

**AGENDA**  
**BUDGET & FINANCE COMMITTEE MEETING**  
**Tuesday, May 12, 2020 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 March 10, 2020
3. Approval of April 2020 Treasurer's Report and Check Register
4. 2019 Audited Financial Statements
5. Consideration of License Fees
6. Review of Quotes for Roof Replacement Well #4 Wellhouse
7. Review of Quotes for Roof Replacement WWTP Filter and Digester Buildings
8. Review of Quotes for Repainting Booster Station Floor
9. Pay Request #3 – Chateau Dr and Hickory Ln Reconstruction Project
10. Pay Request #1 – Municipal Complex Building
11. Review of Quotes for Wall Repair STH 60 Ridgeway Dr to Eagle Dr
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, March 10, 2020 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 Olson and Kurtz.

Village Board Members Present: Trustees Kruepke and Lippold

Staff Present: Brian Kober, Chief Swaney, Kelly Valentino, Chief Vossekuil, John Walther and Jilline Dobratz.

**2. Approval of minutes for the Budget & Finance meeting of February 11, 2020**

Motion by Tr. Olson, second by Tr. Kurtz to approve the Budget & Finance minutes of February 11, 2020.

Vote: 3 ayes, 0 nays. Motion carried.

**3. Approval of the February 2020 Treasurer's Report and Check Register**

Motion by Tr. Kurtz, second by Tr. Olson to approve the February 2020 Treasurer's Report and Check Register.

Vote: 3 ayes, 0 nays. Motion carried.

**4. Banking Proposal**

Motion by Pres. Schwab, second by Tr. Kurtz to recommend Village Board follow the recommendation of the Village Treasurer and approve the Banking Proposal from Westbury Bank.

Tr. Olson inquired if BMO Harris had responded to the request. John Walther explained the Village Treasurer made three contacts and nothing was received.

Vote: 3 ayes, 0 nays. Motion carried.

**5. Review of Engineering Services for Hunters Road Reconstruction Project**

Motion by Tr. Olson, second by Tr. Kurtz to recommend Village Board approve Engineering Services for Hunters Road Reconstruction Project to Cedar Corporation in an amount not to exceed \$21,500.00.

Vote: 3 ayes, 0 nays. Motion carried.

**6. Review of Quotes for new Jackson Sewer Utility RTV Service Vehicle**

Motion by Pres. Schwab, second by Tr. Olson to recommend Village Board approve the purchase of Jackson Sewer Utility RTV Service Vehicle in the amount of \$17,900.00 from John P. Lochen Co.

Vote: 3 ayes, 0 nays. Motion carried.

**7. Citizens to address the Budget & Finance Committee**

None.

**8. Adjourn**

Motion by Pres. Schwab, second by Tr. Olson to adjourn at 7:02 p.m.

Vote: 3 ayes, 0 nays. Motion carried.

Respectfully submitted:

Jilline Dobratz, *CMC/WCMC*  
Village Clerk

DRAFT

## TREASURERS REPORT

(Depository Accounts)

April 30, 2020

	BALANCE 3/31/2020	BALANCE 4/30/2020
<b><u>GENERAL:</u></b>		
GENERAL CHECKING	\$479,788.68	\$712,203.15
ANTIQUE FIRE TRUCK	\$4,996.16	\$4,998.24
CREDIT CARD ACCOUNT	\$14,831.48	\$25,540.90
HIPAA ACCOUNT	\$816,069.48	\$768,584.29
MONEY MARKET	\$5,595,784.88	\$5,096,873.50
JUNE 2019 BORROWS	\$132,757.73	\$132,812.99
PARK FEES	\$233,169.51	\$233,266.57
FIRE/RESCUE RESERVE	\$6,142.48	\$6,145.04
EMS FUNDING ESCROW	\$6,215.75	\$6,218.34
POLICE & FIRE IMPACT FEES	\$7,337.16	\$7,340.21
TD AMERITRADE - 6.4M	\$6,431,344.59	\$6,441,879.92
TD AMERITRADE - 1.8M	\$1,902,375.09	\$1,902,670.77
<b>TOTAL GENERAL</b>	<b>\$15,630,812.99</b>	<b>\$15,338,533.92</b>
<b><u>WATER UTILITY:</u></b>		
WATER UTILITY DEPRECIATION FUND	\$22,848.56	\$22,858.07
WATER UTILITY RESERVE	\$118,801.05	\$118,850.50
WATER IMPACT FEES	\$2,628.57	\$2,629.66
<b>TOTAL WATER UTILITY</b>	<b>\$144,278.18</b>	<b>\$144,338.23</b>
<b><u>SEWER UTILITY:</u></b>		
SEWER DEPRECIATION FUND	\$5,745.64	\$5,748.03
SEWER UTILITY RESERVE	\$74,195.18	\$74,226.06
DNR REPLACEMENT FUND	\$1,141,749.92	\$1,142,225.18
SEWER SPECIAL REDEMPTION FUND	\$2,498.07	\$2,499.11
SO. INTERCEPTOR IMPACT FEE	\$51,033.67	\$51,054.91
SEWER SERVICE FEES	\$1,809,920.83	\$1,810,674.22
<b>TOTAL SEWER UTILITY</b>	<b>\$3,085,143.31</b>	<b>\$3,086,427.51</b>
<b>GRAND TOTAL:</b>	<b>\$18,860,234.48</b>	<b>\$18,569,299.66</b>



## GENERAL VILLAGE CHECKING

## Accounting Checks

Posted From: 4/01/2020 From Account:  
 Thru: 4/30/2020 Thru Account:

Check Nbr	Check Date	Payee	Amount
100328	4/02/2020	A/E GRAPHICS, INC. BOND 20# WHITE / ENG	84.34
100329	4/02/2020	AMAZON CAPITAL SERVICES MARKER SET,ANTISEPTIC WIPES / REC,ADMIN	60.94
100330	4/02/2020	AT&T WWTP,ADMIN,JPD,REC ACCTS	465.23
100331	4/02/2020	AURORA HEALTH CARE ACCT#600005550 / PRE EMPLOY SCREEN / JPD	10.00
100332	4/02/2020	BERG, RHONDA RENTAL REFUND / REC	175.00
100333	4/02/2020	BINSFELD, JOHN RENTAL REFUND / REC	15.00
100334	4/02/2020	CENTURY LINK STREETS,WATER ACCTS	40.92
100335	4/02/2020	CINTAS CORP FIRST AID SUPPLIES / DPW	276.15
100336	4/02/2020	COMPANION LIFE INSURANCE COMPANY GROUP #9501404058000 / APRIL 2020	942.34
100337	4/02/2020	CORE & MAIN LP CONNECTORS, SEAL WIRE / WATER	140.21
100338	4/02/2020	DEPIES, BILL REFUND OVERPAYMENT / REC	5.00
100339	4/02/2020	DEPREY, KATIE PROGRAM REFUND / REC	45.00
100341	4/02/2020	DOLNICK, JED M. HEALTH INSURANCE / APR 2020 / JPD	170.60
100342	4/02/2020	EXPRESS NEWS ACCT #7076 / MAR EVENT ADS / REC	425.00
100343	4/02/2020	FARRINGTON, AMANDA PROGRAM REFUND / REC	210.00
100344	4/02/2020	GRAINGER VALVE,BLOWER / WATER	408.74
100345	4/02/2020	GREAT-WEST DEFERRED COMP / 03-30-20 PAYROLL	2,485.00
100346	4/02/2020	GRUENEBERG, DIANE RENTAL REFUND / REC	125.00
100347	4/02/2020	HAWKINS INC. NOZZLES / WATER	327.38

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## Accounting Checks

Posted From: 4/01/2020 From Account:  
 Thru: 4/30/2020 Thru Account:

Check Nbr	Check Date	Payee	Amount
100348	4/02/2020	KELLOGG, TAMMIE RENTAL REFUND / REC	190.00
100349	4/02/2020	L.W. ALLEN, LLC GUARD-IT DIALER REPAIR / WWTP	1,435.81
100350	4/02/2020	LEMKE, DIANE UTILITY SERVICES FOR MAR 16-MAR 29, 2020	1,056.00
100351	4/02/2020	MACQUEEN EQUIPMENT MISC COUPLERS / WWTP	97.11
100352	4/02/2020	MORTON SALT BULK SAFE-T-SALT / STREETS	5,189.36
100353	4/02/2020	NCL OF WISCONSIN, INC. LAB SUPPLIES / WWTP	113.11
100354	4/02/2020	NORTH SHORE BANK, FSB DEFERRED COMP / 3-30-20 PAYROLL	670.00
100355	4/02/2020	OFFICE DEPOT MISC SUPPLES / REC,ELECTIONS	164.51
100356	4/02/2020	PROS 4 TECHNOLOGY, INC. APR 2020 / JPD	796.08
100357	4/02/2020	RATHKE, DANIEL R. REIMBURSE METER SHIPPING / WATER	42.85
100358	4/02/2020	REGISTRATION FEE TRUST REPLACEMENT TITLE / WWTP	20.00
100359	4/02/2020	RUSS, CHAD REIMBURSE CELL PHONE / APR 2020 / WWTP	50.00
100360	4/02/2020	SKODINSKI, JOHN M. HEALTH & DENTAL / APR 2020 / JFD	294.30
100361	4/02/2020	STEEGE, CAROL PROGRAM REFUND /REC	45.00
100362	4/02/2020	STREICHER'S INC. MISC CLOTHING / JPD	133.98
100363	4/02/2020	SUPERIOR CHEMICAL CORPORATION MICRO MOP / REC	59.40
100364	4/02/2020	TEN 2 COMMUNICATIONS LLC DISINFECTION SERVICE / JFD	240.00
100365	4/02/2020	TKK ELECTRONICS TOUGHBOOKS / JPD	1,830.00
100366	4/02/2020	WI SCTF GARNISHMENTS / 3-30-20 PAYROLL	321.22

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Posted From: 4/01/2020 From Account:  
 Thru: 4/30/2020 Thru Account:

Check Nbr	Check Date	Payee	Amount
100368	4/07/2020	COUSINS SUBS APR 7, 2020 ELECTION FOOD / INSPECTORS	116.08
100369	4/08/2020	AIRGAS USA, LLC WIRE,NOZZLE,SUPPLIES / WWTP	439.38
100370	4/08/2020	ALDEN POOL & MUNICIPAL SUPPLY CO. DRY 100 BLOWER ASSY, CAPASATOR / WATER	409.98
100371	4/08/2020	AMAZON CAPITAL SERVICES WIPER BLADES / JPD	30.54
100372	4/08/2020	AMERICAN WATER WORKS ASSOC. APR 2020-MAR 2021 / WATER / DEITSCH	245.00
100373	4/08/2020	AT&T ACCT #26267738111283 / JFD	52.23
100374	4/08/2020	AURORA HEALTH CARE MAR 2020 PHARMACY SUPPLIES / JFD	232.04
100375	4/08/2020	BOARDMAN & CLARK LLP CLIENT #28011 / FEB 2020	1,433.50
100376	4/08/2020	BOUND TREE MEDICAL, LLC MED SUPPLIES / JFD	14.21
100377	4/08/2020	CAWLEY COMPANY, THE SUPPLIES / JFD	3.00
100378	4/08/2020	CEDAR CORPORATION MISC PROJECTS / THRU 3-21-20	75,120.05
100379	4/08/2020	CENTURY LINK ACCT #85419756 / ADMIN	53.35
100380	4/08/2020	CLOTHES CLINIC, INC. MATS / V HALL	65.82
100381	4/08/2020	CONLEY MEDIA, LLC ACCT #153922 / MISC NOTICES	169.75
100382	4/08/2020	CORE & MAIN LP 3 PLY REMOTE WIRE / WATER	240.00
100383	4/08/2020	DEER CREEK TECHNOLOGIES APR 20-MAR 21 / SOFTWARE CONTRACT	297.00
100384	4/08/2020	DEMPSEY LAW FIRM, LLP ACCT #20967M / MAR 2020	69.00
100385	4/08/2020	EAGLE ENGRAVING, INC. TAGS / JFD	85.50
100386	4/08/2020	EMERGENCY MEDICAL PRODUCTS, INC. MED SUPPLIES / JFD	666.76

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Posted From: 4/01/2020 From Account:  
 Thru: 4/30/2020 Thru Account:

Check Nbr	Check Date	Payee	Amount
100387	4/08/2020	ENDURACLEAN, INC. CLEANING SUPPLIES / PARKS,ADMIN,JFD,WWTP	3,315.26
100388	4/08/2020	ENVIROTECH EQUIPMENT OPTICAM 3" BALL SKID / WWTP	219.26
100389	4/08/2020	EQUAL RIGHTS DIVISION MAR 2020 WORK PERMITS	7.50
100390	4/08/2020	FIRST SUPPLY LLC PIPES,PVC,CEMENT,PRIMER,CLAMPS / STREETS	406.83
100391	4/08/2020	FOX BROTHER'S PIGGLY WIGGLY ACCT #1710 / MAR 2020 / REC,JFD	38.72
100392	4/08/2020	FRECHETTE, JAMES R. 2019 AUDIT / ADMIN,WATER,WWTP	7,500.00
100393	4/08/2020	GENERAL COMMUNICATIONS, INC. EQUIPMENT INSTALL / STREETS	815.40
100394	4/08/2020	GERKE, JENNIFER F. REIMBURSE ZOOM CHARGE / JPD	15.74
100395	4/08/2020	HUYSER, JAMES REIMBURSE WORK BOOTS / JFD	94.13
100396	4/08/2020	IMPACT ACQUISITIONS LLC 04/06/2020 - 07/05/2020 LEASE / WATER	397.00
100397	4/08/2020	LANGE ENTERPRISES, INC. STOP SIGNS / STREETS	993.50
100398	4/08/2020	MENARDS - WEST BEND SUPPLIES / PARKS,WWTP,WATER,ELECTIONS	602.89
100399	4/08/2020	MID AMERICA METER, INC. SHOP TEST PROPELLER / WATER	175.00
100400	4/08/2020	MORTON SALT BULK SAFE-T-SALT / STREETS	11,721.84
100401	4/08/2020	NAPA AUTO PARTS TOGGLE SWITCH / WWTP	12.69
100402	4/08/2020	NATIONAL TESTING NETWORK MAR 2020-MAR 2021 / ANNUAL DUES / JFD	500.00
100403	4/08/2020	OESTREICH, MARK R. REIMBURSE GAS STRUT,SPRINGS / JFD	10.99
100404	4/08/2020	PIEPER ELECTRIC, INC. RESET TEMP SWITCH / WATER	270.00
100405	4/08/2020	PROS 4 TECHNOLOGY, INC. APRIL BILLINGS / WWTP,WATER,ADMIN,JFD	2,298.20

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Posted From: 4/01/2020 From Account:  
 Thru: 4/30/2020 Thru Account:

Check Nbr	Check Date	Payee	Amount
100406	4/08/2020	ROHDE, JODI REIMBURSEMENT FOR SUPPLIES / JPD	6.79
100407	4/08/2020	SCHLOEMER LAW FIRM CLIENT #11387-000 / MARCH 2020	330.00
100408	4/08/2020	SECURIAN FINANCIAL GROUP, INC. POLICY #2832L-G / MAY 2020 / #009180	1,448.16
100409	4/08/2020	SHERWIN INDUSTRIES, INC. FIBER MIX,COLD ASPHALT / STREETS	210.65
100410	4/08/2020	SIGMA-ALDRICH INC RESIDUE,NUTRIENTS / WWTP	199.37
100411	4/08/2020	SUPERIOR CHEMICAL CORPORATION CLEANERS / JFD,DPW,V HALL	612.17
100412	4/08/2020	TEN 2 COMMUNICATIONS LLC BELT CLIP ASSYS,SHOE COVERS / JFD,JPD	250.49
100413	4/08/2020	TENNIES ACE HARDWARE INC. ACCT#48714 / MARCH 2020 / JFD	57.66
100414	4/08/2020	U.S. CELLULAR JFD,DPW,JPD ACCTS	983.55
100415	4/08/2020	UPTOWN MOTORCARS, INC 2020 CHEVY SILVERADO / WATER	26,916.90
100416	4/08/2020	VILLAGE MART JFD,JPD ACCTS / MAR 2020	1,385.87
100417	4/08/2020	WASHINGTON COUNTY FIRE CHIEFS ASSOCIATION PORT-A-COUNT FIT TESTER / JFD	200.00
100418	4/08/2020	WAUSAU EQUIPMENT COMPANY IDLER GROUP / STREETS	5,830.93
100419	4/08/2020	WE ENERGIES LIGHTING AT MAIN ST & RIDGEWAY DR	1,214.58
100420	4/08/2020	WE ENERGIES GROUP BILL #0400-824-339 / MAR 20	35,931.69
100421	4/08/2020	WISCONSIN EMS ASSOCIATION 10 MEMBER PORTAL/EMPLOYEE ACCTS / JFD	300.00
100422	4/08/2020	WORTHINGTON DIRECT ACCT #JAC2037 / BULLETIN BOARD / REC	295.23
100423	4/08/2020	XEROX CORPORATION ACCT #718212004 / MAR LEASE / ADMIN	223.24
100424	4/08/2020	ZORN COMPRESSOR & EQUIPMENT, INC. SERVICES,PARTS / WWTP	22,805.89

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Posted From: 4/01/2020 From Account:  
 Thru: 4/30/2020 Thru Account:

