00		\$110,785.00	72.1%	\$42,792.00
	Acoustic Ceilings	\$85,250.00						\$85,250.00
	Specialties	\$80,000.00	\$6,245.00	\$31,442.00		\$37,687.00	47.1%	\$42,313.00
	Lockers	\$109,673.00						\$109,673.00
	Mobil Storage Shelving	\$35,000.00	\$9,000.00			\$9,000.00	25.7%	\$26,000.00
	Furnishings - Blinds	\$7,245.00						\$7,245.00
	Elevator	\$59,050.00	\$56,098.00			\$56,098.00	95.0%	\$2,952.00
	Firehose Lift	\$53,000.00	\$53,000.00			\$53,000.00	100.0%	
	Firehouse Slide Pole	\$21,500.00	\$6,666.66			\$6,666.66	31.0%	\$14,833.34
	Mechanical HVAC	\$1,215,000.00	\$1,037,308.00			\$1,037,308.00	85.4%	\$177,692.00
	Sprinklers	\$109,510.00	\$106,555.00	\$1,047.50		\$107,602.50	98.3%	\$1,907.50
	Plumbing	\$613,850.00	\$570,000.00	\$20,000.00		\$590,000.00	96.1%	\$23,850.00
	Electrical	\$1,146,400.00	\$1,014,571.71	\$81,000.00		\$1,095,571.71	95.6%	\$50,828.29
	OH, Supervision & Profit	\$394,749.70	\$356,414.15	\$17,500.00		\$373,914.15	94.7%	\$20,835.55

Progress Estimate - Lump Sum Work

Contractor's Application

Project: Municipal Complex				Application Number: 15				
Application Period: 6/1/2021 to 6/30/2021				Application Date: 6/25/2021				
			Work Completed		E	F		G
A		B	C	D	Materials Prescnlly Stored (not in C or D)	Total Completed and Stored to Date (C + D + E)	% (F / B)	Balance to Finish (B - F)
Specification Section No.	Description	Scheduled Value (\$)	From Previous Application (C+D)	This Period				
		\$10,933,465.00	\$8,504,904.70	\$886,208.38	\$138,266.75	\$9,529,379.83		\$1,404,085.17

Unit Price Progress Estimate

Contractor's Application

Project: Municipal Complex						Application Number: 15						
Application Period: 6/1/2021 to 6/30/2021						Application Date: June 25, 2021						
A				B	C	D	E	F	G	H	I	J
Item		Estimated Bid Quantity	Unit Price	Quantity Completed						Total Completed & Stored to Date (C+E+G)		% Comp.
Bid No.	Description			Previous Applications		This Application		Materials Stored				
				Quantity	Amount	Quantity	Amount	Quantity	Amount			
1	Imported Fill Material-Soil Class D-2	115 CY	\$22.75	115	\$2,616.25					115	\$2,616.25	100.0%
2	Footing Foundation Stabilization											
	Excavation	700 CY	\$12.50	700	\$8,750.00					700	\$8,750.00	100.0%
3	Footing Foundation Stabilization											
	Backfill - 1 1/4" CABE Dense	1400 TN	\$16.00	1400	\$22,400.00					1400	\$22,400.00	100.00%
4	Excavation Below Subgrade (EBS) - Building	1115 CY	\$12.55	115	\$1,443.25					115	\$1,443.25	10.31%
5	Structural Backfill - Building Pad - Soil Class D-3	4400 TN	\$16.00	3989.98	\$63,839.20					3989.98	\$63,839.20	90.68%
6	Crushed Aggregate Base Course - 1 1/4" Dense - Site	17500 TN	\$16.80	15761.08	\$264,786.14					15761.08	\$264,786.14	90.06%
7	Crushed Aggregate Base Course - 1 1/4" Dense -Building	TN	\$16.80									
8	Geogrid - Site	13000 SY	\$2.80	13000	\$36,400.00					13000	\$36,400.00	100.0%
CO1	Add Transoms to Entry Doors (8 EA)	1 LS	\$3,566.50	1	\$3,566.50					1	\$3,566.50	100.0%
CO1	Removal & Disposal of Concrete Debris											
	Pile	1 LS	\$7,363.00	1	\$7,363.00					1	\$7,363.00	100.0%
CO1	CREDIT Fire Dept. Log w/i Precast Panel	1 LS	-\$1,722.00	1	-\$1,722.00					1	-\$1,722.00	100.0%
CO2	Geogrid - Building Pad Stabilization	5450 SY	\$3.55	4905	\$17,412.75					4905	\$17,412.75	90.0%
CO2	3" Dense Graded Base - Building Pad Stabilization	7500 TN	\$19.75	5858.87	\$115,712.68					5858.87	\$115,712.68	78.1%
CO2	4"-8" Stone (6/18/20 Bldg Pad Stabilization Test Strip)	42.45 TN	\$40.00	42.45	\$1,698.00					42.45	\$1,698.00	100.0%
CO2	Existing Foundation Debris Disposal	1 LS	\$4,258.17	1	\$4,258.17					1	\$4,258.17	100.0%
CO2	Alternate Exterior Brick Material	1 LS	\$38,274.00	1	\$38,274.00					1	\$38,274.00	100.0%
CO3	Water Main Extension	1 LS	\$4,445.00	1	\$4,445.00					1	\$4,445.00	100.0%
CO3	Export Surplus Excavated Material	1 LS	\$58,690.00	1	\$58,690.00					1	\$58,690.00	100.0%
CO3	Additional Roof Drain Lateral	1 LS	\$4,231.00	1	\$4,231.00					1	\$4,231.00	100.0%
CO3	Tornado Siren Electrical Siren	1 LS	\$4,633.00	1	\$4,633.00					1	\$4,633.00	100.0%
CO3	Increased Window Size - Fire Dept. K	1 LS	\$3,142.00	1	\$3,142.00					1	\$3,142.00	100.0%

Unit Price Progress Estimate

Contractor's Application

Project: Municipal Complex						Application Number: 15							
Application Period: 6/1/2021 to 6/30/2021						Application Date: June 25, 2021							
A				B	C	D	E	F	G	H	I	J	
Item		Estimated Bid Quantity	Unit Price	Quantity Completed						Total Completed & Stored to Date (C+E+G)		% Comp.	
Bid No.	Description			Previous Applications		This Application		Materials Stored					
				Quantity	Amount	Quantity	Amount	Quantity	Amount	Quantity	Amount		
CO4	Revision to Monument Sign Conduits	1 LS	\$673.00	1	\$673.00						1	\$673.00	100.0%
CO4	Revision to Elevator shaft wall locations and footings/structural slab	1 LS	\$4,848.00	1	\$4,848.00						1	\$4,848.00	100.0%
CO4	Addition of Rip Rap to 6" roof drain discharge to pond embankment	1 LS	\$847.00	1	\$847.00						1	\$847.00	100.0%
CO4	Enlarge Window Size - Fire Dept. Resource Report Watch Room	1 LS	\$4,165.00	1	\$4,165.00						1	\$4,165.00	100.0%
CO4	Building D Stairwell, West - Add access door to stairwell from hallway	1 LS	\$5,424.00	1	\$5,424.00						1	\$5,424.00	100.0%
CO4	CMU Partition Wall Footing - Room 1D27/1D28	1 LS	\$435.00	1	\$435.00						1	\$435.00	100.0%
CO5	Movable Partition Wall Strt. Support	1 LS	\$3,045.00	1	\$3,045.00						1	\$3,045.00	100.0%
CO5	High Speed OH Doors - PD	1 LS	\$2,254.00	1	\$2,254.00						1	\$2,254.00	100.0%
CO5	Waste Line Relocations - ADA rtms	1 LS	\$697.00	1	\$697.00						1	\$697.00	100.0%
CO5	Precast Plank Support Hanger/CMU	1 LS	-\$1,677.00	1	-\$1,677.00						1	-\$1,677.00	100.0%
CO5	Tower Windows - Material Revision	1 LS	-\$12,140.00	1	-\$12,140.00						1	-\$12,140.00	100.0%
CO5	Countertop - Material Revision	1 LS	-\$295.00										
CO5	Thin brick Handling Charge	1 LS	\$7,357.00	1	\$7,357.00						1	\$7,357.00	100.0%
CO6	Burn Tower Structure Foundation	1 LS	\$26,455.00	1	\$26,455.00						1	\$26,455.00	100.0%
CO6	Interior Bollards - Bldg E - Fire Dept	1 LS	-\$5,758.00	1	-\$5,758.00						1	-\$5,758.00	100.0%
CO6	Additional Electrical Outlets Bldg D	1 LS	\$2,803.28	1	\$2,803.28						1	\$2,803.28	100.0%
CO6	Revision to Hallway Windows Glass	1 LS	\$144.00										
CO6	HVAC Return Air Ductwork Bldg D	1 LS	\$4,203.00	1	\$4,203.00						1	\$4,203.00	100.0%
CO6	Relocation of Emergency Services	1 LS	-\$958.71	1	-\$958.71						1	-\$958.71	100.0%
CO6	IT Switch Gear - Bldg D 2nd Floor	1 LS	\$898.75	1	\$898.75						1	\$898.75	100.0%
CO6	Changes to Proposed Ceiling Bldg D	1 LS	\$2,180.14	1	\$2,180.14						1	\$2,180.14	100.0%
CO6	Work Station Case Work - Bldg A	1 LS	-\$1,135.00										
CO6	653 CY Footing Foundation Excavat.	653 CY	-\$12.50	653	-\$8,162.50						653	-\$8,162.50	100.0%
CO6	1265.33 TN Ftg Foundation Backfill	1265.33 TN	-\$16.00	1265.33	-\$20,245.28						1265.33	-\$20,245.28	100.0%
CO6	Modify Ceiling Sound Break Gypsum	1 LS	\$5,473.00	1	\$5,473.00						1	\$5,473.00	100.0%
CO7	2 Windows w/ Building C Village Adm	1 LS	\$4,087.00										
CO7	Electric and Data Outlets Floor Box	1 LS	\$2,465.07			1	\$2,465.07				1	\$2,465.07	100.0%
CO7	Heated Air Curtin Rough-in Prov.	1 LS	\$2,500.00			1	\$2,500.00				1	\$2,500.00	100.0%
CO7	12'W x 4'-2" H Display Cabinet	1 LS	\$11,022.00										
CO7	Depository Recepticle	1 LS	\$3,615.00										

Unit Price Progress Estimate

Contractor's Application

Project: Municipal Complex						Application Number: 15						
Application Period: 6/1/2021 to 6/30/2021						Application Date: June 25, 2021						
A				B	C	D	E	F	G	H	I	J
Bid No.	Item	Estimated Bid Quantity	Unit Price	Quantity Completed						Total Completed & Stored to Date (C+E+G)		% Comp.
	Previous Applications			This Application		Materials Stored						
	Description			Quantity	Amount	Quantity	Amount	Quantity	Amount	Quantity	Amount	
	TOTAL				\$684,755.63		\$4,965.07				\$689,720.70	

Stored Material Summary

Contractor's Application

[illegible]

WAIVER OF LIEN

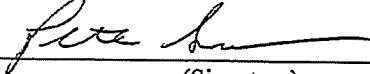
June 30, 2021

For value received, we hereby waive **partial** rights and claims for lien on land and on Buildings about to be erected, being erected, erected, altered or repaired and to the appurtenances thereunto,
for **Village of Jackson** Owner
by **Mike Koenig Construction Co., Inc.**, contractor
for **Application No. 15 Invoice #10285 \$971,869.19** *contingent on payment*
same being situated in **Washington County, State of Wisconsin**, described as

Village of Jackson Municipal Complex
New facility
N168W19721 Main Street
Jackson, WI 53037

for all labor performed and for all material furnished for the erection, construction, alteration, repair of said buildings and appurtenances, upon receipt of payment.

MIKE KOENIG CONSTRUCTION CO., INC.


(Signature)

7-30-21
(Date)

NAME: Pete Schmoll
TITLE: Project Manager

UNCONDITIONAL WAIVER OF LIEN

DATE CHECK RECEIVED: 6/28/2021

For value received, we hereby waive partial rights and claims for lien on land and on Buildings about to be erected, being erected, erected, altered or repaired and to the appurtenances thereunto,
for Village of Jackson Owner
by Mike Koenig Construction Co., Inc., contractor
for Application #14 Invoice #10273 \$327,016.21 same being situated in Washington County, State of Wisconsin, described as

Village of Jackson Municipal Complex
New facility
N168W19721 Main Street
Jackson, WI 53037

for all labor performed and for all material furnished for the erection, construction, alteration, repair of said buildings and appurtenances.

MIKE KOENIG CONSTRUCTION CO., INC.

Donna Tewelis 7/2/2021
(Signature) (Date)

NAME: Donna Tewelis
TITLE: Office Manager

UNCONDITIONAL WAIVER OF LIEN

DATE CHECK RECEIVED: 5/24/2021

For value received, we hereby waive **partial** rights and claims for lien on land and on Buildings about to be erected, being erected, erected, altered or repaired and to the appurtenances thereunto,
for **Village of Jackson** Owner
by **Mike Koenig Construction Co., Inc.**, contractor
for **Application #13 Invoice #10258 \$561,526.53** same being situated in **Washington County, State of Wisconsin**, described as

**Village of Jackson Municipal Complex
New facility
N168W19721 Main Street
Jackson, WI 53037**

for all labor performed and for all material furnished for the erection, construction, alteration, repair of said buildings and appurtenances.

MIKE KOENIG CONSTRUCTION CO., INC.

 6-2-21
(Signature) (Date)

NAME: Pete Schmoll
TITLE: Project Manager

WAIVER OF LIEN

Date: 6/10/2021

For amount received of \$21,850.00 and clearing the bank we hereby waive partial rights and claims for lien on land and buildings about to be erected, altered or repaired and to the appurtenances thereunto.

For: Village of Jackson Owner

By: JT Rams LLC Contractor,

Reason: Labor & Material

Same being situated in State of Wisconsin, describe

As located Jackson Municipal Complex N168 W19721 Main Street Jackson, WI 53037

For all labor performed and/or for all material furnished for the erection, construction, alteration or repair of said building and appurtenances, including disposal unit except none.

Mark R Schmidt

Contractor Signature

Mark R Schmidt

Print Contractor Name

WAIVER OF LIEN

June 8 2021

For value received, We hereby waive rights and claims for lien on land and on buildings about to be erected, being erected, erected, altered or repaired and to the appurtenances thereunto, for:

by: Serachitano Caulking Inc owner,
for: caulking contractor,
services,

same being situated in Washington County, State of Wisconsin, described as

Village of Jackson
N 1168 W 19721 Main Street
Jackson, WI

for all labor performed and for all material furnished for the erection, construction, alteration or repair of said building and appurtenances, except: None

Name of Sub-Contractor: Serachitano Caulking Inc

Authorized Signature: Wendy Serachitano

Final Waiver of Lien

Date: June 10, 2021

For value received, we hereby waives all rights and claims for lien on land and buildings about to be erected, being erected, erected, altered or repaired and to the appurtenances thereunto,

For Mike Koenig Construction Co., Inc.

by Automatic Entrances of WI., Inc.

for Automatic Door Equipment

same being situated in Washington County, State of Wisconsin, described as

Village of Jackson Municipal Complex, N169 W19721 Main St., Jackson, WI

for all materials furnished and labor performed for the erection, construction, alteration or repair of said building and appurtenances. All materials used and labor employed on this project have been fully paid for.



Shaun Kring, Director of Operations
Automatic Entrances of Wisconsin, Inc.

LIEN WAIVER

STATE OF Wisconsin DATE 6/18/2021
COUNTY OF Washington

For value received, I hereby waive **partial** rights and claims for lien on land and on buildings about to be erected, erected, altered, or repaired and to the appurtenances thereunto,

For: Village of Jackson, owner
Contractor: Mike Koenig Construction Co., Inc.
By: Kohel Drywall LLC
 Drywall labor & materials
 Invoice #1399-6 \$100,416.90

Said lands being situated in Washington County, State of Wisconsin, and being described as follows:

**Jackson Municipal Complex
N168 W19721 Main Street
Jackson, WI 53037**

for all labor performed and for all material furnished for the erection, construction, alteration, repair of said buildings and appurtenances.



Kohel Drywall LLC

PARTIAL UNCONDITIONAL WAIVER OF LIEN

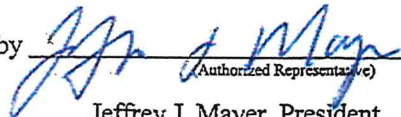
Date: June 1, 2021

FOR VALUE RECEIVED, the undersigned waives all rights and claims for lien including construction lien and/or lien on proceeds in the hands of owner or mortgagee, and/or claim on payment bond, if applicable, and relating to buildings about to be erected, being erected, altered or repaired and to the appurtenances thereunto:

for Village of Jackson Owner
by Mike Koenig Construction Contractor
for HVAC
(division of work)
being situated in Washington County
State of Wisconsin described
as Jackson Municipal Complex, N168 W19721 Main Street, Jackson, WI 53037

for all labor performed and for all material furnished through April 30, 2021 in the amount of
(Month and Year)
\$165,988.75 for the erection, construction, alteration, or repair of said building and appurtenances.

J & H Heating, Inc.
(Company)

by 
(Authorized Representative)
Jeffrey J. Mayer, President
(Printed Name & Title)

J&H #2685 - Inv. J006097

J & H Heating Inc. • 1220 Mineral Springs Dr. • Port Washington, WI 53074 • Ph 262-284-5589



STATE OF Wisconsin
COUNTY OF Waukesha

WAIVER OF LIEN TO DATE

Gty #

Escrow #

TO WHOM IT MAY CONCERN:

WHEREAS the undersigned has been employed by Mike Koenig Construction Co., Inc. to furnish Fire Protection for the premises known as Village of Jackson Municipal Complex of which Village of Jackson is the owner.

THE undersigned, for and in consideration of Four Thousand Forty Four and 15/100 Dollars (\$4,044.15) Dollars, and other good and valuable considerations, the receipt whereof is hereby acknowledged, do(es) hereby waive and release any and all lien or claim of, or right to, lien, under the statutes of the State of Wisconsin, relating to mechanics' liens, with respect to and on said above-described premises, and the improvements thereon, and on the material, fixtures, apparatus or machinery furnished, and on the moneys, funds or other considerations due or to become due from the owner, on account of all labor, services, material, fixtures, apparatus or machinery, furnished to this date by the undersigned for the above-described premises, INCLUDING EXTRAS.*

DATE 5/28/2021 COMPANY NAME TOTAL-Mechanical Inc.

ADDRESS W234 N2830 Paul Road, Pewaukee, WI 53072

SIGNATURE AND TITLE Tara Davis Tara Davis, Controller

*EXTRAS INCLUDE BUT ARE NOT LIMITED TO CHANGE ORDERS, BOTH ORAL AND WRITTEN, TO THE CONTRACT

CONTRACTOR'S AFFIDAVIT

STATE OF Wisconsin

COUNTY OF Waukesha

TO WHOM IT MAY CONCERN:

THE UNDERSIGNED, (NAME) Tara Davis BEING DULY SWORN, DEPOSES AND SAYS THAT HE OR SHE IS (POSITION) Controller OF (COMPANY NAME) TOTAL-Mechanical Inc. WHO IS THE CONTRACTOR FURNISHING Fire Protection WORK ON THE BUILDING LOCATED AT N168 W19721 Main Street, Sussex, WI 53037 OWNED BY Village of Jackson

That the total amount of the contract including extras* is \$109,510.00 on which he or she has received payment of \$97,183.09 prior to this payment. That all waivers are true, correct and genuine and delivered unconditionally and that there is no claim either legal or equitable to defeat the validity of said waivers. That the following are the names and addresses of all parties who have furnished material or labor, or both, for said work and all parties having contracts or sub contracts for specific portions of said work or for material entering into the construction thereof and the amount due or to become due to each, and that the items mentioned include all labor and material required to complete said work according to plans and specifications:

NAMES AND ADDRESSES	WHAT FOR	CONTRACT PRICE INCLDG EXTRAS*	AMOUNT PAID	THIS PAYMENT	BALANCE DUE
TOTAL-Mechanical Inc.	Fire Protection	109,510.00	97,183.09	4,044.15	8,282.85
TOTAL LABOR AND MATERIAL INCLUDING EXTRAS* TO COMPLETE.					

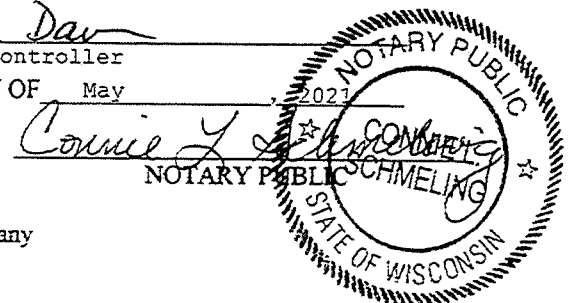
That there are no other contracts for said work outstanding, and that there is nothing due or to become due to any person for material, labor or other work of any kind done or to be done upon or in connection with said work other than above stated.

DATE May 28, 2021

SIGNATURE: Tara Davis
Tara Davis, Controller

SUBSCRIBED AND SWORN TO BEFORE ME THIS 28th DAY OF May, 2021

*EXTRAS INCLUDE BUT ARE NOT LIMITED TO CHANGE ORDERS, BOTH ORAL AND WRITTEN, TO THE CONTRACT



UNCONDITIONAL WAIVER AND RELEASE ON PROGRESS PAYMENT ,

NOTICE TO CLAIMANT: THIS DOCUMENT WAIVES AND RELEASES LIEN, STOP PAYMENT NOTICE, AND PAYMENT BOND RIGHTS UNCONDITIONALLY AND STATES THAT YOU HAVE BEEN PAID FOR GIVING UP THOSE RIGHTS. THIS DOCUMENT IS ENFORCEABLE AGAINST YOU IF YOU SIGN IT, EVEN IF YOU HAVE NOT BEEN PAID. IF YOU HAVE NOT BEEN PAID, USE A CONDITIONAL WAIVER AND RELEASE FORM.

Identifying Information

Name of Claimant: Edgewater Plumbing, LLC

Name of Customer: Village of Jackson Municipal Complex

Job Location: N168 W9721 Main Street, Jackson, WI

Owner:

Through Date: April 2021

Unconditional Waiver and Release

This document waives and releases lien, stop payment notice, and payment bond rights the claimant has for labor and service provided, and equipment and material delivered, to the customer on this job through the Through Date of this document. Rights based upon labor or service provided, or equipment or material delivered, pursuant to a written change order that has been fully executed by the parties prior to the date that this document is signed by the claimant, are waived and released by this document, unless listed as an Exception below. The claimant has received the following progress payment:

\$ 28,500.00

Exceptions

This document does not affect any of the following:

- (1) Retentions.
- (2) Extras for which the claimant has not received payment.
- (3) Contract rights, including (A) a right based on rescission, abandonment, or breach of contract, and (B) the right to recover compensation for work not compensated by the payment.

Signature

Claimant's Signature:

Claimant's Title:

Date of Signature:

Owner
6/1/2021

UNCONDITIONAL LIEN WAIVER

STATE OF Wisconsin DATE 6/2/2021
COUNTY OF Waukesha

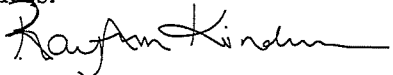
For value received, I hereby waive **partial** rights and claims for lien on land and on buildings about to be erected, erected, altered, or repaired and to the appurtenances thereunto,

For: Village of Jackson owner
Contractor: Mike Koenig Construction Co., Inc.
For: Electrical
 \$125,949.19

Said lands being situated in Washington County, State of Wisconsin, and being described as follows:

**Village of Jackson Municipal Complex
N168W19721 Main Street
Jackson, WI 53037**

for all labor performed and for all material furnished for the erection, construction, alteration, repair of said buildings and appurtenances.



Empower Electric

Waiver of Construction Lien

Contractor's Name: HOHMANN PAINTING & DEC, INC.

Address: 4618 EVERGREEN DR.

SHEBOYGAN, WI. 53081

Property improved by Contractor's work or material located in WASHINGTON County, WI

Name and Address of the Project: JACKSON MUNICIPAL BUILDING HWY 60
JACKSON, WI. 53037 N168W19721 MAIN ST.

Contractor's work furnished at request of: MIKE KOENIG CONSTRUCTION

Description of labor and/or material furnished: PAINTING

Waiver of lien rights: (Select A or B)

A. WAIVER OF ALL LIEN RIGHTS

☐ Full waiver of all lien rights is made for all labor performed and/or material furnished at any time by contractor, in past or in the future, for the project and property described above.

B. PARTIAL WAIVER OF LIEN RIGHTS

☒ A full waiver of all lien rights is made for all labor and/or materials furnished by the contractor for all work completed through Payment Application # 2 dated 4/16/21 in the amount of \$37,865.00

The companies, lenders or others may require disclosure of the subcontractors and material suppliers before disbursement of funds related to the Contractor's above-described work. Please specify the name(s), contact name & phone number, description of materials/work and amounts of Contractor's subcontractors and material suppliers furnishing any portion of the work being waived.

Name(s)	Contact Name/Phone Number	Description of Materials/Work	Amount

Contractor's Name: HOHMANN PAINTING & DEC, INC.

By: *Thomas E. Hohmann*
(signature)

Address: 4618 EVERGREEN DR.

THOMAS E. HOHMANN

SHEBOYGAN, WI. 53081

(print name of authorized agent signing above)

Title: V.P.

Phone: 920-452-1261

§779.05 Waivers of Lien. Provides, in part, "(1) Any document signed by a lien claimant or potential claimant and purporting to be a waiver of construction rights under this subchapter, is valid and binding as a waiver whether or not consideration was paid therefor and whether the document was signed before or after the labor or material was furnished or contracted for. Any ambiguity in such document shall be construed against the person signing it. Any waiver document shall be deemed to waive all lien rights of the signer for all labor and materials furnished or to be furnished by the claimant at any time for the improvement to which the waiver relates, except to the extent that the document specifically and expressly limits the waiver to apply to a particular portion of such labor and materials. A lien claimant or potential lien claimant of whom a waiver is requested is entitled to refuse to furnish a waiver unless paid in full for the work or material to which the waiver relates. A waiver furnished is a waiver of lien rights only, and not of any other rights of the claimant otherwise existing."

Contractor's failure to pay its subcontractors or material suppliers from monies received for its work may result in civil or criminal liability under Wisconsin's theft by contractor statute, §779.02(5), Wis. Stats.