Check Nbr	Check Date	Payee	Amount
100425	4/17/2020	ADVANCE AUTO PARTS MARCH 2020 MAINTENANCE / DPW	372.92
100426	4/17/2020	ADVANCE AUTO PARTS MARCH 2020 MAINTENANCE / JFD	71.68
100427	4/17/2020	ADVANCED DISPOSAL ACCT #E1011086 / MARCH 2020	33,972.88
100428	4/17/2020	AFLAC MAR 15, 2020 - APR 14, 2020	765.80
100429	4/17/2020	AIELLO, JERROD APRIL 7 2020 ELECTION / 8.75 HRS	83.13
100430	4/17/2020	AIRGAS USA, LLC OXYGEN CYL RENT / MAR 2020 / JFD	66.56
100431	4/17/2020	AMAZON CAPITAL SERVICES HDMI ADAPTER & CABLE / JFD	35.06
100432	4/17/2020	AT&T MONTHLY PHONE / PARKS & REC	273.95
100433	4/17/2020	B&L GRAPHIC SOLUTIONS WRAP AROUND COVERS / JFD	177.98
100434	4/17/2020	BADGER FIREFIGHTERS ASSOCIATION 2020 MEMBERSHIP DUES / JFD	100.00
		<b>Previous Year Expense</b>	
100435	4/17/2020	BATTERIES PLUS LLC 12V LEAD / WATER	17.95
100436	4/17/2020	BEHAN, SONYA ADVENTURES ART CLASS / REC	130.92
100437	4/17/2020	BELLANTE, JORDAN APRIL 7 2020 ELECTION / 7.5 HRS	71.25
100438	4/17/2020	BLAIR FIRE PROTECTION FIRE SPRINKLER ANNUAL INSPECTION	723.50
100439	4/17/2020	BURKWALD, MARGIE REFUND HICKORY LANE PARK RESERVATION	55.00
100440	4/17/2020	CHARTER COMMUNICATIONS APRIL 2020 TV/INTERNET SERVICE / JFD	139.30
100441	4/17/2020	CHARTER COMMUNICATIONS APRIL 2020 INTERNET / STATIC IP / JPD	74.98
100442	4/17/2020	DEETJEN, JENNIFER APRIL 7 2020 ELECTION / 7 HRS	66.50
100443	4/17/2020	DEITSCH, JEFF L. REIMBURSE WORK SHOES / WWTP	116.15

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Posted From: 4/01/2020 From Account:  
 Thru: 4/30/2020 Thru Account:

Check Nbr	Check Date	Payee	Amount
100444	4/17/2020	DIGGERS HOTLINE INC. MARCH 2020 STANDARD FAX FEES	165.17
100445	4/17/2020	EMERGENCY MEDICAL PRODUCTS, INC. MEDICAL SUPPLIES / JFD	487.29
100446	4/17/2020	ENDURACLEAN, INC. MISC. SUPPLIES / WWTP	657.94
100447	4/17/2020	EVOQUA WATER TECHNOLOGIES LLC METER BILLING / WWTP	273.91
100448	4/17/2020	FONS, BRADLEE J APRIL 7 2020 ELECTION / 17.75 HRS	177.50
100449	4/17/2020	GOSCHEY MECHANICAL INC. SLUDGE BOILER SERVICE / WWTP	977.50
100450	4/17/2020	GREAT-WEST DEFERRED COMP / 04-13-20 PAYROLL	2,485.00
100451	4/17/2020	GREATAMERICA FINANCIAL SVCS MARCH 2020 COPIER LEASE / REC	123.00
100452	4/17/2020	HABEL, NANCY APRIL 7 2020 ELECTION / 12.5 HRS	118.75
100453	4/17/2020	INTEGRITY AUTO REPAIR SQUAD #7 TIRE REPAIR / JPD	16.70
100454	4/17/2020	IVERSON, WENDY M JAN 22-MARCH 28, 2020 CLASSES / REC	1,430.00
100455	4/17/2020	JACKSON PROFESSIONAL POLICE ASSOCIATION UNION DUES / APRIL 2020	450.00
100456	4/17/2020	JACKSON WATER UTILITY 1ST QTR 2020 WATER BILLS	2,894.18
100457	4/17/2020	JESKE, ANGIE APRIL 7 2020 ELECTION / 8.5 HRS	80.75
100458	4/17/2020	KUBCZAK, JILL APRIL 7 2020 ELECTION / 7.25 HRS	68.88
100459	4/17/2020	L.W. ALLEN, LLC SOFTWARE UPDATED TO TOPVIEW / WWTP	8,650.00
100460	4/17/2020	LEMKE, DIANE UTILITY SERVICES FOR MAR 30-APR 12 2020	192.00
100461	4/17/2020	LIPPOLD, JOHN APRIL 7 2020 ELECTION / 15.75 HRS	149.63
100462	4/17/2020	LIPPOLD, SANDY APRIL 7 2020 ELECTION / 15.75 HRS	205.00

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Posted From: 4/01/2020 From Account:  
 Thru: 4/30/2020 Thru Account:

Check Nbr	Check Date	Payee	Amount
100463	4/17/2020	LOCAL AD FACE LLC APRIL 2020 ADVERTISING FEE / REC	387.00
100464	4/17/2020	MASTER PRINTWEAR HONOR FLIGHT T-SHIRTS / JFD	2,540.25
100465	4/17/2020	MEITZ, JENNIFER APRIL 7 2020 ELECTION / 8 HRS	76.00
100466	4/17/2020	MENARDS - WEST BEND MISC. SUPPLIES / WWTP	262.64
100467	4/17/2020	O'REILLY AUTOMOTIVE, INC MISC. MAINTENANCE SUPPLIES / WWTP	17.73
100468	4/17/2020	OFFICE COPYING EQUIPMENT LTD ACCT #6779665 / MAR COPIES,LEASE / REC	202.17
100469	4/17/2020	PAWELSKI, PATRICIA APR 7, 2020 ELECTION / 14.25 HRS	135.38
100470	4/17/2020	PROS 4 TECHNOLOGY, INC. SERVICE AGREEMENT-APRIL 2020 / REC	294.00
100471	4/17/2020	QUABIUS, JAY APR 7, 2020 ELECTION / 8.5 HRS	80.75
100472	4/17/2020	RATHKE, BRITTANY APR 7, 2020 ELECTION / 15.5 HRS	147.25
100473	4/17/2020	SAM'S CLUB/GEMB MARCH 2020 SUPPLIES / REC	58.71
100474	4/17/2020	SCHLENZ, HEIDI APR 7, 2020 ELECTION / 7 HRS	66.50
100475	4/17/2020	SCHLENZ, JOHN APR 7, 2020 ELECTION / 7 HRS	66.50
100476	4/17/2020	SCHULTZ, ANNIE REFUND DANCE CLASSES / REC	140.00
100477	4/17/2020	SCHWARZENBERGER, ERIC APR 7, 2020 ELECTION / 6 HRS	57.00
100478	4/17/2020	SRF CONSULTING GROUP INC TRAFFIC ANALYSIS / 3/31/20 / TID#7	4,104.88
100479	4/17/2020	STREICHER'S INC. MISC CLOTHING & RIFLE SUPPLIES / JPD	893.11
100480	4/17/2020	STRYKER SALES CORPORATION MISC. MEDICAL SUPPLIES / JFD	349.86
100481	4/17/2020	STUEBS, DIANE APR 7, 2020 ELECTION / 10.25 HRS	97.38

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## Accounting Checks

Posted From: 4/01/2020 From Account:  
 Thru: 4/30/2020 Thru Account:

Check Nbr	Check Date	Payee	Amount
100482	4/17/2020	TEIFKE, GLORIA APR 7, 2020 ELECTION / 10.25 HRS	97.38
100483	4/17/2020	TENNIES ACE HARDWARE INC. ACCT #51327 / MARCH 2020	993.19
100484	4/17/2020	TKK ELECTRONICS POLICE VEHICLE SUPPLIES / JPD	936.00
100485	4/17/2020	VECHART, MORGAN APR 7, 2020 ELECTION / 14 HRS	133.00
100486	4/17/2020	VEY, TERRY APR 7, 2020 ELECTION / 8.5 HRS	80.75
100487	4/17/2020	VILLAGE MART ACCT #VJACK / MARCH 2020	1,070.40
100488	4/17/2020	VILLAGE OF GRAFTON INSPECTION OFFICE INTERNATIONAL BUILDING CODE / JFD	240.00
100489	4/17/2020	WAREHOUSE-LIGHTING.COM MISC. LIGHTING SUPPLIES / WWTP	778.50
100490	4/17/2020	WEST BEND SCHOOL DISTRICT MARCH 2020 PARKING FEES	3,354.01
100491	4/17/2020	WI SCTF PIN#5239581 / CASE#4508FA000017	321.22
100492	4/17/2020	WISCONSIN DEPT OF JUSTICE ACCT#L6707T / OPERATORS - MARCH 2020	38.00
100493	4/24/2020	B&L GRAPHIC SOLUTIONS ENVELOPES-REC / YARD WASTE DECALS-DPW	347.00
100494	4/24/2020	BAUER, TOM WASHER & DRYER / STREETS	52.80
100495	4/24/2020	BMO HARRIS BANK N.A. MARCH 2020 CHARGES	1,730.10
100496	4/24/2020	CAMP, DON PROGRAM REFUND / REC	10.00
100497	4/24/2020	CHARTER COMMUNICATIONS ACCT #8245110560007580 / ADMIN	22.57
100498	4/24/2020	CINTAS CORP FIRST AID SUPPLIES / STREETS	161.70
100499	4/24/2020	CLOTHES CLINIC, INC. MATS / V HALL	65.82
100500	4/24/2020	CORE & MAIN LP OMNI 6 WHL / WATER	1,395.00

## GENERAL VILLAGE CHECKING

## Accounting Checks

Posted From: 4/01/2020 From Account:  
 Thru: 4/30/2020 Thru Account:

Check Nbr	Check Date	Payee	Amount
100501	4/24/2020	DNR PROCESSING CENTER ATV/UTV VEHICLE REGISTRATION / WWTP	5.00
100502	4/24/2020	ENDURACLEAN, INC. FOAMING SOAP DISPENSERS / WWTP	24.00
100503	4/24/2020	EUROFINS S-F ANALYTICAL LABS, INC EFFLUENT & BIOSOLIDS / WWTP	799.00
100504	4/24/2020	FISHER, RENEE REIMBURSE PHONE / APRIL 2020 / REC	35.00
100505	4/24/2020	GROTA APPRAISALS, LLC ANNUAL ASSESSOR CONTRACT- FEB/MARCH/APR	8,115.00
100506	4/24/2020	HAWKINS INC. AQUA HAWK/CHLORINE/SODIUM BISULFITE-WWTP	1,941.75
100507	4/24/2020	JACKSON TRUCK BODY COVER FOR WWTF INTAKE / WWTP	990.00
100508	4/24/2020	JOHNSON, DAN PROGRAM REFUND / REC	10.00
100509	4/24/2020	KOBER, BRIAN W. REIMBURSE SUPPLIES	342.20
100510	4/24/2020	KRUEPKE PRINTING 1ST QTR WATER BILL PRINTING	840.50
100511	4/24/2020	LUTYNSKI, GARY PROGRAM REFUND / REC	10.00
100512	4/24/2020	MARTELLE WATER TREATMENT, INC. AQUA MAG BULK / WATER	1,656.80
100513	4/24/2020	MCMASTER CARR SUPPLY CO AIR FILTERS / WWTP	266.14
100514	4/24/2020	MENARDS - WEST BEND MISC. SUPPLIES / WWTP	29.08
100515	4/24/2020	MID AMERICA METER, INC. SHOP SUPPLIES / WATER	754.77
100516	4/24/2020	MILLER, SUZANNE PROGRAM REFUND / REC	20.00
100517	4/24/2020	O'REILLY AUTOMOTIVE, INC JUMPSTART / TIRE GAUGE / JPD	122.98
100518	4/24/2020	OFFICE DEPOT MISC. OFFICE SUPPLIES / REC & WATER	362.62
100519	4/24/2020	PIPPO, PAT RENTAL REFUND / REC	130.00

## GENERAL VILLAGE CHECKING

## Accounting Checks

Posted From: 4/01/2020 From Account:  
Thru: 4/30/2020 Thru Account:

Check Nbr	Check Date	Payee	Amount
100520	4/24/2020	PITNEY BOWES GLOBAL FINANCIAL SRV LLC JAN 30 2020-APRIL 29 2020 LEASE / ADMIN	439.20
100521	4/24/2020	RICOH USA, INC. MAY 2020 LEASE / JPD	75.36
100522	4/24/2020	RUST LOCK, INC. DOOR SPACER / WWTP	320.00
100523	4/24/2020	SCHOONOVER, STEVE PROGRAM REFUND / REC	10.00
100524	4/24/2020	SCHUSTER, MARK PROGRAM REFUND / REC	10.00
100525	4/24/2020	STREICHER'S INC. HOLSTER / JPD	114.99
100526	4/24/2020	UNIV. OF WI - MADISON BOARD OF REVIEW TRAINING MATERIALS	80.00
100527	4/24/2020	USA BLUE BOOK MISC. CHEMICALS / WATER	99.57
100528	4/24/2020	WAREHOUSE-LIGHTING.COM MISC. LIGHTING SUPPLIES / WWTP	314.10
100529	4/24/2020	WESTBURY BANK PRINCIPAL PAYMENT / 05-01-2020	71,454.29
100530	4/24/2020	ZACHE, DICK REFUND PROGRAM / REC	20.00
100531	4/30/2020	AIR ONE EQUIPMENT INC MISC. SUPPLIES / JFD	310.50
100532	4/30/2020	AJ OUTDOOR SPECIALIST STUMP GRINDING /CHATEAU DRIVE	1,125.00
100533	4/30/2020	ALDEN POOL & MUNICIPAL SUPPLY CO. MISC. SUPPLIES / WATER	252.50
100534	4/30/2020	AMAZON CAPITAL SERVICES DISPOSABLE GOWNS / JFD	125.94
100535	4/30/2020	AMERICAN SOLUTIONS FOR BUSINESS NAME PLATES / V BOARD	37.74
100536	4/30/2020	AT&T MARCH 20 - APR 19, 2020 CHARGES	453.10
100537	4/30/2020	BOARDMAN & CLARK LLP CLIENT #28011 / MARCH 2020	610.00
100538	4/30/2020	BOUND TREE MEDICAL, LLC MISC. MED SUPPLIES / JFD	62.30

## GENERAL VILLAGE CHECKING

## Accounting Checks

Posted From: 4/01/2020 From Account:  
 Thru: 4/30/2020 Thru Account:

Check Nbr	Check Date	Payee	Amount
100539	4/30/2020	CENTURY LINK APRIL 2020 MONTHLY CHARGES/STREETS-WATER	40.03
100540	4/30/2020	COMPLETE OFFICE OF WISCONSIN OFFICE SUPPLIES / JPD	165.15
100541	4/30/2020	CONWAY SHIELD REPANEL SHIELD / JFD	10.00
100542	4/30/2020	CORE & MAIN LP 8X20 REP CLP / WATER	243.96
100543	4/30/2020	DOLNICK, JED M. HEALTH INSURANCE / MAY 2020 / JPD	170.60
100544	4/30/2020	EMERGENCY MEDICAL PRODUCTS, INC. MISC. MAINT. / MEDICAL SUPPLIES / JFD	649.25
100545	4/30/2020	EUROFINS S-F ANALYTICAL LABS, INC EFFLUENT/ BISOLIDS / WWTP	1,188.00
100546	4/30/2020	FIT4YOU, LLC KICK, PUNCH, CRUNCH/ MAR 2-23 2020 / REC	50.00
100547	4/30/2020	GERKE, KARIE E. MAR 3 -24 2020 / PEE WEE TUMBLING / REC	82.00
100548	4/30/2020	GOVERNMENT BRAND SHARED SERVICES HOST,MAINT,SUPPORT-APR 2021	1,020.00
100549	4/30/2020	GREAT-WEST DEFERRED COMP / 04-27-20 PAYROLL	2,485.00
100550	4/30/2020	GROTA APPRAISALS, LLC ANNUAL ASSESSOR CONTRACT / MAY 20	2,705.00
100551	4/30/2020	IDEXX DISTRIBUTION, INC. GAMMA IRRAD COLILERT / WWTP	554.62
100552	4/30/2020	IVERSON, WENDY M KIDS RUMMAGE X-MAS DECORATIONS / CLOCK	127.33
100553	4/30/2020	JACKSON TRUCK BODY MISC. SUPPLIES / MAINT/REPAIR / STREETS	1,135.68
100554	4/30/2020	JAMES MICECH CODE BOOK PURCHASE / JFD	240.00
100555	4/30/2020	JESKE, CHERYL PROGRAM REFUND / REC	200.00
100556	4/30/2020	LAMB, CAITLIN FEB 25 - APR 2, 2020 ZUMBA CLASSES / REC	187.50
100557	4/30/2020	LEMKE, DIANE UTILITY SERVICES FOR APR 13-APR 26 2020	192.00

## GENERAL VILLAGE CHECKING

## Accounting Checks

Posted From: 4/01/2020 From Account:  
Thru: 4/30/2020 Thru Account:

Check Nbr	Check Date	Payee	Amount
100558	4/30/2020	MAJESKY, KENDRA MAR 5-26, 2020 CROCHET/KNITTING / REC	14.00
100559	4/30/2020	MENARDS - WEST BEND MISC. SUPPLIES / STREETS & WWTP	53.16
100560	4/30/2020	MINSTER, KATHY REFUND RESERVATION HICKORY LANE PARK/REC	45.00
100561	4/30/2020	ODEKIRK, ANITA MAR 3 - APR 7 2020 YOGA CLASSES / REC	33.36
100562	4/30/2020	OFFICE DEPOT OFFICE / CLEANING SUPPLIES / REC	105.21
100563	4/30/2020	OSWALD, DIANE PROGRAM REFUND / REC	200.00
100564	4/30/2020	PETTY CASH REIMBURSE PETTY CASH / JFD	152.08
100565	4/30/2020	PROS 4 TECHNOLOGY, INC. USB CABLE / SOUND CARD ADAPTER / VH	39.00
100566	4/30/2020	REGISTRATION FEE TRUST PLATE TRANSFER / 2014 FORD / JPD	1.00
100567	4/30/2020	REINDERS, INC. MISC. LAWN/FERTILIZER SUPPLIES / PARKS	992.05
100568	4/30/2020	RUSS, CHAD REIMBURSE CELL PHONE / MAY 2020 / WWTP	50.00
100569	4/30/2020	SAN-A-CARE INC DISINFECTANT WIPES / REC	136.77
100570	4/30/2020	SKINNER, NANCY PROGRAM REFUND / REC	200.00
100571	4/30/2020	SKODINSKI, JOHN M. HEALTH & DENTAL / MAY 2020 / JFD	294.30
100572	4/30/2020	SOUTHEASTERN WISCONSIN REGIONAL PLANNING COMM VILLAGE LAND USE PLAN MAP/ UPDATE/REPORT	2,500.00
100573	4/30/2020	STADELMANN, CATHY REFUND RESERVATION GATHERING HALL / REC	150.00
100574	4/30/2020	STARS AND STRIPES HONOR FLIGHT INC DONATION / JFD	662.50
100575	4/30/2020	STREICHER'S INC. RESTRAINING BELT / PANTS / JPD	379.98
100576	4/30/2020	USA BLUE BOOK MISC. MAINTENANCE SUPPLIES / WATER	399.49