Stored Material

kate-lotile & stone



A member of the Olympia Tile Group

KATE-LO (OTUSA)
KATE-LO TILE & STONE
PHONE: 763-545-5455
701 BERKSHIRE LANE N.
PLYMOUTH, MN 55441

INVOICE

INVOICE NUMBER	200416
PAGE	1
DATE	05/26/2021

Remit To: 701 Berkshire Lane North
Plymouth, MN 55441

S
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3163
JW Flooring, Inc.(F2)
2289 Main Street
Green Bay, WI 54311

S
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T
O

TEMP
JACKSON MUNICIPAL
JOE 920-639-2925
N168 W19721 MAIN ST
JACKSON, WI 53037

Route WED

CUSTOMER P.O. #	SHIP DATE	SLSP	TERMS	TAX CODE	DOC. NO.	W/H	FREIGHT	SHIP VIA
21-071	05/26/21	04	NET 30	H	156771	01	PREPAID	DLS WORLDWIDE
ITEM	DESCRIPTION	ORDERED	SHIPPED	B/O	U/M	PRICE	U/M	EXTENSION
RF.FS.GRY.1224.MT	By JACKSON MUNI/ MARYBETH Fusion Grey 12X24 Rect Refin Approx. Sq. Footage 1112.403 Lot# GC7S8 ***Oly So 6 Zone 9-R **Oly 3 Skids Rec-5 **Oly 2 Skid Rec-2 (5 Skids =560 Pc) 7 Pc/ Ct	574	574 574	0	PC	'9	PC	
RF.FS.BLK.1224.MT	Fusion Black 12X24 Rect Refin Approx. Sq. Footage 1682.171 Lot# GB3S8 GC3S8 **Need To Order 1 Lot From Oly ***Oly So 6 Zone 9-R **Oly 3 Skids Rec-5 **Oly 2 Skids Rec-2 **(5 Skids =840 Pc) **7 Pc/Ct Truckline Will Need 12-24 Hr Notice For Schedule Office@Jwflooring.Net Taylor@Jwflooring.Net FREIGHT: 1080.00	868	868 28 840	0	PC		PC	
PLEASE DEDUCT 235.88 IF PAID BY 06/10/21		MERCHANDISE	MISCELLANEOUS	DISCOUNT	TAX	FREIGHT	TOTAL DUE	
			.00	.00	.00	)	2	

SUBJECT TO OUR TERMS & CONDITIONS OF SALE

Stored Material



VIRGINIATILE

Corporate Office
Livonia, MI 48150
888.224.0544
virginiatile.com

THIS IS AN INVOICE

INVOICE#	PAGE#
845155	2

INVOICE DATE	SHIP DATE	SHIP VIA	F.O.B.	ACCT#	YOUR P.O.#	TERMS	OUR REF#	ORDER#
06/11/21	06/11/21	COMMON CARRIE	PPD + BILL FRT	070753	21-070	NET 30	6036463	541453
		FI FIDELITY FREIGHT			JACKSON MU		C1/MNF/620	SX

BILL TO: J W FLOORING
2289 MAIN ST
GREEN BAY, WI 54311

SHIP TO: JACKSON MUNICIPAL
N166 W19851 MAIN STREET
ATTN: JASON 920-378-9769
JACKSON, WI 53037

LINE#	ITEM NUMBER	SERIAL#	DESCRIPTION	QTY. ORD.	QTY. SHIPPED	QTY. BACKED	U/M	PRICE	AMOUNT
			...continued from previous page.						
0080	AUSEOCG1224	S016 AL4-1	EON CORINTHIAN GRAY 12X24	542.40	542.40		SF		
0090	AUSEOCG1224	S016 AL4-1	EON CORINTHIAN GRAY 12X24	542.40	542.40		SF		
0091			C* SHIP TO THE JOBSITE THAT IS EQUIPPED TO TAKE						
0092			C* DELIVERY AND UNLOAD WITH A FORKLIFT						
0093			C* DELIVER 6-10-21 ATTN: JASON 920-378-9769						
0094			C* FREIGHT WILL BE ADDED						
9956			JOBSITE DELIVERY FRT CHARGES	=					
9957			Transport, Surcharge	=					

Bill of Lading# 00423690000062153 Manifest# 0056446

Branch MNF

REMIT \$10,748.25 IF PAID BY 06/21/21, NET IS DUE BY 07/11/21

NEW Credit Card and E-Check Payments Online
View Updated Terms and Conditions at:
connect24.virginiatile.com/vtctc.pdf

TOTAL PRICE \$	
TOTAL AMOUNT DUE \$	

Stored Material



VIRGINIATILE

Corporate Office
Livonia, MI 48150
888.224.0544
virginiatile.com

THIS IS AN INVOICE

INVOICE#	PAGE#
845155	1

INVOICE DATE	SHIP DATE	SHIP VIA	F.O.B.	ACCT#	YOUR P.O.#	TERMS	OUR REF#	ORDER#
06/11/21	06/11/21	COMMON CARRIE	PPD + BILL FRT	070753	21-070	1 NET 30	6036463	541163
		FI FIDELITY FREIGHT			JACKSON MU		C1/MNF/620	SX

BILL TO: J W FLOORING
2289 MAIN ST
GREEN BAY, WI 54311

SHIP TO: JACKSON MUNICIPAL
N168 W19851 MAIN STREET
ATTN: JASON 920-378-9769
JACKSON, WI 53037

LINE#	ITEM NUMBER	SERIAL#	DESCRIPTION	QTY. ORD.	QTY. SHIPPED	QTY. BACKED	U/M	PRICE	AMOUNT
0001			S/M JACKSON MUNICIPAL CENTER						
0003			COM 1461202 WAS ON HOLD PER ANDREA						
0004			JOE JW WILL ADVISE ON WHEN TO THIS ETA MID-JUNE						
0006			***PIF ON FILE***						
0010	AUSEOCG1224	S016 AL4-1	EON CORINTHIAN GRAY 12X24	542.40	542.40		SF		
0011			C* SPECIAL ORDER NO RETURNS						
0012			C* ADJUSTED TO FULL CARTONS						
0013			C* PO RECEIVED 3-25-21						
0020	AUSNAEBBRICK112	008-6	NATIVE EAST BLUESTONE BRICK	19.38	19.38		SF		
	S005								
0021			1X12 MOSAIC						
0022			C* SPECIAL ORDER NO RETURNS						
0027			C* ADJUSTED TO FULL CARTONS						
0028			C* WAITING FOR JOE TO CONFIRM SHIPPING TO THE JOB						
			C* FREIGHT WILL BE ADDED						
0030	AUSEOCG1224	S016 AL4-0	EON CORINTHIAN GRAY 12X24	271.20	271.20		SF		
0040	AUSEOCG1224	S016 AL4-0	EON CORINTHIAN GRAY 12X24	542.40	542.40		SF		
0050	AUSEOCG1224	S016 AL4-1	EON CORINTHIAN GRAY 12X24	542.40	542.40		SF		
0060	AUSEOCG1224	S016 AL4-1	EON CORINTHIAN GRAY 12X24	542.40	542.40		SF		
0070	AUSEOCG1224	S016 AL4-1	EON CORINTHIAN GRAY 12X24	542.40	542.40		SF		

INVOICE

BENTLEY™

Bentley Mills, Inc.
14641 East Don Julian Road
City of Industry, CA 91746
Phone: 800-423-4709



Stored Material

INVOICE DATE	INVOICE NUMBER
5/24/21	701153
B/L NUMBER	ORDER NUMBER
0075953	1396061
Payment Remittance Information:	
Bentley Mills, Inc., PO Box 63-8829, Cincinnati, OH 45263-8829	
Wire/ACH: Fifth Third Bank Routing# 042000314 Account# 7027304760 Swift # FTBCUS33	
OVERNIGHT LOCKBOX ADDRESS: Bentley Mills, Inc. Fifth Third Bank WLBX, 5050 Kingsley Drive, PO Box 63-8829 Cincinnati, OH 45227-8829	

NOTICE: ALL SALES SUBJECT TO TERMS AND CONDITIONS OF SALE ON REVERSE OR ATTACHED

SOLD TO:

686 1 MB 0.450 E0181X I0235 D7634120865 S2 P8274881 0001:0001



JW FLOORING, LLC
2289 MAIN ST
GREEN BAY WI 54311-5329

SHIP TO:

JACKSON MUNICIPAL
N168 W19721 MAIN ST
JACKSON, WI 53037-0000

INV CODE	F.O.B.	CUSTOMER ORDER	CQR NO.	SALESPERSON			REP	CUSTOMER NUMBER		
001	MILL	21069	00000	20179 JANET QUAMME			R16	103074		
CARRIER		FREIGHT TYPE	TERMS	TAX EXEMPTION NO.	JOB NAME		CUSTOMER TYPE			
BRAUN/W1			NET 30	WI4560003343606	JACKSON MUNICIPAL		DEALER			
LINE NO.	PRODUCT NO.	COLOR NO.	NAME / COLOR	GRADE	DYE LOT/RUN	T B	BOX/ ROLLS	QUANTITY	PRICE	AMOUNT
4	82312	90	HEALTHBOND 2399 TILE ADHESIVE ***** SHIPPING & HANDLING CHARGES 0000075953 SYSTEM	ADHES	2399 2399	T	1	15.00		

** Please Remit Payment To:
** Bentley Mills, Inc.
** PO Box 63-8829, Cincinnati, OH 45263-8829

Contact us by email at: credit@bentleymills.com or visit us at: <http://www.bentleymills.com>

Make checks payable in U.S. Dollars to Bentley Mills, Inc.

TOTAL	TOTAL	INV. TOTAL
1		

A service charge equal to the lesser of one and one-half percent (1-1/2%) per month, or the maximum rate permitted by applicable law shall be imposed on all payments past due hereunder.

0001:0001

TO VIEW YOUR BILL ONLINE GO TO: <http://bentleymills.bllltrust.com>

USE THIS ENROLLMENT CODE: GTX RVS MXV

JW FLOORING, INC.

Kate-Iotile & Stone

Date	Type	Reference
5/26/2021	Bill	200416

Original Amt.

Balance Due

6/7/2021

Discount

Payment

Check Amount

Bank of Luxemburg c 21-071/fusion grey 12x24 1112.40, fusion black

www.techchecks.net ORDER # 465201

JW FLOORING, INC.**30310**

Virginia Tile

Date	Type	Reference
6/11/2021	Bill	845156
6/11/2021	Bill	845155

Original Amt.

Balance Due

6/19/2021

Discount

Payment

Check Amount

Bank of Luxemburg c

www.techchecks.net ORDER # 465201

Stored Materials

JW FLOORING, INC.

30313

Bentley Mills

Date Type Reference
5/24/2021 Bill 701158

Original Amt.

Balance Due

6/21/2021

Discount

Payment

Check Amount

Bank of Luxemburg c 21-069/Adhesive for Jackson

1,275.75

www.techchecks.net ORDER # 465201

JW FLOORING, INC.

30259

Mannington Mills, Inc.

Date Type Reference
5/18/2021 Bill 97361930

Original Amt.

Balance Due

6/15/2021

Discount

Payment

Check Amount

Bank of Luxemburg c 21-204/force infinity vector 18x36 9 cartons with

www.techchecks.net ORDER # 465201

SECTION 00 63 63 CHANGE ORDER

Change Order No. **8**

Date of Issuance: June 6, 2021	Effective Date: July 13, 2021
Owner: Village of Jackson	Owner's Contract No.: B-20
Contractor: Mike Koenig Construction Co.	Contractor's Project No.:
Engineer: Cedar Corporation	Engineer's Project No.: J5789-002
Project: Municipal Complex	Contract Name:

The Contract is modified as follows upon execution of this Change Order:

Description:

1 DEDUCT 1000 Cubic Yards Excavation Below Subgrade-Building (Bid Item #4) @ \$12.55/CY	=	(\$12,550.00)
2 DEDUCT 410.05 Ton Structural Backfill-Building Pad-Soil Class D-3 (Bid Item #5) @ \$16.00/TN	=	(\$6,560.80)
3 DEDUCT 900 Ton Crushed Aggregate Base Course -1 1/4" Dense-Site (Bid Item #6)@ \$16.80/TN	=	(\$15,120.00)
4 ADD Lump Sum Revision to Police Department Casework & Countertop	=	\$369.00
5 ADD Lump Sum Electrical Fused Panel - Panel 4-EM-1	=	\$3,714.20
6 ADD Lump Sum Valley Curb Installation - STH 60	=	\$3,132.00
7 ADD Lump Sum Owner Furnished Restroom Accessories Installation	=	\$2,000.00
8 DEDUCT Lump Sum Revision to Various Site Concrete Sidewalk / Curb & Gutter	=	(\$3,966.00)
9 ADD Lump Sum Addition of Cloth Dryer Exhaust Vent	=	\$536.00
10 ADD Lump Sum Revise Location of Four-Fold Door Remote Switches	=	\$2,365.85
11 ADD Lump Sum Revision to Electrical Distribution System - MDP Panel	=	\$2,357.00
12 ADD Lump Sum Revision to Curb Inlet Casting Types	=	\$11,052.42
13 ADD Lump Sum Reconfigure Air Drop Locations - FD Apparatus Bay	=	\$12,872.00
14 ADD Lump Sum Metal Canopy - Main Lobby Entrance	=	\$12,992.00
TOTAL	=	\$13,193.67

Reason for Change Order:

- a) Change Order Item Nos.1, 2 & 3: Unutilized unit price materials related to granular backfill material within the building foundation, excavation on suitable soils within building pad area and, crushed aggregate base course within parking lot areas. Therefore, because the estimated quantities were greater than the actual quantities utilized on site, a deduction from the contract related to reducing the estimated quantities to the quantities actually incorporated into the site is appropriate.
- d) Change Order Item No. 4: Revisions made to proposed casework and countertop located within the Police Department front office area. Revisions are a result of the staff's review and reconsideration of needs for operations.
- e) Change Order Item No. 5: Contract required Contractor's Coordination Study resulted in electrical revision from a breaker panel to a fused panel within Panel 4-EM-1 resulting an increase in equipment cost.
- f) Change Order Item No. 6: Addition of 24" valley curb installation within the STH 60 Fire Department exit. Addition is a result of WisDOT's STH 60 Right-of-Way permitting requirements.
- g) Change Order Item No. 7: Owner's staff requested that the restroom accessories furnished by Owner to be installed by Contractor.
- h) Change Order Item No. 8: Deduct associated with the revisions to various site concrete items: Sidewalk and Curb & Gutter
- i) Change Order Item No. 9: Addition of clothes dryer vent located within Room 2D08 – Fire Department. Value Add: Not included within original contract.
- j) Change Order Item No. 10: Revise location of 3 each remote switches associated with the Fire Department Four-Fold doors from proposed driver side bay truck locations to revised Resource Report Watch Room 1C34 per staff request.
- k) Change Order Item No.11: Revisions to electrical distribution system within MDP panel resulting from shop drawing review performed by A/E's electrical subconsultant (IBC): Add one each 250 amp breaker and 6 each panel provisions for expansion.
- l) Change Order Item No.12: Revisions curb inlet casting types for the purpose of: 1) Accommodating concrete structure dimensions and, 2) accommodating curb and gutter profile (mountable/roll top).
NOTE: Initial casting materials were taken by the Village's Department of Public Works for use within their storm sewer replacement related projects equating to \$5,720.00 of the revision cost.

- m) Change Order Item No.13: Reconfiguration of air drop locations to meet specific vehicles and parking locations/orientations within Fire Department Apparatus Bay.
- n) Change Order Item No.14: Addition of one each metal canopy to be installed at the main lobby entrance as requested by

Attachments: (List documents supporting change)

- a) Change Order Item No.4: Contract Work Change Directive No. 23
- b) Change Order Item No. 5: Contract Work Change Directive No. 24
- c) Change Order Item No. 6: Contract Work Change Directive No. 25
- d) Change Order Item No. 7: Contract Work Change Directive No. 26
- e) Change Order Item No. 8: Contract Work Change Directive No. 27
- f) Change Order Item No. 9: Contract Work Change Directive No. 28
- g) Change Order Item No. 10: Contract Work Change Directive No.29
- h) Change Order Item No. 11: Contract Work Change Directive No.30
- i) Change Order Item No. 12: Contract Work Change Directive No. 31
- j) Change Order Item No. 13: Contract Work Change Directive No.32
- k) Change Order Item No. 14: Contract Work Change Directive No.33

CHANGE IN CONTRACT PRICE:		CHANGE IN CONTRACT TIMES:	
Original Contract Price		Original Contract Times:	
\$ 11,595,340.00		Substantial completion (date):	September 17, 2021
		Ready for Final Payment (date):	October 15, 2021
Increase (Decrease) from previous approved Change Orders No. 1 to No. 7 :		from previous Change Orders: No. 1 to No. 7 :	
\$ 127,955.42		Substantial Completion (days):	0
		Ready for Final Payment (days):	0
Contract Price prior to this Change Order:		Contract Times prior to this Change Order:	
\$ 11,723,295.42		Substantial completion (date):	September 17, 2021
		Ready for Final Payment (date):	October 15, 2021
Increase (Decrease) of this Change Order:		Increase (Decrease) this Change Order:	
\$ 13,193.67		Substantial Completion (days):	0
		Ready for Final Payment (days):	0
Contract Price incorporating this Change Order:		Contract Times with all approved Change Orders:	
\$ 11,736,489.09		Substantial completion (date):	September 17, 2021
		Ready for Final Payment (date):	October 15, 2021

RECOMMENDED:

ACCEPTED:

ACCEPTED:

By:  _____ By: _____ By: _____

Engineer (if required) Owner (Authorized Signature) CONTRACTOR (Authorized Signature)

Title: Senior Construction Manager Title: Title:

Date: July 6, 2021 Date: Date:

Approved by Funding Agency (if applicable):

By: _____ Date: _____

Title: _____

☐ Owner ☒ Engineer
☐ Contractor ☐ Funding Agency

**SECTION 00 63 49
WORK CHANGE DIRECTIVE**

Work Change Directive No. 23

Date of Issuance:	May 18, 2021	Effective Date:	May 18, 2021
Owner:	Village of Jackson	Owner's Contract No:	B-20
Contractor:	Mike Koenig Construction Co.	Contractor's Project No:	
Engineer:	Cedar Corporation	Engineer's Project No:	J5789-002
Project:	Municipal Complex	Contract Name:	

Contractor is directed to proceed promptly with the following change(s):

Description:

Revisions made to proposed casework and countertop located within the Police Department front office area.
Revisions are a result of the staff's review and reconsideration of needs for operations

Attachments:

- 1) E-mail correspondence between Engineer and Contractor regarding request for cost proposal dated 4/21/21
- 2) Exhibit – Police – Building B Front Office Revision dated 4/21/21
- 3) Contractor's Cost Proposal, PCO #48 dated 4/29/21

Purpose for Work Change Directive:

Directive to proceed promptly with the Work described herein, prior to agreeing to changes on Contract Price and Contract Time, is issued due to:

- ☐ Non-agreement on pricing of proposed change.
☒ Necessity to proceed for schedule or other Project reasons.

Estimated Change in Contract Price and Contract Times (non-binding, preliminary):

Contract Price \$ 369.00 [increase] .
Contract Time 0 days [increase] [decrease].

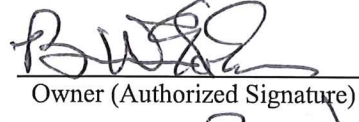
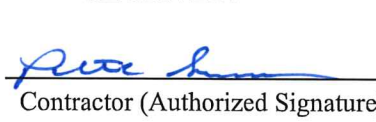
Basis of estimated change in Contract Price:

- ☒ Lump Sum ☐ Unit Price
☐ Cost of the Work ☐ Other

RECOMMENDED:

AUTHORIZED BY:

RECEIVED:

By: 	By: 	By: 
Engineer (Authorized Signature)	Owner (Authorized Signature)	Contractor (Authorized Signature)
Title: <u>Senior Construction Manager</u>	Title: <u>Director of Public Works</u>	Title: <u>Project Manager</u>
Date: <u>5/18/21</u>	Date: <u>5/19/2021</u>	Date: <u>5-19-21</u>

Doug Kroes

From: Kristopher Dressler
Sent: Wednesday, April 21, 2021 9:01 AM
To: Pete Schmoll
Cc: Doug Kroes; Jason Kossman
Subject: Jackson PD Front Office Revision
Attachments: EXHIBIT Police Front Office Revisions 041921.pdf

Pete,

Can you provide a cost proposal to revise the casework and countertop in the Police Front Office 1B02? We are looking to remove one of the base cabinets at the workstations and utilizing the currently specified counter and mount a section to a height adjustable base.

Let us know if you have any questions or concerns.

Thank you,

Kristopher Dressler, R.A.

Architect

Cedar Corporation

604 Wilson Avenue | Menomonie | WI | 54751

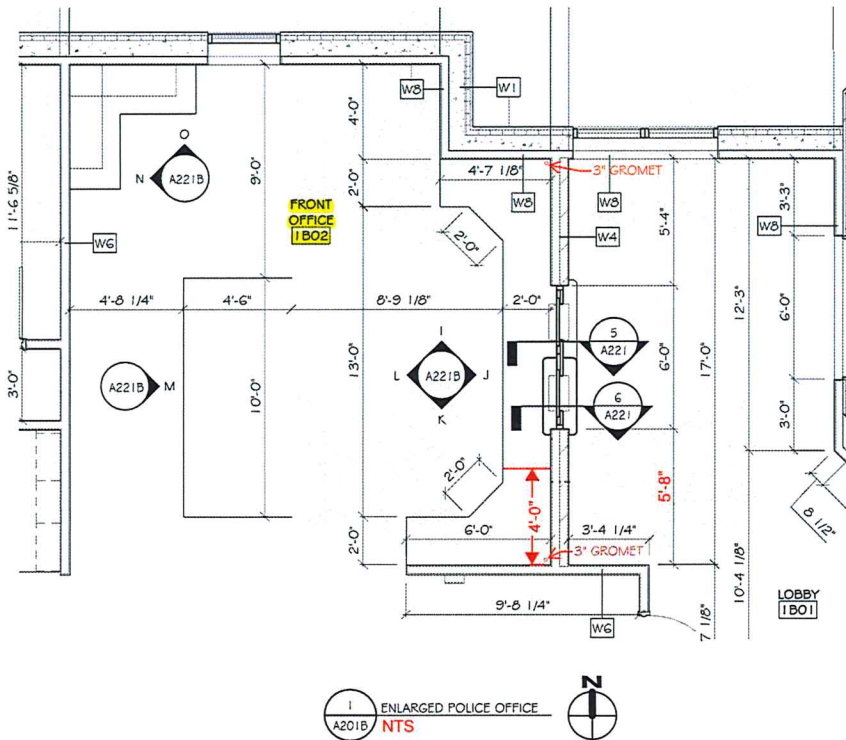
Office: 715-235-9081 | TF: 800-472-7372

kris.dressler@cedarcorp.com

www.cedarcorp.com | [LinkedIn](#) | [Facebook](#) | [Twitter](#)

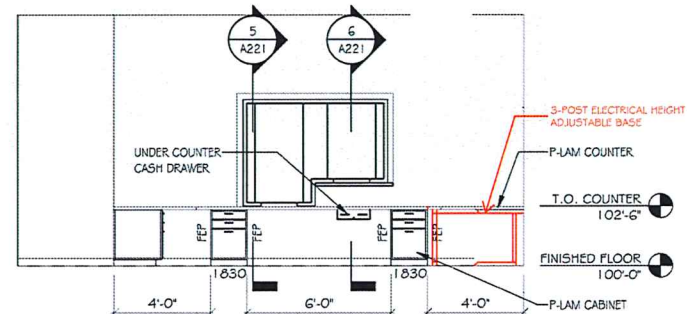
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This e-mail and any attachments may contain proprietary and confidential information from Cedar Corporation. Please visit our website at <http://www.cedarcorp.com/disclaimer> for more details.



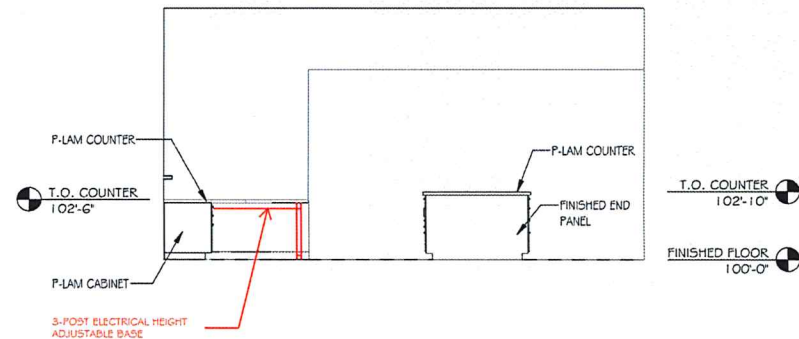
ENLARGED
POLICE OFFICE
PLAN

SHEET NO.
A201B



J FRONT OFFICE ELEVATION 2
A221B N/F/S = 1'-0"

ELECTRICAL HEIGHT ADJUSTABLE BASE:
INDIVIDUAL SUPPORT T-LEGS, EACH WITH DC MOTOR.
HEIGHT RANGE: 25" - 50"
LIFT CAPACITY: 525 lbs
SPEED: 1-1/2" PER SECOND
INCLUDE:
PUSHBUTTON WITH 4 PROGRAMMABLE HEIGHTS AND LED DISPLAY.
CPU HOLDER
WIRE TROUGH AND MANAGEMENT SYSTEM



K FRONT OFFICE ELEVATION 3
A221B N/F/S = 1'-0"

CONSTRUCTION
INTERIOR
ELEVATIONS "B"

SHEET NO.
A221B

JACKSON MUNICIPAL COMPLEX
POLICE - BUILDING B
FRONT OFFICE REVISION



engineering . architecture . environmental . surveying .
landscape architecture . planning . economic development

800-472-7372
www.cedarcorp.com

PROJECT NO. J5789-002

DRAWN BY: K. DRESSLER

DATE: 4/21/21

SCALE: NTS



April 29, 2021

Jackson Municipal Complex
N168W19721 Main St
Jackson, WI 543037

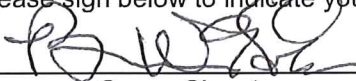
PCO #48: Casework Changes

Mike Koenig Construction Co. Inc. proposes to supply labor, materials and equipment to provide (2) windows in Meeting Room 1C20 per exhibit dated 3-19-21 and per the following specifications.

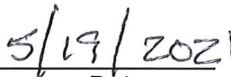
- 1B02 Front Office - Remove cabinet & add 3 - post electrical height adjustable base cabinets and add 2 grommets \$635.00
- 1C14 Breakroom - Change cabinet with drawer & shelves to a trash pull-out. \$No Change
- 1C34 Resource Plan - Remove 1 base cabinet \$(290.00)

Labor & Material: \$ 345.00
Mark-up: \$ 17.00
Bond: \$ 7.00
NET SUM OF: \$369.00

Please sign below to indicate your approval.



Owner Signature



Date

Respectfully Submitted
MIKE KOENIG CONST. CO., INC.


Pete Schmoll
Project Manager

☐ Owner ☒ Engineer
☐ Contractor ☐ Funding Agency

**SECTION 00 63 49
WORK CHANGE DIRECTIVE**

Work Change Directive No. 24

Date of Issuance:	May 18, 2021	Effective Date:	May 18, 2021
Owner:	Village of Jackson	Owner's Contract No:	B-20
Contractor:	Mike Koenig Construction Co.	Contractor's Project No:	
Engineer:	Cedar Corporation	Engineer's Project No:	J5789-002
Project:	Municipal Complex	Contract Name:	

Contractor is directed to proceed promptly with the following change(s):

Description:

Contract required Contractor's Coordination Study resulted in electrical revision from a breaker panel to a fused panel within Panel 4-EM-1 resulting an increase in equipment cost.

Attachments:

1) Contractor's Cost Proposal, PCO #25 dated 2/4/21

Purpose for Work Change Directive:

Directive to proceed promptly with the Work described herein, prior to agreeing to changes on Contract Price and Contract Time, is issued due to:

- ☐ Non-agreement on pricing of proposed change.
☒ Necessity to proceed for schedule or other Project reasons.

Estimated Change in Contract Price and Contract Times (non-binding, preliminary):

Contract Price \$ 3,714.20 [increase] .
Contract Time 0 days [increase] [decrease].