GENERAL VILLAGE CHECKING

Accounting Checks

Posted From: 4/01/2020 From Account:  
Thru: 4/30/2020 Thru Account:

Check Nbr	Check Date	Payee	Amount
100577	4/30/2020	WE ENERGIES VILLAGE STREET LIGHTING / LIGHTING ACCT	206.61
100578	4/30/2020	WENGER CONSTRUCTION INC ROOF REPAIR / WWTP BLDG	1,487.41
100579	4/30/2020	WI DNR INV #WU86558 / 2020 WATER USE FEES	585.50
100580	4/30/2020	WI SCTF 4/27/2020 GARNISHMENTS	321.22
100581	4/30/2020	WISSOTA SAND AND GRAVEL CO. MARCH 2020 PARKS MAINTENANCE	167.45
<b>Grand Total</b>			<b>419,216.79</b>

GENERAL VILLAGE CHECKING

Accounting Checks

Posted From: 4/01/2020 From Account:  
 Thru: 4/30/2020 Thru Account:

	Amount
Total Expenditure from Fund # 100 - GENERAL FUND	132,414.96
Total Expenditure from Fund # 150 - HOTEL / MOTEL	1,705.11
Total Expenditure from Fund # 200 - WATER UTILITY	47,241.02
Total Expenditure from Fund # 300 - SEWER UTILITY	60,197.52
Total Expenditure from Fund # 500 - RECREATION-VILL/TOWN	10,446.65
Total Expenditure from Fund # 600 - CAPITAL PROJECT FUND	60,726.05
Total Expenditure from Fund # 670 - TID #7	22,306.73
Total Expenditure from Fund # 900 - FIRE & RESCUE	84,178.75
Total Expenditure from all Funds	419,216.79

**VILLAGE OF  
JACKSON**

**AUDITED FINANCIAL  
STATEMENTS**

**DECEMBER 31, 2019**

**CRF**

**JAMES R. FRECHETTE**

**CERTIFIED PUBLIC ACCOUNTANT**

VILLAGE OF JACKSON  
December 31, 2019  
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## **Independent Auditor's Report**

To the Village Board  
Village of Jackson  
Jackson, Wisconsin

### **Report on Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Jackson, Wisconsin as of and for the year ended December 31, 2019 and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in 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.

### **Auditor 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 of material misstatement.

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

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

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Jackson, Wisconsin as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and Fire/EMS Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Change in Accounting Principle

As discussed in the Notes to the financial statements, in 2019 the Village adopted new accounting guidance, GASB Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the required supplemental information related to the Village's pension and OPEB information on pages 37-39 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 the 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 supplemental information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Government 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 the 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, Wisconsin's basic financial statements. The combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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



JAMES R. FRECHETTE  
CERTIFIED PUBLIC ACCOUNTANT

May 1, 2020  
Mukwonago, WI

DRAFT

**BASIC FINANCIAL STATEMENTS**

VILLAGE OF JACKSON  
STATEMENT OF NET POSITION  
December 31, 2019

	Governmental Activities	Business-Type Activities	Total
<b><u>ASSETS</u></b>			
Current Assets:			
Cash and Investments	\$ 2,895,053	\$ 205,783	\$ 3,100,836
Taxes Receivable	5,860,721	0	5,860,721
Accounts Receivable	133,152	772,911	906,063
Inventory and Prepayments	0	51,077	51,077
Noncurrent Assets:			
Cash and Investments - Restricted	10,448,796	2,833,608	13,282,404
Special Assessments Receivable	316,766	0	316,766
Capital Assets	29,008,867	54,612,475	83,621,342
Less: Accumulated Depreciation	(9,390,793)	(24,203,296)	(33,594,089)
<b>Total Assets</b>	<b><u>39,272,562</u></b>	<b><u>34,272,558</u></b>	<b><u>73,545,120</u></b>
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>			
Deferred Outflows related to Pensions	2,238,694	631,428	2,870,122
Deferred Outflows related to OPEB	18,948	5,345	24,293
<b>Total Deferred Outflows of Resources</b>	<b><u>2,257,642</u></b>	<b><u>636,773</u></b>	<b><u>2,894,415</u></b>
<b>Total Assets and Deferred Outflows</b>	<b><u>\$ 41,530,204</u></b>	<b><u>\$ 34,909,331</u></b>	<b><u>\$ 76,439,535</u></b>
<b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</u></b>			
<b><u>LIABILITIES</u></b>			
Current Liabilities:			
Accounts Payable	\$ 809,808	\$ 314,005	\$ 1,123,813
Accrued Salaries and Benefits	114,418	16,430	130,848
Accrued Interest Payable	53,798	0	53,798
Developer Agreement Payments - Current	173,724	0	173,724
Notes and Bonds - Current (Net of Premium)	1,963,046	0	1,963,046
Noncurrent Liabilities:			
Developer Agreement Payments	1,972,185	0	1,972,185
Net Pension Liability	528,311	149,011	677,322
Net OPEB Liability	102,849	29,009	131,858
Notes and Bonds Payable (Net of Premium)	16,243,114	0	16,243,114
<b>Total Liabilities</b>	<b><u>21,961,253</u></b>	<b><u>508,455</u></b>	<b><u>22,469,708</u></b>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>			
Property Taxes	5,856,457	0	5,856,457
Deferred Inflows related to Pensions	1,532,257	432,174	1,964,431
Deferred Inflows related to OPEB	27,872	7,862	35,734
<b>Total Deferred Inflows of Resources</b>	<b><u>7,416,586</u></b>	<b><u>440,036</u></b>	<b><u>7,856,622</u></b>
<b>Total Liabilities and Deferred Inflows</b>	<b><u>29,377,839</u></b>	<b><u>948,491</u></b>	<b><u>30,326,330</u></b>
<b><u>NET POSITION</u></b>			
Net Investment in Capital Assets	1,411,914	30,409,179	31,821,093
Restricted for:			
Debt Service	601,938	0	601,938
Capital Projects	9,691,206	1,943,641	11,634,847
Park	19,431	0	19,431
Police Impact Fees	223,995	0	223,995
Hotel/Motel Room Tax	204,267	0	204,267
Equipment Replacement	0	889,967	889,967
Unrestricted (Deficit)	(386)	718,053	717,667
<b>Total Net Position</b>	<b><u>12,152,365</u></b>	<b><u>33,960,840</u></b>	<b><u>46,113,205</u></b>
<b>Total Liabilities, Deferred Inflows of Resources, and Net Position</b>	<b><u>\$ 41,530,204</u></b>	<b><u>\$ 34,909,331</u></b>	<b><u>\$ 76,439,535</u></b>

The notes to the financial statements are an integral part of this statement.

VILLAGE OF JACKSON  
STATEMENT OF ACTIVITIES  
For the Year Ended December 31, 2019

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
<b>Governmental Activities:</b>							
General Government	\$ 838,490	\$ 131,037	\$ 0	\$ 0	\$ (707,453)	\$ 0	\$ (707,453)
Public Safety	3,046,423	609,083	376,088	123,427	(1,937,825)	0	(1,937,825)
Public Works	1,939,237	18,072	306,951	0	(1,614,214)	0	(1,614,214)
Culture and Recreation	878,426	335,800	40,697	0	(501,929)	0	(501,929)
Conservation and Development	1,976,360	2,500	0	83,410	(1,890,450)	0	(1,890,450)
Interest on Long-Term Debt	450,015	0	0	0	(450,015)	0	(450,015)
Total Governmental Activities	<u>9,128,951</u>	<u>1,096,492</u>	<u>723,736</u>	<u>206,837</u>	<u>(7,101,886)</u>	<u>0</u>	<u>(7,101,886)</u>
<b>Business-type Activities:</b>							
Water	1,400,692	1,286,745	0	86,909	0	(27,038)	(27,038)
Sewer	1,913,878	1,879,731	0	384,430	0	350,283	350,283
Total Support Services	<u>3,314,570</u>	<u>3,166,476</u>	<u>0</u>	<u>471,339</u>	<u>0</u>	<u>323,245</u>	<u>323,245</u>
Total Primary Government	<u>\$ 12,443,521</u>	<u>\$ 4,262,968</u>	<u>\$ 723,736</u>	<u>\$ 678,176</u>	<u>(7,101,886)</u>	<u>323,245</u>	<u>\$ (6,778,641)</u>
<b>General Revenues:</b>							
Property Taxes					5,625,999	0	5,625,999
Mobile Home Fees					92,076	0	92,076
Motel/Hotel Room Tax					48,484	0	48,484
Payments In Lieu of Taxes					251,271	0	251,271
State Aids - Unrestricted					386,664	0	386,664
Interest on Investments					29,779	65,811	95,590
Rent					55,354	0	55,354
Miscellaneous					76,555	0	76,555
<b>Special Item:</b>							
Gain on Sale of Property					407,466	0	407,466
<b>Transfers</b>					0	0	0
Total General Revenues and Transfers					<u>6,973,648</u>	<u>65,811</u>	<u>7,039,459</u>
Change in Net Position					(128,238)	389,056	260,818
Net Position - Beginning of Year					12,280,603	33,571,784	45,852,387
Net Position - End of Year					<u>\$ 12,152,365</u>	<u>\$ 33,960,840</u>	<u>\$ 46,113,205</u>

The notes to the financial statements are an integral part of this report.

**VILLAGE OF JACKSON**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
December 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	TID 6	TID 7	Fire/EMS Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>								
Cash and Investments	\$ 1,561,629	\$ 469,659	\$ 0	\$ 89,804	\$ 0	\$ 533,778	\$ 240,183	\$ 2,895,053
Taxes Receivable	2,550,878	1,773,751	1,230,636				305,456	5,860,721
Accounts Receivable	48,943		23,056		0	47,362	13,791	133,152
Special Assessments Receivable			263,698	53,068	0			316,766
Cash and Investments - Restricted	223,995	132,279	1,803,504		8,289,018			10,448,796
<b>TOTAL ASSETS</b>	<b>\$ 4,385,445</b>	<b>\$ 2,375,689</b>	<b>\$ 3,320,894</b>	<b>\$ 142,872</b>	<b>\$ 8,289,018</b>	<b>\$ 581,140</b>	<b>\$ 559,430</b>	<b>\$ 19,654,488</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>								
<b>Liabilities:</b>								
Accounts Payable	\$ 121,754	\$ 0	\$ 484,377	\$ 0	\$ 33,363	\$ 149,131	\$ 18,815	\$ 807,440
Deposits	2,368							2,368
Accrued Salaries and Fringes	88,231				0	18,290	7,897	114,418
<b>Total Liabilities</b>	<b>212,353</b>	<b>0</b>	<b>484,377</b>	<b>0</b>	<b>33,363</b>	<b>167,421</b>	<b>26,712</b>	<b>924,226</b>
<b>Deferred Inflows of Resources:</b>								
Property Taxes	2,546,614	1,773,751	1,230,636	0	0	0	305,456	5,856,457
Special Assessments			263,698	53,068				316,766
<b>Total Deferred Inflows of Resources</b>	<b>2,546,614</b>	<b>1,773,751</b>	<b>1,494,334</b>	<b>53,068</b>	<b>0</b>	<b>0</b>	<b>305,456</b>	<b>6,173,223</b>
<b>Fund Balances:</b>								
<b>Restricted:</b>								
Debt Service		601,938						601,938
Capital Projects - Other			1,342,183	89,804	8,255,655		3,564	9,691,206
Police Impact Fees	223,995							223,995
Room Tax							204,267	204,267
Park							19,431	19,431
<b>Assigned:</b>								
Fire/EMS				0	0	413,719		413,719
Unassigned	1,402,483							1,402,483
<b>Total Fund Balances</b>	<b>1,626,478</b>	<b>601,938</b>	<b>1,342,183</b>	<b>89,804</b>	<b>8,255,655</b>	<b>413,719</b>	<b>227,262</b>	<b>12,557,039</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 4,385,445</b>	<b>\$ 2,375,689</b>	<b>\$ 3,320,894</b>	<b>\$ 142,872</b>	<b>\$ 8,289,018</b>	<b>\$ 581,140</b>	<b>\$ 559,430</b>	<b>\$ 19,654,488</b>

The notes to the financial statements are an integral part of this statement.

VILLAGE OF JACKSON  
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE  
SHEET TO THE STATEMENT OF NET POSITION  
As Of December 31, 2019

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

Total Fund Balances - Governmental Funds	\$	12,557,039
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. This includes:		
Capital Assets		29,008,867
Accumulated Depreciation		(9,390,793)
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
Deferred outflows and inflows or resources related to pensions are applicable to future periods and, therefore, are not reported in the funds		
Deferred outflows of resources related to pensions		2,238,694
Deferred inflows of resources related to pensions		(1,532,257)
Deferred outflows and inflows or resources related to OPEB are applicable to future periods and, therefore, are not reported in the funds		
Deferred outflows of resources related to OPEB		18,948
Deferred inflows of resources related to OPEB		(27,872)
Long-term (assets) liabilities are not due and payable in the current period and, therefore, are not reported in the funds. These include:		
Notes and Bonds Payable (Net of Premium)		(17,909,219)
Premium on Long-Term Debt		(296,941)
Developer Agreement Payments Payable		(2,145,909)
Net Pension Asset (Liability)		(528,311)
Net OPEB Asset (Liability)		(102,849)
Accrued Interest on Long-Term Debt		(53,798)
Net Position of Governmental Activities	\$	12,152,365

The notes to the financial statements are an integral part of this statement.

VILLAGE OF JACKSON  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCES - GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	TID 6 Fund	TID 7 Fund	Fire/EMS Fund	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>								
Taxes	\$ 2,701,862	\$ 1,717,940	\$ 1,241,143	\$ 0	\$ 0	\$ 0	\$ 357,146	\$ 6,018,091
Special Assessments	0		153,330	74,486				227,816
Intergovernmental	685,493		9,382			73,546	683	769,104
License and Permits	311,481							311,481
Forfeitures and Penalties	54,042							54,042
Public Charges for Services	185,637					290,712	402,210	878,559
Intergovernmental Charges for Services						626,959	40,697	667,656
Miscellaneous	118,019	259	17,000		2,500	68,196	4,089	210,063
<b>TOTAL REVENUES</b>	<b>4,056,534</b>	<b>1,718,199</b>	<b>1,420,855</b>	<b>74,486</b>	<b>2,500</b>	<b>1,059,413</b>	<b>804,825</b>	<b>9,136,812</b>
<b>EXPENDITURES</b>								
Current:								
General Government	604,803	0	17,832	39,627	0	0	118,473	780,735
Public Safety	1,892,082					867,266		2,759,348
Public Works	1,060,419							1,060,419
Culture and Recreation	176,967						555,206	732,173
Capital Outlay			2,462,012	1,976,360	118,642	229,739	108,193	4,894,946
Debt Service:								
Principal		1,795,722	66,444				113,422	1,975,588
Interest and Other		276,151		91,445	151,448			519,044
<b>TOTAL EXPENDITURES</b>	<b>3,734,271</b>	<b>2,071,873</b>	<b>2,546,288</b>	<b>2,107,432</b>	<b>270,090</b>	<b>1,097,005</b>	<b>895,294</b>	<b>12,722,253</b>
Excess of Revenues Over (Under) Expenditures	322,263	(353,674)	(1,125,433)	(2,032,946)	(267,590)	(37,592)	(90,469)	(3,585,441)
<b>OTHER FINANCING SOURCES (USES)</b>								
Proceeds from Long-Term Debt	0	0	0	2,255,000	8,355,000	0	0	10,610,000
Premium on Long-Term Debt				42,668	168,245			210,913
Transfers In (Out)	(92,790)	403,214	(171,342)	(160,418)	0	(71,454)	92,790	0
Total Other Financing Sources (Uses)	(92,790)	403,214	(171,342)	2,137,250	8,523,245	(71,454)	92,790	10,820,913
<b>SPECIAL ITEM</b>								
Proceeds from Sale of Property			747,158					747,158
Net Change in Fund Balances	229,473	49,540	(549,617)	104,304	8,255,655	(109,046)	2,321	7,982,630
Fund Balances - Beginning	1,397,005	552,398	1,891,800	(14,500)	0	522,765	224,941	4,574,409
Fund Balances - Ending	\$ 1,626,478	\$ 601,938	\$ 1,342,183	\$ 89,804	\$ 8,255,655	\$ 413,719	\$ 227,262	\$ 12,557,039

The notes to the financial statements are an integral part of this statement.

VILLAGE OF JACKSON  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES OF  
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
For The Year Ended December 31, 2019

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

Net change in fund balances - total governmental funds	\$	7,982,630
<p>Governmental funds report capital outlay 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.</p>		
Capital Outlays		2,242,651
Depreciation on Fixed Assets		(816,829)
<p>In the Statement of Activities, only the gain on the sale of the property is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the cost of the property.</p>		
		(339,692)
<p>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.</p>		
		(213,889)
<p>The issuance of long-term debt is reported in the governmental funds as a other financing source, but has no effect on the statement of activities. (net of premium)</p>		
		(10,820,913)
<p>Repayment of principal on long-term debt is reported in the governmental funds as an expenditure, but is recorded as a reduction in long-term debt in the statement of net position and does not affect the statement of activities. These include:</p>		
Principal Paid on Long-Term Loans		1,795,722
Principal Paid on Long-Term Advances		179,866
<p>Payment of interest on long-term debt is reported in the governmental funds as an expenditure when paid, but is recorded in the statement of activities as incurred.</p>		
Interest Paid on Long-Term Debt		274,951
Interest Incurred for the Year on Long-Term Debt		(271,105)
Amortization of Premium on Long-Term Debt		65,183
<p>Governmental funds report pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned net of employee contributions is reported as pension expense.</p>		
Pension contributions		158,821
Pension expense)		(355,374)
<p>Governmental funds report OPEB contributions as expenditures. However, in the statement of activities, the cost of OPEB benefits earned net of employee contributions is reported as OPEB expense.</p>		
OPEB contributions		766
OPEB expense		(11,026)
Change in net position of governmental activities	\$	<u><u>(128,238)</u></u>

The notes to the financial statements are an integral part of this statement.

VILLAGE OF JACKSON

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL -  
GENERAL FUND

For The Year Ended December 31, 2019

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ 2,728,837	\$ 2,728,837	\$ 2,701,862	\$ (26,975)
Special Assessments	0	0	0	0
Intergovernmental	666,712	666,712	685,493	18,781
License and Permits	259,790	259,790	311,481	51,691
Forfeitures and Penalties	66,000	66,000	54,042	(11,958)
Public Charges for Services	98,560	98,560	185,637	87,077
Miscellaneous	89,868	89,868	118,019	28,151
<b>TOTAL REVENUES</b>	<b>3,909,767</b>	<b>3,909,767</b>	<b>4,056,534</b>	<b>146,767</b>
<b>EXPENDITURES</b>				
Current:				
General Government	696,331	696,331	604,803	91,528
Public Safety	1,948,116	1,948,116	1,892,082	56,034
Public Works	1,059,403	1,059,403	1,060,419	(1,016)
Culture and Recreation	205,917	205,917	176,967	28,950
<b>TOTAL EXPENDITURES</b>	<b>3,909,767</b>	<b>3,909,767</b>	<b>3,734,271</b>	<b>175,496</b>
Excess of Revenues Over (Under) Expenditures	0	0	322,263	322,263
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from Long-term Debt	0	0	0	0
Operating Transfer In (Out)	0	0	(92,790)	(92,790)
Total Other Financing Sources (Uses)	0	0	(92,790)	(92,790)
Net Change in Fund Balances	0	0	229,473	229,473
Fund Balance - Beginning (Adjusted)	1,397,005	1,397,005	1,397,005	0
Fund Balance - Ending	\$ 1,397,005	\$ 1,397,005	\$ 1,626,478	\$ 229,473

The notes to the financial statements are an integral part of this statement.

VILLAGE OF JACKSON  
FIRE AND RESCUE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL -  
FIRE/EMS FUND

For The Year Ended December 31, 2019

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b><u>REVENUES</u></b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	69,669	69,669	73,546	3,877
Public Charges for Services	253,220	253,220	290,712	37,492
Intergovernmental Charges for Services	626,958	626,958	626,959	1
Miscellaneous	2,100	2,100	68,196	66,096
<b>TOTAL REVENUES</b>	<b><u>951,947</u></b>	<b><u>951,947</u></b>	<b><u>1,059,413</u></b>	<b><u>107,466</u></b>
<b><u>EXPENDITURES</u></b>				
Current:				
Public Safety	1,140,622	1,140,622	1,097,005	43,617
<b>TOTAL EXPENDITURES</b>	<b><u>1,140,622</u></b>	<b><u>1,140,622</u></b>	<b><u>1,097,005</u></b>	<b><u>43,617</u></b>
Excess of Revenues Over (Under) Expenditures	<u>(188,675)</u>	<u>(188,675)</u>	<u>(37,592)</u>	<u>151,083</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Proceeds from Long-term Debt	0	0	0	0
Operating Transfer In (Out)	<u>(71,000)</u>	<u>(71,000)</u>	<u>(71,454)</u>	<u>(454)</u>
Total Other Financing Sources (Uses)	<u>(71,000)</u>	<u>(71,000)</u>	<u>(71,454)</u>	<u>(454)</u>
Net Change in Fund Balances	(259,675)	(259,675)	(109,046)	150,629
Fund Balance - Beginning	522,765	522,765	522,765	0
Fund Balance - Ending	<u>\$ 263,090</u>	<u>\$ 263,090</u>	<u>\$ 413,719</u>	<u>\$ 150,629</u>

The notes to the financial statements are an integral part of this statement.

VILLAGE OF JACKSON  
STATEMENT OF NET POSITION -  
PROPRIETARY FUNDS  
December 31, 2019

	Business-Type Activities - Enterprise Funds		Totals Current Year
	Water Utility	Sewer Utility	
<b>ASSETS</b>			
Current Assets:			
Cash and Investments	\$ 288,565	\$ (82,782)	\$ 205,783
Accounts Receivable	317,745	455,166	772,911
Inventory	51,077	0	51,077
Total Current Assets	<u>657,387</u>	<u>372,384</u>	<u>1,029,771</u>
Noncurrent Assets:			
Cash and Investments	8,786	2,824,822	2,833,608
Net Pension Assets	0	0	0
Capital Assets	23,213,427	31,399,048	54,612,475
Less: Accumulated Depreciation	(6,197,504)	(18,005,792)	(24,203,296)
Total Noncurrent Assets	<u>17,024,709</u>	<u>16,218,078</u>	<u>33,242,787</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Outflow of Resources - Pensions	287,012	344,416	631,428
Deferred Outflow of Resources - OPEB	2,429	2,916	5,345
Total Deferred Outflows of Resources	<u>289,441</u>	<u>347,332</u>	<u>636,773</u>
Total Assets and Deferred Outflows	<u>\$ 17,971,537</u>	<u>\$ 16,937,794</u>	<u>\$ 34,909,331</u>
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts Payable	\$ 15,308	\$ 43,356	\$ 58,664
Accrued Salaries and Benefits	7,877	8,553	16,430
Accrued Taxes Payable	255,341	0	255,341
Total Current Liabilities	<u>278,526</u>	<u>51,909</u>	<u>330,435</u>
Current Liabilities Payable from Restricted Assets:			
General Obligation Bonds Payable	0	0	0
Accrued Interest Payable	0	0	0
Total Current Liabilities Payable from Restricted Assets	<u>0</u>	<u>0</u>	<u>0</u>
Noncurrent Liabilities:			
Net Pension Liability	67,732	81,279	149,011
Net OPEB Liability	13,186	15,823	29,009
Total Noncurrent Liabilities	<u>80,918</u>	<u>97,102</u>	<u>178,020</u>
Total Liabilities	<u>359,444</u>	<u>149,011</u>	<u>508,455</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Inflows of Resources - Pensions	196,443	235,731	432,174
Deferred Inflows of Resources - OPEB	3,573	4,289	7,862
Total Deferred Inflows of Resources	<u>200,016</u>	<u>240,020</u>	<u>440,036</u>
Total Liabilities and Deferred Inflows	<u>559,460</u>	<u>389,031</u>	<u>948,491</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	17,015,923	13,393,256	30,409,179
Restricted for:			
Capital Projects	8,786	1,934,855	1,943,641
Equipment Replacement	0	889,967	889,967
Unrestricted	387,368	330,685	718,053
Total Net Position	<u>17,412,077</u>	<u>16,548,763</u>	<u>33,960,840</u>
Total Liabilities and Net Position	<u>\$ 17,971,537</u>	<u>\$ 16,937,794</u>	<u>\$ 34,909,331</u>

The notes to the financial statements are an integral part of this statement.

VILLAGE OF JACKSON  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND  
NET POSITION - PROPRIETARY FUNDS  
For the Year Ended December 31, 2019

	Business-Type Activities - Enterprise Funds		
	Water Utility	Sewer Utility	Totals
<b>REVENUES</b>			
Charges for Services	\$ 1,279,670	\$ 1,878,691	\$ 3,158,361
Other Operating Revenues	7,075	1,040	8,115
Total Operating Revenues	<u>1,286,745</u>	<u>1,879,731</u>	<u>3,166,476</u>
<b>EXPENSES</b>			
Operation and Maintenance	934,242	1,096,376	2,030,618
Depreciation	466,450	817,502	1,283,952
Total Operating Expenses	<u>1,400,692</u>	<u>1,913,878</u>	<u>3,314,570</u>
Operating Income	<u>(113,947)</u>	<u>(34,147)</u>	<u>(148,094)</u>
<b>Nonoperating Revenues (Expenses):</b>			
Interest on Investments	6,656	59,155	65,811
Interest Expense	0	0	0
Total Nonoperating Revenues (Expenses)	<u>6,656</u>	<u>59,155</u>	<u>65,811</u>
Income Before Contributions and Transfers	(107,291)	25,008	(82,283)
Capital Contributions/Impact Fees	86,909	384,430	471,339
Transfers In (Out)	<u>0</u>	<u>0</u>	<u>0</u>
Change in Net Position	(20,382)	409,438	389,056
Net Position - Beginning	17,432,459	16,139,325	33,571,784
Prior Period Adjustments - See Note 4A	0	0	0
Net Position - Ending	<u>\$ 17,412,077</u>	<u>\$ 16,548,763</u>	<u>\$ 33,960,840</u>

The notes to the financial statements are an integral part of this statement.

VILLAGE OF JACKSON  
STATEMENT OF CASH FLOWS -  
PROPRIETARY FUNDS  
For The Year Ended December 31, 2019

	Business-Type Activities - Enterprise Funds		Totals
	Water Utility	Sewer Utility	
<b><u>Cash Flows From Operating Activities:</u></b>			
Receipts from Customers	\$ 1,282,958	\$ 1,859,285	\$ 3,142,243
Payments to Employees	(272,966)	(386,882)	(659,848)
Payments to Suppliers for Goods & Services	(599,684)	(660,913)	(1,260,597)
Net Cash Flows from Operating Activities	<u>410,308</u>	<u>811,490</u>	<u>1,221,798</u>
<b><u>Cash Flows From Noncapital Financing Activities:</u></b>			
Transfer to Other Funds	0	0	0
Transfer from Other Funds	0	0	0
Net Cash Flows from Noncapital Related Financing Activities	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>Cash Flows From Capital and Related Financing Activities:</u></b>			
Capital Contributions	86,909	384,430	471,339
Proceeds from Long-Term Debt	0	0	0
Purchases of Capital Assets	(292,872)	(5,124)	(297,996)
Principal Paid on Capital Debt	0	0	0
Interest Paid on Capital Debt	0	0	0
Net Cash Flow from Capital and Related Financing Activities	<u>(205,963)</u>	<u>379,306</u>	<u>173,343</u>
<b><u>Cash Flow From Investing Activities:</u></b>			
Interest Income	6,656	59,155	65,811
Net Cash Flow from Investing Activities	<u>6,656</u>	<u>59,155</u>	<u>65,811</u>
Net Increase (Decrease) in Cash and Cash Equivalents	211,001	1,249,951	1,460,952
Cash and Cash Equivalents - January 1	86,350	1,492,089	1,578,439
Cash and Cash Equivalents - December 31	<u>\$ 297,351</u>	<u>\$ 2,742,040</u>	<u>\$ 3,039,391</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

VILLAGE OF JACKSON  
STATEMENT OF CASH FLOWS -  
PROPRIETARY FUNDS  
For The Year Ended December 31, 2019

	Business-Type Activities - Enterprise Funds		Totals
	Water Utility	Sewer Utility	
<b><u>Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:</u></b>			
Operating Income	\$ (113,947)	\$ (34,147)	\$ (148,094)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	492,858	817,502	1,310,360
(Increase) Decrease in Accounts Receivable	(3,787)	(20,446)	(24,233)
(Increase) Decrease in Inventories/Prepayments	2,079	0	2,079
Increase (Decrease) in Accounts Payable	719	15,039	15,758
Increase (Decrease) in Accrued Liabilities	5,872	1,729	7,601
Increase (Decrease) in Deferred Inflows/Outflows	26,514	31,813	58,327
Total Adjustments	<u>524,255</u>	<u>845,637</u>	<u>1,369,892</u>
Net Cash Provided by Operating Activities	<u>\$ 410,308</u>	<u>\$ 811,490</u>	<u>\$ 1,221,798</u>
<b><u>Noncash Investing, Capital, and Financing Activities:</u></b>			
Capital Outlay Paid by Developers	<u>\$ 0</u>	<u>\$ 0</u>	

The Notes to the Financial Statements are an Integral Part of this Statement.

VILLAGE OF JACKSON  
 STATEMENT OF FIDUCIARY NET POSITION -  
 FIDUCIARY FUNDS  
 December 31, 2019

		Custodial Funds
		Tax Collection Fund
<b><u>ASSETS</u></b>		
Cash and Investments	\$	6,356,529
Taxes Receivable		1,159,711
		<u>7,516,240</u>
<b><u>LIABILITIES</u></b>		
Due to Other Taxing Units	\$	<u>7,516,240</u>
<b><u>NET POSITION</u></b>		
Net Position	\$	<u>0</u>

The notes to the financial statements are an integral part of this statement.

VILLAGE OF JACKSON  
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
 FIDUCIARY FUNDS  
 For The Year Ended December 31, 2019

		<u>Custodial Funds</u>
<b><u>ADDITIONS:</u></b>		
Property Taxes Collections for Other Governments	\$	11,015,262
TOTAL ADDITIONS		<u>11,015,262</u>
<b><u>DEDUCTIONS:</u></b>		
Property Taxes Distributed to Other Governments		11,015,262
TOTAL DEDUCTIONS		<u>11,015,262</u>
Net Increase (Decrease) in Fiduciary Net Position		<u>0</u>
Net Position - Beginning		0
Net Position - Ending	\$	<u><u>0</u></u>

The notes to the financial statements are an integral part of this statement.

VILLAGE OF JACKSON  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2019

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

The Village of Jackson, Wisconsin is a municipality governed by a village president and a six-member village board.

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

The Village of Jackson adopted GASB 84 during 2019. This statement, *Fiduciary Activities*, provides guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

This report presents the village and its component units. Component units are entities for which the village is considered to be financially accountable. Blended component units, although legally separate entities, are in substance, part of the village's operations.

**B. Government-wide and Fund Financial Statements**

***Government-wide statements***

The Government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and user charges for support.

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 clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

***Fund Financial statements***

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. The village reports the following major governmental and business-type funds:

**Governmental Funds**

*General Fund* is the village's primary operating fund. It accounts for all financial resources of the village, except those required to be accounted for in another fund.

*Debt Service Fund* accounts for the accumulation for and payment of all long-term obligations of the governmental funds except those accounted for specifically in other governmental funds.

*Capital Projects Fund* accounts for the activities involving borrowing for construction or purchase of capital assets. Transactions of Tax Incremental District's No. 2 and No. 4 may also be included in this fund.

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*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* accounts for the activities of the fire department and ambulance services of the village.

**Enterprise Funds**

*Water Utility* accounts for the activities of the village's water system.

*Sewer Utility* accounts for the activities of the village's sewer system.

The Village also reports the following non-major governmental funds:

Park Fund	Recreation Fund
Tax Incremental District No. 5	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.

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

***Government-wide statements***

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recognized 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 have been met.

As a general rule the effect of interfund activity has been removed from the government-wide financial statements. Exceptions to this general rule are charges between the village's water utility, sewer utility, and the village's governmental activities. 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 recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, state aids, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

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**D. Assets, Liabilities, and Net Position or Equity**

Deposits and Investments

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

State statutes permit the village to invest available cash balances, other than debt service funds, in time deposits of authorized depositories, U.S. Treasury obligations, U.S. Agency issues, high grade commercial paper, and the State Treasurer's Investment Pool. Available balances in the debt service fund may be invested in municipal obligations, U.S. Government obligations, and the State Treasurer's Investment Pool. Investments are reported at fair value unless the difference between amortized costs and fair value are immaterial.

The State Treasurer's Investment Pool is not registered with the Securities and Exchange Commission as an investment company. The Investment pool is managed by the State of Wisconsin Investment Board with oversight by a Board of Trustees as authorized in Wisconsin Statutes Chapter 25.

Receivables

Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the village, taxes are collected for the state, county, school district, and technical college district. Property taxes levied for village purposes as well as other governmental units are recorded as "Taxes Receivable" in the fund statements. The village portion of the levy is shown as "Deferred Inflows of Resources - Property Taxes" and the other governmental units portion is shown as "Due to Other Taxing Units". The village share is recognized as revenue in the following year when the services financed by the levy are provided. Taxes collected in advance of the year for which they are levied are shown as reduction of the taxes receivable balance at December 31. The lien date and levy date are both in December 2019. Due dates for collection of taxes are January 31, 2020 and July 31, 2020.

Long-Term Advances between funds, as reported in the fund financial statements, are offset by a nonspendable fund balance account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

Accounts receivable are recorded at gross amounts with uncollectible amounts recognized under the direct write-off method except for the fire and EMS fund billings. An allowance for uncollectible fire and EMS billings has been established in the amount of \$79,258 at December 31, 2019. No allowance for uncollectible accounts has been provided for any other receivables since such allowance would not be material.

Inventories and Prepayments

All inventories are valued at cost using the first in/first out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include land, buildings, land improvements, equipment, and infrastructure are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Village as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Infrastructure assets prior to January 1, 2004 have been included.

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The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Depreciable capital assets of the Village are depreciated using the straight line method over the following estimated useful lives:

<u>Assets:</u>	<u>Years</u>
Buildings	20-50
Land Improvements	20-50
Equipment	5-25
Infrastructure	40

In the fund financial statements, governmental fund fixed assets are accounted for as capital outlay expenditures in the year purchased. No depreciation is recorded in the governmental fund financial statements. Fixed assets in the proprietary funds are accounted for the same way as in the government-wide statements.

**Compensated Absences**

The Village has not recorded liabilities for vested employee vacations and sick leave. Under terms of employment, village employees are granted vacations and sick leave in varying amounts. All vested vacation and sick leave pay are accrued, if material, when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured.

Benefits are recorded as expenditures in the fund statements as paid while recorded in the statement of activities, if material, as earned. The value of vested benefits at December 31, 2019 was immaterial. The value of vested benefits was calculated based upon rate of pay in effect at December 31, 2019.