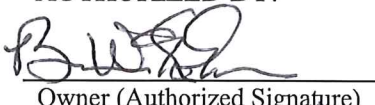
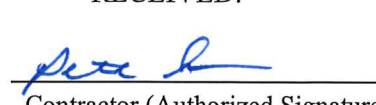
Basis of estimated change in Contract Price:

- ☒ Lump Sum ☐ Unit Price
☐ Cost of the Work ☐ Other

RECOMMENDED:

AUTHORIZED BY:

RECEIVED:

By: 	By: 	By: 
Engineer (Authorized Signature)	Owner (Authorized Signature)	Contractor (Authorized Signature)
Title: <u>Senior Construction Manager</u>	Title: <u>DIRECTOR OF PUBLIC WORKS</u>	Title: <u>Project Manager</u>
Date: <u>5/18/21</u>	Date: <u>5/19/2021</u>	Date: <u>5-19-21</u>



February 4, 2021
Revised

Jackson Municipal Complex
N168W19721 Main St
Jackson, WI 543037

PCO #25: Electrical Revisions per Coordination Study Fused Panel

Mike Koenig Construction Co. Inc. proposes to supply labor, materials and equipment complete electrical revisions per coordination study fused panel per the following specifications.

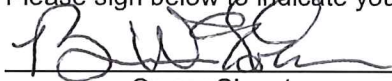
- Coordination Study Fused Panel
 - Adder for Coordination fused panel per study note 3.
Panel 4-EM-A

The ATS-EM system does not have selective coordination. I have looked a lot of different breakers combinations the Eaton Selective Coordination documents and I cannot find a combination that works. My recommendation would be to change Panel4-EM-1 to a fused coordination panel an lower the 90A breaker t0o a 60A fuse feeding the transformer or feed through lugs to feed the transformer. This was recommendation from the coordination study and requoted from Eaton per approved submittals.

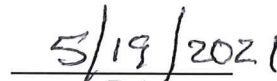
I will be sending out the Submittals again as requested 1-27-2021.

Labor & Material: \$ 3,468.20
Mark-up: \$ 173.00
Bond: \$ 73.00
NET SUM OF: \$ 3,714.20

Please sign below to indicate your approval.



Owner Signature



Date

Note: If this proposal is accepted an official contract change order will be issued which will adjust the total contract amount accordingly.

Respectfully Submitted,
MIKE KOENIG CONST. CO., INC.


Pete Schmoll
Project Manager

3502 Behrens Parkway * Sheboygan, WI 53081 * Phone 920-457-0923 * FAX 920-457-1024

☐ Owner ☒ Engineer
☐ Contractor ☐ Funding Agency

**SECTION 00 63 49
WORK CHANGE DIRECTIVE**

Work Change Directive No. 25

Date of Issuance:	May 18, 2021	Effective Date:	May 18, 2021
Owner:	Village of Jackson	Owner's Contract No:	B-20
Contractor:	Mike Koenig Construction Co.	Contractor's Project No:	
Engineer:	Cedar Corporation	Engineer's Project No:	J5789-002
Project:	Municipal Complex	Contract Name:	

Contractor is directed to proceed promptly with the following change(s):

Description:

Addition of 24" valley curb installation within the STH 60 Fire Department exit. Addition is a result of WisDOT's STH 60 Right-of-Way permitting requirements.

Attachments:

- 1) E-mail correspondence between Engineer and Contractor regarding request for cost proposal dated 4/27/21
- 2) Exhibit – STH 60 Fire Department Exit Valley Curb Addition dated 4/27/21
- 3) Contractor's Cost Proposal, PCO #49 dated 5/17/21

Purpose for Work Change Directive:

Directive to proceed promptly with the Work described herein, prior to agreeing to changes on Contract Price and Contract Time, is issued due to:

- ☐ Non-agreement on pricing of proposed change.
☒ Necessity to proceed for schedule or other Project reasons.

Estimated Change in Contract Price and Contract Times (non-binding, preliminary):

Contract Price \$ 3,132.00 [increase] .
Contract Time 0 days [increase] [decrease].

Basis of estimated change in Contract Price:

- ☒ Lump Sum ☐ Unit Price
☐ Cost of the Work ☐ Other

RECOMMENDED:

AUTHORIZED BY:

RECEIVED:

By: <u>[Signature]</u> Engineer (Authorized Signature)	By: <u>[Signature]</u> Owner (Authorized Signature)	By: <u>[Signature]</u> Contractor (Authorized Signature)
Title: <u>Senior Construction Manager</u>	Title: <u>Director of Public Works</u>	Title: <u>Project Manager</u>
Date: <u>5/18/21</u>	Date: <u>5/19/2021</u>	Date: <u>5-18-21</u>

Doug Kroes

From: Doug Kroes
Sent: Tuesday, April 27, 2021 11:58 AM
To: Pete Schmoll (petes@mikekoenigconstruction.com)
Cc: Kris Dressler (kris.dressler@cedarcorp.com); joe.coe@cedarcorp.com; Mitch Reimer (mitch.reimer@cedarcorp.com); 'Jason Kossman'; Brian Kober
Subject: Jackson Municipal Complex: REQUEST FOR COST PROPOSAL - 24" Valley Curb - STH 60
Attachments: EXHIBIT STH 60 FD Exit Valley Curb Addition 042721.pdf

Importance: High

Pete:

Attached please find an exhibit related to proposed 24" valley curb installation with curb transitions within the Fire Department Exit abutting STH 60. This addition is a result of WisDOT permitting requirements.

Therefore, please provide an all-inclusive Lump Sum cost proposal for completing this work.

Please contact me should you have any questions.

Thank you,

Doug Kroes

Senior Construction Manager

Cedar Corporation

W61 N497 Washington Avenue | Cedarburg | WI | 53012

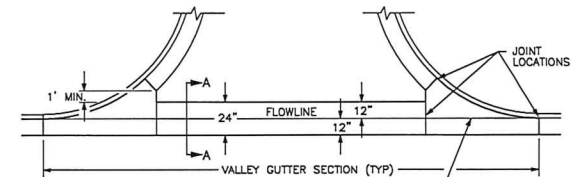
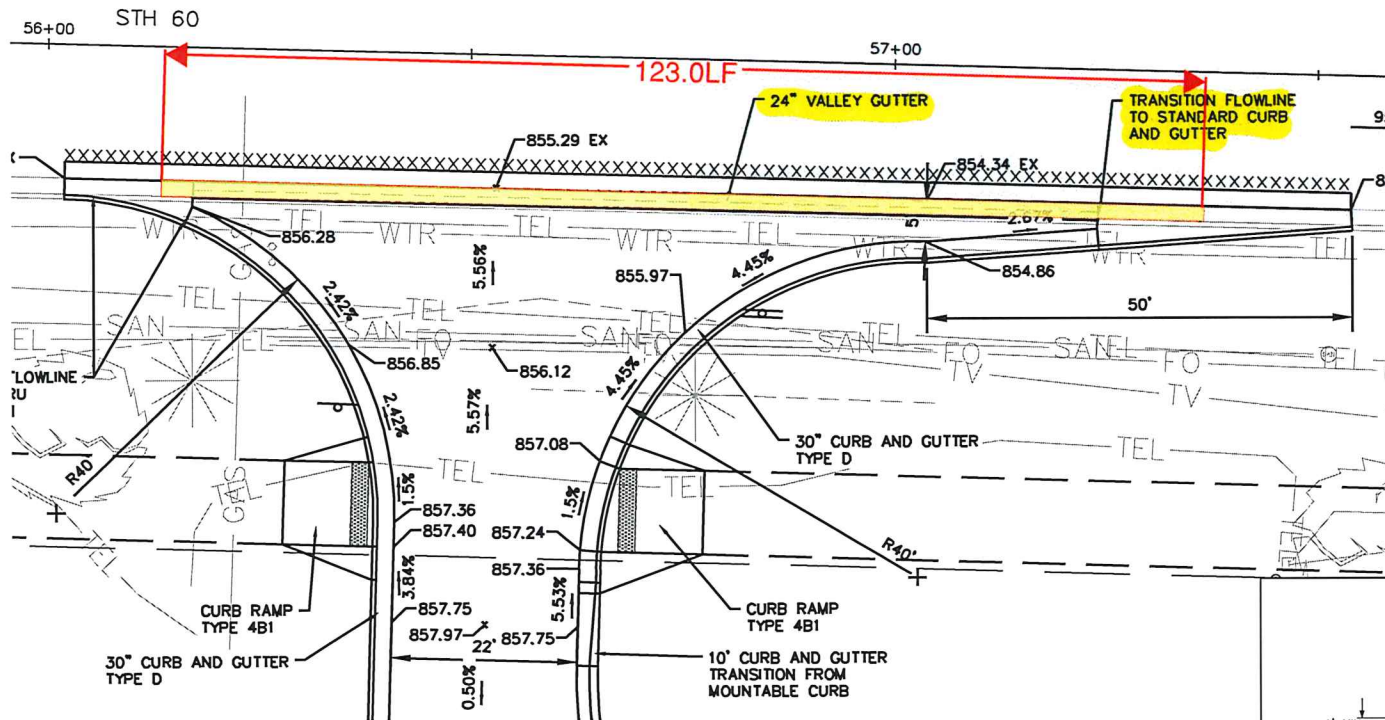
Office: 262-204-2360 ext 1403 | TF: 800-472-7372

Cell: 920-246-6326

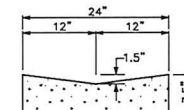
doug.kroes@cedarcorp.com

www.cedarcorp.com | [LinkedIn](#) | [Facebook](#) | [Twitter](#)

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INTEGRAL SECTION SHALL FLOW THROUGH INTERSECTION, NOT AROUND RADIUS
PLAN VIEW



SECTION A-A
CONCRETE CURB AND GUTTER, 24" VALLEY
NO SCALE

JACKSON MUNICIPAL COMPLEX
STH 60 Fire Department Exit
Valley Curb Addition



engineering . architecture . environmental . surveying .
landscape architecture . planning . economic development

800-472-7372
www.cedarcorp.com

PROJECT NO. J5789-0002

DRAWN BY:

DATE: 4/27/21

SCALE: NTS



May 17, 2021
Revised

Jackson Municipal Complex
N168W19721 Main St
Jackson, WI 543037

PCO #49: Valley Curb

Mike Koenig Construction Co. Inc. proposes to supply labor, materials and equipment to provide specified valley curb per the exhibit provided dated 4-27-21 and per the following specifications.

- 123 LF of 24" Valley Curb and Gutter \$2,952.00

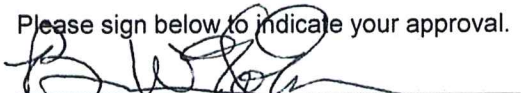
Labor & Material: \$ 2,952.00

Mark-up: \$ 148.00

Bond: \$ 32.00

NET SUM OF: \$ 3,132.00

Please sign below to indicate your approval.


Owner Signature

5/17/2021
Date

Respectfully Submitted
MIKE KOENIG CONST. CO., INC.

Pete Schmoll

Pete Schmoll
Project Manager

☐ Owner ☒ Engineer
☐ Contractor ☐ Funding Agency

**SECTION 00 63 49
WORK CHANGE DIRECTIVE**

Work Change Directive No. 26

Date of Issuance:	June 15, 2021	Effective Date:	June 16, 2021
Owner:	Village of Jackson	Owner's Contract No:	B-20
Contractor:	Mike Koenig Construction Co.	Contractor's Project No:	
Engineer:	Cedar Corporation	Engineer's Project No:	J5789-002
Project:	Municipal Complex	Contract Name:	

Contractor is directed to proceed promptly with the following change(s):

Description:

Owner's staff requested that the restroom accessories furnished by Owner to be installed by Contractor.

Attachments:

- 1) Page 3 of 5/12/21 Municipal Complex Progress Meeting Minutes
- 2) A/E's Bathroom Accessory Quantities list dated 5/12/21
- 3) Contractor's Cost Proposal, PCO #53 dated 6/8/21

Purpose for Work Change Directive:

Directive to proceed promptly with the Work described herein, prior to agreeing to changes on Contract Price and Contract Time, is issued due to:

- ☐ Non-agreement on pricing of proposed change.
☒ Necessity to proceed for schedule or other Project reasons.

Estimated Change in Contract Price and Contract Times (non-binding, preliminary):

Contract Price \$ 2,000.00 [increase] .
Contract Time 0 days [increase] [decrease].

Basis of estimated change in Contract Price:

- ☒ Lump Sum ☐ Unit Price
☐ Cost of the Work ☐ Other

RECOMMENDED:

AUTHORIZED BY:

RECEIVED:

By: [Signature]
Engineer (Authorized Signature)

By: [Signature]
Owner (Authorized Signature)

By: [Signature]
Contractor (Authorized Signature)

Title: Senior Construction Manager

Title: Director of Public Works

Title: PM

Date: 6/15/21

Date: 6/16/2021

Date: 6-16-21

- f. Burn Tower – Update:
 - Permit Application Status:
 - Building – A. Swaney: *No update provided*
 - Building Certificate of Insurance Status – A. Swaney: *No update provided*
- 2) Radio Vendor – Emergency Services (GenComm): *On hold.*
- 3) Tornado Siren System - Update – A. Swaney: Pole material/furnishing/installation: *B. Kober reported that he continues to coordinate with A. Swaney.*
- 4) Owner Supplied Restroom Accessories – Update – B. Kober: *J. Keller reported that the order has been placed and that there is a 6-8 week lead time to delivery. B. Kober requested a cost proposal from the Contractor related to the installation of the restroom accessories. K. Dressler to provide the list of accessories to Contractor. J. Keller asked if K. Dressler could include types and model numbers of various accessories within his list to contain a legend of types of accessories i.e. stainless, double roll, etc. J. Keller to provide K. Dressler with this information.*

E. Shop Drawings and Submittals

- 1) Photographic Documentation:
 - a. Construction Progress – Ongoing
- 2) Concrete:
 - a. Concrete Mix Designs: Sidewalks, Approaches
 - b. ¾" CABC Material
 - c. Testing Results: *Contractor to submit concrete and compaction testing results related to the Burn Tower foundation construction.*
- 3) HMA Paving:
 - a. HMA Mix Design Submittals
 - b. Pre-pave meeting schedule
 - c. Density Test Results
- 4) Site Utilities:
 - a. As-built Drawings of Water & Sewer Utility installations: *B. Kober requested that the A/E coordinate a schedule to perform the as-built survey with his staff for early next week. D. Kroes to notify their surveyor and have him contact Village staff to schedule.*
- 5) Discussion of Other Items - STATUS:

F. Requests for Information (RFI) - STATUS:

- 1) RFI#82: Data Labeling Scheme
- 2) RFI#84: Dryer Vent Location – Rm 2D08
- 3) RFI#85: FD Exhaust Hood Power.

G. Revisions:

H. Contract Payments / Contract Change Orders

- 1) Contractor Application for Payment: Status – Application for Payment No. 13 processed to Owner. *Approved by Village Board on 5/11/21.*
- 2) Contract Change Orders:
 - Pending Items:
 - Addition of Entrance Door Canopies: Contractor's Lump Sum/EACH cost proposal received 3/2/21 = \$34,620.00: **Contractor resubmitted proposal to include three pricing options on 3/17/21. A/E researching other materials options for Owner consideration.**

BATHROOM ACCESSORY QUANTITIES**CLIENT:** Village of Jackson**PROJECT:** Municipal Complex**DATE:** May 12, 2021**CEDAR PN:** J5789-0002

Department	Room Name	Room Number	Paper Towel Dispensers	Model Number	Soap Dispensers	Model Number	Toilet Paper Dispensers	Model Number	Sharps Container
Police	Toilet	1A04	1	T7470	1	SHF970	1	RD0346	0
Police	Toilet	1A06	1	T7470	1	SHF970	1	R2070	0
Police	Shower	1A11	1	T7470	1	SHF970	1	R2070	0
Police	Shower	1A12	1	T7470	1	SHF970	1	R2070	0
Police	Weapons	1A17	1	T7470	1	SHF970	0	R2070	0
Police	Toilet	1B11	1	T7470	1	SHF970	1	R2070	0
Police	Toilet	1B17	1	T7470	1	SHF970	1	R2070	0
Police	Shower	1B22	1	T7470	1	SHF970	1	R2070	0
Police	Shower	1B23	1	T7470	1	SHF970	1	R2070	0
Village	Toilet	1C16	1	T7470	1	SHF970	1	R2070	0
Village	Toilet	1C17	1	T7470	1	SHF970	1	R2070	0
Fire	Toilet	1C26	1	T7470	1	SHF970	1	R2070	0
Shared	Men's	1D01	0	T7470	1	SHF970	1	R4070	1
Shared	Women's	1D02	0	T7470	2	SHF970	2	R4070	1
Fire	Decon	1D10	1	T7470	1	SHF970	1	R2070	0
Fire	Women's Locker Room	1D13	1	T7470	1	SHF970	1	R2070	0
Fire	Shower	1D14	1	T7470	1	SHF970	1	R2070	0
Fire	Shower	1D15	1	T7470	1	SHF970	1	R2070	0
Fire	Men's Locker Room	1D16	1	T7470	1	SHF970	1	R2070	0
Fire	Shower	1D17	1	T7470	1	SHF970	1	R2070	0
Fire	Shower	1D18	1	T7470	1	SHF970	1	R2070	0
Fire	Shower	1D19	1	T7470	1	SHF970	1	R2070	0
Fire	Shower	2D10	1	T7470	1	SHF970	1	R2070	0
Fire	Shower	2D11	1	T7470	1	SHF970	1	R2070	0
Fire	Shower	2D12	1	T7470	1	SHF970	1	R2070	0
Shared	Shower	2D22	1	T7470	1	SHF970	1	R2070	0

Total:	24		27		26		2
---------------	----	--	----	--	----	--	---



June 8, 2021

Jackson Municipal Complex

N168W19721 Main St
Jackson, WI 543037

PCO #53: Bathroom Accessory Install

Mike Koenig Construction Co. Inc. proposes to supply labor, materials and equipment to install listed bathroom accessories per the following specifications.

- | | |
|--|-----------|
| • Install (24) Paper towel dispensers | \$ 520.00 |
| • Install (27) Soap dispensers | \$ 439.00 |
| • Install (26) Toilet Paper Dispensers | \$ 563.00 |
| • Install (2) Sharps Containers | \$ 33.00 |
| • Misc. materials, anchors, bits etc. | \$ 150.00 |

Labor and Material: \$ 1,705.00

Mark-up: \$ 256.00

Bond: \$ 39.00

NET SUM OF: \$ 2,000.00

Please sign below to indicate your approval.

Owner Signature

Date

Note: If this proposal is accepted an official contract change order will be issued which will adjust the total contract amount accordingly.

Respectfully Submitted,

MIKE KOENIG CONST. CO., INC.

Pete Schmoll

Pete Schmoll
Project Manager

☐ Owner ☒ Engineer
☐ Contractor ☐ Funding Agency

**SECTION 00 63 49
WORK CHANGE DIRECTIVE**

Work Change Directive No. 27

Date of Issuance:	June 15, 2021	Effective Date:	June 16, 2021
Owner:	Village of Jackson	Owner's Contract No:	B-20
Contractor:	Mike Koenig Construction Co.	Contractor's Project No:	
Engineer:	Cedar Corporation	Engineer's Project No:	J5789-002
Project:	Municipal Complex	Contract Name:	

Contractor is directed to proceed promptly with the following change(s):

Description:

Deduct associated with the revisions to various site concrete items: Sidewalk and Curb & Gutter

Attachments:

- 1) E-mail correspondence between A/E and Contractor dated 5/27/21
- 2) A/E's Exhibit – Concrete Sidewalk/Curb & Gutter Revisions dated 5/26/21
- 3) Contractor's Cost Proposal, PCO #55 dated 6/11/21

Purpose for Work Change Directive:

Directive to proceed promptly with the Work described herein, prior to agreeing to changes on Contract Price and Contract Time, is issued due to:

- ☐ Non-agreement on pricing of proposed change.
☒ Necessity to proceed for schedule or other Project reasons.

Estimated Change in Contract Price and Contract Times (non-binding, preliminary):

Contract Price \$ 3,966.00 [decrease].
Contract Time 0 days [increase] [decrease].

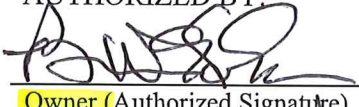
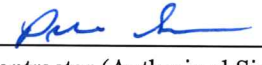
Basis of estimated change in Contract Price:

- ☒ Lump Sum ☐ Unit Price
☐ Cost of the Work ☐ Other

RECOMMENDED:

AUTHORIZED BY:

RECEIVED:

By: 	By: 	By: 
Engineer (Authorized Signature)	Owner (Authorized Signature)	Contractor (Authorized Signature)
Title: <u>Senior Construction Manager</u>	Title: <u>Director of Public Works</u>	Title: <u>PM</u>
Date: <u>6/15/21</u>	Date: <u>6/16/2021</u>	Date: <u>6-16-21</u>

Doug Kroes

From: Doug Kroes
Sent: Thursday, May 27, 2021 9:24 AM
To: Pete Schmoll (petes@mikekoenigconstruction.com)
Cc: Kris Dressler (kris.dressler@cedarcorp.com); 'Jason Kossman'
Subject: Jackson Municipal Complex: Request for Cost Proposal - Concrete Revisions
Attachments: EXHIBIT - Concrete Sidewalk_C&G Revisions 052621.pdf

Pete:

Please provide a cost proposal related to the various areas of revised concrete sidewalk and curb & gutter. Attached please find an exhibit related to the same. Please provide a cost proposal which consists of the following:

- DELETE 378 SF of 4" Concrete Sidewalk @ \$_____/SF = \$_____
- ADD 90 LF of 30" Type D Concrete Curb & Gutter Remove/Replace @ \$_____/LF = \$_____
- DELETE 290 LF of 30" Type D Concrete Curb & Gutter @ \$_____/LF = \$_____
- TOTAL = \$_____

Please contact me should you have any questions.

Thank you,

Doug Kroes

Senior Construction Manager

Cedar Corporation

W61 N497 Washington Avenue | Cedarburg | WI | 53012

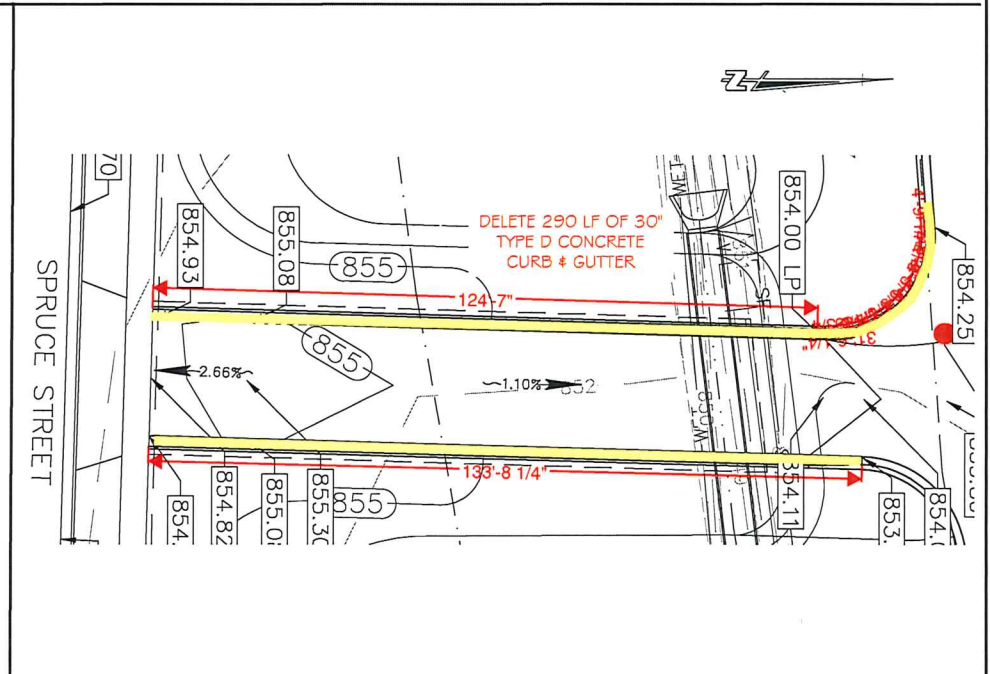
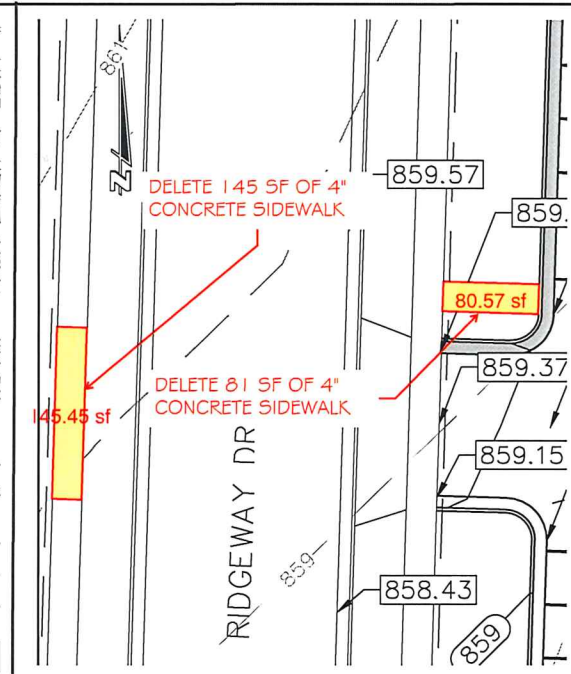
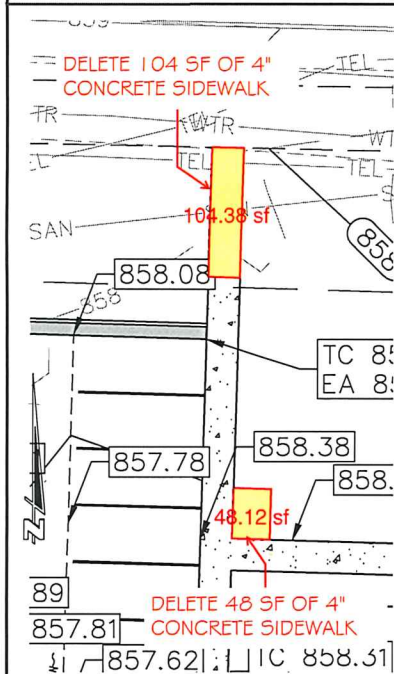
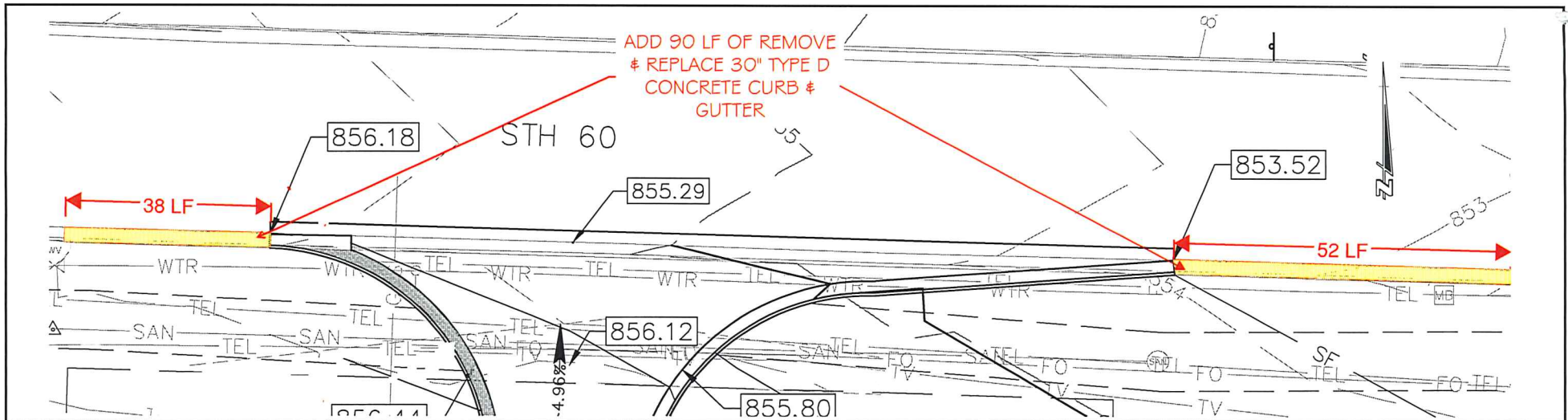
Office: 262-204-2360 ext 1403 | TF: 800-472-7372

Cell: 920-246-6326

doug.kroes@cedarcorp.com

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**JACKSON MUNICIPAL COMPLEX
CONCRETE SIDEWALK / CURB &
GUTTER REVISIONS**



engineering . architecture . environmental . surveying .
landscape architecture . planning . economic development

800-472-7372
www.cedarcorp.com

PROJECT NO. J5789-0002

DRAWN BY:

DATE: 5/26/21

SCALE: NTS



June 11, 2021

Jackson Municipal Complex

N168W19721 Main St
Jackson, WI 543037

PCO #55: Site Concrete Changes

Mike Koenig Construction Co. Inc. proposes to supply labor, materials and equipment to revise site concrete per the following specifications.

- DELETE 378 SF of 4" Concrete Sidewalk @ \$6.00/SF= (\$2,268.00)
- ADD 90 LF of 30" Type D Concrete Curb & Gutter Remove/Replace @ \$34.00/LF= \$3,060.00
- DELETE 290 LF of 30" Type D Concrete Curb & Gutter @ \$15.50/LF= (\$4,495.00)

Labor and Material: \$ 3,703.00

Mark-up: \$ 185.00

Bond: \$ 78.00

NET DEDUCT OF: (\$3,966.00)

Please sign below to indicate your approval.

Owner Signature

Date

Note: If this proposal is accepted an official contract change order will be issued which will adjust the total contract amount accordingly.

Respectfully Submitted,

MIKE KOENIG CONST. CO., INC.

Pete Schmoll

Pete Schmoll
Project Manager

☐ Owner ☒ Engineer
☐ Contractor ☐ Funding Agency

**SECTION 00 63 49
WORK CHANGE DIRECTIVE**

Work Change Directive No. 28

Date of Issuance:	June 15, 2021	Effective Date:	June 16, 2021
Owner:	Village of Jackson	Owner's Contract No:	B-20
Contractor:	Mike Koenig Construction Co.	Contractor's Project No:	
Engineer:	Cedar Corporation	Engineer's Project No:	J5789-002
Project:	Municipal Complex	Contract Name:	

Contractor is directed to proceed promptly with the following change(s):

Description:

Addition of clothes dryer vent located within Room 2D08 – Fire Department. Value Add: Not included within original contract.

Attachments:

- 1) RFI #84
- 2) E-mail correspondence between A/E and Contractor dated 5/19/21
- 3) Contractor's Cost Proposal, PCO #54 dated 6/10/21

Purpose for Work Change Directive:

Directive to proceed promptly with the Work described herein, prior to agreeing to changes on Contract Price and Contract Time, is issued due to:

- ☐ Non-agreement on pricing of proposed change.
☒ Necessity to proceed for schedule or other Project reasons.

Estimated Change in Contract Price and Contract Times (non-binding, preliminary):

Contract Price \$ 536.00 [Increase] .
Contract Time 0 days [increase] [decrease].

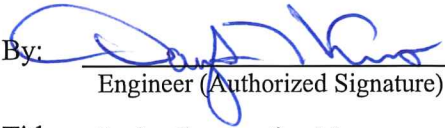
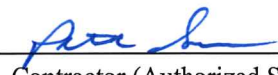
Basis of estimated change in Contract Price:

- ☒ Lump Sum ☐ Unit Price
☐ Cost of the Work ☐ Other

RECOMMENDED:

AUTHORIZED BY:

RECEIVED:

By: 	By: 	By: 
Engineer (Authorized Signature)	Owner (Authorized Signature)	Contractor (Authorized Signature)
Title: <u>Senior Construction Manager</u>	Title: <u>Director of Public Works</u>	Title: <u>PM</u>
Date: <u>6/15/21</u>	Date: <u>6/16/2021</u>	Date: <u>6-16-2</u>

REQUEST FOR INFORMATION (RFI)
(Add additional sheets as necessary to provide adequate information)

Project Name:	Jackson Municipal Complex	From (Name):	Jason Kossman
Project Number:	J5789-002	From (Company):	MKC
Request Number:	84	Phone:	920-457-0923
Date:	5/12/21		

Specified Item: Room 2D08 Dryer vent

Spec Section: N/A Paragraph No: N/A

Drawing & Detail(s) No: M102D

Clarification is requested for the following: See Attached RFI from MKC

Supporting Data Attached	☐ Drawings	☐ Product Data	☐ Samples
	☐ Tests	☐ Reports	☐

Submitted by:

Firm:	J&H Heating, Inc.
Address:	1220 Mineral Springs Drive, Port Washington, WI 53074
Phone:	2632-284-5589
Fax:	N/A
Email:	N/A
Name:	N/A
Date:	5/12/21

Response: See attached RFI from MKC

By: Kris Dressler 5/19/21

Distribution:	☐ Owner	☐ Contractor	☐
	☐ Architect	☐ Field	

By: Kris Dressler 5/19/21



RFI

Date: 5-10-21

RFI No.: 84

To: Kris Dressler

RE: Room 2D08 dryer vent

From: Jason Kossman

Subcontractor: J and H Heating

Requested Info:

There is no associated vent for the dryer in room 2D08

Where would you like to see this vented?

Date Response Requested: 5-12-21

This is not a Change Order, a Construction Change Directive or a Request for Proposal.

Interpretation:

Provide vent vertically through roof directly from dryer location. Provide cost proposal for work to be completed.

Kris Dressler 5/19/21

Signed: Pete Schmoll

Date: 4-14-21

Doug Kroes

From: Kristopher Dressler
Sent: Wednesday, May 19, 2021 8:51 AM
To: Jason Kossman; Doug Kroes
Cc: Pete Schmoll
Subject: RE: jackson municipal RFI 84 room 2D08 dryer vent location
Attachments: Jackson RFI #84 room 2D08 dryer vent location_RESPONSE.pdf

Jason,

Attached is our response to RFI #84. We will want to add a dryer vent to go vertically through the roof. Provide cost proposal for work to be completed.

Thank you,

Kristopher Dressler, R.A.

Architect

Cedar Corporation

604 Wilson Avenue | Menomonie | WI | 54751

Office: 715-235-9081 | TF: 800-472-7372

kris.dressler@cedarcorp.com

www.cedarcorp.com | [LinkedIn](#) | [Facebook](#) | [Twitter](#)

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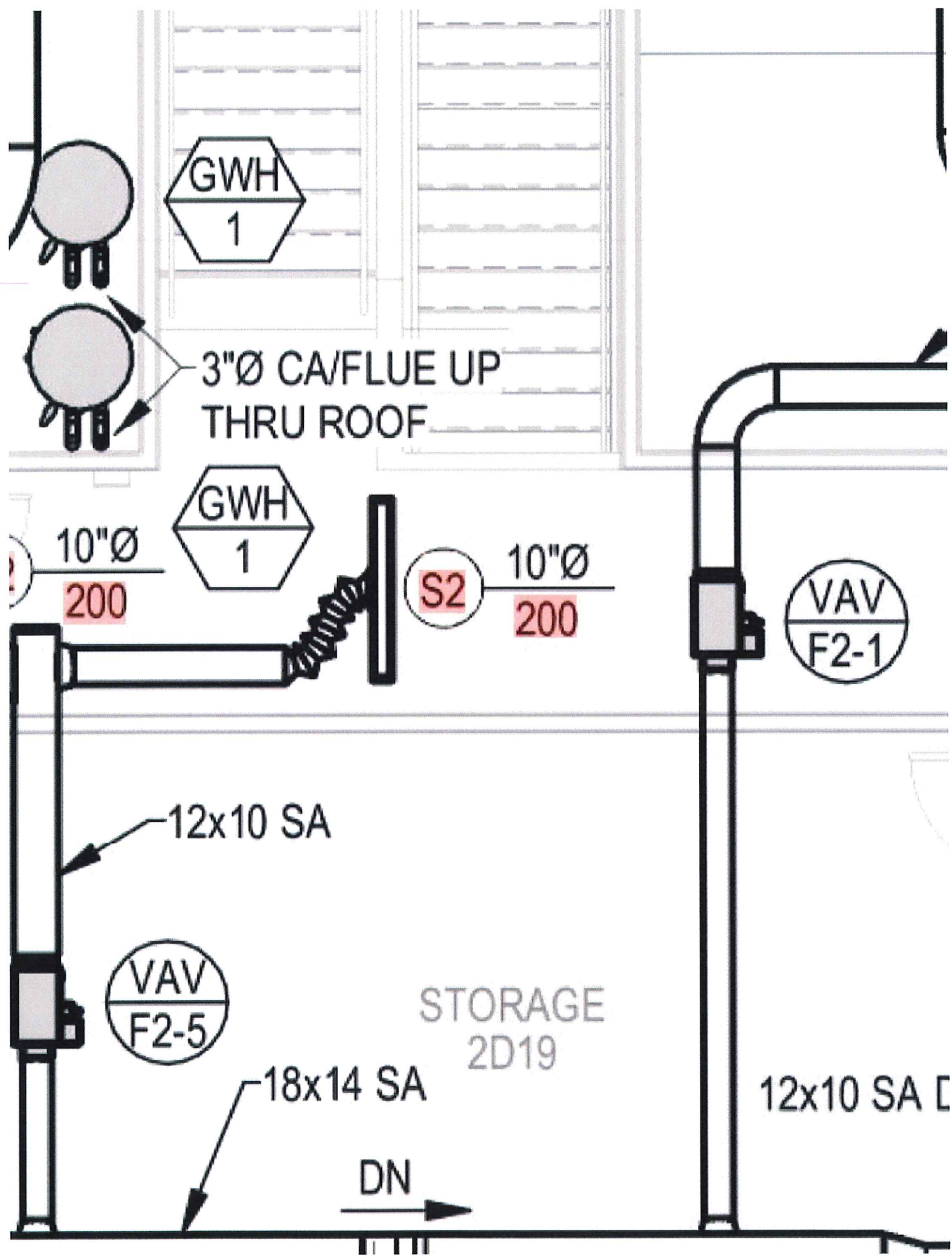
From: Jason Kossman <jasonk@mikekoenigconstruction.com>
Sent: Monday, May 10, 2021 11:49 AM
To: Kristopher Dressler <kris.dressler@cedarcorp.com>; Doug Kroes <doug.kroes@cedarcorp.com>
Cc: Pete Schmoll <petes@mikekoenigconstruction.com>
Subject: jackson municipal RFI 84 room 2D08 dryer vent location

Jason Kossman
Project Superintendent
Mike Koenig Construction
Cell: 920-378-9769
Office: 920-457-0923
Email: jasonk@mikekoenigconstruction.com

From: Jason Kossman
Sent: Monday, May 10, 2021 11:41 AM
To: Jason Kossman <jasonk@mikekoenigconstruction.com>
Subject: [Fieldwire] Jackson municipal - Crop Plan

Project name: Jackson municipal
Sheet number: M102D

Made with Fieldwire



Jason Kossman
Project Superintendent
Mike Koenig Construction
Cell: [920-378-9769](tel:920-378-9769)
Office: [920-457-0923](tel:920-457-0923)
Email: jasonk@mikekoenigconstruction.com

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June 10, 2021

Jackson Municipal Complex
N168W19721 Main St
Jackson, WI 543037

PCO #54: Dryer Vent

Mike Koenig Construction Co. Inc. proposes to supply labor, materials and equipment to install the second floor dryer vent per the following specifications.

- Provide labor and materials for approximately 20 lf of dryer vent
- Roof penetration and flashing

Labor and Material: \$ 500.00

Mark-up: \$ 25.00

Bond: \$ 11.00

NET SUM OF: \$ 536.00

Please sign below to indicate your approval.

Owner Signature

Date

Note: If this proposal is accepted an official contract change order will be issued which will adjust the total contract amount accordingly.

Respectfully Submitted,

MIKE KOENIG CONST. CO., INC.

Pete Schmoll

Pete Schmoll
Project Manager

REVISIONS		
NO.	DATE	DESCRIPTION

ARCHITECT/ENGINEER:
Seabair Corporation



ibc engineering
services, inc.

JOB NO. J5789-00	
DRAWN BY: DMS	CHE
ISSUE DATE MARCH 18, 2	
SET TYPE CONSTRUCT	
ENLARGED FLOOR PO PLAN "E	
SHEET NO. E201E	



1 ENLARGED FIRST FLOOR POWER PLAN "E"
SCALE: 1/8" = 1'-0"



June 11, 2021
Revised(2)

Jackson Municipal Complex
N168W19721 Main St
Jackson, WI 543037

PCO #50: Four Fold Door Controls

Mike Koenig Construction Co. Inc. proposes to supply labor, materials and equipment to locate door controls for the Four Fold Door in the resource report watch room per the following specifications.

- Run conduit to 1C34 Resource Report Watch Room
- Pull low voltage electrical for 3 button wall control stations and safety devices to 1C34 Resource Report Watch Room in lieu of placement by doors (safety devices are wired and controlled in conjunction with controls)
 1. Materials: Additional LF of conduit. 103 LF @ \$.62/LF = \$63.86
 2. Labor (14hrs @ \$96.00): Additional conduit installation = \$1,344.00
 3. Materials: Additional LF of control wire. 103 LF @ \$.33/LF = \$33.99
 4. Labor (8hrs @ \$96.00): Additional control wire installation = \$768.00

Note: Installation and connections of remote switches to the control panel, motors, etc. are incidental to the bid item.

Labor & Material: \$ 2,209.85
Mark-up: \$ 110.00
Bond: \$ 46.00
NET SUM OF: \$ 2,365.85

Please sign below to indicate your approval.

Owner Signature

Date

Respectfully Submitted
MIKE KOENIG CONST. CO., INC.

Pete Schmoll

Pete Schmoll
Project Manager

☐ Owner
☐ Contractor
☒ Engineer
☐ Funding Agency

**SECTION 00 63 49
WORK CHANGE DIRECTIVE**

Work Change Directive No. 30

Date of Issuance:	June 15, 2021	Effective Date:	June 16, 2021
Owner:	Village of Jackson	Owner's Contract No:	B-20
Contractor:	Mike Koenig Construction Co.	Contractor's Project No:	
Engineer:	Cedar Corporation	Engineer's Project No:	J5789-002
Project:	Municipal Complex	Contract Name:	

Contractor is directed to proceed promptly with the following change(s):

Description:

Revisions to electrical distribution system within MDP panel resulting from shop drawing review performed by A/E's electrical subconsultant (IBC): Add one each 250 amp breaker and 6 each panel provisions for expansion.

Attachments:

- 1) IBC Shop Drawing review comments dated 8/6/20
- 2) Contractor's Cost Proposal, PCO #24 dated 6/11/21

Purpose for Work Change Directive:

Directive to proceed promptly with the Work described herein, prior to agreeing to changes on Contract Price and Contract Time, is issued due to:

- ☐ Non-agreement on pricing of proposed change.
☒ Necessity to proceed for schedule or other Project reasons.

Estimated Change in Contract Price and Contract Times (non-binding, preliminary):

Contract Price \$ 2,357.00 [Increase] .
Contract Time 0 days [increase] [decrease].

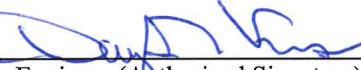
Basis of estimated change in Contract Price:

- ☒ Lump Sum ☐ Unit Price
☐ Cost of the Work ☐ Other

RECOMMENDED:

AUTHORIZED BY:

RECEIVED:

By: 	By: 	By: 
Engineer (Authorized Signature)	Owner (Authorized Signature)	Contractor (Authorized Signature)
Title: <u>Senior Construction Manager</u>	Title: <u>DIRECTOR OF PUBLIC WORKS</u>	Title: <u>pa</u>
Date: <u>6/15/21</u>	Date: <u>6/16/2021</u>	Date: <u>6-16-21</u>

SUBMITTAL REVIEW

VILLAGE OF JACKSON MUNICIPAL COMPLEX



Description	GEAR SUBMITTAL	Project Number	J5789-002
Architect	CEDAR CORPORATION	Date Received	08.05.2020
Contractor		Date Returned	08.06.2020
Subcontractor		By	DENNIS HESS

Item	Action	Remarks
GENERAL	2	SUBMITTAL NOT VALID WITHOUT CONTRACTORS SIGNED STAMP
GENERAL	2	SWITCHBOARD AND PANEL BUSES SHALL BE COPPER IN LIEU OF ALUMINUM.
GENERAL	2	PROVIDE NAME PLATES PER SPECIFICATIONS.
STUDY	3	REVIEW OF SUBMITTAL IS CONTINGENT ON THE REVIEW OF THE OVERCURRENT PROTECTIVE DEVICE COORDINATION STUDY. CHANGES TO THE EQUIPMENT DUE TO THE REVIEW OF THE STUDY ARE THE CONTRACTOR'S RESPONSIBILITY. SUBMIT THE STUDY BEFORE OR ALONG WITH THE REJECTED ITEMS BELOW.
MDP	2	PROVIDE (3) 250A/3P BREAKERS IN LIEU OF (2). 100A/3P BREAKER NOT IN THE PROJECT. PROVIDE PROVISIONS FOR (6) 250A/3P MINIMUM BREAKERS IN LIEU OF (1). SPD SHALL BE RATED FOR 120 KA PER MODE IN LIEU OF PER PHASE.
4-OS-A	2	REMOVE (1) 20A/3P BREAKER. PROVIDE (21) 20A/1P PROVISIONS.
4-OS-B	2	PROVIDE (21) 20A/1P PROVISIONS.
OS-A-L	2	PROVIDE (38) 20A/1P BREAKERS IN LIEU OF (35) AND (12) 20A1P PROVISIONS.
OS-A-R	2	PANEL SHALL BE MAIN LUG ONLY IN LIEU OF 250 AMP MAIN CIRCUIT BREAKER. PROVIDE (6) 20A/1P PROVISIONS.
4A	2	PANEL SHALL BE RATED AT 480Y/277V IN LIEU OF 208Y/120V.
4C	2	PROVIDE (6) 20A/3P BREAKERS IN LIEU OF (3)
A1 SECTION 1	2	PROVIDE (29) 20A/1P AND (3) 20A/1P GFI BREAKERS IN LIEU OF (30) AND (2) RESPECTIVELY.



June 11, 2021
Revised

Jackson Municipal Complex
N168W19721 Main St
Jackson, WI 543037

PCO #24: Electrical Distribution Revisions per Returned Submittal

Mike Koenig Construction Co. Inc. proposes to supply labor, materials and equipment complete electrical distribution revisions per returned submittal per the following specifications.

- Adders/Provisions per Distribution Submittals
 - *Description of Change:* Per the returned/revised submittals there were a bunch of adders, changes and provisions made that resulted in a price increase from our vendor.
- Owner: (Realized benefit of installed equipment for future use)

NET SUM OF: \$ 2,357.00

Please sign below to indicate your approval.

Owner Signature

Date

Note: If this proposal is accepted an official contract change order will be issued which will adjust the total contract amount accordingly.

Respectfully Submitted,

MIKE KOENIG CONST. CO., INC.

Pete Schmoll

Pete Schmoll
Project Manager

☐ Owner ☒ Engineer
☐ Contractor ☐ Funding Agency

**SECTION 00 63 49
WORK CHANGE DIRECTIVE**

Work Change Directive No. 31

Date of Issuance:	June 15, 2021	Effective Date:	June 16, 2021
Owner:	Village of Jackson	Owner's Contract No:	B-20
Contractor:	Mike Koenig Construction Co.	Contractor's Project No:	
Engineer:	Cedar Corporation	Engineer's Project No:	J5789-002
Project:	Municipal Complex	Contract Name:	

Contractor is directed to proceed promptly with the following change(s):

Description:

Revisions curb inlet casting types for the purpose of: 1) Accommodating concrete structure dimensions and, 2) accommodating curb and gutter profile (mountable/roll top).

NOTE: Initial casting materials were taken by the Village's Department of Public Works for use within their storm sewer replacement related projects equating to \$5,720.00 of the revision cost.

Attachments:

- 1) E-mail correspondence between A/E and Contractor dated 5/12/21
- 2) Contractor's Cost Proposal, PCO #52 dated 6/11/21

Purpose for Work Change Directive:

Directive to proceed promptly with the Work described herein, prior to agreeing to changes on Contract Price and Contract Time, is issued due to:

- ☐ Non-agreement on pricing of proposed change.
☒ Necessity to proceed for schedule or other Project reasons.

Estimated Change in Contract Price and Contract Times (non-binding, preliminary):

Contract Price \$ 11,052.42 [Increase] .
Contract Time 0 days [increase] [decrease].

Basis of estimated change in Contract Price:

- ☒ Lump Sum ☐ Unit Price
☐ Cost of the Work ☐ Other

RECOMMENDED:

AUTHORIZED BY:

RECEIVED:

By: [Signature]
Engineer (Authorized Signature)

By: [Signature]
Owner (Authorized Signature)

By: [Signature]
Contractor (Authorized Signature)

Title: Senior Construction Manager

Title: Director of Public Works

Title: PM

Date: 6/15/21

Date: 6/16/2021

Date: 6-16-21

Doug Kroes

From: Doug Kroes
Sent: Wednesday, May 12, 2021 6:06 PM
To: 'Jason Kossman'
Cc: Ron Dalton (ron.dalton@cedarcorp.com); Kris Dressler (kris.dressler@cedarcorp.com); joe.coe@cedarcorp.com; 'Brian Kober'
Subject: Jackson Municipal Complex: Storm Curb Inlet Castings CORRECTION
Importance: High

Jason: **PLEASE DISREGARD THE PREVIOUS E-MAIL AND PROVIDE CASTINGS AS FOLLOWS:**

Jason:

As discussed, due to differing curb profiles and change to catch basin inlet structure sizes, we will have to go with different models of curb inlet castings as follows:

5 EACH Mountable Curb Castings:
NEENAH R-3501-R FRAME AND GRATE ,

3 EACH Vertical Face Curb Castings:

NEENAH R 3067 CURB INLET FRAME, TYPE "L" GRATE

Please proceed accordingly and let me know if you have any questions.

Thank you,

Doug Kroes

Senior Construction Manager

Cedar Corporation

W61 N497 Washington Avenue | Cedarburg | WI | 53012

Office: 262-204-2360 ext 1403 | TF: 800-472-7372

Cell: 920-246-6326

doug.kroes@cedarcorp.com

www.cedarcorp.com | [LinkedIn](#) | [Facebook](#) | [Twitter](#)

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June 11, 2021
REVISED

Jackson Municipal Complex
N168W19721 Main St
Jackson, WI 543037

PCO #52: Curb Inlet Castings

Mike Koenig Construction Co. Inc. proposes to supply labor, materials and equipment to replace (8) curb inlet castings per the following specifications.

- Replace curb inlet castings onsite with Neenah model R3067
 - 3- 3067 Frame and Grates, 5- 3501-R Frame and Grates : \$5,719.42
 - Labor to install new ones and load old ones on village truck 16 hrs.
@100=1,600.00 (old castings were in place at their locations (not adjusted) old casting had to be removed and new castings had to be placed) loading completed by MKC
- Pour Curbs at Catch basins Left out on Parking lot curb pour including remobilization hand forming and labor. 6ea @ \$500 = \$3,000.00
(The slip form machine normally can start right next to curb inlet during the slip form process minimizing the hand work. Also when coming to the existing catch basin during the slip form process concrete left in the curb mule is used in the pouring process. When the catch basin is gapped the left over concrete left in the curb mule is wasted.)

Labor: \$ 10,319.42
Mark-up: \$ 516.00
Bond: \$ 217.00
NET SUM OF: \$11,052.42

Please sign below to indicate your approval.

Owner Signature

Date

Note: If this proposal is accepted an official contract change order will be issued which will adjust the total contract amount accordingly.

Respectfully Submitted
MIKE KOENIG CONST. CO., INC.

Pete Schmoll

Pete Schmoll
Project Manager

3502 Behrens Parkway * Sheboygan, WI 53081 * Phone 920-457-0923 * FAX 920-457-1024

☒ Owner ☐ Engineer
☐ Contractor ☐ Funding Agency

**SECTION 00 63 49
WORK CHANGE DIRECTIVE**

Work Change Directive No. 32

Date of Issuance:	June 17, 2021	Effective Date:	June 17, 2021
Owner:	Village of Jackson	Owner's Contract No:	B-20
Contractor:	Mike Koenig Construction Co.	Contractor's Project No:	
Engineer:	Cedar Corporation	Engineer's Project No:	J5789-002
Project:	Municipal Complex	Contract Name:	

Contractor is directed to proceed promptly with the following change(s):

Description:

Reconfiguration of air drop locations to meet specific vehicles and parking locations/orientations within Fire Department Apparatus Bay.

Attachments:

- 1) E-mail correspondence between A/E and Contractor dated 4/26/21
- 2) A/E Exhibit (Drawing Sht. P102E Mark-up)
- 3) Contractor's Cost Proposal, PCO #51 dated 6/8/21

Purpose for Work Change Directive:

Directive to proceed promptly with the Work described herein, prior to agreeing to changes on Contract Price and Contract Time, is issued due to:

- ☐ Non-agreement on pricing of proposed change.
☒ Necessity to proceed for schedule or other Project reasons.

Estimated Change in Contract Price and Contract Times (non-binding, preliminary):

Contract Price \$ 12,872.00 [Increase] .
Contract Time 0 days [increase] [decrease].

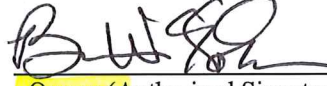
Basis of estimated change in Contract Price:

- ☒ Lump Sum ☐ Unit Price
☐ Cost of the Work ☐ Other

RECOMMENDED:

AUTHORIZED BY:

RECEIVED:

By: <u></u> Engineer (Authorized Signature)	By: <u></u> Owner (Authorized Signature)	By: <u>Pete Schmoll</u> Contractor (Authorized Signature)
Title: <u>Senior Construction Manager</u>	Title: <u>Director of Public Works</u>	Title: <u>Project Manager</u>
Date: <u>6/17/21</u>	Date: <u>6/17/2021</u>	Date: <u>6-17-21</u>

From: Kristopher Dressler

Sent: Monday, April 26, 2021 11:02 AM

To: Pete Schmoll <petes@mikekoenigconstruction.com>

Cc: Doug Kroes <doug.kroes@cedarcorp.com>; Jason Kossman <jasonk@mikekoenigconstruction.com>

Subject: Jackson Air Piping Revision

Pete,

After coordination with the Fire Department and our plumbing designer, we would like to get some pricing for the attached revisions to the compressed air piping.

Let us know if you have any questions or concerns.

Thank you,

Kristopher Dressler, R.A.

Architect

Cedar Corporation

604 Wilson Avenue | Menomonie | WI | 54751

Office: 715-235-9081 | TF: 800-472-7372

kris.dressler@cedarcorp.com

www.cedarcorp.com | [LinkedIn](#) | [Facebook](#) | [Twitter](#)

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June 8, 2021
Revised

Jackson Municipal Complex
N168W19721 Main St
Jackson, WI 543037

PCO #51R1: Air Piping Revisions

Mike Koenig Construction Co. Inc. proposes to supply labor, materials and equipment complete the air piping revisions per the following specifications.