**Pensions**

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

**Long-term Obligations**

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, if material, are deferred and amortized over the life of the bonds or notes using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenses.

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

#### Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. If they are not to 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.

#### Deferred Outflows and Inflows of Resources

In addition to assets and liabilities, the statement of financial position will sometimes report separate sections for deferred outflows and inflows of resources. The separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred inflows of resources represent the acquisition of net assets that is applicable to a future reporting period(s) and thus, will not be recognized as an inflow of resources (revenue) until then.

#### Equity Classifications

Equity in the government-wide financial statements is reflected in three components:

- Net Investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by outstanding balances of any bonds, notes, land contracts, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted net position – consists of net position with restrictions placed on their use either by external groups or state and federal law.
- Unrestricted net position – All other net position that do not meet the definition of the other two.

Equity in the Fund financial statements is reflected in the following categories:

- Nonspendable Fund Balance – This includes amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. The village shall report inventories, prepaid items, long-term advances and receivables, and other amounts legally or contractually required to be maintained intact as nonspendable.
- Restricted Fund Balance – This includes amounts limited by external parties, laws or regulations, constitutional provisions or enabling legislation. The village shall report amounts as restricted that can be spent only for specific purposes stipulated by constitution, external source providers, or through legislation. When both restricted and unrestricted resources are available for use, it is village policy to use unrestricted resources first, then restricted resources as they are needed.
- Committed Fund Balance – This includes amounts that are committed for specific purposes by formal action of the Village Board.
- Assigned Fund Balance – This includes amounts that are intended to be used for specific purposes but are neither restricted nor formally committed. Intent can be expressed by the Board or by an individual or subordinate high level body to which the Village Board has delegated authority. The village board has not delegated authority to assign fund balance for a specific intended purpose.

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- Unassigned Fund Balance – This includes any remaining amounts in the General Fund that are not classified as nonspendable, restricted, committed, or assigned. In other funds, the unassigned classification shall be used only to report a deficit balance resulting from overspending for specific purposes for which amounts have been restricted, committed, or assigned.

**E. USE OF ESTIMATES**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

**NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

A. Budgetary Information

A budget for the General Fund and Fire/EMS Fund was adopted on a basis consistent with generally accepted accounting principles. The budget was adopted in compliance with all material state statutes.

The required budgetary comparison information is presented in the basic financial statements. Budgetary information as presented in the fund financial statements is derived from:

- A public hearing to obtain taxpayer comments on the proposed budget
- The annual operating budget as originally adopted by the village board
- Individual amendments, if any, to the original budget as approved by the village board during the year.

Budget appropriations lapse at year-end unless specifically carried over to the next year.

B. Excess of Expenditures over Appropriations

For the year ended December 31, 2019, expenditures exceeded budgeted amounts in the following funds:

The General Fund had excess expenditures for Public Works (\$1,016). These over-expenditures were funded by the proceeds from long-term debt, excess revenues over budget, or by available fund balance.

C. 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, 2019 was \$ 889,967.

D. Long-Term Debt Proceeds

The long-term debt issues require that the proceeds be used for a specific purpose and that the funds be separated from operating funds. During the year, proceeds from long-term debt have been deposited in the village's operating funds.

**NOTE 3 – DETAILED NOTES ON ALL FUNDS**

**A - CASH AND INVESTMENTS**

The village's deposits may include checking accounts, savings accounts, money market accounts, and certificates of deposit. The village's investments consisted of deposits in the State Treasurer's Investment Pool.

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk.

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As of December 31, 2019, \$1,800,014 of the government's bank balance of \$19,096,311 was exposed to custodial credit risk as follows:

Uninsured and Uncollateralized	\$	1,785,516
Total	\$	<u>1,785,516</u>

Differences between bank balance and book balance represent deposits in transit and outstanding checks.

FDIC insurance provides coverage in the amount of \$250,000. Depository insurance is also provided by the State Deposit Guarantee Fund of the State of Wisconsin. The coverage is limited to \$400,000 above the applicable insurance provided by the FDIC. However, due to the relatively small size of the Guarantee Fund in relation to the total coverage, total recovery of losses may not be available. As a result, this coverage was not considered in computing the above amount.

State Statutes authorize the village to invest in various types of investments as per Wisconsin Statute 66.04(2) and 67.11(2). During 2019, the village's investments consisted of amounts in the State Treasurer's Investment Pool. The balance at December 31, 2019 was \$3,657,806 for the state investment pool.

Total cash and investments at December 31, 2019 consisted of the following:

Deposits	\$	19,081,813
Investments – State Investment Pool		3,657,806
Petty Cash		150
Total Cash and Investments	\$	<u>22,739,769</u>
Total per financial statements:		
Cash and Investments – Current	\$	3,100,836
Cash and Investments – Restricted		13,282,404
Agency Fund – Tax Collection Fund		6,356,529
Total	\$	<u>22,739,769</u>

**B – RESTRICTED ASSETS**

The following represent the balances of restricted assets as of December 31, 2019:

<b>Tax Incremental District No. 7 Fund:</b>		
Unspent Debt Proceeds	\$	<u>8,289,018</u>
<b>General Fund:</b>		
Police Impact Fees	\$	<u>223,995</u>
<b>Debt Service Fund:</b>		
Capitalized Interest – 2017 Issue	\$	<u>132,279</u>
<b>Water Utility:</b>		
Impact Fees	\$	<u>8,786</u>
<b>Sewer Utility:</b>		
Department of Natural Resources Equipment Replacement Fund	\$	889,967
Connection Fees		1,884,134
South Interceptor Connection Fees		50,721
Total	\$	<u>2,824,822</u>

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**C - CAPITAL ASSETS**

<b>Governmental activities:</b>	<u>Balance</u>			<u>Balance</u>		
	<u>1-01-2019</u>	<u>Additions</u>	<u>Removals</u>	<u>12-31-2019</u>		
Land	\$ 847,361	\$ 1,093,003	\$ 7,390	\$ 1,932,974		
Buildings & Improvements	6,281,633	917,527	791,196	6,407,964		
Equipment	4,721,956	38,426	327,000	4,433,382		
Infrastructure	15,393,825	825,534	160,971	16,058,388		
Construction Work In Progress	807,998	(631,838)	0	176,160		
<b>Totals</b>	<b>28,052,773</b>	<b>2,242,651</b>	<b>1,286,557</b>	<b>29,008,867</b>		
Less: Accumulated Depreciation for:						
Buildings & Improvements	1,964,203	118,417	458,894	1,623,726		
Equipment	2,392,642	295,935	327,000	2,361,577		
Infrastructure	5,163,984	402,477	160,971	5,405,490		
<b>Total Accumulated Depreciation</b>	<b>9,520,829</b>	<b>816,829</b>	<b>946,865</b>	<b>9,390,793</b>		
<b>Governmental Activities Capital Assets – Net</b>	<b>\$ 18,531,944</b>	<b>\$ 1,425,822</b>	<b>\$ 339,692</b>	<b>\$ 19,618,074</b>		

Land and construction work in progress are not depreciated. Depreciation expense was charged to the following governmental functions as follows:

General Government	\$ 16,393
Public Safety	251,738
Public Works	443,808
Culture and Recreation	104,890
<b>Total Depreciation of Governmental Activities</b>	<b>\$ 816,829</b>

<b>Business-type activities:</b>	<u>Balance</u>			<u>Balance</u>		
	<u>1-01-2019</u>	<u>Additions</u>	<u>Removals</u>	<u>12-31-2019</u>		
Land – Water Utility	\$ 352,219	\$ 0	\$ 0	\$ 352,219		
Land – Sewer Utility	32,500	0	0	32,500		
Water Utility Infrastructure	22,170,648	747,560	57,000	22,861,208		
Sewer Utility Infrastructure	31,361,423	5,125	0	31,366,548		
Water Utility Construction Work In Progress	454,688	(454,688)	0	0		
<b>Totals</b>	<b>54,371,478</b>	<b>297,997</b>	<b>57,000</b>	<b>54,612,475</b>		
Less: Accumulated Depreciation for:						
Water Utility	5,761,646	492,858	57,000	6,197,504		
Sewer Utility	17,188,290	817,502	0	18,005,792		
<b>Total Accumulated Depreciation</b>	<b>22,949,936</b>	<b>1,310,360</b>	<b>57,000</b>	<b>24,203,296</b>		
<b>Business-Type Activities Capital Assets – Net</b>	<b>\$ 31,421,542</b>	<b>\$ (1,012,363)</b>	<b>\$ 0</b>	<b>\$ 30,409,179</b>		

Construction Work In Progress includes the Village building and property acquisition costs.

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Land and construction work in progress are not depreciated. Depreciation expense was charged to the following business-type functions as follows:

Water Utility	\$ 492,858
Sewer Utility	817,502
Total Depreciation of Business-type activities	\$ 1,310,360

**D – INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS**

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
<u>Due to/ From Other Funds:</u>		
None	None	\$ 0

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 #2 and #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.

**E - LONG-TERM OBLIGATIONS**

Long-Term obligations of the village at December 31, 2019 are as follows:

**Governmental Activities:**

	<u>Balance</u> <u>1-1-2019</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>12-31-2019</u>	<u>Amounts</u> <u>Due Within</u> <u>One Year</u>
General Obligation:					
Notes/Bonds	\$ 9,094,941	\$ 10,610,000	\$ 1,795,722	\$ 17,909,219	\$ 1,898,537
Premium on Bonds	151,211	210,913	65,183	296,941	64,509
Developer Agreements	2,325,774	0	179,865	2,145,909	173,724
Totals	\$ 11,571,926	\$ 10,820,913	\$ 2,040,770	\$ 20,352,069	\$ 2,136,770

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**Business-Type Activities:**

	Balance 1-1-2019	Increases	Decreases	Balance 12-31-2019	Amounts Due Within One Year
General					
Obligation Bonds:					
Water Utility	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sewer Utility	0	0	0	0	0
Clean Water					
Fund:					
Sewer Utility	0	0	0	0	0
Totals	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

All general obligation debt is secured by the full faith and credit and unlimited taxing powers of the village. Business-type activities debt is payable from user fees of those funds.

In accordance with Wisconsin Statutes, total general obligation indebtedness of the village may not exceed five percent of the equalized value of taxable property within the village. The debt limit for general obligation debt as of December 31, 2019 was \$36,615,490. General obligation debt totaled \$17,909,219 at December 31, 2019.

Governmental activities debt at December 31, 2019 is comprised of the following individual issues:

Issue	Original Amount	Issue Dates	Interest Rates	Maturity Dates	Balances 12-31-2019
G.O. Promissory Note	2,380,000	8-16-12	.45-2.45%	4-1-22	\$ 605,000
G.O. Refunding Bonds	3,025,000	12-9-14	.4-3.55%	6-1-28	1,780,000
State Trust Fund Loan	450,000	11-28-16	3.0%	3-15-26	363,145
G.O. Refunding Bonds	4,865,000	1-25-17	2.0-3.0%	12-1-22	3,550,000
State Trust Fund Loan	550,000	3-21-17	3.0%	3-15-27	452,378
G.O. Promissory Note	600,000	4-10-18	3.25%	5-1-28	548,696
G.O. Community Development Bonds	1,235,000	6-27-19			1,235,000
G.O. Taxable Promissory Notes	1,020,000	6-27-19			1,020,000
G.O. Bonds	6,350,000	12-30-19			6,350,000
G.O. Promissory Notes	2,005,000	12-30-19			2,005,000
Total Governmental Activities Debt					\$ 17,909,219

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Aggregate cash flow requirements for the retirement of long-term principal and interest on December 31, 2019 is as follows:

**Governmental Activities:**

Year Ended December 31	Principal	Interest	Total
2020	\$ 1,898,537	\$ 440,607	\$ 2,339,144
2021	1,987,357	402,806	2,390,163
2022	2,041,211	347,040	2,388,251
2023	911,215	300,583	1,211,798
2024	977,312	275,594	1,252,906
2025-2029	5,008,587	941,241	5,949,828
2030-2034	2,450,000	469,388	2,919,388
2035-2039	2,635,000	167,005	2,802,005
Totals	\$ 17,909,219	\$ 3,344,264	\$ 21,253,483

The premiums on the various long-term debt issues from 2017 and 2019 are being amortized over the life of the long-term debt issues using the effective interest method. The amount amortized in 2019 was \$65,183. The remaining balance at December 31, 2019 was \$296,941.

**F. 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, 2019, the village was obligated under nine agreements the sum of \$2,145,909. 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 4 – OTHER INFORMATION**

**A - DEFINED BENEFIT 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, and expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

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

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

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

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

Vested participants may retire at or after age 55 (50 for protective occupation) 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. The Core and Variable annuity adjustments granted during recent years are as follows:

Year	Core Fund Adjustment	Variable Fund Adjustment
2008	6.6%	0%
2009	(2.1)	(42)
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	(5.0)
2017	2.0	4.0
2018	2.4	17

**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 and Executives and Elected Officials. Starting on January 1, 2016, the Executive & Elected Officials category was merged into the General Employee Category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$203,618 in contributions from the employer.

VILLAGE OF JACKSON  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2019

Contribution rates as of December 31, 2019 are:

Employee Category	Employee	Employer
General (including teachers)	6.7%	6.7%
Protective with Social Security	6.7%	10.7%
Protective without Social Security	6.7%	14.9%

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

At December 31, 2019, the Village of Jackson reported a liability (asset) of \$677,322 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability (asset) 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 of Jackson's proportion of the net pension liability (asset) was based on the Village of Jackson's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2018, the Village of Jackson's proportion was .01903829%, which was an increase of .00072441% from its proportion measured as of December 31, 2017.

For the year ended December 31, 2019, the Village of Jackson recognized pension expense of \$455,606.

At December 31, 2019, 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	\$521,562	\$932,486
Net differences between projected and actual earnings on pension plan investments. Net of \$2,015,947 outflow and \$1,026,764 inflow.	\$989,183	\$0
Changes in assumptions	\$114,171	\$0
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$3,333	\$5,181
Employer contributions subsequent to the measurement date	\$215,109	\$0
<b>Total</b>	<b>\$1,843,358</b>	<b>\$937,667</b>

\$215,109 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2019. 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 Inflows of Resources
2019	\$959,220	\$706,027
2020	\$633,103	\$569,299
2021	\$619,274	\$509,789
2022	\$449,803	\$179,316
Thereafter	\$0	\$0

VILLAGE OF JACKSON  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2019

**Actuarial assumptions.** The total pension liability in the December 31, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2017
Measurement Date of Net Pension Liability (Asset)	December 31, 2018
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	7.0%
Discount Rate:	7.0%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table
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. Based on this experience study, actuarial assumptions used to measure the Total Pension Liability changed from prior year, including the discount rate, long-term expected rate of return, post-retirement adjustment, wage inflation rate, mortality and separation rates. The total pension liability for December 31, 2018 is based upon a roll-forward of the liability calculated from the December 31, 2017 actuarial valuation.

**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 THE FINANCIAL STATEMENTS  
December 31, 2019

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

<b>Asset Allocation Targets And Expected Returns</b>				
As of December 31, 2018				
<b>Core Fund Asset Class</b>	<b>Asset Allocation %</b>	<b>Long-Term Expected Nominal Rate of Return</b>	<b>Long-Term Expected Real Rate of Return</b>	
Global Equities	49	8.1	5.5	
Fixed Income	24.5	4.0	1.5	
Inflation Sensitive Assets	15.5	3.8	1.3	
Real Estate	9	6.5	3.9	
Private Equity/Debt	8	9.4	6.7	
Multi-Asset	4	6.7	4.1	
Total Core Fund	110	7.3	4.7	
<b>Variable Fund Asset Class</b>				
U.S. Equities	70	7.6	5.0	
International Equities	30	8.5	5.9	
Total Variable Fund	100	8.0	5.4	
New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%. Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations.				

*Single Discount rate.* A single discount rate of 7.0% was used to measure the total pension liability, as opposed to a discount rate of 7.20% for the prior year. This single discount rate was based on the expected rate of return on pension plan investments of 7.0% and a long term bond rate of 3.71%. Because of the unique structure of WRS, the 7.0% 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 long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the Village of Jackson's proportionate share of the net pension liability (asset) to changes in the discount rate.* The following presents the Village of Jackson's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.0 percent, as well as what the Village of Jackson's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.0 percent) or 1-percentage-point higher (8.0 percent) than the current rate:

	<b>1% Decrease to Discount Rate (6.0%)</b>	<b>Current Discount Rate (7.0%)</b>	<b>1% Increase To Discount Rate (8.0%)</b>
Village of Jackson's proportionate share of the net pension liability (asset)	\$2,691,751	\$677,322	\$(820,561)

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

VILLAGE OF JACKSON  
 NOTES TO THE FINANCIAL STATEMENTS  
 December 31, 2019

**B – OTHER POST-EMPLOYMENT BENEFITS (OPEB)**

**Plan description.** The Local Retiree Life Insurance Fund (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 December 31, 2018 are:

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

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, 2017 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 \$984 in contributions from the employer.

VILLAGE OF JACKSON  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2019

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

At December 31, 2019, the Village of Jackson reported a liability (asset) of \$131,858 for its proportionate share of the net OPEB liability (asset). The net OPEB liability (asset) was measured as of December 31, 2018, and the total OPEB liability used to calculate the net OPEB liability (asset) 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 of Jackson's proportion of the net OPEB liability (asset) was based on the Village of Jackson's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2018, the Village of Jackson's proportion was .05110100%, which was an increase of .00322% from its proportion measured as of December 31, 2017.

For the year ended December 31, 2019, the Village of Jackson recognized OPEB expense of \$14,243.