- Labor and material to complete the additional airline work with regulators in apparatus bay 1E01

Labor: \$ 7,600.00
Material: \$ 2,322.00
Air Regulators: \$ 2,012.00
Mark-up: \$ 597.00
Bond: \$ 251.00
NET SUM OF: \$12,872.00

Alternate: Eliminate 7 of the future drops

Deduct: \$1,385 for regulators and materials
Deduct: \$1,400 labor.

Note: As far as leaving the piping up that is already installed up and just capping it, that is how we figured the change order.

Please sign below to indicate your approval.

Owner Signature

Date

Note: If this proposal is accepted an official contract change order will be issued which will adjust the total contract amount accordingly.

Respectfully Submitted,
MIKE KOENIG CONST. CO., INC.

Pete Schmoll

Pete Schmoll
Project Manager

Doug Kroes

From: Kristopher Dressler
Sent: Thursday, February 11, 2021 11:56 AM
To: Pete Schmoll
Cc: Doug Kroes
Subject: Jackson Canopy Cost Proposal
Attachments: Metal Canopies.pdf

Pete,

Could you provide us with a cost proposal for adding the attached canopies to the Jackson Municipal Complex project? Please provide a breakdown of cost for each canopy.

Thank you,

Kristopher Dressler, R.A.

Architect

Cedar Corporation

604 Wilson Avenue | Menomonie | WI | 54751

Office: 715-235-9081 | TF: 800-472-7372

kris.dressler@cedarcorp.com

www.cedarcorp.com | [LinkedIn](#) | [Facebook](#) | [Twitter](#)

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SECTION 10 73 16.13
METAL CANOPY

PART 1 - GENERAL

1.01 SUMMARY

- A. Section Includes
 - 1. Furnishing and installation of extruded aluminum overhead hanger rod style canopies.
 - 2. Related Items and Considerations
 - a. Flashing of various designs may be required. Generic flashing supplied by canopy manufacturer. Specialty flashing to be supplied by installer.
 - b. Determine wall construction, make-up and thickness.
 - c. Ensure adequate wall condition to carry canopy loads where required.
 - d. Consider water drainage away from canopy where necessary.
 - e. Any necessary removal or relocation of existing structures, obstructions or materials.

1.02 QUALITY ASSURANCE

- A. Manufacturer Qualifications: Company specializing in engineering and manufacturing pre-engineered canopies with a minimum documented experience of twenty years and with a quality assurance program utilizing a quality inspection for each system.

1.03 FIELD MEASUREMENT

- A. Confirm dimensions prior to preparation of shop drawings when possible.
- B. If requested, supply manufacturer s standard literature and specifications for canopies.
- C. Submit shop drawings showing structural component locations/positions, material dimensions and details of construction and assembly.

1.04 PERFORMANCE REQUIREMENTS

- A. Canopy must conform to local building codes.
- B. PE Stamped calculations are required and must be signed and sealed by an engineer licensed within the state canopy is installed.

1.05 DELIVER, STORAGE, HANDLING

- A. Deliver and store all canopy components in protected areas.

PART 2 - PRODUCTS

2.01 MANUFACTURER

- A. Mapes Canopies
Lincoln, Nebraska
Phone: 1-888-273-1132.
Fax: 1-877-455-6572.
- B. Equivalent systems by other manufacturers will be approved for substitution by addendum if the following conditions are met:
 - 1. Manufacturer must submit complete company literature and information to the architect for review.
 - 2. Manufacturer must submit complete proposed canopy system details, including sizes and strength values of all members to be used.

2.02 MATERIALS

- A. Decking shall consist of a 2 3/4" Extruded .078" Decking.
- B. Intermediate framing members shall be extruded aluminum, alloy 6063-T6, in profile and thickness shown in current Mapes brochures.
- C. Hanger rods and attachment hardware shall be a standard finish.
- D. Fascia shall be standard extruded 8" J style.

2.03 FINISHES

- A. Finish type shall be clear anodized.

2.04 FABRICATION

- A. Extruded aluminum canopies shall be shipped with the materials precut to size for field assembly.
- B. All connections shall be mechanically assembled utilizing 3/16 fasteners with a minimum shear stress of 350 lb. Pre-welded or factory-welded connections are not acceptable.
- C. Decking shall be designed with interlocking roll-formed aluminum members.
- D. Concealed drainage. Water shall drain from covered surfaces into intermediate trough and be directed to Front Scupper.

PART 3 - EXECUTION

3.01 INSPECTION

- A. Confirm that surrounding area is ready for the canopy installation.
- B. Installer shall confirm dimensions and elevations to be as shown on drawings provided by manufacturer.
- C. Erection shall be performed by an approved installer and scheduled after all concrete, masonry and roofing in the area is completed

3.02 INSTALLATION

- A. Installation shall be in strict accordance with manufacturer's shop drawings. Particular attention should be given to protecting the finish during handling and erection.
- B. After installation, entire system shall be left in a clean condition.

END OF SECTION



March 17, 2021
Revised

Jackson Municipal Complex
N168W19721 Main St
Jackson, WI 543037

PCO #38: Canopies

Mike Koenig Construction Co. Inc. proposes to supply labor, materials and equipment to provide Metal Canopies per specifications and drawings provided and per the following specifications.

Section 10 73 16.13 Metal Canopy

- Six (4) 5'-0" x 5'-0" Mapes Super Lumideck Canopy hanger rod supported canopies
- One (1) 14'-6" x 6'-0" Mapes Super Lumideck hanger rod supported canopy
 - Finish: Class II Clear Anodize
- Decking: 2-3/4" square corrugated extrusions
- Fascia – 8" standard J, 4 sided
- Support – 1" hanger rods w/thru bolts for attachment
- Drainage – Front Scupper
- Canopy shop drawings and stamped calculations
- Lifting/hoisting equipment as required for our scope of work
- We assume sufficient strength and anchoring points for installation
- Price excludes gutters/downspouts and engineered calculations

Labor & Material: \$ 24,280.00
Mark-up: \$ 1,214.00
Bond: \$ 509.00
NET SUM OF: \$ 26,003.00

Alternate:

Furnish and Install One (1) 14'-6" wide x 6'-0" projection canopy

Labor & Material: \$ 12,130.00
Mark-up: \$ 607.00
Bond: \$ 255.00

NET SUM OF: \$ 12,992.00


Initial

Please sign below to indicate your approval.


Owner Signature

6/17/21
Date

Respectfully Submitted,
MIKE KOENIG CONST. CO., INC.

Pete Schmoll

Pete Schmoll
Project Manager



Taking the lead in Washington County.

MEMO

TO: Mike Schwab, Village President; Board of Trustees

FROM: Jen Keller, Village Administrator

RE: Municipal Complex – Digital Sign

DATE: July 1, 2021

Attached you will find the proposal review and recommendation associated with the Municipal Complex Sign.

RFP Process

In May, Staff met with several sign vendors and drafted an RFP for a sign to be design, constructed and installed at the north end of the property where the Municipal Complex is located. After the RFP was drafted by Staff, it was then shared with three (3) local vendors with a 3-week deadline. Village Staff have reviewed all proposals from each vendor, including two (2) design renderings from each vendor.

Proposals

The proposals received ranged in price from a low cost of \$39,812.66 to a high cost of \$55,176.80. The lowest priced proposal was from Sign Works and the proposal did not meet the size specification preferred in the RFP nor was the option to upgrade to a 10 mm higher resolution sign offered. The recommended size of 4ft. by 7ft included in the RFP was essential to Staff because of the importance of visibility from STH 60 and the ability to add more content to a sign that is large enough to accommodate four (4) lines of text instead of just three (3) as we do now at the Jackson Drive Sign. The Sign Works proposal was also considerably less aesthetically compatible with the design of the facility compared to the other proposals received.

Recommendation

Village Staff have reviewed the proposals and recommend consideration of Appleton Sign Company Design #2 as it was the most cost effective and aesthetically compatible design proposed for the project. The proposed sign is 144” in length and stands 127” tall. Appleton Sign Company submitted a design that complements the materials, colors, and architectural contours of the facility utilizing anodized aluminum, a textured faux stone base, and an aluminum formed cabinet internally lit with white LEDs. A rendering will be presented the night of the meeting for review. Appleton Sign Company is a credible vendor that the Village of Jackson has contracted for services with previously. Staff have identified funding was planned and is available for this project in the Hotel/Motel Fund with electrical work to be completed at the time of installation and funded through the facility funding. Village Staff will coordinate with an electrical contractor to supply the sign with cabling for the upper cabinet and a separate line for the 24-hour message center.

N168 W20733
Main Street
Jackson, WI 53037
Phone: 262-677-9001
Fax: 262-677-1710

Mailing Address:
P.O. Box 637

www.villageofjackson.com

Date: June 30, 2021

Jackson Municipal Complex Sign - Request for Propsoals

Vendors:	Sign Works		Appleton Sign Company		Graphic House	
	Design #1	Design #2	Design #1	Design #2	Design #1	Design #2
RFP SPEC: 4' x 8', 16 mm sign	\$52,987.88	\$48,237.22	\$44,714.88	\$44,714.88	\$45,222.87	\$47,064.82
Alternate: 4' x 8', 10 mm sign	No sign proposed	No sign proposed	\$50,509.20	\$50,509.20	\$53,334.85	\$55,176.80
Vendor Alternate: 3' x 7', 16mm sign:	\$43,237.50	\$39,812.66				







CLIENT:	VILLAGE OF JACKSON MUNICIPAL COMPLEX
STREET ADDRESS:	N168 w19851 MAIN ST
CITY / STATE:	JACKSON, WI
DATE:	6/7/21
SALES:	MONICA SCHNEIDER
DESIGNER:	MIKE FRASSETTO

GENERAL SPECIFICATIONS			
VOLTAGE:	120v - 277v -	POWER SUPPLIES USED	
POWER DRAW:	NA	000 AMPS - TOTAL	UNKNOWN
SQUARE FOOTAGE:	100 -	APPROX.	

REQUIRED ITEMS FROM CLIENT			
----------------------------	--	--	--

X	BRANDING STANDARDS?	AN ART RESTORATION FEE MAY BE APPLIED TO PROJECT IF PRODUCTION READY ARTWORK IS NOT PROVIDED BY CLIENT PRIOR TO PRODUCTION	
---	---------------------	--	--

COLOR SCHEDULE		
1		PAINT TO MATCH BUILDING - TBD
2		PAINT TO MATCH BUILDING - TBD
3		PAINT: SATIN BLACK
4		VINYL TO MATCH BUILDING - TBD
5		VINYL: ORACAL 751070 BLACK
6		PAINT: METALLIC SILVER
7		COLOR CALL OUT
8		COLOR CALL OUT

SURVEY ITEMS REQUIRED		
-----------------------	--	--

X	FIELD SURVEY?	ANY PRICE ASSOCIATED WITH THIS DESIGN CAN NOT BE GUARANTEED. FINDINGS DURING A FIELD SURVEY MAY IMPACT ESTIMATED TIME/MATERIALS	
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☒	ON SITE COLOR MATCH	☐	TRUCK ACCESS?	YES	OR	NO
☐	AVAILABLE AREA	☐	BEHIND WALL ACCESS?	YES	OR	NO
☐	FACE DETAILS	☐	ELECTRICAL EXISTING?	YES	OR	NO
☐	POLE DETAILS					
☐	ALL SIGN DETAILS					
☐	OTHER:	ADDITIONAL SURVEY DETAILS HERE				

SURVEY UPDATE	
00/00/00	COMPLETED

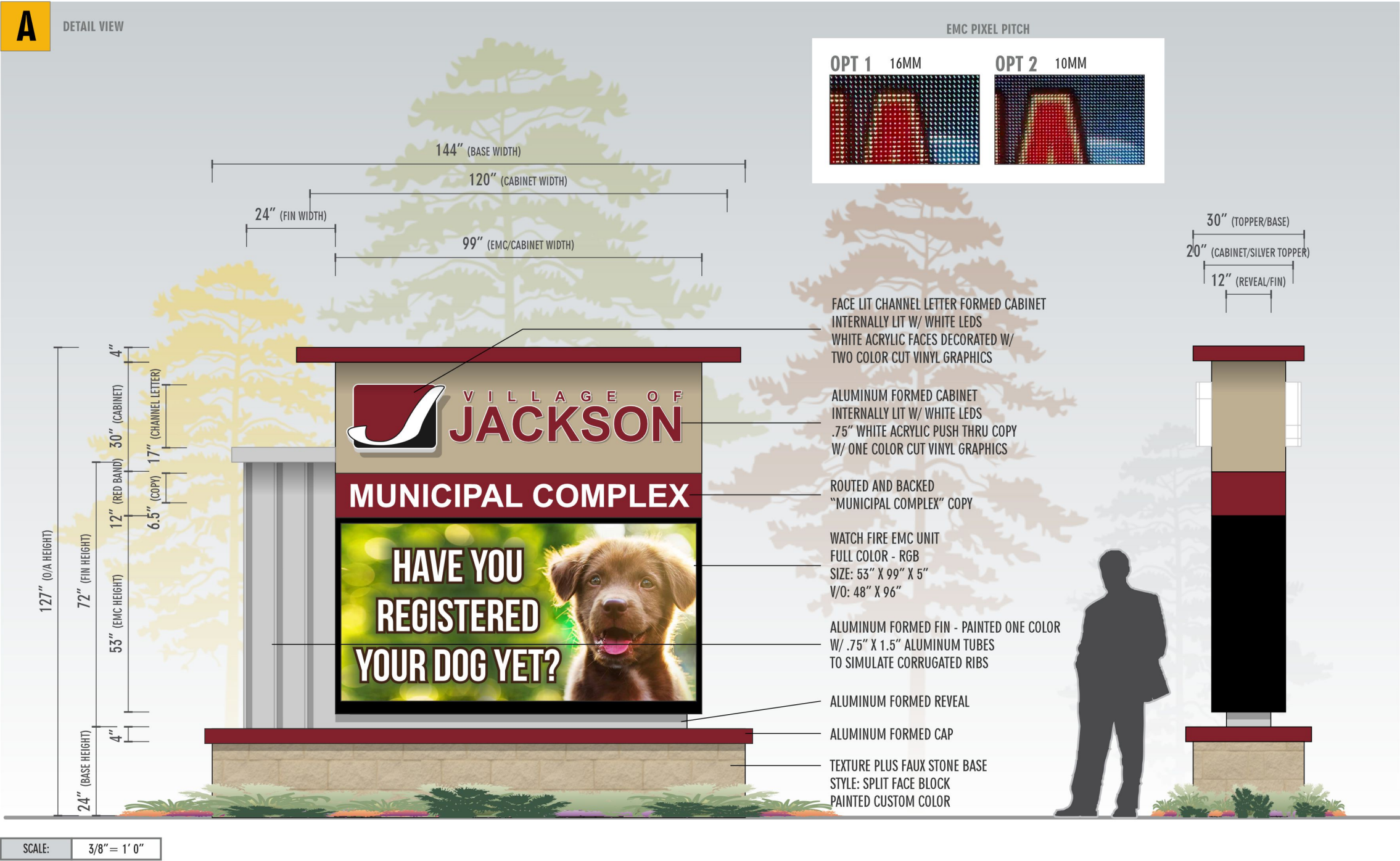
PLEASE SIGN BELOW STATING THAT THIS DESIGN IS APPROVED

X.....

BY SIGNING THIS DOCUMENT, YOU ARE AGREEING TO ALL SPECIFICATIONS/SCOPE OF WORK DESCRIBED ON THIS DRAWING & THE PROPOSAL MATCHING THE DESIGN ID #. PRODUCTION OF THIS PROJECT WILL NOT BE ALLOWED WITHOUT A SIGNATURE.

A OPT. 1-2 210624-03

CONCEPTUAL DESIGN ONLY!
NOT TO BE USED FOR PRODUCTION



A: MANUFACTURE AND INSTALL QTY: ONE(1) D/F MONUMENT SIGN W/ LED MESSAGE CENTER

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OPT 1



OPT 2



OPT 3



OPT 4



OPT 5



OPT 6



OPT 7



OPT 8



CLIENT:	VILLAGE OF JACKSON MUNICIPAL COMPLEX		
STREET ADDRESS:	N168 W19851 MAIN ST		
CITY / STATE:	JACKSON, WI		
DATE:	6/7/21		
SALES:	MONICA SCHNEIDER		
DESIGNER:	MIKE FRASSETTO		
GENERAL SPECIFICATIONS			
VOLTAGE:	120v - 277v - POWER SUPPLIES USED		
POWER DRAW:	NA	000 AMPS - TOTAL	UNKNOWN
SQUARE FOOTAGE:	100 - APPROX.		
REQUIRED ITEMS FROM CLIENT			
☒ BRANDING STANDARDS?	AN ART RESTORATION FEE MAY BE APPLIED TO PROJECT IF PRODUCTION READY ARTWORK IS NOT PROVIDED BY CLIENT PRIOR TO PRODUCTION		
COLOR SCHEDULE			
1		PAINT TO MATCH BUILDING - TBD	
2		PAINT TO MATCH BUILDING - TBD	
3		PAINT: SATIN BLACK	
4		VINYL TO MATCH BUILDING - TBD	
5		VINYL: ORACAL 751070 BLACK	
6		PAINT: METALLIC SILVER	
7		COLOR CALL OUT	
8		COLOR CALL OUT	
SURVEY ITEMS REQUIRED			
☒ FIELD SURVEY?	ANY PRICE ASSOCIATED WITH THIS DESIGN CAN NOT BE GUARANTEED. FINDINGS DURING A FIELD SURVEY MAY IMPACT ESTIMATED TIME/MATERIALS		
☒ ON SITE COLOR MATCH	☒ TRUCK ACCESS?	YES OR NO	
☒ AVAILABLE AREA	☒ BEHIND WALL ACCESS?	YES OR NO	
☒ FACE DETAILS	☒ ELECTRICAL EXISTING?	YES OR NO	
☒ POLE DETAILS			
☒ ALL SIGN DETAILS			
☒ OTHER:	ADDITIONAL SURVEY DETAILS HERE		
SURVEY UPDATE			
00/00/00	COMPLETED		
PLEASE SIGN BELOW STATING THAT THIS DESIGN IS APPROVED			
☒			
BY SIGNING THIS DOCUMENT, YOU ARE AGREEING TO ALL SPECIFICATIONS/SCOPE OF WORK DESCRIBED ON THIS DRAWING & THE PROPOSAL MATCHING THE DESIGN ID #. PRODUCTION OF THIS PROJECT WILL NOT BE ALLOWED WITHOUT A SIGNATURE.			
A	OPT. 3-4	210624-02	
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SEE PAGE ONE FOR DESCRIPTION

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Taking the lead in Washington County.

MEMO

TO: Mike Schwab, Village President; Board of Trustees

FROM: Jen Keller, Village Administrator

RE: Municipal Complex – Digital Sign

DATE: July 1, 2021

Attached you will find the proposal review and recommendation associated with Municipal Complex Cleaning Services.

RFP Process

In May and June, Staff met with cleaning services and drafted an RFP for all Village Hall and Police Department Offices, bathrooms, and meeting rooms to be cleaned at a minimum of two (2) times, weekly. After the RFP was drafted by Staff, it was then shared with three (3) vendors with a 4-week deadline. Village Staff have reviewed all proposals from each vendor and have noted only one (1) vendor proposed services with a schedule of two (2) cleanings a week. All three (3) vendors provided bids for a schedule of three (3) cleanings a week.

Proposals

The proposals received ranged in price from a low cost of \$1,650 per month for a frequency of two (2) cleanings a week to a high cost of \$2,400 per month for a frequency of three (3) cleanings per week. The lowest priced proposal was from G.K. Properties. Two (2) vendors offered pricing for carpet cleanings services, and one (1) vendor offered a price for window cleaning.

Recommendation

Village Staff have reviewed the proposals and recommend consideration of G.K. Properties as they are moderately priced for 2-3 cleanings per week and are able to adjust frequency of cleanings as need. G.K. Properties is also a known partner with the Village as they provide floor and carpet cleaning services to several Village Departments and have proven to be a reliable service for many years. Gibb Cleaning also provided a competitive quote but requires a minimum of three (3) cleanings per week and has not provided references for Staff to verify level of service. It is important to note that floor cleanings and window cleanings will not be awarded as apart of this contract seeing as there were not several reliable estimates provided that Staff felt could be effectively compared and awarded within a contract at this time. Staff have identified funding is available for weekly cleaning services in the General Fund within expense accounts that currently pay for janitorial services from an hourly DPW employee and the cleaning/maintenance account that pays for the bi-weekly cleaning of the walk-off mats which will not be needed at the Municipal Complex and thus will not be an ongoing expense after we change facilities.

N168 W20733
Main Street
Jackson, WI 53037
Phone: 262-677-9001
Fax: 262-677-1710

Mailing Address:
P.O. Box 637

www.villageofjackson.com

Date: July 1, 2021

Jackson Municipal Complex Cleaning Services - Request for Proposals

Vendors:	G.K. Properties	Mahler Clean	Gibb Cleaning
2x per Week Cleaning	\$1,650.00	No rate proposed	No rate proposed
3x per Week Cleaning	\$1,950.00	\$2,400.00	\$1,652.00
Alt 1: Window Cleaning	No rate proposed	\$4,240.00	No rate proposed
Alt 2: Carpet Cleaning	\$6,000.00	\$1,925.00	No rate proposed

**REQUEST FOR PROPOSALS
CLEANING SERVICES
MUNICIPAL COMPLEX – N168 W19851 MAIN
STREET**

VILLAGE OF JACKSON
Washington County, Wisconsin

May 21st, 2021



VILLAGE OF JACKSON
REQUEST FOR PROPOSALS
CLEANING SERVICES

The Village of Jackson, Washington County, seeks a cleaning firm specializing in commercial cleaning company to provide cleaning services for property owned by the Village, located at N168 W19851. Village of Jackson Staff plan to occupy the newly constructed building by late September. From this RFP the Village Board intends to enter into a Professional Services Contract with the successful Contractor to supply cleaning services as outlined herein.

The Village Board expects the chosen company to provide cleaning services for a minimum of one year, per a services contract.

Proposal Requirements

To be considered, two (2) copies of the proposal must be received by Jen Keller, Village Administrator, N168 W19851 Main Street, Jackson Wisconsin 53037, **by 4:00 p.m. on Thursday, June 17th, 2021**; clearly marked on the outside “*Proposal – Cleaning Services*”. Proposals will be reviewed by the Village Board on July 13th, 2021 and selection made following this review.

The cleaning service will be paid on a monthly basis and will be expected to work with the Village Administrator and reports to the Village Administrator.

The Village Board reserves the right to reject any and all proposals, or parts of proposals, when it is judged to be in the best interests of the Village.

A. Scope of Services

The successful firm shall agree to contract with the Village of Jackson to provide the following:

1. Perform cleaning services per the manufacturers required maintenance for flooring and tabletop surfaces. Specifications to be provided to chosen Cleaning Service at later date.

B. Cleaning Services Qualifications

Respondents to the RFP shall have the following qualifications:

1. Must have two (2) references in the local area with phone numbers included.
2. Must be knowledgeable in commercial cleaning industry.
3. Must pass a background check of all employees accessing the premise.
4. Must be fingerprinted for security purposes.

C. Insurance Requirements

For proposal purposes, submittals must include copies of certificates of insurance for general liability and worker's compensation. The successful contractor must provide original certificates prior to commencing services.

Insurance: No contractor shall commence work under this contract until they have obtained all insurance required under this paragraph:

Worker's Compensation and Employer's Liability

- A. \$100,000.00 each accident
- B. \$500,000.00 Disease-Policy Limit
- C. \$100,000.00 Disease-Employee

General Liability

- A. \$2,000,000.00 General Aggregate
- B. \$2,000,000.00 Products
- C. \$1,000,000.00 Personal and Advertising
- D. \$1,000,000.00 Each Occurrence

Automobile Liability

- A. \$1,000,000.00 Combined Single Limit

Excess Liability

- A. \$2,000,000.00 Umbrella Form

D. Term of Contract

The contract period for the successful Cleaning Service is one (1) year and is tentatively set to begin on October 1st. The contract may be terminated by either party with a minimum 60 days written notice. The contract may be extended provided service rates for the following calendar year are submitted to the Village Administrator by October 1st for the following year.

E. Evaluation and Award Process

Issuance of this RFP and receipt of proposals does not commit the Village Board to award a contract. The Village Board reserves the right to postpone receipt date, accepting or rejecting any or all proposals received in response to this RFP, or to negotiate with any of the Cleaning Services submitting a proposal, or to cancel all or part of this RFP.

F. Oral Presentation Interviews

Cleaning Services submitting a proposal in response to this RFP may be required to give an oral presentation of their proposal. Additional technical and/or cost information may be requested for

clarification purposes, but in no way will change the original proposal submitted. Interviews are optional and may or may not be conducted.

G. Selection Criteria

1. Knowledge of the cleaning service.
2. Ability to have a flexible schedule if needed to clean for an event or provide other services.

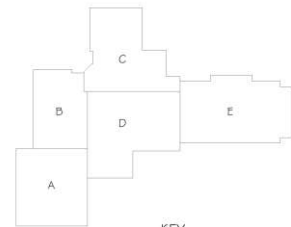
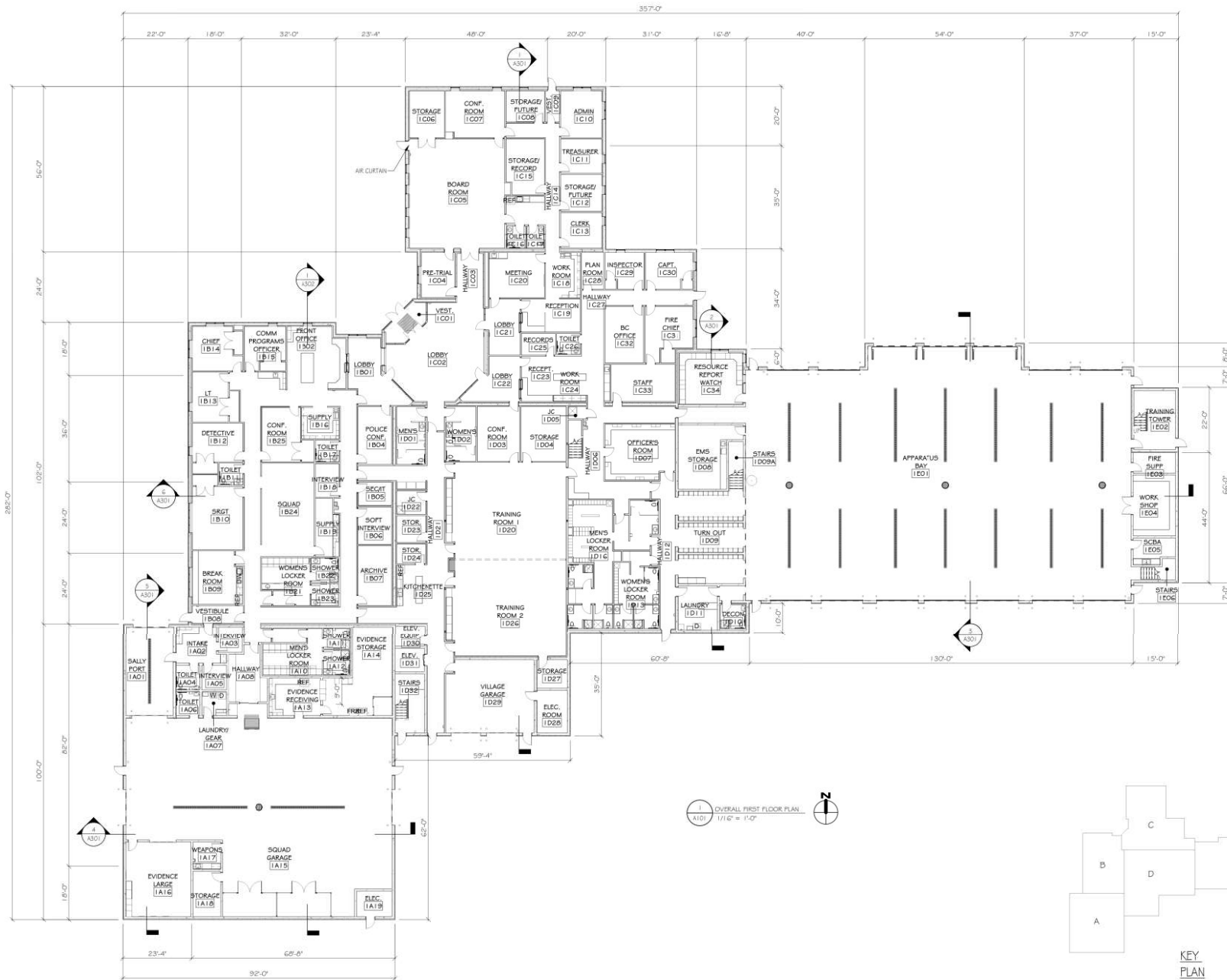
H. Cleaning Schedule

Cleaning Services will be required after business hours in the Village Hall Administrative Offices. All other cleaning including meeting rooms, bathrooms, and Police Department office spaces will be cleaned during business hours. See **Exhibit A1 and Exhibit A2** for a first level and second level floorplan and location of each listed area below.

1. Cleaning of Rooms twice, weekly, will be as follows:
 - a. A06, A08, A09, A10, A11, A12, A12, B01, B02, B03, B04, B08, B09, B10, B11, B12, B13, B14, B15, B16, B17, B19, B20, B21, B22, B23, B24, C01, C02, C03, C09, C10, C11, C12, C14, C16, C17, C18, C19, C21, D01, D02
2. Cleaning of Rooms once, weekly, will be as follows:
 - a. A04, A03, A05, A13, B06, B18, B25, C04, C05, C07, C20
3. Optional Services to include in proposal:
 - a. Costs for single cleaning of all interior vent return covers and ceiling vents, including bathroom ceiling vents, with date of service TBD between Cleaning Service and Village.
 - b. Cost for single cleaning of exterior building windows and interior windows on three (3) towers, with date of service TBD between Cleaning Service and Village. See **Exhibit B** for tower plans.
 - c. Fall carpet cleaning, with date of service TBD between Cleaning Service and Village. All carpet to be cleaned by water extraction method. Square footage totals are as listed in **Exhibit C** and area totals are as follows:
 - i. Carpeting area – 16,041 sq.ft.
 - ii. Walk-off mat area – 554 sq.ft.

I. Cleaning Duty

1. All trash receptacles are to be emptied and trash and recycling removed to their collection point. This includes sanitary depositories. Container liners will be furnished by Village.
2. Stock towels, tissue, hand soap and place at least one backup garbage liners in each container. Paper products, soap replacements and liners to be furnished by Village, the Cleaning Service shall email Administrator Keller when stock is below a two-week supply.
3. All bathroom surfaces to be cleaned to industry standards including but not limited to dusting, sanitizing, and removal of any residue build up on floors or plumbing fixtures.
4. Vacuum all carpeting and walk-off mats. Vacuum available for use by Contractor.
5. Thoroughly dust all horizontal surfaces, including desktops, windowsills, chairs, tables, pictures and all manner of furnishings. Contractor to furnish cleaning supplies.
6. Damp wipe all horizontal surfaces to remove stains. Contractor to furnish cleaning supplies.
7. Dust and clean telephones. Contractor to furnish cleaning supplies.
8. Dust mop all hard surface flooring with a treated dust mop. Contractor to furnish cleaning supplies.
9. Damp wipe all floors to remove stains and dirt. Contractor to furnish cleaning supplies. All flooring finishes are standard grade and prefinished. Flooring types include porcelain tile and vinyl tile. No waxing necessary. See **Exhibit D** for first floor finish plans.
10. Damp wipe the interior and exterior of the main entrance metal/glass, and interior glass windows to remove fingerprint, stains, and dirt.
11. Clean outside main entrance area for debris and litter.



REVISIONS		
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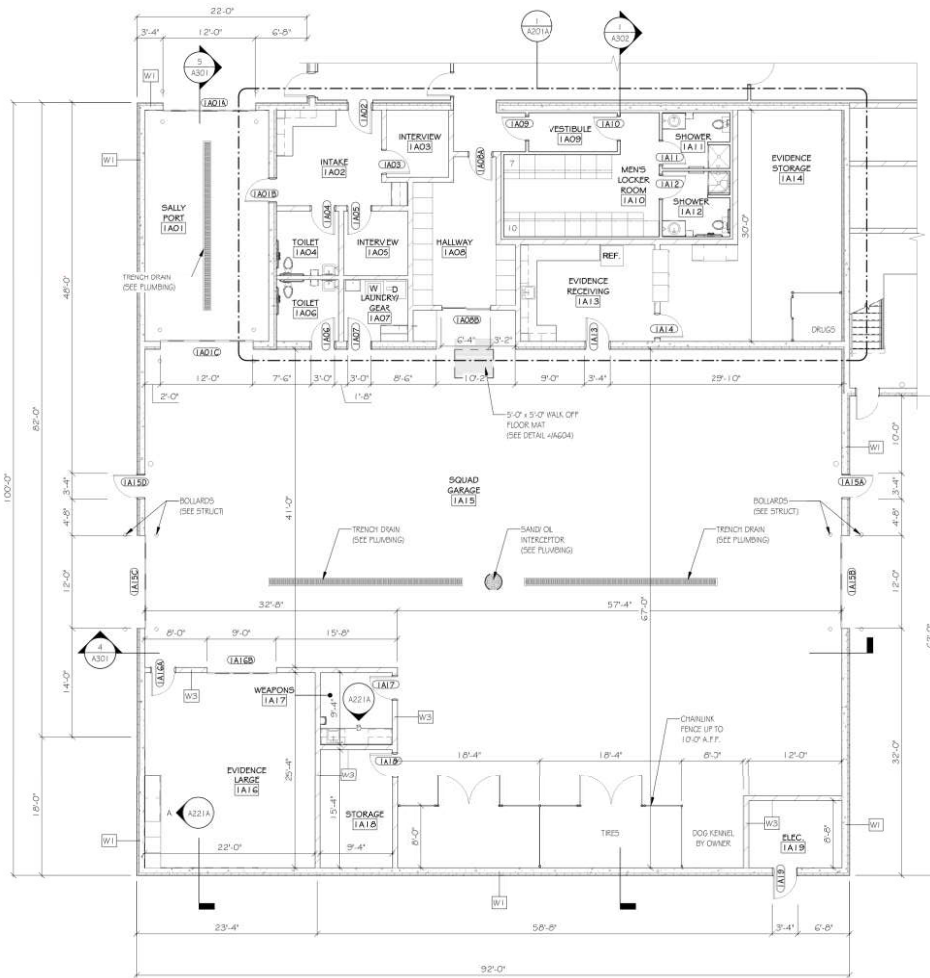
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CONSULTANT:

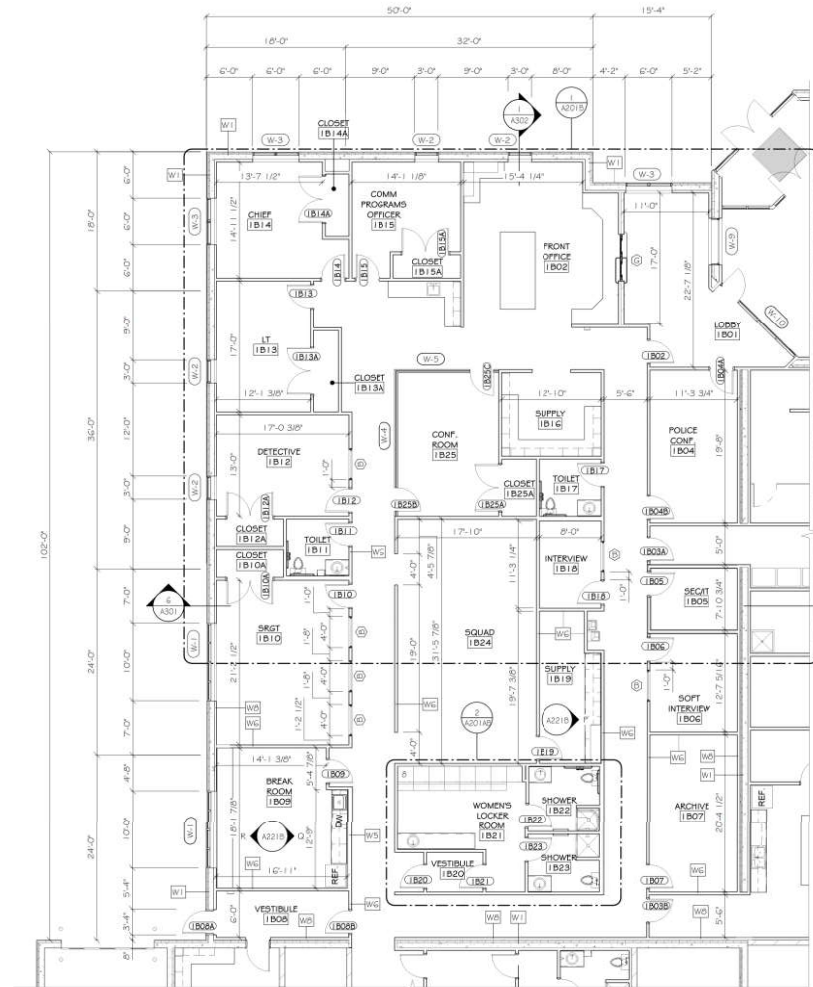
VILLAGE OF JACKSON
 MUNICIPAL COMPLEX
 STATE HWY 60
 JACKSON, WI 53037

JOB NO.
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 ISSUE DATE
MARCH 18, 2020
 SET TYPE
CONSTRUCTION
OVERALL FIRST FLOOR PLAN

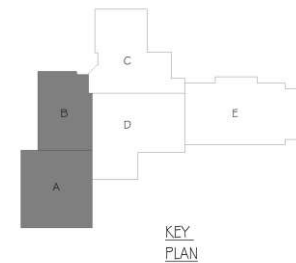
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A101



1 ENLARGED FIRST FLOOR PLAN "A"
1/8" = 1'-0"



2 ENLARGED FIRST FLOOR PLAN "B"
1/8" = 1'-0"



REVISIONS		
NO.	DATE	DESCRIPTION
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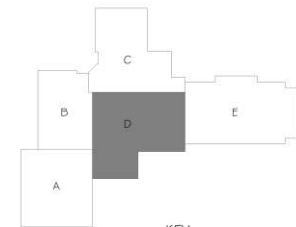
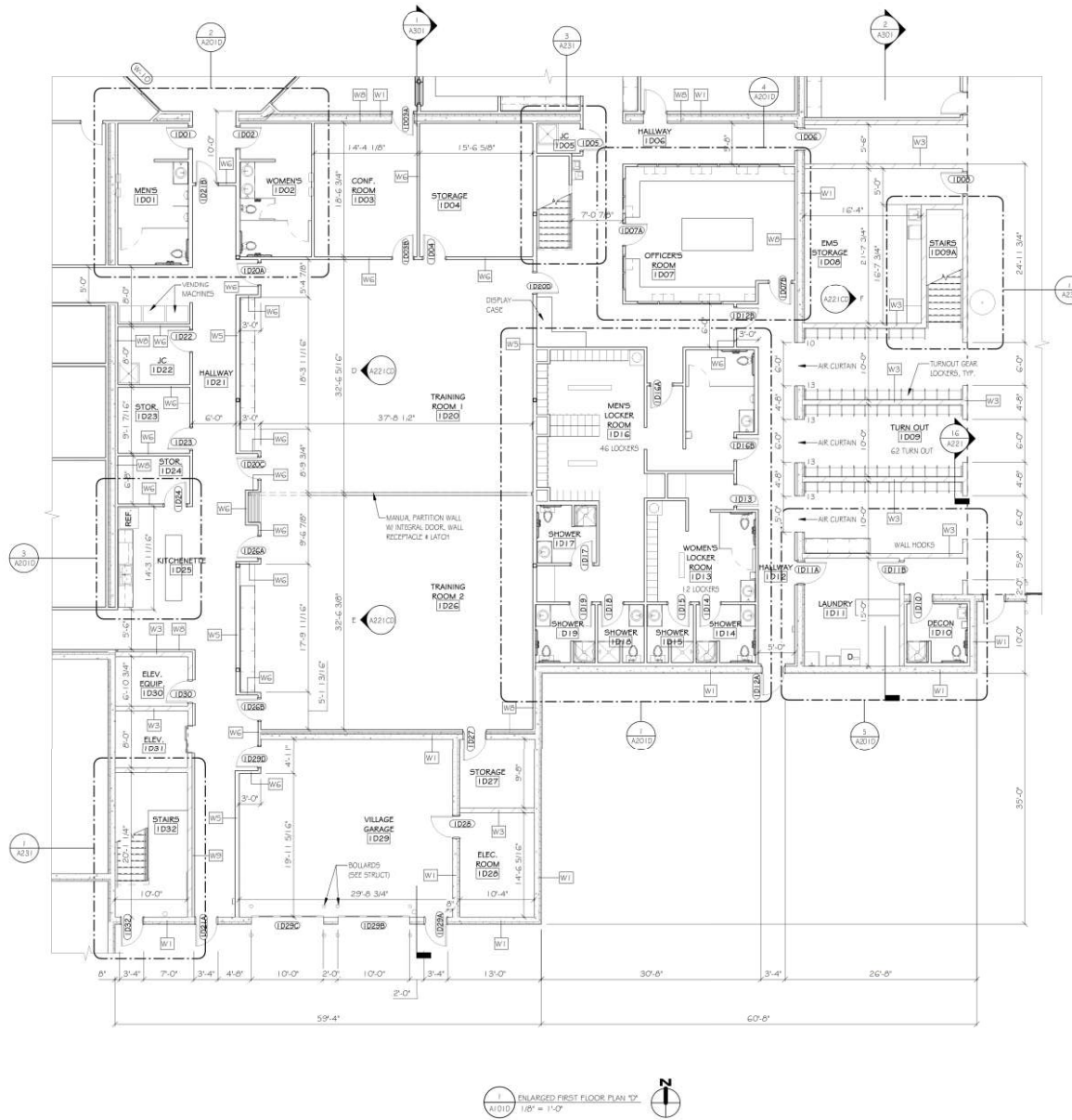
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ENLARGED FIRST FLOOR PLANS
"A" & "B"

SHEET NO.
A101AB



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ISSUE DATE: MARCH 18, 2020
SET TYPE: CONSTRUCTION
ENLARGED FIRST FLOOR PLAN D

Sheet No.
A101D

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ARCHITECT ENGINEERS

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OVERALL SECOND FLOOR PLAN	

SHEET NO.
A102

SHEET NO:
A102D



SHEET NO.
A102E

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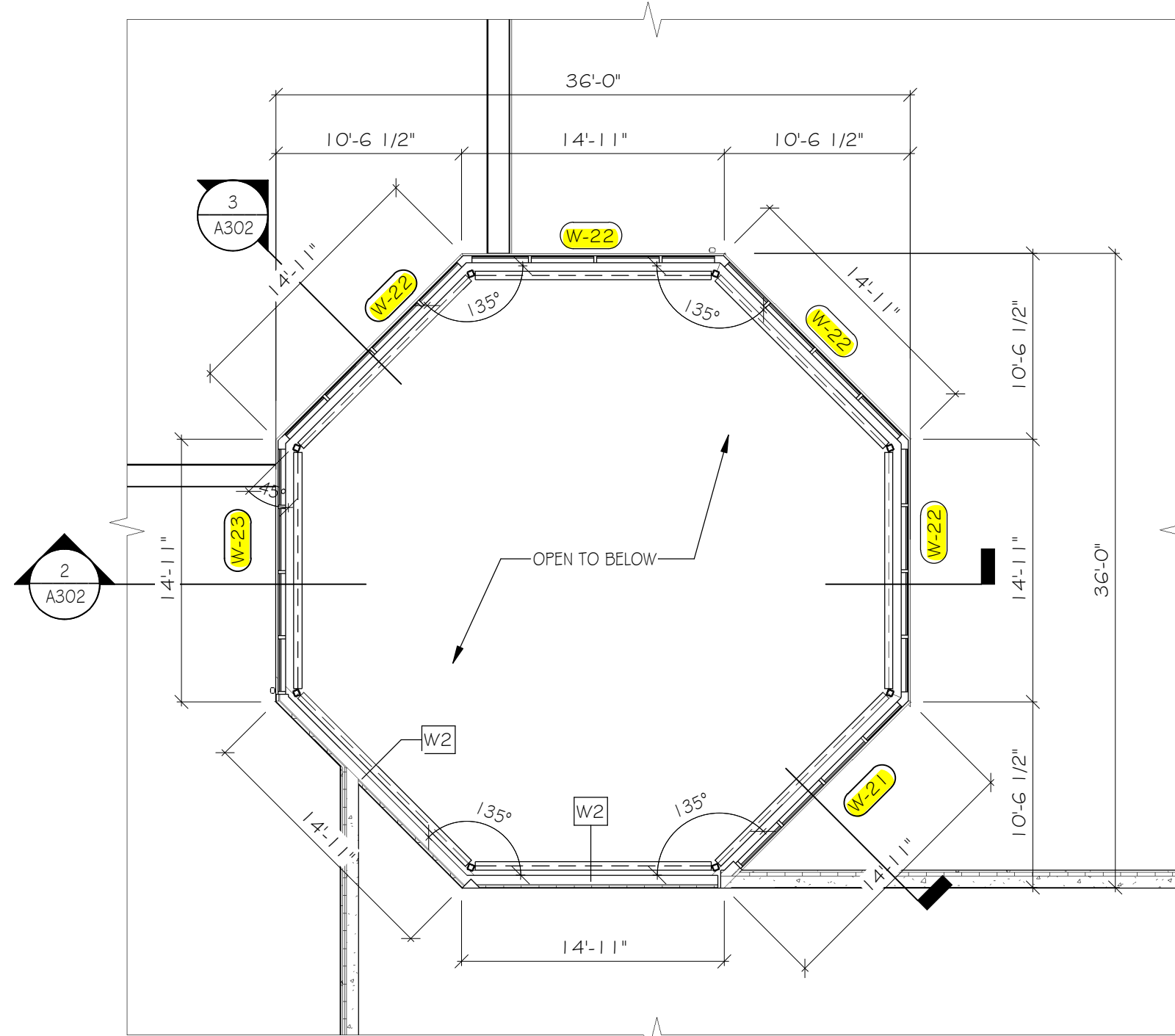
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JACKSON, WI 53037

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ISSUE DATE MARCH 18, 2020	
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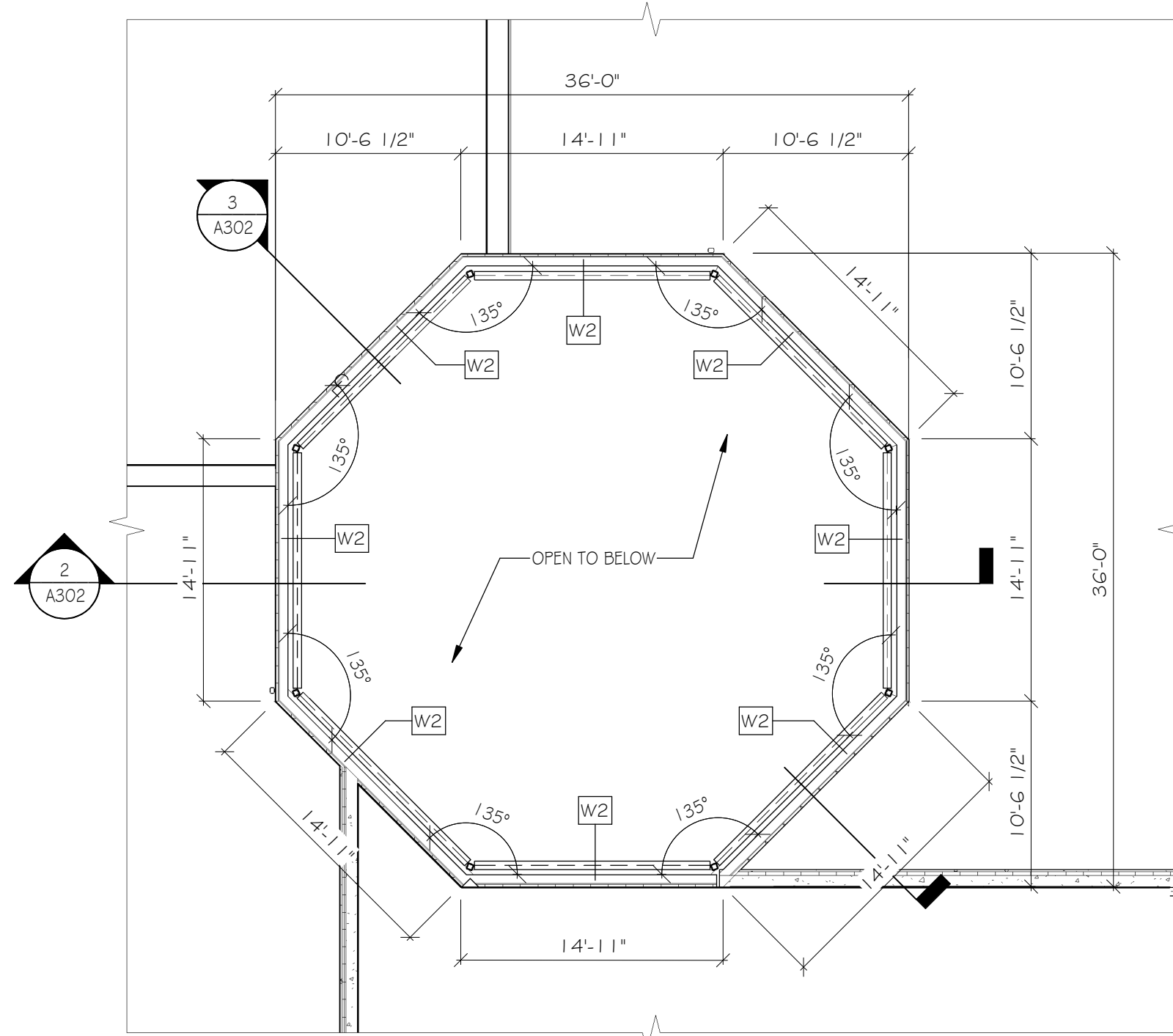
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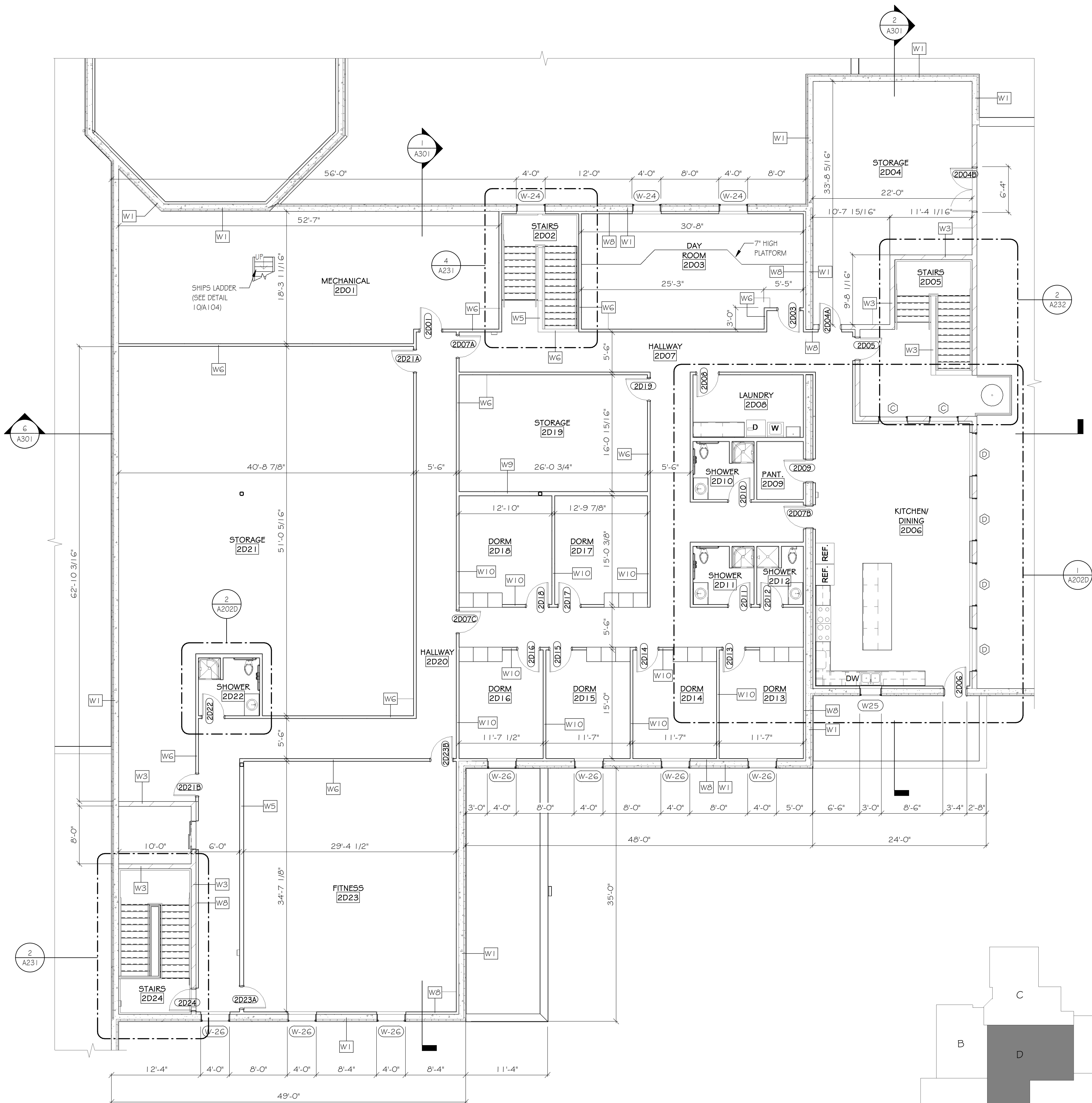
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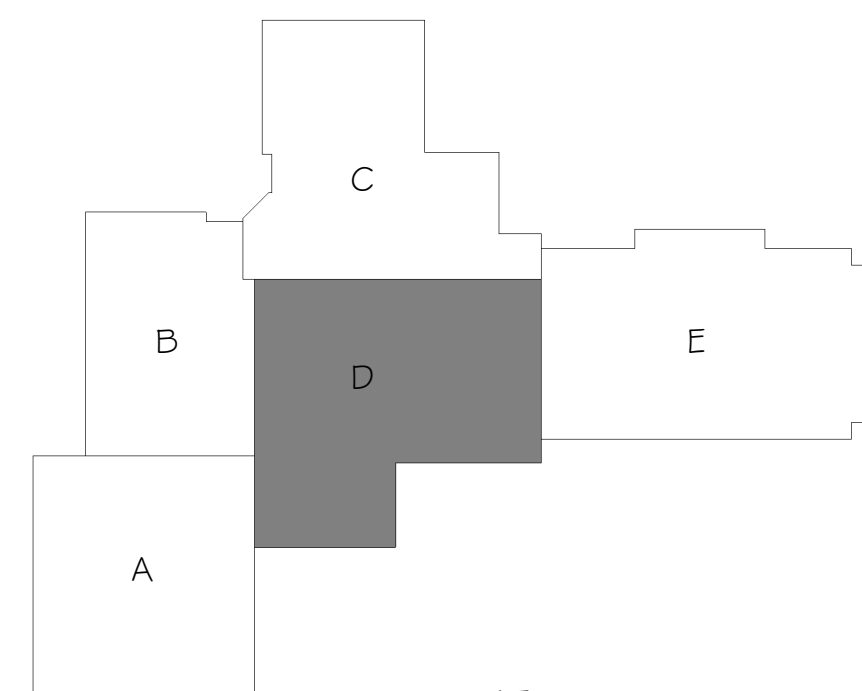
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1/8" = 1'-0"