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

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experiences	\$0	\$6,689
Net differences between projected and investment earnings on plan investments	3,151	0
Changes in actuarial assumptions	12,581	28,582
Changes in proportion and differences between employer contributions and proportionate share of contributions	7,549	463
Employer contributions subsequent to the measurement date	1,012	0
<b>Total</b>	<b>\$24,293</b>	<b>\$35,734</b>

VILLAGE OF JACKSON  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2019

\$1,012 reported as deferred outflows related to OPEB resulting from the LRLIF Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability (asset) in the year ended December 31, 2019. 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 June 30:	Deferred Outflow of Resources	Deferred Inflows of Resources
2019	\$4,401	\$5,852
2020	4,401	5,852
2021	4,401	5,852
2022	3,958	5,852
2023	3,502	5,852
2024	2,433	5,656
2025	187	816

**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 carriers' general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

VILLAGE OF JACKSON  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2019

**Local OPEB Life Insurance  
Asset Allocation Targets and Expected Returns  
As of December 31, 2017**

<b>Asset Class</b>	<b>Index</b>	<b>Target Allocation</b>	<b>Long-Term Expected Geometric Real Rate of Return</b>
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%
			2.30%
Inflation			2.30%
			5.00%
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 of Jackson's proportionate share of the net OPEB liability (asset) to changes in the discount rate.** The following presents the Village of Jackson's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 4.22 percent, as well as what the Village of Jackson's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (3.22 percent) or 1-percentage-point higher (5.22 percent) than the current rate:

	<b>1% Decrease to Discount Rate (3.22%)</b>	<b>Current Discount Rate (4.22%)</b>	<b>1% Increase To Discount Rate (5.22%)</b>
Village of Jackson's proportionate share of the net OPEB liability (asset)	\$187,576	\$131,858	\$88,884

**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>

**C – RISK MANAGEMENT**

The Village is exposed to various risks of loss; theft or damage to, or destruction of assets; errors and omissions; workers compensation; and health care for its employees. All of these risks are covered through the purchase of commercial insurance coverage, with minimal deductibles. Settled claims have not exceeded the commercial insurance coverage in any of the past three years. There were no significant reductions in coverage compared to the prior year.

VILLAGE OF JACKSON  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2019

**D – COMMITMENTS AND CONTINGENCIES**

The Village has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under the terms of the grants. Management believes such disallowances, if any, that would be immaterial.

**E – SUBSEQUENT EVENTS**

Management of the Village has evaluated all subsequent events for possible recognition or disclosure through the date of the financial statements. There have been no subsequent events that require recognition or disclosure except as follows:

The proceeds of the village borrowings dated December 30, 2019 were deposited into the village checking account. The net proceeds were subsequently transferred to investment accounts on January 15, 2020. The transfers were \$6,404,717 and \$1,893,132.

The Village does not believe that the coronavirus (COVID-19) pandemic in 2020 will have any long-term affect upon the financial position of the Village.

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**REQUIRED SUPPLEMENTAL INFORMATION**

VILLAGE OF JACKSON  
 SCHEDULE OF VILLAGE'S PROPORTIONATE SHARE  
 OF THE NET PENSION LIABILITY (ASSET)  
 WISCONSIN RETIREMENT SYSTEM  
 December 31, 2019

Last 10 Fiscal Years

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Village's proportion of the Net Pension Liability (Asset)	0.01786820%	0.01780272%	0.01780272%	0.01831388%	0.01903829%
Beginning Balance of Net Pension Liability (Asset)	\$ (715,548)\$	(438,772)\$	289,291 \$	145,947 \$	(543,760)
Village's proportionate share of the Net Pension Liability (Asset)	(438,892)\$	289,291 \$	145,947 \$	(543,760)\$	677,322
Village's covered-employee payroll	\$ 2,005,966 \$	2,128,161 \$	2,221,840 \$	2,278,882 \$	2,388,296
Village's proportionate share of the Net Pension Liability (Asset) as a percentage of its covered-employee payroll	-21.88%	13.59%	6.57%	-23.86%	28.36%
Plan fiduciary net position as a percentage of the total pension liability (asset)	102.74%	98.20%	99.12%	102.93%	96.45%

The Village is required to show information for 10 years. Only 2014, 2015, 2016, 2017, and 2018 are available.

**Notes to Required Supplementary Information**

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

VILLAGE OF JACKSON  
 SCHEDULE OF THE VILLAGE CONTRIBUTIONS  
 December 31, 2019

WISCONSIN RETIREMENT SYSTEM

Last 10 Fiscal Years

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Contractually required contributions	\$ 169,291	\$ 170,215	\$ 173,975	\$ 192,405	\$ 203,618
Contributions in relation to the contractually required contribution (169,291)	(170,215)	(173,975)	(192,405)	(203,618)	(203,618)
Contribution deficiency (excess)	<u>\$ 0</u>				
Village's covered-employee payroll	\$ 2,005,966	\$ 2,128,161	\$ 2,221,840	\$ 2,278,882	\$ 2,388,296
Contributions as a percentage of covered-employee payroll	8.44%	8.00%	7.83%	8.44%	8.53%

The Village is required to show information for 10 years. Only 2014, 2015, 2016, 2017, and 2018 are available.

**Notes to Required Supplementary Information**

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

VILLAGE OF JACKSON  
 SCHEDULE OF VILLAGE'S PROPORTIONATE SHARE  
 OF THE NET OPEB LIABILITY (ASSET)

LOCAL RETIREE LIFE INSURANCE FUND  
 December 31, 2019

Last 10 Fiscal Years

	<u>2017</u>	<u>2018</u>
Village's proportion of the Net OPEB Liability (Asset) - Percentage - Current Year	0.04788100%	0.05110100%
Beginning Balance of Net OPEB Liability (Asset)	\$ 116,880	\$ 144,054
Village's proportion of the Net OPEB Liability (Asset) - Dollars - Current Year	\$ 144,054	\$ 131,858
Village's covered-employee payroll	\$ 2,013,533	\$ 2,305,000
Village's proportionate share of the Net OPEB Liability (Asset) as a percentage of its covered-employee payroll	7.15%	5.72%
Plan fiduciary net position as a percentage of the total OPEB Liability (Asset)	44.81%	48.69%

The Village is required to show information for 10 years. Only 2017 and 2018 are available.

**Notes to Required Supplementary Information:**

Changes of Benefit Terms: There were no changes of benefit terms for any participating employer in 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 OPEB Liability changed, including the discount rate, wage inflation rate, mortality and separation rates.

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**SUPPLEMENTAL INFORMATION**

VILLAGE OF JACKSON  
 COMBINING BALANCE SHEET -  
 NONMAJOR GOVERNMENTAL FUNDS  
 December 31, 2019

	Recreation Fund	Hotel/ Motel Tax Fund	Park Fund	TID #5 Fund	Total Nonmajor Funds
<b>ASSETS</b>					
Cash and Investments	\$ 22,034	\$ 195,154	\$ 19,431	\$ 3,564	\$ 240,183
Taxes Receivable	191,915			113,541	305,456
Special Assessments Receivable					0
Accounts Receivable	2,378	11,413			13,791
<b>TOTAL ASSETS</b>	<b>\$ 216,327</b>	<b>\$ 206,567</b>	<b>\$ 19,431</b>	<b>\$ 117,105</b>	<b>\$ 559,430</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Vouchers Payable	\$ 16,515	\$ 2,300	\$ 0	\$ 0	\$ 18,815
Accrued Payroll	7,897				7,897
<b>Total Liabilities</b>	<b>24,412</b>	<b>2,300</b>	<b>0</b>	<b>0</b>	<b>26,712</b>
<b>Deferred Inflows of Resources:</b>					
Special assessments					0
Property Taxes	191,915	0	0	113,541	305,456
<b>Total Deferred Inflows of Resources</b>	<b>191,915</b>	<b>0</b>	<b>0</b>	<b>113,541</b>	<b>305,456</b>
<b>Fund Balances:</b>					
Restricted	0	204,267	19,431	3,564	227,262
Assigned					0
Unassigned	0				0
<b>Total Fund Balance</b>	<b>0</b>	<b>204,267</b>	<b>19,431</b>	<b>3,564</b>	<b>227,262</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 216,327</b>	<b>\$ 206,567</b>	<b>\$ 19,431</b>	<b>\$ 117,105</b>	<b>\$ 559,430</b>

The notes to the financial statements are an integral part of this statement.

VILLAGE OF JACKSON  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2019

	<u>Recreation Fund</u>	<u>Hotel/ Motel Tax Fund</u>	<u>Park Fund</u>	<u>TID #5 Fund</u>	<u>Total Nonmajor Funds</u>
<b>REVENUES</b>					
Taxes	\$ 188,000	\$ 48,484	\$ 0	\$ 120,662	\$ 357,146
Special Assessments					0
Intergovernmental				683	683
Public Charges for Services	335,800		66,410		402,210
Intergovernmental Charges	40,697				40,697
Miscellaneous			4,089		4,089
<b>TOTAL REVENUES</b>	<u>564,497</u>	<u>48,484</u>	<u>70,499</u>	<u>121,345</u>	<u>804,825</u>
<b>EXPENDITURES</b>					
Current:					
General Government	0	116,773		1,700	118,473
Public Safety					0
Culture and Recreation	555,206				555,206
Capital Outlay:					0
Public Safety					0
Culture and Recreation			108,193		108,193
Conservation and Development					0
Debt Service:					0
Principal				113,422	113,422
<b>TOTAL EXPENDITURES</b>	<u>555,206</u>	<u>116,773</u>	<u>108,193</u>	<u>115,122</u>	<u>895,294</u>
Excess of Revenues Over (Under) Expenditures	<u>9,291</u>	<u>(68,289)</u>	<u>(37,694)</u>	<u>6,223</u>	<u>(90,469)</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds from Long-Term Debt					0
Premium on Long-Term Debt					0
Debt Issuance Expenses					0
Operating Transfer In (Out)	92,790	0	0	0	92,790
<b>Total Other Financing Sources (Uses)</b>	<u>92,790</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>92,790</u>
<b>Net Changes in Fund Balances</b>	102,081	(68,289)	(37,694)	6,223	2,321
Fund Balances - Beginning	(102,081)	272,556	57,125	(2,659)	224,941
Fund Balances - Ending	<u>\$ 0</u>	<u>\$ 204,267</u>	<u>\$ 19,431</u>	<u>\$ 3,564</u>	<u>\$ 227,262</u>

The notes to the financial statements are an integral part of this statement.

# Memo

**To:** Brian Kober  
**From:** Dan Rathke  
**CC:** Jeff Deitsch  
**Date:** 3/11/2020  
**Re:** new roof well #4

---

The shingles on well #4 are failing. I had requested 3 quotes to replace the existing roof.

Contractor	Price	Plywood replacement if needed
Lee Carter Construction	\$11,465.00	\$1.50 per square foot
Dehling Voigt Inc	\$ 13,228.00	
C K Services	\$ 13,000.00	\$1.85 per square foot

I recommend that we use Lee Carter Construction to do the roof replacement not to exceed \$11,465.00

Dan Rathke  
Water Utility Supervisor

LEE CARTER CONSTRUCTION LLC  
5504 HWY M  
WEST BEND, WI. 53095  
262-305-0787

# Estimate

Number E107

Date 3/1/2020

Bill To  
VILLAGE OF JACKSON

Ship To

Description	Amount
-------------	--------

NEW ROOF ON PUMPHOUSE @ W223 N16450 CEDAR PARKWAY CT.

TEAR OFF OLD SHINGLES, REPLACE WITH NEW-ATLAS

LIFETIME SHINGLES, STARTER SHINGLES, NEW GUTTER APRON, SQUARE VENTS, BOOTS, SUMMIT 60, ICE & WATER, WERE NEEDED CLEAN OUT THE GUTTERS

NEW FLASHING WERE NEEDED, TRAP DOOR VENTS ON

EAST SIDE. ANY BAD BOARDS, WILL BE REPLACED-EXTRA

COST - HAULAWAY ALL DEBRIS FROM JOB, DOES NOT INCLUDE THE PERMIT

*\$1.50 per sq. Foot*

LABOR & MATERIALS - \$11,465.00

\*\*BID GOOD FOR 30 DAYS

Amount Paid	\$0.00	Discount	\$0.00
Amount Due	\$0.00	Shipping Cost	\$0.00
		Sub Total	\$0.00
		Total	\$0.00

# C & K Services, Inc. of Newburg

William R. Chesak Jr.  
6677 Carmody Ct. - P.O. Box 80

Newburg, Wisconsin 53060-0080

Office (262) 675-6557 ~ Fax (262) 675-6567

PROPOSAL SUBMIT JACKSON WATER BUILDING		PHONE 920-994-9063	DATE 9-19-19
MAILING ADDRESS		JOB NAME WATER TREATMENT BUILDING	
CITY, STATE AND ZIP CODE		JOB LOCATION  W 223 N 16450 CEDAR PKWY JACKSON WI	
FAX NUMBER	Contractor Certification # 14351	CELL PHONE 262-689-1164	SALESMAN Jim Chesak

**OWNER MUST GET BUILDING PERMIT**

**C & K SERVICES INCORPORATED IS PLEASED TO OFFER THE FOLLOWING FOR YOUR CONSIDERATION**

**ROOFING:**

- REMOVE THE ENTIRE ROOF DOWN TO THE DECKING
- HAUL ALL GARBAGE AWAY
- INSTALL ICE SHIELD ON EAVES ( 3 FT )
- INSTALL SYNTHETIC FELT OVER THE ENTIRE ROOF
- INSTALL 40 YEAR SHINGLES
- INSTALL NEW ROOF VENTS
- FLASH AROUND THE WELL HATCH

**TOTAL \$ 12,845.00**

**GUTTERS:**

- INSTALL NEW 6" GUTTERS ( BROWN )
- INSTALL NEW 3"X 4" DOWNSPOUTS
- INSTALL NEW 4" DRAIN TILE ADAPTERS

**TOTAL \$ 1,805.00**

or if use existing gutters  
\$13,000  
\$14,650.00

**1/3 DOWN AT THE START OF THE JOB**

**ALL ROTTEN DECKING WILL BE CHANGED AT \$ 1.85 PER SQ FT**

All material guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above work involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado, and other necessary insurance. Our workers are fully covered by Workman's Compensation Insurance.

AUTHORIZED SIGNATURE *Jim Chesak*

**Acceptance of Proposal**-The prices, specification and conditions stated above as well as the conditions described on the back of this contract are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above and detailed on the back of this contract.

SIGNATURE \_\_\_\_\_

Date of Acceptance: \_\_\_\_\_  
(Please sign and return one copy of proposal to our office)



Dehling • Voigt, Inc.

PERFORMANCE by CRAFTSMEN

ROOFING • SIDING • INSULATION  
GUTTERS • WINDOW REPLACEMENT  
ASBESTOS ABATEMENT

4229 HWY Y - P.O. BOX 199  
NEWBURG, WI 53060  
(262) 675-6552 METRO (262) 377-3997  
FAX: (262) 675-2305

Owner Village of Jackson Phone 414-840-0560 Date 9-20-2019  
Address P.O. Box 637 Jeff Deitsch  
Jackson, Wisconsin. 53037  
Job Site

Approx. completion date  
(Weather conditions permitting)

**No oral or implied agreements**

Unless otherwise specified, this contract does not include abatement or removal of mold. The owner warrants that all known mold issues have been disclosed and agrees to indemnify and hold harmless Dehling Voigt for any incidental damages caused by mold not disclosed and specifically made part of this contract. It is further understood that Dehling Voigt has inspected only those parts of the premises directly affected by the work to be performed under this contract and has not undertaken a complete inspection of the premises.

Dehling-Voigt, Inc. hereinafter referred to as DV, proposes to furnish all labor, materials, and equipment necessary to perform the following work:

**W194 N16658 Eagle Drive: Remove existing shingle roofing and gutter straps, and apron flashings. Install Winter guard ice and water shield protection three feet wide along all guttered roof edges, and three feet wide around roof hatch. New Diamond deck roof underlayment. New brown aluminum gutter apron flashings, and reattach gutter straps. New brown aluminum hip flashing. Six new colored aluminum high back roof vents. New soil pipe stack flashing. Properly re anchor and seal existing hatch, and roof stack flashings.**

**CertainTeed Landmark Dimensional shingles having 50 year CertainTeed product warranty – ten year algae warranty – ten year sure start warranty – 130 mph wind warranty – Includes clean up and removal of debris – ten year workmanship guarantee.**

**Roof color \_\_\_\_\_**

**OWNERS MUST OBTAIN BUILDING PERMIT**

To furnish labor and materials, complete in accordance with the above-specifications, for the sum of: Dollars(\$ 13,228.00 )

with payment to be made as follows: NET UPON COMPLETION OR AS FOLLOWS:

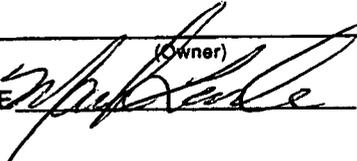
Payments of the consideration previously stated, together with payment of any extras as may be agreed upon, shall be made as follows: on or before the 10th of each month, 90% of all materials delivered to the job site and of the work performed during the preceding calendar month. Final payment is due within ten (10) days after completion of the work performed under this agreement.

Unless otherwise specified, this contract does not include abatement or removal of asbestos materials. The owner warrants that all known asbestos materials have been disclosed and agrees to indemnify and hold harmless Dehling Voigt for any incidental damages caused by asbestos materials not disclosed and specifically made part of this contract. It is further understood that Dehling Voigt has inspected only those parts of the premises directly affected by the work to be performed under this contract and has not undertaken a complete inspection of the premises. DV is only transporting owner's asbestos containing material to dump site.

I HAVE READ THE REVERSE SIDE OF THIS PROPOSAL REGARDING TERMS AND CONDITIONS AND UNDERSTAND THIS AGREEMENT IS SUBJECT TO THOSE CONDITIONS. THE CONDITIONS, SPECIFICATIONS, PRICE, AND TERMS ARE SATISFACTORY AND HEREBY ACCEPTED.

ACCEPTED \_\_\_\_\_ DATE \_\_\_\_\_  
(Owner)

ACCEPTED \_\_\_\_\_ DATE \_\_\_\_\_  
(Owner)

BY REPRESENTATIVE  APPROVED BY \_\_\_\_\_ DATE \_\_\_\_\_  
Dehling-Voigt, Inc.

# Memo

**To:** John Walther, Village Administrator  
**From:** Brian W. Kober, P. E., Director of Public Works *BWK*  
**Subject:** Review of Quotes for Roof Repair WWTP  
Digester and Filter Buildings  
**Date:** May 7, 2020  
**CC:** Village Board

Quotes were requested for roof replacement on the digester building and filter building at the WWTP (Wastewater Treatment Plant). Three companies submitted quotes for review.

1) C & K Services, Inc.	Digester Building	\$38,580.00
	Filter Building	<u>\$45,010.00</u>
	Total Amount	\$83,590.00
2) Dehling & Voigt Inc.	Digester Building	\$22,880.00
	Filter Building	<u>\$55,760.00</u>
	Total Amount	\$78,640.00
3) Wenger	Digester Building	\$19,503.00
	Filter Building	\$30,252.00
	Option #1	<u>\$ 3,829.00</u>
	Total Amount	\$53,584.00

The recommendation is to hire Wenger in the amount of \$53,584.00 for the roof replacement on the digester and filter buildings at the WWTP. This is a 2020 budgeted item.

If you have any questions, please let me know.

Brian

# C & K Services, Inc. of Newburg

William R. Chesak Jr.  
6677 Carmody Ct. - P.O. Box 80

Newburg, Wisconsin 53060-0080

Office (262) 675-6557 ~ Fax (262) 675-6567

PROPOSAL SUBMIT <b>JACKSON WATER TREATMENT PLANT</b>		PHONE <b>262-677-0707</b>	DATE <b>9-20-19</b>
MAILING ADDRESS <b>312 S SPRING STREET</b>		JOB NAME <b>DIGESTER BUILDING ROOF</b>	
CITY, STATE AND ZIP CODE <b>PORT WASHINGTON WI</b>		JOB LOCATION	
FAX NUMBER	Contractor Certification # 14351	CELL PHONE 262-689-1164	SALESMAN Jim Chesak

**OWNER MUST GET BUILDING PERMIT**

**C & K SERVICES INCORPORATED IS PLEASED TO OFFER THE FOLLOWING FOR YOUR CONSIDERATION**

**ROOFING:**

- **REMOVE THE ROOFING DOWN TO THE SPAN-CRETE**
- **HAUL ALL GARBAGE AWAY**
- **INSTALL 1 NEW DRAINS**
- **FLASH AROUND CURBS**
- **INSTALL NEW 4" ISO INSULATION IN 2 LAYERS OF 2"**
- **INSTALL NEW FULLY ADHERED 36 MILL FIBER TITE MEMBRANE WITH HEAT WELDED SEAMS**
- **INSTALL NEW PIPE BOOT FLASHINGS**
- **INSTALL NEW 24GA COPING CAP ( MEDIUM BRONZE )**
- **20 YEAR MEMBRANE WARRANTY**
- **5 YEAR LABOR WARRANTY**
- **OWNER WILL BE RESPONSIBLE FOR THE DISCONNECT AND RE-HOOK UP OF THE HVAC UNIT ON ROOF**

**TOTAL \$ 38,580.00**

**1/3 DOWN AT THE START OF THE JOB**

All material guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above work involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado, and other necessary insurance. Our workers are fully covered by Workman's Compensation Insurance.

**AUTHORIZED SIGNATURE *Jim Chesak***

**Acceptance of Proposal**-The prices, specification and conditions stated above as well as the conditions described on the back of this contract are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above and detailed on the back of this contract.

SIGNATURE \_\_\_\_\_

Date of Acceptance: \_\_\_\_\_  
(Please sign and return one copy of proposal to our office)

**HOMEOWNERS RESPONSIBILITIES:**

- Remove personal items from walls that may be damaged during work
- Realignment of satellite dish
- Purchase BUILDING PERMIT if needed. The following numbers will be needed:  
Dwelling Contractor Certification #14351  
Dwelling Contractor Qualifier Certification #911742

**DOWN PAYMENTS:**

- All work exceeding \$1,000 are subject to a 1/3 down payment unless otherwise noted by your sales representative

**PAYMENTS:**

- Payment in full is due within fifteen (15) days of invoice date. The Client may pay in person with cash, by check via mail/in person or credit card. We accept MasterCard, Visa, and Discover.
- Any amounts not paid within fifteen (15) days are subject to a 1.5% interest charge per month (18% annual percentage rate) or other maximum allowed by law.
- **IF FULL PAYMENT IS NOT RECEIVED WITHIN 45 DAYS AND THE ACCOUNT GOES INTO THE PROCESS OF A "LIEN" OR IS REFERRED FOR COLLECTION; CLIENT AGREES TO PAY ALL COSTS OF LIENS, COLLECTIONS, INCLUDING REASONABLE ATTORNEY'S FEES, TO THE MAXIMUM EXTENT AS ALLOWED BY LAW.**

**GREENSKY (financing):**

- Plan 3188 – 18 months no interest if paid in full and no payments (Interest accrues during the promotional period but all interest is waived if the purchase amount is paid in full before the end of the promotional period)
- Plan 1164 – Reduced rate 4.99% with term of 60 months
- Plan 1206 – Reduced rate 6.99% with term of 120 months

**C&K will make every reasonable effort to identify any necessary work and identify potential problems. Client understands that there may be problems which may not be discovered until after work has commenced (for example, hidden rot). C&K assumes no liability for any additional costs associated with such problems.**

**NOTICE CONCERNING CONSTRUCTION DEFECTS**

Wisconsin law contains important requirements you must follow before you may file a lawsuit for defective construction against the contractor who constructed your dwelling or completed your remodeling project or against a window or door supplier or manufacturer. Section 895.07 (2) and (3) of the Wisconsin statutes requires you to deliver to the contractor a written notice of any construction conditions you allege are defective before you file your lawsuit, and you must provide your contractor or window or door supplier the opportunity to make an offer to repair or remedy the alleged construction defects. You are not obligated to accept any offer made by the contractor or window or door supplier. All parties are bound by applicable warranty provisions. Client acknowledges receipt of the "Wisconsin Right to Cure Law" brochure.

**NOTICE OF LIEN RIGHTS – Section 779.02 (2) (a)**

**AS REQUIRED BY THE WISCONSIN CONSTRUCTION LIEN LAW, BUILDER HEREBY NOTIFIES OWNER THAT PERSONS OR COMPANIES FURNISHING LABOR OR MATERIALS FOR THE CONSTRUCTION ON OWNER'S LAND MAY HAVE LIEN RIGHTS ON OWNER'S LAND AND BUILDINGS IF NOT PAID. THOSE ENTITLED TO LIEN RIGHTS, IN ADDITION TO THE UNDERSIGNED BUILDER, ARE THOSE WHO CONTRACT DIRECTLY WITH THE OWNER OR THOSE WHO GIVE THE OWNER NOTICE WITHIN 60 DAYS AFTER THEY FIRST FURNISH LABOR OR MATERIALS FOR THE CONSTRUCTION. ACCORDINGLY, OWNER PROBABLY WILL RECEIVE NOTICES FROM THOSE WHO FURNISH LABOR OR MATERIALS**

FOR THE CONSTRUCTION AND SHOULD GIVE A COPY OF EACH NOTICE RECEIVED TO THE MORTGAGE LENDER, IF ANY. BUILDER AGREES TO COOPERATE WITH THE OWNER AND THE OWNER'S LENDER, IF ANY, TO SEE THAT ALL POTENTIAL LIEN CLAIMANTS ARE DULY PAID.

# C & K Services, Inc. of Newburg

William R. Chesak Jr.  
6677 Carmody Ct. - P.O. Box 80

Newburg, Wisconsin 53060-0080

Office (262) 675-6557 ~ Fax (262) 675-6567

PROPOSAL SUBMIT <b>JACKSON WATER TREATMENT PLANT</b>		PHONE <b>262-677-0707</b>	DATE <b>9-20-19</b>
MAILING ADDRESS <b>312 S SPRING STREET</b>		JOB NAME <b>FILTER BUILDING ROOF</b>	
CITY, STATE AND ZIP CODE <b>PORT WASHINGTON WI</b>		JOB LOCATION	
FAX NUMBER	Contractor Certification # 14351	CELL PHONE 262-689-1164	SALESMAN Jim Chesak

**OWNER MUST GET BUILDING PERMIT**

**C & K SERVICES INCORPORATED IS PLEASED TO OFFER THE FOLLOWING FOR YOUR CONSIDERATION**

**ROOFING:**

- **REMOVE THE ROOFING DOWN TO THE SPAN-CRETE**
- **HAUL ALL GARBAGE AWAY**
- **INSTALL 2 NEW DRAINS**
- **FLASH AROUND CURBS**
- **INSTALL NEW 4" ISO INSULATION IN 2 LAYERS OF 2"**
- **INSTALL NEW FULLY ADHERED 36 MILL FIBER TITE MEMBRANE WITH HEAT WELDED SEAMS**
- **INSTALL NEW PIPE BOOT FLASHINGS**
- **INSTALL NEW 24GA COPING CAP ( MEDIUM BRONZE )**
- **20 YEAR MEMBRANE WARRANTY**
- **5 YEAR LABOR WARRANTY**

**TOTAL \$ 45,010.00**

**1/3 DOWN AT THE START OF THE JOB**

All material guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above work involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado, and other necessary insurance. Our workers are fully covered by Workman's Compensation Insurance.

AUTHORIZED SIGNATURE *Jim Chesak*

**Acceptance of Proposal**-The prices, specification and conditions stated above as well as the conditions described on the back of this contract are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above and detailed on the back of this contract.

SIGNATURE \_\_\_\_\_

Date of Acceptance: \_\_\_\_\_  
(Please sign and return one copy of proposal to our office)

**HOMEOWNERS RESPONSIBILITIES:**

- Remove personal items from walls that may be damaged during work
- Realignment of satellite dish
- Purchase BUILDING PERMIT if needed. The following numbers will be needed:  
Dwelling Contractor Certification #14351  
Dwelling Contractor Qualifier Certification #911742

**DOWN PAYMENTS:**

- All work exceeding \$1,000 are subject to a 1/3 down payment unless otherwise noted by your sales representative

**PAYMENTS:**

- Payment in full is due within fifteen (15) days of invoice date. The Client may pay in person with cash, by check via mail/in person or credit card. We accept MasterCard, Visa, and Discover.
- Any amounts not paid within fifteen (15) days are subject to a 1.5% interest charge per month (18% annual percentage rate) or other maximum allowed by law.
- **IF FULL PAYMENT IS NOT RECEIVED WITHIN 45 DAYS AND THE ACCOUNT GOES INTO THE PROCESS OF A "LIEN" OR IS REFERRED FOR COLLECTION; CLIENT AGREES TO PAY ALL COSTS OF LIENS, COLLECTIONS, INCLUDING REASONABLE ATTORNEY'S FEES, TO THE MAXIMUM EXTENT AS ALLOWED BY LAW.**

**GREENSKY (financing):**

- Plan 3188 – 18 months no interest if paid in full and no payments (Interest accrues during the promotional period but all interest is waived if the purchase amount is paid in full before the end of the promotional period)
- Plan 1164 – Reduced rate 4.99% with term of 60 months
- Plan 1206 – Reduced rate 6.99% with term of 120 months

**C&K will make every reasonable effort to identify any necessary work and identify potential problems. Client understands that there may be problems which may not be discovered until after work has commenced (for example, hidden rot). C&K assumes no liability for any additional costs associated with such problems.**

**NOTICE CONCERNING CONSTRUCTION DEFECTS**

Wisconsin law contains important requirements you must follow before you may file a lawsuit for defective construction against the contractor who constructed your dwelling or completed your remodeling project or against a window or door supplier or manufacturer. Section 895.07 (2) and (3) of the Wisconsin statutes requires you to deliver to the contractor a written notice of any construction conditions you allege are defective before you file your lawsuit, and you must provide your contractor or window or door supplier the opportunity to make an offer to repair or remedy the alleged construction defects. You are not obligated to accept any offer made by the contractor or window or door supplier. All parties are bound by applicable warranty provisions. Client acknowledges receipt of the "Wisconsin Right to Cure Law" brochure.

**NOTICE OF LIEN RIGHTS – Section 779.02 (2) (a)**

**AS REQUIRED BY THE WISCONSIN CONSTRUCTION LIEN LAW, BUILDER HEREBY NOTIFIES OWNER THAT PERSONS OR COMPANIES FURNISHING LABOR OR MATERIALS FOR THE CONSTRUCTION ON OWNER'S LAND MAY HAVE LIEN RIGHTS ON OWNER'S LAND AND BUILDINGS IF NOT PAID. THOSE ENTITLED TO LIEN RIGHTS, IN ADDITION TO THE UNDERSIGNED BUILDER, ARE THOSE WHO CONTRACT DIRECTLY WITH THE OWNER OR THOSE WHO GIVE THE OWNER NOTICE WITHIN 60 DAYS AFTER THEY FIRST FURNISH LABOR OR MATERIALS FOR THE CONSTRUCTION. ACCORDINGLY, OWNER PROBABLY WILL RECEIVE NOTICES FROM THOSE WHO FURNISH LABOR OR MATERIALS FOR THE CONSTRUCTION AND SHOULD GIVE A COPY OF EACH NOTICE RECEIVED TO THE MORTGAGE LENDER, IF**

ANY. BUILDER AGREES TO COOPERATE WITH THE OWNER AND THE OWNER'S LENDER, IF ANY, TO SEE THAT ALL POTENTIAL LIEN CLAIMANTS ARE DULY PAID.



Dehling • Voigt, Inc.

PERFORMANCE by CRAFTSMEN

ROOFING • SIDING • INSULATION  
GUTTERS • WINDOW REPLACEMENT  
ASBESTOS ABATEMENT

4229 HWY Y - P.O. BOX 199  
NEWBURG, WI 53060  
(262) 675-6552 METRO (262) 377-3997  
FAX: (262) 675-2305

Owner Village Of Jackson Phone 414-840-0560 Date 9-20-2019  
Address P.O. Box 637 Jeff Deitsch  
Jackson, Wisconsin. 53037  
Job Site

Approx. completion date  
(Weather conditions permitting)

**No oral or implied agreements**

Unless otherwise specified, this contract does not include abatement or removal of mold. The owner warrants that all known mold issues have been disclosed and agrees to indemnify and hold harmless Dehling Voigt for any incidental damages caused by mold not disclosed and specifically made part of this contract. It is further understood that Dehling Voigt has inspected only those parts of the premises directly affected by the work to be performed under this contract and has not undertaken a complete inspection of the premises.

Dehling-Voigt, Inc. hereinafter referred to as DV, proposes to furnish all labor, materials, and equipment necessary to perform the following work:

**Remove loose gravel and haulaway – overlay existing roofing with one layer of one inch ISO insulation being anchored to concrete deck using approved fasteners – to totally adhere new black 60 mil Epdm Rubber roofing properly flashing to all roof projections and drains – new brown clad metal coping/drip flashings. 15 year material and labor warranty – includes clean up and removal of debris.**

**\*\* Northeast Building: Total \$ 55,760.00**

**OPTION; tear off existing roofing to concrete deck and add additional layer of one insulation R- 12 ADD \$ 9,816.00**

**\*\*\*Center roof between to round towers as above \$ 22,880.00**

**OPTION; tear off existing roofing to concrete deck and add addition layer of one inch insulation R-12 Add \$ 4, 095.00**

**OWNERS MUST OBTAIN BUILDING PERMIT**

To furnish labor and materials, complete in accordance with the above specifications, for the sum of: Dollars(\$ )

with payment to be made as follows: NET UPON COMPLETION OR AS FOLLOWS:

Payments of the consideration previously stated, together with payment of any extras as may be agreed upon, shall be made as follows: on or before the 10th of each month, 90% of all materials delivered to the job site and of the work performed during the preceding calendar month. Final payment is due within ten (10) days after completion of the work performed under this agreement.

Unless otherwise specified, this contract does not include abatement or removal of asbestos materials. The owner warrants that all known asbestos materials have been disclosed and agrees to indemnify and hold harmless Dehling Voigt for any incidental damages caused by asbestos materials not disclosed and specifically made part of this contract. It is further understood that Dehling Voigt has inspected only those parts of the premises directly affected by the work to be performed under this contract and has not undertaken a complete inspection of the premises. DV is only transporting owner's asbestos containing material to dump site.

I HAVE READ THE REVERSE SIDE OF THIS PROPOSAL REGARDING TERMS AND CONDITIONS AND UNDERSTAND THIS AGREEMENT IS SUBJECT TO THOSE CONDITIONS. THE CONDITIONS, SPECIFICATIONS, PRICE, AND TERMS ARE SATISFACTORY AND HEREBY ACCEPTED.

ACCEPTED \_\_\_\_\_ DATE \_\_\_\_\_  
(Owner)

ACCEPTED \_\_\_\_\_ DATE \_\_\_\_\_  
(Owner)

BY REPRESENTATIVE  APPROVED BY \_\_\_\_\_ DATE \_\_\_\_\_  
Dehling-Voigt, Inc.

## TERMS AND CONDITIONS

PLEASE NOTE: All unseen structural repairs, masonry, carpentry, not spelled out in this contract, will be charged on a time and material basis. Any alteration or deviation from above specifications, will involve extra costs, which will be an extra charge over and above the estimate. DV is not responsible for damage when applying siding or installing insulation in sidewalls to unseen wiring or other items in the wall. Personal property falling from ceilings, walls, or shelves because of DV working on structure, will be responsibility of owner. When DV personnel are working in or around structure, any value items (property) in work area must be removed or protected by owner. DV will not be responsible under any circumstances for this property. After any windows are installed DV is not responsible for condensation on units.

This proposal may be withdrawn if not accepted within 30 days from date of proposal.

DV is covered by Workmen's Compensation and Public Liability insurance.

Owner represents that he is in fact the legal owner of the premises on which labor and materials are to be performed. Guaranties and Warranties shall not apply if payments are not made as agreed. No verbal or implied Warranties and Guaranties shall be honored by DV. If either a Guarantee or Warranty is discussed, this contract must be appended by a standard DV Warranty document. A Waiver of Lien and any warranties or guaranties will be furnished only after final payment is made. There shall be no oral or implied agreement.