3 ENLARGED UPPER LOBBY TOWER
1/8" = 1'-0"



1 ENLARGED SECOND FLOOR PLAN "D"
1/8" = 1'-0"



KEY
PLAN

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ENLARGED
SECOND FLOOR
PLAN "D"

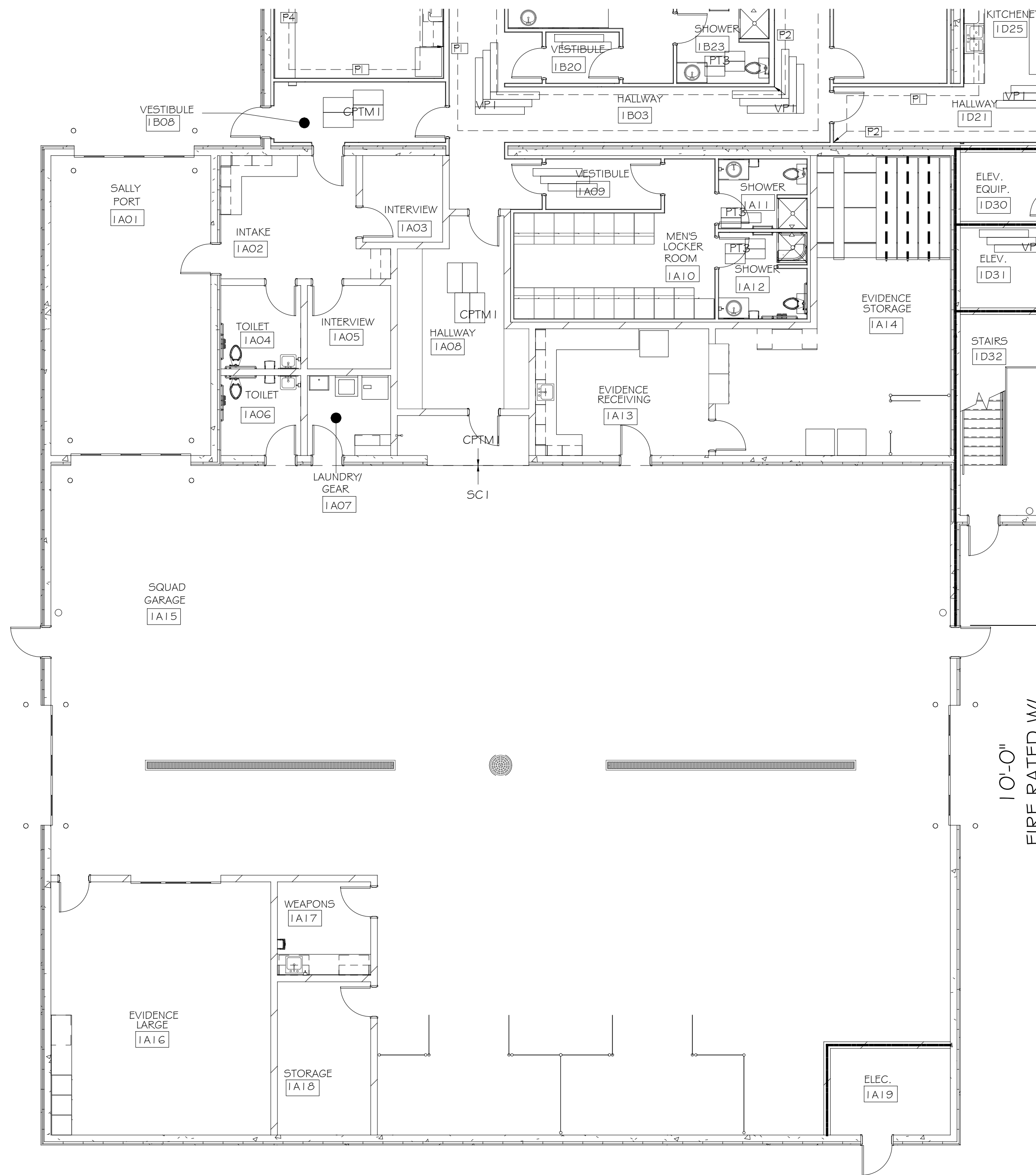
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EXHIBIT C
ROOM LISTING OF CARPET SPACES

1A08 Hallway (CPTM-1) 1B01 Lobby (CPT2) 1B02 Front Office (CPT2) 1B03 Hallway (CPT2) 1B04 Police Conference (CPT2) 1B06 Soft Interview (CPT2) 1B07 Archive (CPT2) 1B08 Vestibule (CPTM-1) 1B10 SGT (CPT2) 1B12 Detective (CPT2) 1B12A Closet (CPT2) 1B13 LT (CPT2) 1B13A Closet (CPT2) 1B14 Chief (CPT2) 1B14A Closet (CPT2) 1B15 Comm Programs Officer (CPT2) 1B15A Closet (CPT2) 1B16 Supply (CPT2) 1B18 Interview (CPT2) 1B19 Supply (CPT2) 1B24 Squad (CPT2) 1B25 Conference Room (CPT2) 1B25A Closet (CPT2) 1C01 Vestibule (CPTM-1) 1C04 Pre-Trial (CPT1) 1C05 Board Room (CPT1) 1C06 Storage (CPT1) 1C07 Conference Room (CPT1) 1C08 Storage/Future (CPT1) 1C09 Vestibule (CPTM-1) 1C10 Admin (CPT1) 1C11 Treasurer (CPT1) 1C12 Storage/Future (CPT1) 1C13 Clerk (CPT1)	1C18 Workroom (CPT1) 1C19 Reception (CPT1) 1C20 Meeting (CPT1) 1C21 Lobby (CPT1) 1C22 Lobby (CPT3) 1C23 Reception (CPT3) 1C24 Work Room (CPT3) 1C25 Records (CPT3) 1C28 Plan Room (CPT3) 1C29 Inspector (CPT3) 1C29A Closet (CPT3) 1C30 Captain (CPT3) 1C30A Closet (CPT3) 1C31 Fire Chief (CPT3) 1C31A Closet (CPT3) 1C32 Battalion Chief (CPT3) 1C33 Staff (CPT3) 1D03 Conference Room (CPT3) 1D04 Storage (CPT3) 1D07 Officer's Room (CPT3) 1D20 Training Room 1 (CPT3) 1D26 Training Room 2 (CPT3) 1D27 Storage (CPT3) 2D03 Day Room (CPT3) 2D05 Stairs (CPT3) 2D07 Hallway (CPT3) 2D13 Dorm (CPT3) 2D14 Dorm (CPT3) 2D15 Dorm (CPT3) 2D16 Dorm (CPT3) 2D17 Dorm (CPT3) 2D18 Dorm (CPT3) 2D20 Hallway (CPT3)
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CARPET TILE						
096813	CPT-1	CARPET TILE	MFR STYLE NAME/NO COLOR NAME/NO FIBER BACKING SYSTEM DYE METHOD SIZE INSTALLATION	BENTLEY MILLS CONTRACT CARPET DRUMLINE 4DMT4 FORMATION 404324 ANTRON LUMENA DNA NYLON TYPE 6,6 AFIRMA II HARD BACK TILE SOLUTION 18" x 36" BRICK/ HERRINGBONE	CONTACT	JANET QUAMME BENTLEY MILLS 414.235.0708
	CPT-2	CARPET TILE	MFR STYLE NAME/NO COLOR NAME/NO FIBER BACKING SYSTEM DYE METHOD SIZE INSTALLATION	BENTLEY MILLS CONTRACT CARPET DRUMLINE 4DMT4 ALMA MATER 404326 ANTRON LUMENA DNA NYLON TYPE 6,6 AFIRMA II HARD BACK TILE SOLUTION 18" x 36" BRICK/ HERRINGBONE	CONTACT	JANET QUAMME BENTLEY MILLS 414.235.0708
	CPT-3	CARPET TILE	MFR STYLE NAME/NO COLOR NAME/NO FIBER BACKING SYSTEM DYE METHOD SIZE INSTALLATION	BENTLEY MILLS CONTRACT CARPET DRUMLINE 4DMT4 CUSTOM COLOR PDS# 152469-002 2-10-2020 ANTRON LUMENA DNA NYLON TYPE 6,6 AFIRMA II HARD BACK TILE SOLUTION 18" x 36" BRICK/ HERRINGBONE	CONTACT	JANET QUAMME BENTLEY MILLS 414.235.0708

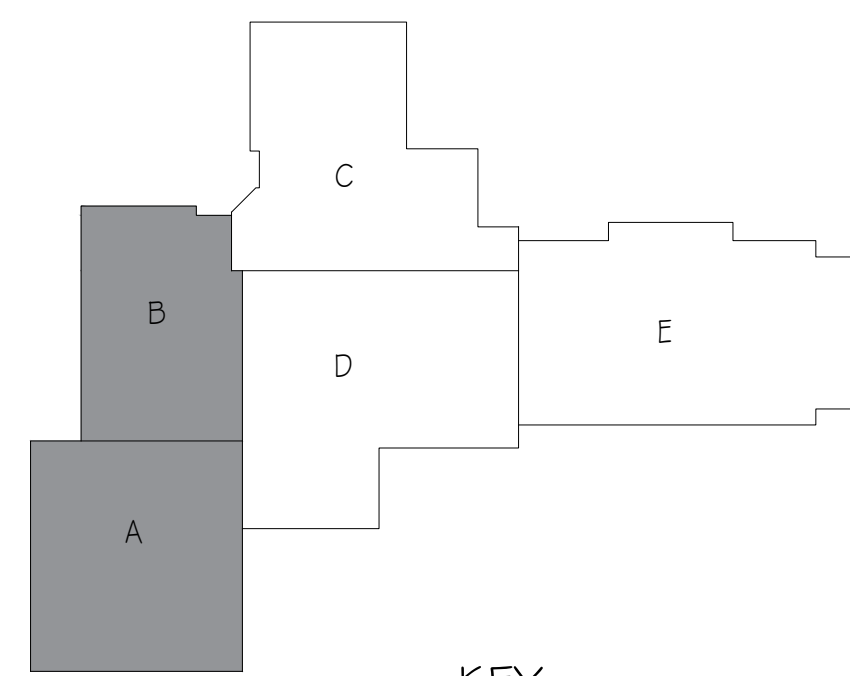
CARPET WALK OFF MAT TILE						
096813	CPTM-1	CARPET MAT TILE	MFR STYLE NAME/NO COLOR NAME/NO FIBER BACKING SYSTEM DYE METHOD SIZE INSTALLATION	MANNINGTON COMMERCIAL CARPET FORCE VECTOR 14362 TYPE 6.6 NYLON INFINITY MODULAR SOLUTION DYE 18" x 36" HORIZONTAL BRICK ASHLAR	CONTACT	AMEE LAPKE MANNINGTON 414.254.8008



1
1101AB ENLARGED FIRST FLOOR FINISH PLAN 'A'
1/8" = 1'-0"



1
1101AB ENLARGED FIRST FLOOR FINISH PLAN 'B'
1/8" = 1'-0"



KEY
PLAN

- GENERAL NOTES:
- SEE ROOM FINISH SCHEDULE, MATERIAL LEGEND AND INTERIOR ELEVATIONS FOR FURTHER INFORMATION.
 - SEE RCP AND FINISH SCHEDULE FOR MORE INFORMATION REGARDING CEILING FINISHES.
 - FLOOR PATTERNS ARE NOTED WITH SOLID LINE AND NOTED WITH KEY CODE AND FLOOR TRANSITIONS ARE NOTED WHERE SURFACES CHANGE.
 - WALL ACCENT PAINT COLORS IN OPEN AREAS ARE NOTED WITH A DASHED LINE AND ARROW AT COLOR TRANSITIONS. SEE SCHEDULE FOR FURTHER INFORMATION.
 - ALL TRANSITIONS TO BE SMOOTH AND FLUSH. PROVIDE TRANSITION STRIPS AT FLOOR SURFACE CHANGES WITH HEIGHT VARIANCES. ALL FLOOR FINISHES SHALL CHANGE AT CENTERLINE OF DOOR, UNLESS OTHERWISE NOTED.
 - ALL LOUVERS, VENTS, GRILLES AND OTHER MISC MECHANICAL AND ELECTRICAL DEVICES SHALL BE PAINTED TO MATCH SURFACE WHICH THEY APPEAR, UNLESS OTHERWISE NOTED.
 - PROVIDE WINDOW TREATMENTS WSI-2 AS NOTED ON PLAN.

REVISIONS		
NO.	DATE	DESCRIPTION

ARCHITECT/ENGINEER:

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CONSULTANT:

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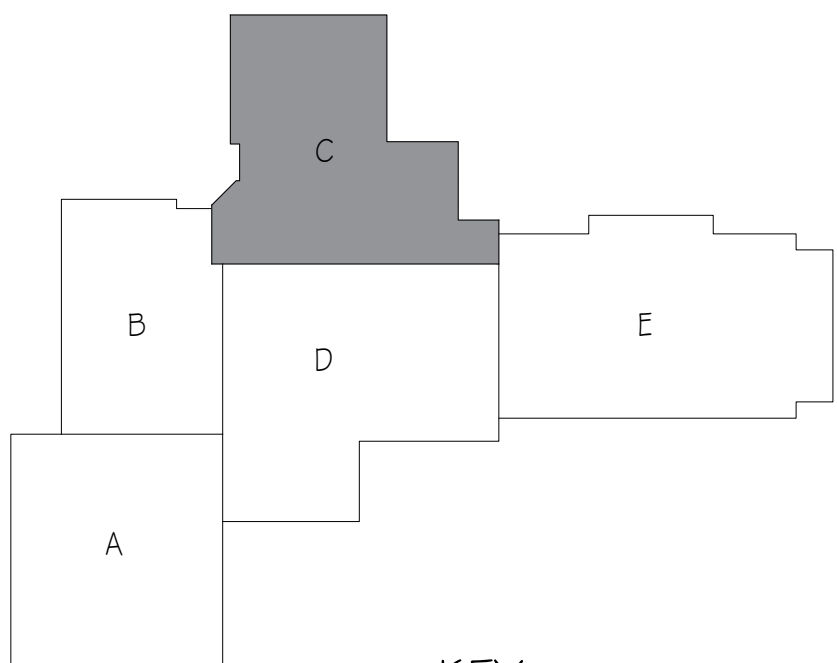
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DRAWN BY: LZ	CHECKED BY: LZ
ISSUE DATE MARCH 18, 2020	
SET TYPE CONSTRUCTION	
ENLARGED FIRST FLOOR FINISH PLANS "A" & "B"	
SHEET NO. 1101AB	

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1
101C
ENLARGED FIRST FLOOR FINISH PLAN "C"
1/8" = 1'-0"



KEY
PLAN

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NO.	DATE	DESCRIPTION

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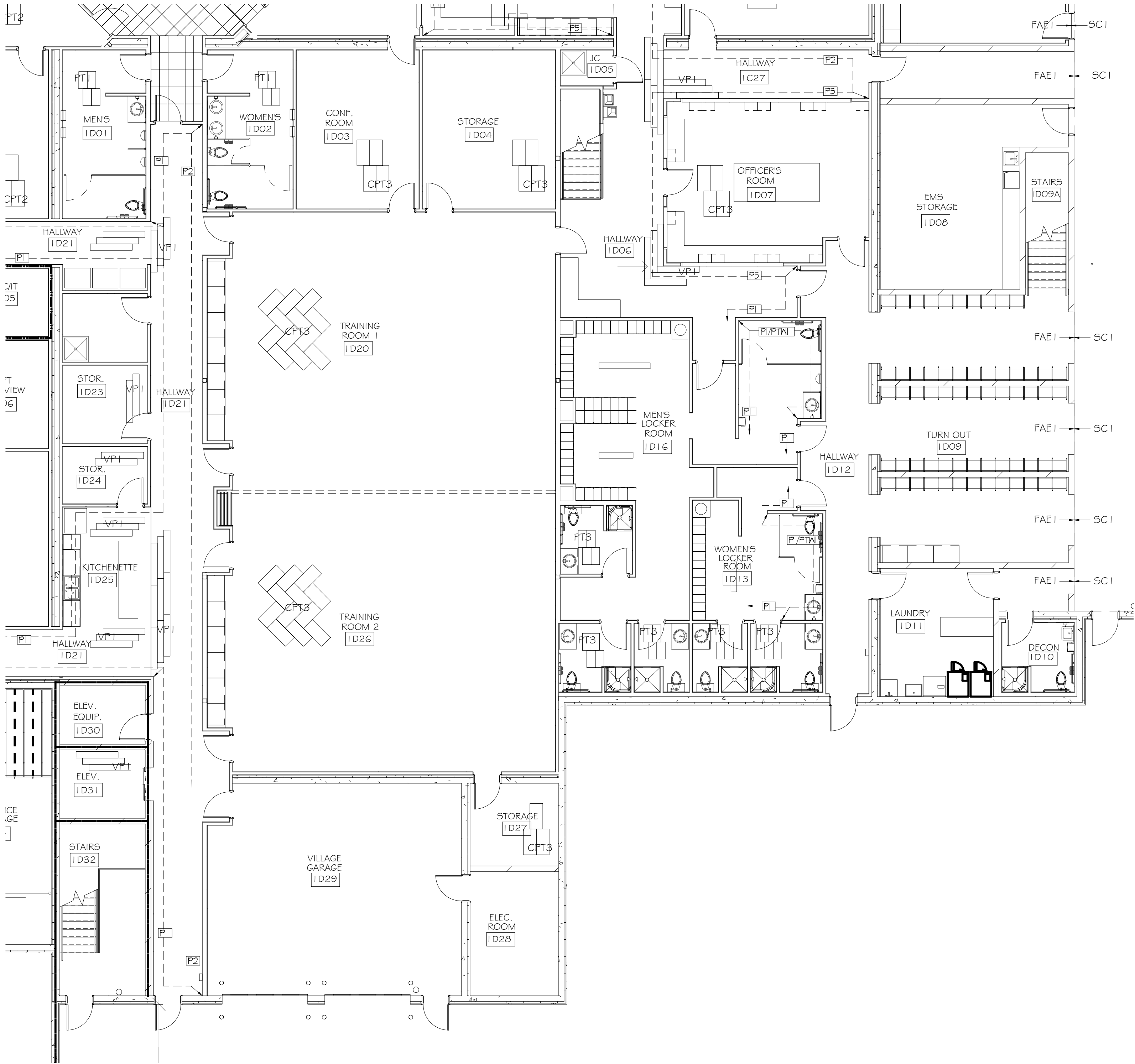
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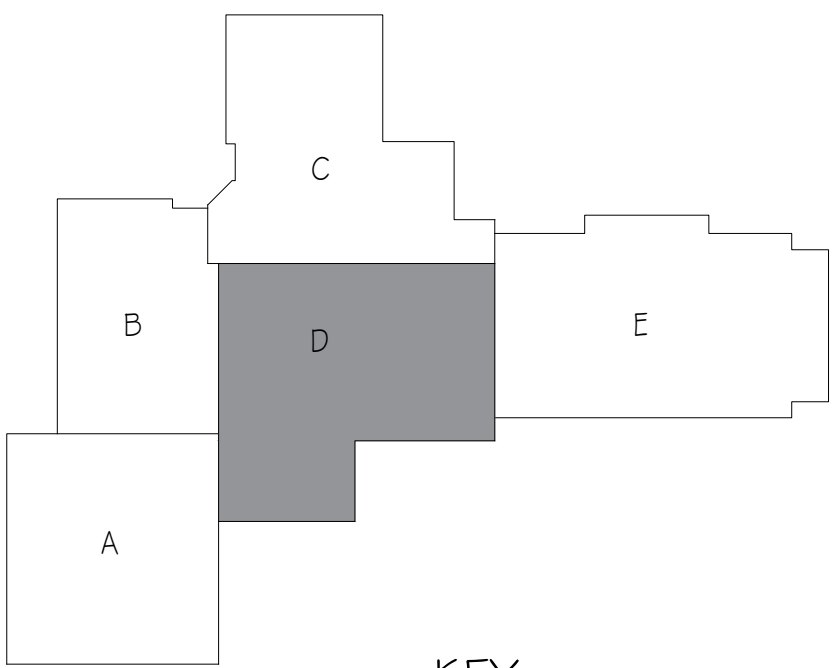
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1101C

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1 1102D ENLARGED SECOND FLOOR FINISH PLAN "D"
1/8" = 1'-0"



KEY
PLAN

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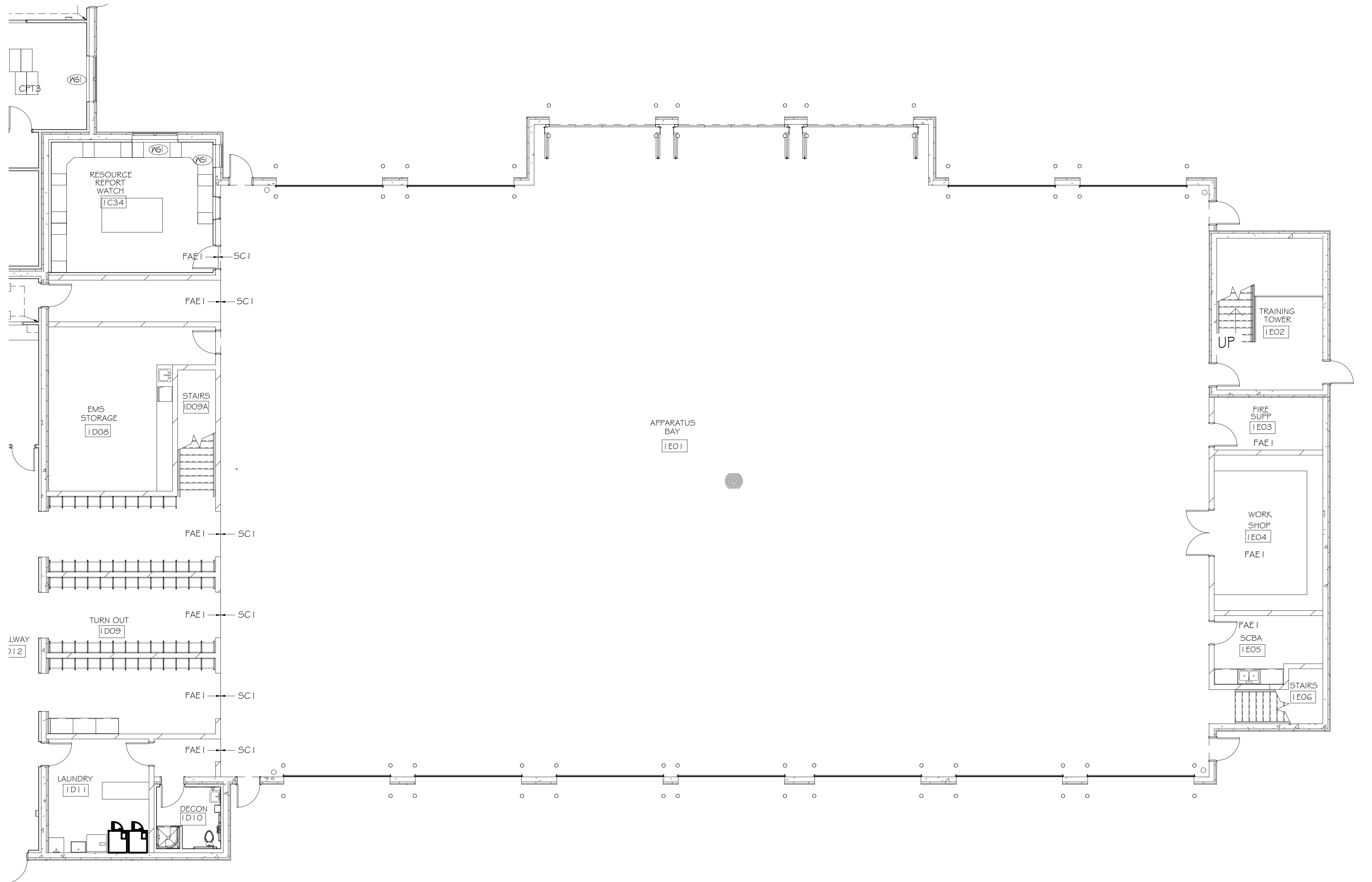
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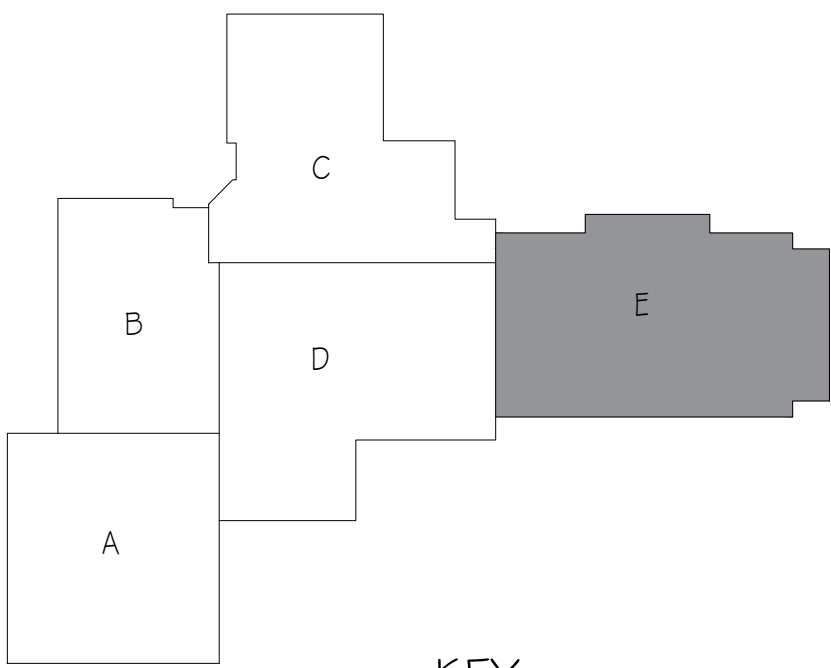
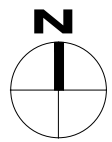
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1
101E
ENLARGED FIRST FLOOR FINISH PLAN "E"
1/8" = 1'-0"



KEY
PLAN

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NO.	DATE	DESCRIPTION

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- FLOOR PATTERNS ARE NOTED WITH SOLID LINE AND NOTED WITH KEY CODE AND FLOOR TRANSITIONS ARE NOTED WHERE SURFACES CHANGE.
- WALL ACCENT PAINT COLORS IN OPEN AREAS ARE NOTED WITH A DASHED LINE AND ARROW AT COLOR TRANSITIONS. SEE SCHEDULE FOR FURTHER INFORMATION.
- ALL TRANSITIONS TO BE SMOOTH AND FLUSH. PROVIDE TRANSITION STRIPS AT FLOOR SURFACE CHANGES WITH HEIGHT VARIANCES. ALL FLOOR FINISHES SHALL CHANGE AT CENTERLINE OF DOOR, UNLESS OTHERWISE NOTED.
- ALL LOUVERS, VENTS, GRILLES AND OTHER MISC MECHANICAL AND ELECTRICAL DEVICES SHALL BE PAINTED TO MATCH SURFACE WHICH THEY APPEAR, UNLESS OTHERWISE NOTED.
- PROVIDE WINDOW TREATMENTS WS1-2 AS NOTED ON PLAN.

[illegible]

ARCHITECT/ENGINEER:

Cedar corporation

800-472-7372
www.cedarcorp.com

engineers • architects • planners • environmental specialists
land surveys • landscape architects • interior designers



LZ DESIGNS INC.
LAURIE ZADRA
715 CEI 7778

CONSULTANT:

VILLAGE OF JACKSON
MUNICIPAL COMPLEX
STATE HWY 60
JACKSON, WI 53037

JOB NO.	
J5789-002	
DRAWN BY:	CHECKED BY:
LZ	LZ

ISSUE DATE
MARCH 18, 2020
SET TYPE
CONSTRUCTION

ENLARGED SECOND
FLOOR FINISH
PLANS "D"

SHEET NO.
1102D

Agreement for Cleaning Services at Jackson Municipal Complex

This Agreement for cleaning services at the Municipal Complex is made this ____ day of _____, 20__ between the Village of Jackson, a municipal corporation, of Washington County, Wisconsin (“Village”), and _____, (“Cleaning Service”)

Now therefore, it is agreed between the Village and the Cleaning Service as follows:

1) Scope of Services

- a. Perform cleaning services per the manufacturers required maintenance for flooring and tabletop surfaces. Specifications of cleaning frequency and responsibilities to provide supplies or equipment as outlined in section #???

2) Cleaning Services Qualifications

- a. Must pass a background check of all employees accessing the premise.
- b. Must be fingerprinted for security purposes.

3) Insurance Requirements

For proposal purposes, submittals must include copies of certificates of insurance for general liability and worker’s compensation. The successful contractor must provide original certificates prior to commencing services.

Insurance: No contractor shall commence work under this contract until they have obtained all insurance required under this paragraph:

Worker’s Compensation and Employer’s Liability

- a. \$100,000.00 each accident
- b. \$500,000.00 Disease-Policy Limit
- c. \$100,000.00 Disease-Employee

General Liability

- a. \$2,000,000.00 General Aggregate
- b. \$2,000,000.00 Products
- c. \$1,000,000.00 Personal and Advertising
- d. \$1,000,000.00 Each Occurrence

Automobile Liability

- a. \$1,000,000.00 Combined Single Limit

Excess Liability

- a. \$2,000,000.00 Umbrella Form

4) Term of Contract

The contract period for the successful Cleaning Service is one (1) year and is tentatively set to begin on October 1st. The contract may be terminated by either party with a minimum 60 days written notice. The contract may be extended provided service rates for the following calendar year are submitted to the Village Administrator by October 1st for the following year.

5) Cost for Services

- a. Cleaning Service will agree to bill the Village at a rate of \$XXXXXX on a monthly basis with a 30-day period to remit payment to Cleaning Service.

6) Cleaning Schedule

Cleaning Services will be required after business hours in the Village Hall Administrative Offices. All other cleaning including meeting rooms, bathrooms, and Police Department office spaces will be cleaned during business hours. See **Exhibit A1 and Exhibit A2** for a first level and second level floorplan and location of each listed area below.

- a. Cleaning of Rooms at a minimum of twice, weekly, will be as follows:
 - i. A06, A08, A09, A10, A11, A12, A12, B01, B02, B03, B04, B08, B09, B10, B11, B12, B13, B14, B15, B16, B17, B19, B20, B21, B22, B23, B24, C01, C02, C03, C09, C10, C11, C12, C14, C16, C17, C18, C19, C21, D01, D02
- b. Cleaning of Rooms at a minimum of once, weekly, will be as follows:
 - i. A04, A03, A05, A13, B06, B18, B25, C04, C05, C07, C20

7) Cleaning Duty

- a. All trash receptacles are to be emptied and trash and recycling removed to their collection point. This includes sanitary depositories. Container liners will be furnished by Village.
- b. Stock towels, tissue, hand soap and place at least one backup garbage liners in each container. Paper products, soap replacements and liners to be furnished by Village, the Cleaning Service shall email Administrator Keller when stock is below a two-week supply.
- c. All bathroom surfaces to be cleaned to industry standards including but not limited to dusting, sanitizing, and removal of any residue build up on floors or plumbing fixtures.
- d. Vacuum all carpeting and walk-off mats. Vacuum available for use by Contractor.
- e. Thoroughly dust all horizontal surfaces, including desktops, windowsills, chairs, tables, pictures and all manner of furnishings. Contractor to furnish cleaning supplies.
- f. Damp wipe all horizontal surfaces to remove stains. Contractor to furnish cleaning supplies.
- g. Dust and clean telephones. Contractor to furnish cleaning supplies.
- h. Dust mop all hard surface flooring with a treated dust mop. Contractor to furnish cleaning supplies.

- i. Damp wipe all floors to remove stains and dirt. Contractor to furnish cleaning supplies. All flooring finishes are standard grade and prefinished. Flooring types include porcelain tile and vinyl tile. No waxing necessary. See **Exhibit D** for first floor finish plans.
- j. Damp wipe the interior and exterior of the main entrance metal/glass, and interior glass windows to remove fingerprint, stains, and dirt.
- k. Clean outside main entrance area for debris and litter.

In Witness whereof, the parties hereto have executed this Agreement on the day and year first above written.

VILLAGE OF JACKSON

(Insert Name of Cleaning Service)

By: _____
Jen Keller, Village Administrator

By: _____
(Insert Name of POC)

Attest: _____
Jilline Dobratz, Village Clerk

RESOLUTION #21-15

PRELIMINARY RESOLUTION DECLARING INTENT TO EXERCISE SPECIAL ASSESSMENT POLICE POWERS, UNDER SECTION 66.0703 OF THE WISCONSIN STATUTES

WHEREAS, the Village Board of the Village of Jackson, Washington County, Wisconsin is pursuing the construction and reconstruction of public improvements consisting of water and sanitary sewer mains; storm sewers; pavement; curb and gutter; and sidewalks and the related improvements and expenses for the benefit of the properties described on Exhibit A hereto.

BE IT RESOLVED, by the Village Board of the Village of Jackson, Washington County, Wisconsin:

1. The Village Board hereby declares its intention to exercise its police power under Section 66.0703 of the Wisconsin Statutes to levy special assessments upon the properties described in Exhibit A hereto, for special benefits conferred upon such property by the construction of public improvements consisting of water and sanitary sewer mains; storm sewers; pavement; curb and gutter; and sidewalks and the related improvements and expenses.
2. The Village Board hereby determines that the construction of such improvements is in the best interest of, and for the health and welfare of the municipality and the property benefited by the improvements, and therefore constitutes an exercise of the police power.
3. The amount of such assessments shall be determined and levied upon completion of the construction of public improvements consisting of water and sanitary sewer mains; storm sewers; pavement; curb and gutter; and sidewalks and the related improvements and expenses.
4. The number of installments, rate of interest, and the terms of payment will be included in the Final Resolution after the Public Hearing; which will be held upon completion of the project, when final costs have been determined.
5. Every Special Assessment levied under this Resolution, shall be a lien against the property assessed, from the date of the Final Resolution of the Village Board determining the levy.
6. The Village Engineer shall prepare a report consisting of the following:
 - a. Preliminary of the final plans and specifications for the Public Works.

- b. An estimate of the entire cost of the proposed improvements.
 - c. A schedule of the proposed properties against which the assessments are to benefit.
 - d. A statement that each property against which the assessments are proposed, has been inspected and is benefited, setting forth the basis of such benefit.
 - e. Upon completion of the report, the Village Engineer shall file a copy with the Village Clerk, and with the Village Treasurer.
7. The Village Clerk shall make a copy of the report available for public inspection.

Introduced by: _____ Seconded by: _____

Vote: ____ ayes ____ nays Passed and Approved: _____

Michael E. Schwab - Village President

Attest: _____
Jilline S. Dobratz - Village Clerk

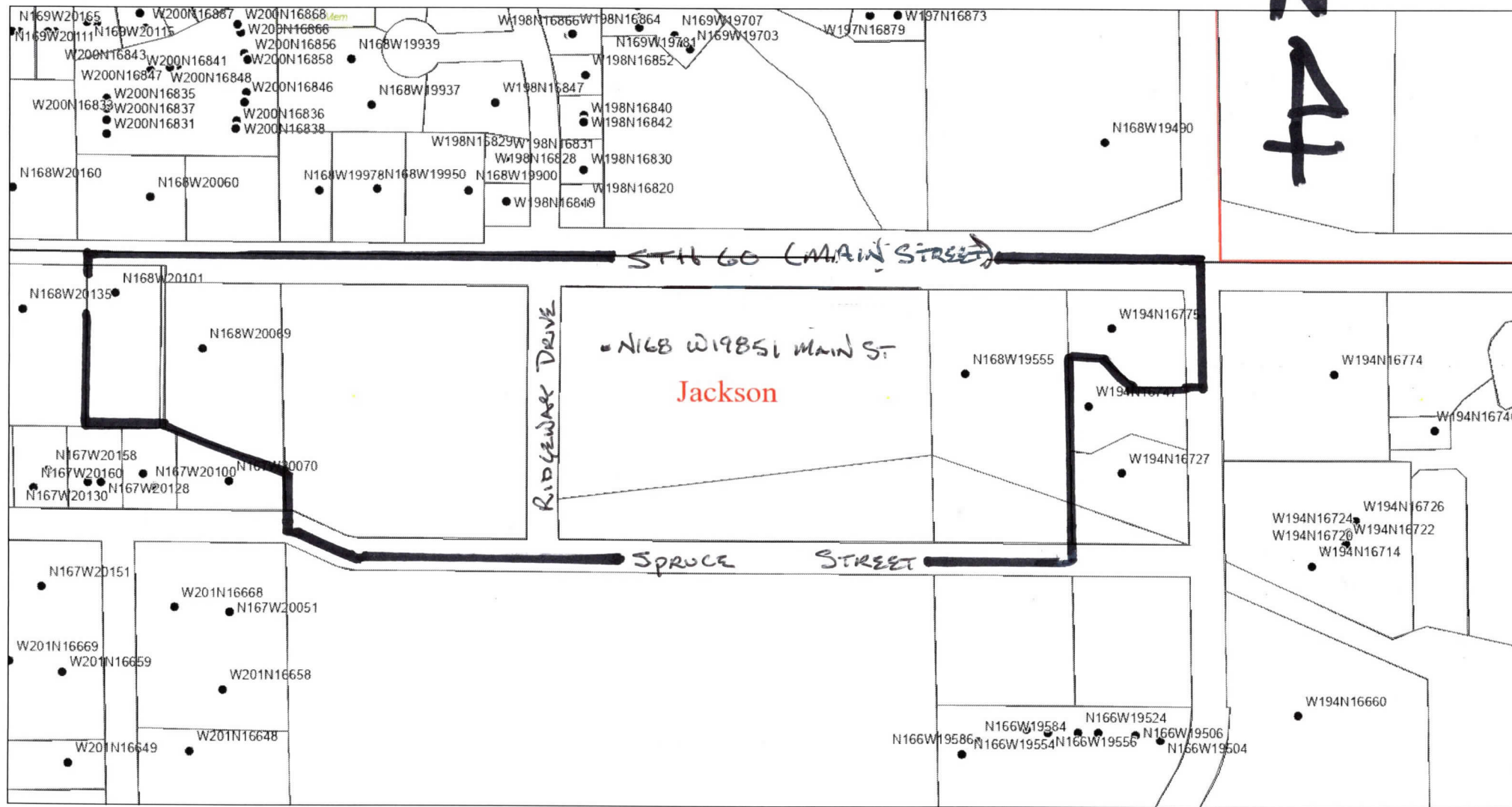
Proof of Posting:

I the undersigned, certify that I posted this Resolution on bulletin boards at the Village Hall, Post Office and one other location in the Village.

Village Official

Date

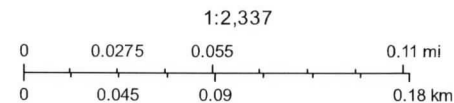
Washington County, Wisconsin



6/25/2021, 11:42:09 AM

- Current Parcel
- Address Point

EXHIBIT A



Washington County GIS

Village of Jackson
Coffeeville Connection Trail
Construction of Trail along STH 60 from Coffeeville to Eagle Drive
Preliminary Property Assessment
June 25, 2021

Title	First Name	Last Name	City	State	ZIP Code	Physical Address	Mailing Address	Tax Key No	Linear Frontage	Construction Cost per LF	Total Assessment Amount
	Jacek Kulwikowski	Lisa Zanella	Jackson	WI	53037	N168 W20101 Main Street	PO Box 166	V3 0191	150.00	\$123.61	\$18,540.82
	Flitsch Enterprises LLC		Cedarburg	WI	53012	N168 W20069 Main Street	4059 Mary Lane	V3 0196069	234.63	\$123.61	\$29,001.55
	Village of Jackson		Jackson	WI	53037	N168 W19851 Main Street	PO Box 637		1,531.29	\$123.61	\$189,275.84
	Claypool Properties LLC		Cedarburg	WI	53012	W194 N16775 Eagle Drive	N107 W5270 Sarangela Court	V3 019700P	235.66	\$123.61	\$29,128.87
									2,151.58	\$265,947.08	
									Estimated Cost	Cost per linear Foot	
Construction Cost									\$265,947.08	\$123.61	

Coffee Connection Trail
STH 60 (Main St) from Coffeerville to Eagle Drive
Bid Cost - Polocki Paving Corporation
May 20, 2021

Item Code	Item Description	Unit	Quantity	Unit Price	Total Amount	Items to not assess
100-01	Removing Small Pipe Culverts	Each	1	\$200.00	\$200.00	
100-02	Removing Concrete Pavement	SY	65	\$30.00	\$1,950.00	
100-03	Removing Asphaltic Surface	SY	45	\$12.00	\$540.00	
100-04	Removing Curb & Gutter	LF	195	\$11.00	\$2,145.00	
100-05	Removing Concrete Sidewalk	SY	16	\$30.00	\$480.00	
100-06	Excavation Common	CY	785	\$66.00	\$51,810.00	
100-07	Base Aggregate Dense 3/4-inch	TON	70	\$32.00	\$2,240.00	
100-08	Base Aggregate Dense 1 1/4-inch	TON	1140	\$29.00	\$33,060.00	
100-09	Breaker Run	TON	180	\$29.00	\$5,220.00	
100-10	Concrete Driveway 6-inch	SY	30	\$90.00	\$2,700.00	
100-11	Drilled Tie Bars	Each	48	\$15.00	\$720.00	
100-12	Asphaltic Surface	TON	375	\$114.00	\$42,750.00	
100-13	Concrete Curb & Gutter 30-inch Type D	LF	195	\$66.00	\$12,870.00	
100-14	Concrete Curb Pedestrian	LF	25	\$78.00	\$1,950.00	
100-15	Concrete Sidewalk 4-inch	SF	1000	\$6.30	\$6,300.00	
100-16	Concrete Sidewalk 6-inch	SF	715	\$8.80	\$6,292.00	
100-17	Curb Ramp Detectable Warning Field Yellow	SF	43	\$30.00	\$1,290.00	
100-18	Curb Ramp Detectable Warning Field Radial Yellow	SF	61	\$30.00	\$1,830.00	
100-19	Lawn Restoration	SY	4300	\$10.14	\$43,602.00	
100-20	Silt Fence	LF	1930	\$2.00	\$3,860.00	
100-21	Inlet Protection Type A	Each	2	\$105.00	\$210.00	
100-22	Inlet Protection Type C	Each	6	\$105.00	\$630.00	
100-23	Temporary Ditch Checks	LF	60	\$30.00	\$1,800.00	
100-24	Culvert Pipe Checks	Each	11	\$185.00	\$2,035.00	
100-25	Post Wood 4x6-inch x 14 ft	Each	2	\$390.00	\$780.00	
100-26	Signs Type II Reflective F	SF	16.5	\$26.00	\$429.00	
100-27	Traffic Control	LS	1	\$8,556.00	\$8,556.00	
100-28	Geotextile Type SAS	SY	600	\$2.40	\$1,440.00	
100-29	Marking Crosswalk Epoxy Transverse Line 6-inch	LF	290	\$10.86	\$3,149.40	
100-30	Marking Crosswalk Epoxy Ladder Pattern 24-inch	LF	88	\$44.36	\$3,903.68	
100-31	Sawing Asphalt	LF	280	\$2.50	\$700.00	
100-32	Sawing Concrete	LF	125	\$3.00	\$375.00	
200-01	Culvert Pipe Reinforced Concrete Horizontal Elliptical Class HE-III 14x23 inch	LF	36	\$180.00	\$6,480.00	
200-02	Apron Endwalls for Culvert Pipe Reinforced Concrete Horizontal Elliptical Class HE III 14x23 inch	Each	2	\$1,060.00	\$2,120.00	
200-03	Storm Sewer Pipe Class III-A 12-inch	LF	35	\$138.00	\$4,830.00	
200-04	Inlet Covers Type MS	Each	2	\$748.00	\$1,496.00	
200-05	Inlets Median 1 grate	Each	2	\$748.00	\$1,496.00	
200-06	Connect to Existing Storm Sewer Structure	Each	2	\$900.00	\$1,800.00	
200-07	PVC SDR-35 6-inch	LF	36	\$53.00	\$1,908.00	
300-01	Adjusting Sanitary Sewer Manhole	Each	5	\$1,440.00	\$7,200.00	\$7,200.00
400-01	Adjusting Water Valves	Each	9	\$600.00	\$5,400.00	\$5,400.00
400-02	Adjusting Hydrants	Each	1	\$1,734.00	\$1,734.00	\$1,734.00
400-03	Relocating Hydrant	Each	1	\$8,370.00	\$8,370.00	\$8,370.00

Total Amount	\$288,651.08	\$22,704.00
Total Assessed Amount	\$265,947.08	

Task Order – Standard Hourly Rates Basis

In accordance with Paragraph 1.01 of the Agreement Between Village of Jackson (Owner) and Town & Country Engineering, Inc. (Engineer) for Professional Services – Task Order Edition, dated February 10, 2016 ("Agreement"), Owner and Engineer agree as follows:

1. Background Data

- a. Effective Date of Task Order: June 16, 2021
- b. Specific Project (title): WWTF Facilities Plan
- c. Specific Project (description): See Attachment A.

2. Services of Engineer

- A. The specific services to be provided or furnished by Engineer under this Task Order are described in Attachment A and the services (and related terms and conditions) set forth in the following sections of Exhibit A, as attached to the Agreement referred to above, such sections being hereby incorporated by reference:
 - Preliminary Design Phase (Exhibit A, Paragraph A1.02)
- B. All of the services included above comprise Basic Services for purposes of Engineer's compensation under this Task Order.

3. Additional Services

Those services (and related terms and conditions) set forth in Paragraph A2.01 of Exhibit A, as attached to the Agreement referred to above, such paragraph being hereby incorporated by reference.

4. Owner's Responsibilities

Owner shall have those responsibilities set forth in Article 2 of the Agreement and in Exhibit B, as attached to the Agreement referred to above, such Article and Exhibit being hereby incorporated by reference.

5. Task Order Schedule

In addition to any schedule provisions provided in Exhibit A, as attached to the Agreement referred to above, or elsewhere, the parties shall meet the schedule set forth in Attachment A.

6. Payments to Engineer

- A. Owner shall pay Engineer for Basic Services set forth above, except for services of Engineer's Resident Project Representative, if any, as follows:
 1. An amount equal to the cumulative hours charged to the Project by each class of Engineer's personnel times Standard Hourly Rates for each applicable billing class for all services performed on the Project, plus Reimbursable Expenses.
 2. Engineer's Standard Hourly Rates Schedule is shown below.
 3. The total compensation for services under this Task Order is not-to-exceed \$45,000.
- B. Compensation for Reimbursable Expenses
 1. Owner shall pay Engineer for all Reimbursable Expenses at the rates set forth below.

Standard Hourly Rates and Reimbursable Expense Rates Schedule

Standard Hourly Rates and Reimbursable Expense Rates are set forth below. Standard Hourly Rates include salaries and wages paid to personnel in each billing class plus the cost of customary and statutory benefits, general and administrative overhead, non-project operating costs, and operating margin or profit.

Schedule:

Principal/Senior Project Manager	\$145.00 per hour
Senior Project Engineer	\$125.00 per hour
Project Engineer II	\$115.00 per hour
Project Engineer I	\$110.00 per hour
Branch Office Engineer	\$105.00 per hour
Staff Engineer II	\$95.00 per hour
Staff Engineer I	\$85.00 per hour
Senior Engineering Technician	\$85.00 per hour
Engineering Technician II	\$75.00 per hour
Engineering Technician I	\$65.00 per hour
Resident Inspector II	\$80.00 per hour
Resident Inspector I	\$65.00 per hour
Grant Writer	\$70.00 per hour
Secretary II	\$55.00 per hour
Secretary I	\$50.00 per hour
Mileage	\$0.65 per mile
Total Station/GPS Survey Equipment	\$20.00 per hour of actual use
Computer used for CADD	\$15.00 per hour of actual use
Plotter	\$15.00 per plan page

7. Terms and Conditions

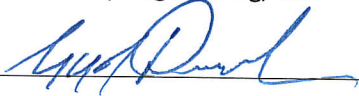
Execution of this Task Order by Owner and Engineer shall make it subject to the terms and conditions of the Agreement (as modified above), which Agreement is incorporated by this reference. Engineer is authorized to begin performance upon its receipt of a copy of this Task Order signed by Owner.

The Effective Date of this Task Order is June 16, 2021.

OWNER: Village of Jackson

ENGINEER: Town & Country Engineering, Inc.

By: _____

By: 

Print Name: Jen Keller

Print Name: Gregory J. Droessler, P.E.

Title: Administrator

Title: Vice-President

Date: _____

Date: 6/16/2021

Engineer License or Firm's

Certificate No. (if required): 37471-006

State of: Wisconsin

DESIGNATED REPRESENTATIVE FOR TASK ORDER:

DESIGNATED REPRESENTATIVE FOR TASK ORDER:

Name: _____

Name: Greg Droessler, P.E.

Title: _____

Title: Vice President

Address: N168 W20733 Main Street
Jackson, WI 53037

Address: 10505 Corporate Drive, Suite 105A
Pleasant Prairie, WI 53158

E-Mail
Address: _____

E-Mail
Address: gdroessler@tcengineers.net

Phone: _____

Phone: (262) 925-3210

Task Order Form - Standard Hourly Rates Basis

EJCDC® E-505, Agreement Between Owner and Engineer for Professional Services – Task Order Edition.
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and American Society of Civil Engineers. All rights reserved.

ATTACHMENT A

MEMORANDUM

Date: June 14, 2021

To: Mr. Brian Kober – Director of Public Works

From: Greg Droessler, P.E. – Vice President

Subject: Scope of Services for Wastewater Treatment Facilities Plan

The Village of Jackson last completed a major upgrade of the Village's wastewater treatment facility (WWTF) nearly 20 years ago, and would like to undertake a Facilities Planning Study to evaluate long term wastewater needs. The evaluation and planning will include the WWTF and the Village's lift station so as to provide a comprehensive plan for the major facilities for the next 20 years.

A Facilities Plan will evaluate alternatives to address the long term needs of the wastewater treatment in the Village; including an evaluation of capacity, future design conditions, deficiencies with the current system, alternatives to meet long term wastewater treatment needs, capital and operational cost estimates, user rate impacts, and discussion of possible funding opportunities. This plan would address deficiencies at the existing WWTF and lift station, and factor in the new regulatory requirements associated with phosphorus. The scope of the Facilities Plan would include the following:

- A. Evaluate the past 5 years of influent flow and loadings as compared with current design criteria.
- B. Perform a desktop infiltration/inflow (I/I) data evaluation to determine if the existing system is excessive and requires further follow-up. This data evaluation will use the current plant flow data and compare them to the sewer sizes and lengths as to the clear water flow. Flow monitoring or site inspections are not included in this desk top evaluation.
- C. Develop new facility 20 year design criteria. This will include new design population and loadings for flow, BOD, suspended solids, ammonia, and phosphorus; all of which have limits in the Village's discharge permit. The future needs for residential, commercial, and industrial growth and any possible development of un-sewered areas will be considered. These projections will be based on previous planning documents completed by the Village, input from the Village staff and leaders, input from the County and/or regional planning agency, and DOA projections.
- D. Provide an in-depth evaluation of each of the main treatment processes at the facility with a determination if it will be adequate for accommodating future loadings and estimating remaining design life. The administration, laboratory, sludge storage, and maintenance facilities will also be evaluated.
- E. Develop a list of project alternatives for expansion or upgrade of the entire treatment facility to accommodate future loadings, address any current deficiencies, provide a safe and reliable operating environment, and improve operational efficiency. This evaluation will take into consideration phosphorus requirements and include consideration for future regulatory requirements, such as total nitrogen.
- F. The initial design projections and alternatives will be submitted to the DNR for review and a mid-course review meeting before continuing on to other aspects of the planning document.

- G. Review the Village's hauled waste facilities and rates to determine establish potential recommended improvements to these facilities, and to determine the cost of treatment of the hauled waste vs the current hauled waste rates.
- H. Determine capital, operation, and replacement costs for each of the alternatives and analyze the present total worth cost for each. The present worth cost is used to determine the economic viability of each alternative.
- I. Address environmental impacts of each alternative and evaluate non-quantitative issues such as health and safety, ease of operation, impact on traffic patterns, etc.
- J. Assist the Village in selection of the preferred alternative, and evaluate the impact on user rates for the selected alternative.
- K. Identify options for funding of the selected alternative and make recommendations to the phasing in of any improvement included.
- L. Prepare an implementation schedule based upon discussions with Village staff and leaders.
- M. Hold a public hearing to update the public and discuss the intended option to be implemented.
- N. The facilities planning document will be submitted to the WDNR for approval once complete.

The cost for facilities planning will vary depending on the number of meetings required, length of time to agree on projections and alternative selection, and the time required for regulatory liaison. We propose to perform this work on a per diem basis based upon the attached fee schedule. Costs will not exceed \$45,000 unless there are changes in scope.

There are other potential expenses that the Village may have to assume during facilities planning but which won't be defined until the study is undertaken. This may include:

- Effluent toxicity evaluations and studies
- Soils investigations
- Wetland studies
- Archeological investigations
- Endangered species evaluations
- Easements, land acquisitions, or negotiations with landowners
- Procurement of grants and loans

Owner Provided Work and Information

1. Provide all pertinent treatment facility data; reports; WDNR correspondence; records of violations; flow bypassing information; facility limitations; maintenance records; system repair documentation; previous studies; pilot plant data and other related data.
2. Perform additional treatment facility testing, if needed for the evaluation. These tests could be for ammonia, phosphorus, D.O., temperature, micro-organism evaluations, chlorides, etc.; plus any stream testing that may be required.
3. Provide the latest master plan and any other planning documents that would aid in developing population projections for the Village.

Procurement of grants and loans to finance the project is not included in the scope of services. It's assumed that Clean Water Fund money will be available. Town and Country will submit Intent to Apply each year to the DNR to establish the Village's project on the Clean Water Fund Priority list at no charge.

We at Town & Country Engineering, Inc. wish to thank you for allowing us to serve the Village on this project. If you have any questions regarding the above material, please feel free to call.