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"AS REQUIRED BY WISCONSIN CONSTRUCTION LIEN LAW, BUILDER HEREBY NOTIFIES OWNER THAT PERSONS OR COMPANIES FURNISHING LABOR OR MATERIALS FOR THE CONSTRUCTION OF THE OWNER'S LAND MAY HAVE LIEN RIGHTS ON OWNER'S LAND AND BUILDINGS IF NOT PAID. THOSE ENTITLED TO LIEN RIGHTS, IN ADDITION TO THE UNDERSIGNED BUILDER, ARE THOSE WHO CONTRACT DIRECTLY WITH THE OWNER OR THOSE WHO GIVE THE OWNER NOTICE WITHIN 60 DAYS AFTER THEY FIRST FURNISH LABOR OR MATERIALS FOR THE CONSTRUCTION, ACCORDINGLY, OWNER WILL PROBABLY RECEIVE NOTICES FROM THOSE WHO FURNISH LABOR OR MATERIALS FOR THE CONSTRUCTION, AND SHOULD GIVE A COPY OF EACH NOTICE RECEIVED TO HIS MORTGAGE LENDER, IF ANY. BUILDER AGREES TO CO-OPERATE WITH THE OWNER AND HIS LENDER, IF ANY, TO SEE THAT ALL POTENTIAL LIEN CLAIMANTS ARE DULY PAID."

---

Should any dispute arise as to the performance of this contract, DV and the owner shall each choose an arbitrator, who shall choose a third arbitrator, and all disputes regarding the performance herein shall be determined in accordance with the rules of the American Arbitration Association by the aforesaid three arbitrators and the Wisconsin Arbitration Statutes.

THIS CONTRACT SHALL BE CONSTRUED AS BEING WRITTEN AND SIGNED AT OUR HOME OFFICE AT NEWBURG, OZAUKEE COUNTY, WISCONSIN. IT IS FURTHER AGREED BOTH PARTIES HAVE DRAFTED THE ABOVE SPECIFICATIONS TOGETHER/ EQUALLY AND THERE ARE NO ORAL OR IMPLIED AGREEMENTS OR FACTS THAT HAVE NOT BEEN HEREIN STATED ABOVE.

All heating, air conditioning, electrical and sheet metal work are excluded from this contract unless specifically stated in this contract.

When DV is tearing off roofs, any damage done to electrical wire under roof membrane, will be paid by owner. When installing roof insulation or roofing membrane with screws and plates, any damage done to wiring or other unseen objects will be paid by owner. After roof tear off, any structural movement or damage will be owners responsibility.

No back charges to DV will be allowed without written authorization, DV liability shall be limited to our repair of the system and shall not exceed the original cost paid to DV by owner. During DV installation, any leak or damage on structure must be reported in writing within three (3) days of occurrence.

Under no circumstances shall DV be liable for damage to interior of building, consequential damage, loss of profits or rents, contents of building, roof insulation and decks over which the DV system has been applied. Problems resulting from leaks due to ice jams forming and restricting normal water flow and condensation problems shall not be DV responsibility.

DV will not be responsible after roof, gutters, and siding are installed for changes in water, ice, or snow shedding from building. There shall be no liability for delays on completion of work due to unusual weather or any circumstances beyond our control. DV assumes no responsibility for removal of water, ice, snow or other debris from the roof of premises in order to perform. DV will charge on a time and material basis if removal has to be made.

YOU, THE BUYER, MAY CANCEL THIS TRANSACTION AT ANY TIME PRIOR TO MIDNIGHT OF THE THIRD BUSINESS DAY AFTER THE DATE OF THIS TRANSACTION.

If change in roof slope is desired, we do not warrant 100% drainage on any roof, whatever the circumstances.

### **OWNER MUST OBTAIN BUILDING PERMIT**

I also agree to be liable for penalties and additional cost resulting from DV being stopped by Building Inspector if a permit is not purchased. It is the responsibility of owner to check this specification with local building inspector to be sure all codes are met. If this specification does not meet local or state codes, DV will be held harmless.



Dehling • Voigt, Inc.

PERFORMANCE by CRAFTSMEN

ROOFING • SIDING • INSULATION  
GUTTERS • WINDOW REPLACEMENT  
ASBESTOS ABATEMENT

4229 HWY Y - P.O. BOX 199  
NEWBURG, WI 53060  
(262) 675-6552 METRO (262) 377-3997  
FAX: (262) 675-2305

Owner Village Of Jackson Phone 414-840-0560 Date 9-20-2019  
Address P.O. Box 637 Jeff Deitsch  
Jackson, Wisconsin. 53037  
Job Site

Approx. completion date  
(Weather conditions permitting)

**No oral or implied agreements**

Unless otherwise specified, this contract does not include abatement or removal of mold. The owner warrants that all known mold issues have been disclosed and agrees to indemnify and hold harmless Dehling Voigt for any incidental damages caused by mold not disclosed and specifically made part of this contract. It is further understood that Dehling Voigt has inspected only those parts of the premises directly affected by the work to be performed under this contract and has not undertaken a complete inspection of the premises.

Dehling-Voigt, Inc. hereinafter referred to as DV, proposes to furnish all labor, materials, and equipment necessary to perform the following work:

**Remove loose gravel and haulaway – overlay existing roofing with one layer of one inch ISO insulation being anchored to concrete deck using approved fasteners – to totally adhere new black 60 mil Epdm Rubber roofing properly flashing to all roof projections and drains – new brown clad metal coping/drip flashings. 15 year material and labor warranty – includes clean up and removal of debris.**

**\*\* Northeast Building: Total \$ 55,760.00**

**OPTION; tear off existing roofing to concrete deck and add additional layer of one insulation R- 12 ADD \$ 9,816.00**

**\*\*\*Center roof between to round towers as above \$ 22,880.00**

**OPTION; tear off existing roofing to concrete deck and add addition layer of one inch insulation R-12 Add \$ 4, 095.00**

**OWNERS MUST OBTAIN BUILDING PERMIT**

To furnish labor and materials, complete in accordance with the above specifications, for the sum of: Dollars(\$ \_\_\_\_\_ )

with payment to be made as follows: NET UPON COMPLETION OR AS FOLLOWS:

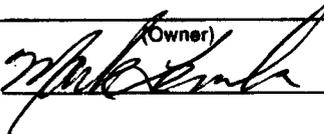
Payments of the consideration previously stated, together with payment of any extras as may be agreed upon, shall be made as follows: on or before the 10th of each month, 90% of all materials delivered to the job site and of the work performed during the preceding calendar month. Final payment is due within ten (10) days after completion of the work performed under this agreement.

Unless otherwise specified, this contract does not include abatement or removal of asbestos materials. The owner warrants that all known asbestos materials have been disclosed and agrees to indemnify and hold harmless Dehling Voigt for any incidental damages caused by asbestos materials not disclosed and specifically made part of this contract. It is further understood that Dehling Voigt has inspected only those parts of the premises directly affected by the work to be performed under this contract and has not undertaken a complete inspection of the premises. DV is only transporting owner's asbestos containing material to dump site.

I HAVE READ THE REVERSE SIDE OF THIS PROPOSAL REGARDING TERMS AND CONDITIONS AND UNDERSTAND THIS AGREEMENT IS SUBJECT TO THOSE CONDITIONS. THE CONDITIONS, SPECIFICATIONS, PRICE, AND TERMS ARE SATISFACTORY AND HEREBY ACCEPTED.

ACCEPTED \_\_\_\_\_ DATE \_\_\_\_\_  
(Owner)

ACCEPTED \_\_\_\_\_ DATE \_\_\_\_\_  
(Owner)

BY REPRESENTATIVE  APPROVED BY \_\_\_\_\_ DATE \_\_\_\_\_  
Dehling-Voigt, Inc.

## TERMS AND CONDITIONS

PLEASE NOTE: All unseen structural repairs, masonry, carpentry, not spelled out in this contract, will be charged on a time and material basis. Any alteration or deviation from above specifications, will involve extra costs, which will be an extra charge over and above the estimate. DV is not responsible for damage when applying siding or installing insulation in sidewalls to unseen wiring or other items in the wall. Personal property falling from ceilings, walls, or shelves because of DV working on structure, will be responsibility of owner. When DV personnel are working in or around structure, any value items (property) in work area must be removed or protected by owner. DV will not be responsible under any circumstances for this property. After any windows are installed DV is not responsible for condensation on units.

This proposal may be withdrawn if not accepted within 30 days from date of proposal.

DV is covered by Workmen's Compensation and Public Liability insurance.

Owner represents that he is in fact the legal owner of the premises on which labor and materials are to be performed. Guaranties and Warranties shall not apply if payments are not made as agreed. No verbal or implied Warranties and Guaranties shall be honored by DV. If either a Guarantee or Warranty is discussed, this contract must be appended by a standard DV Warranty document. A Waiver of Lien and any warranties or guaranties will be furnished only after final payment is made. There shall be no oral or implied agreement.

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"AS REQUIRED BY WISCONSIN CONSTRUCTION LIEN LAW, BUILDER HEREBY NOTIFIES OWNER THAT PERSONS OR COMPANIES FURNISHING LABOR OR MATERIALS FOR THE CONSTRUCTION OF THE OWNER'S LAND MAY HAVE LIEN RIGHTS ON OWNER'S LAND AND BUILDINGS IF NOT PAID. THOSE ENTITLED TO LIEN RIGHTS, IN ADDITION TO THE UNDERSIGNED BUILDER, ARE THOSE WHO CONTRACT DIRECTLY WITH THE OWNER OR THOSE WHO GIVE THE OWNER NOTICE WITHIN 60 DAYS AFTER THEY FIRST FURNISH LABOR OR MATERIALS FOR THE CONSTRUCTION, ACCORDINGLY, OWNER WILL PROBABLY RECEIVE NOTICES FROM THOSE WHO FURNISH LABOR OR MATERIALS FOR THE CONSTRUCTION, AND SHOULD GIVE A COPY OF EACH NOTICE RECEIVED TO HIS MORTGAGE LENDER, IF ANY. BUILDER AGREES TO CO-OPERATE WITH THE OWNER AND HIS LENDER, IF ANY, TO SEE THAT ALL POTENTIAL LIEN CLAIMANTS ARE DULY PAID."

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Should any dispute arise as to the performance of this contract, DV and the owner shall each choose an arbitrator, who shall choose a third arbitrator, and all disputes regarding the performance herein shall be determined in accordance with the rules of the American Arbitration Association by the aforesaid three arbitrators and the Wisconsin Arbitration Statutes.

THIS CONTRACT SHALL BE CONSTRUED AS BEING WRITTEN AND SIGNED AT OUR HOME OFFICE AT NEWBURG, OZAUKEE COUNTY, WISCONSIN. IT IS FURTHER AGREED BOTH PARTIES HAVE DRAFTED THE ABOVE SPECIFICATIONS TOGETHER/ EQUALLY AND THERE ARE NO ORAL OR IMPLIED AGREEMENTS OR FACTS THAT HAVE NOT BEEN HEREIN STATED ABOVE.

All heating, air conditioning, electrical and sheet metal work are excluded from this contract unless specifically stated in this contract.

When DV is tearing off roofs, any damage done to electrical wire under roof membrane, will be paid by owner. When installing roof insulation or roofing membrane with screws and plates, any damage done to wiring or other unseen objects will be paid by owner. After roof tear off, any structural movement or damage will be owners responsibility.

No back charges to DV will be allowed without written authorization, DV liability shall be limited to our repair of the system and shall not exceed the original cost paid to DV by owner. During DV installation, any leak or damage on structure must be reported in writing within three (3) days of occurrence.

Under no circumstances shall DV be liable for damage to interior of building, consequential damage, loss of profits or rents, contents of building, roof insulation and decks over which the DV system has been applied. Problems resulting from leaks due to ice jams forming and restricting normal water flow and condensation problems shall not be DV responsibility.

DV will not be responsible after roof, gutters, and siding are installed for changes in water, ice, or snow shedding from building. There shall be no liability for delays on completion of work due to unusual weather or any circumstances beyond our control. DV assumes no responsibility for removal of water, ice, snow or other debris from the roof of premises in order to perform. DV will charge on a time and material basis if removal has to be made.

YOU, THE BUYER, MAY CANCEL THIS TRANSACTION AT ANY TIME PRIOR TO MIDNIGHT OF THE THIRD BUSINESS DAY AFTER THE DATE OF THIS TRANSACTION.

If change in roof slope is desired, we do not warrant 100% drainage on any roof, whatever the circumstances.

### **OWNER MUST OBTAIN BUILDING PERMIT**

I also agree to be liable for penalties and additional cost resulting from DV being stopped by Building Inspector if a permit is not purchased. It is the responsibility of owner to check this specification with local building inspector to be sure all codes are met. If this specification does not meet local or state codes, DV will be held harmless.

# WENGER

ROOFING

SHEET METAL

CLADDING

August 23, 2019  
Attn: Jeff Deitsch

CARPENTER'S  
**PERFECT 10**  
A W A R D



## Re-Roofing Proposal

**Project Name:** Village of Jackson Waste Water Treatment Plant  
**Project Location:** W194 N16658 Eagle Dr.  
Jackson, WI  
**Addendum:** None  
**PW Required:** No  
**Sections Bid:** EPDM Flat Re-Roofing

**Summary:** Re-Roofing: We will furnish and install labor and materials required for a complete watertight roofing and sheet metal job as per the following scope of work:

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Total Bid Amount Digester Bldg:    **\$19,503.00**  
  **Nineteen Thousand Five Hundred Three and 00/100**

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Total Bid Amount Filter Bldg :       **\$30,252.00**  
  **Thirty Thousand Two Hundred Fifty Two and 00/100**

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**Option #1 -       Flash in in two (2) curbs. We will flash in two (2) curbs to the Filter building.**

**To accept initial here       \_\_\_\_\_ FINAL TOTAL               **\$3,829.00****

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**Bid Notes:**

- ✓ We have all lifts figured to access our work and unload our materials.
- ✓ We have all dumpster figured for our own debris.
- ✓ We have permits figured.
- ✓ Sample for each building was taken and tested for asbestos. Results came back negative.
- ✓ On the Digester building, no work to be completed inside the "round areas".
- ✓ New flashings figured at the "round area" of the Digester building.

**SCOPE OF WORK**

We hereby propose to furnish labor and material as follows:

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**EPDM Flat Re-Roofing**

1. The jobsite will remain clean and organized at all times.
2. We will be responsible for clean up and all debris removal.
3. A core cut was done on site. It revealed the following:
  - a. Pea gravel.
  - b. ¼" BUR (tested negative for asbestos).
  - c. 4" spancrete.
  - d. Metal deck.
  - e. Structurally sloped.
  - f. **THIS WAS THE SAME ON EACH BUILDING.**
4. We will remove and dispose of the existing pea gravel.
5. We will remove and dispose of the existing BUR.
6. We will furnish and adhere one (1) layer of 1/2" Secure Shield.
7. We will furnish and install a fully adhered 60 mil **Carlisle** black EPDM rubber membrane in strict accordance with manufacturer specifications.

8. We will furnish and install all necessary flashings, fasteners, termination bar and adhesive required for a complete and water tight roofing job.
9. We will provide a **CARLISLE 15 year membrane only** warranty.
10. **Exclusions:**
  - a. Walk-way pads.
  - b. Removal of any pipes, stacks, RTU's, etc.
  - c. New drains.

### **Related Sheet Metal**

1. We will furnish and install the following 24ga steel roofing related sheet metal products:
  - a. Segmented coping at Digester building (2x\_ blocking supplied).
  - b. Edge metal at Digester building.
  - c. Edge metal at perimeter of Filter building.
2. We will furnish and install all required fasteners, flashings and related caulk for a complete watertight system.

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### **Exclusions:**

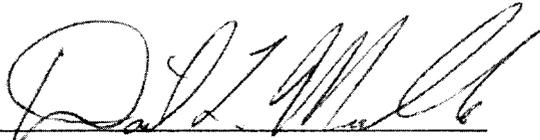
1. See above for section specific exclusions.
2. No winter conditions (snow shoveling).

Our goal is to bring value to your project, beyond just the specifications listed above.....

1. We will perform all work within OSHA safety regulations. We have a very comprehensive safety program and excellent safety stats.
2. This project will be assigned a project manager (who will keep the project on track and complete all required paperwork) and also a site superintendent (who will be onsite daily to ensure we are meeting your expectations with regard to schedule, manpower, jobsite organization, safety, scope of work, etc.).
3. We have successfully completed many projects of similar scope and size. To learn more about the history of our family roofing company and also see projects we have completed, visit our website [www.wengerroofing.com](http://www.wengerroofing.com).

Thank you for the opportunity to bid on this project. If you have any questions regarding our proposal, please give David a call at (920) 918-9051.

Thank you,

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

David Mueller – Business Development  
**Wenger Roofing & Sheet Metal**  
*A Division of Wenger Construction, Inc.*

# Memo

**To:** Brian Kober  
**From:** Dan Rathke  
**CC:** Jeff Deitsch  
**Date:** 3/24/2020  
**Re:** Booster station floor repaint

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The weld seams and floor are showing rust in the underground booster station. I had requested 3 quotes to prep and paint floor and 6 inches above the weld seam.

Contractor	Price
Lakeside Painting Inc	\$2200.00
Water Tower Clean & coat	\$4800.00
Goldsmith Painting & Cleaning	\$5175.00

I recommend that we use Lakeside Painting Inc to do the prepping and painting of the underground booster station not to exceed \$2200.00. Lakeside also said they will add sand to the paint to create a non-slip coating to the floor at no additional cost.

Dan Rathke  
Water Utility Supervisor



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**To:** Dan Rathke – Water Utility Supervisor  
W194 N16660 Eagle Dr  
Jackson, WI

**Re:** **Q20001– Booster Station Floor -60% Solid Epoxy Floor Coating**

**From:** Jerry Garlock  
Lakeside Painting, Inc.

**Date:** March 12, 2020

---

Dear: Dan

Lakeside Painting Inc. hereby agrees to supply all labor, material, and equipment necessary to complete the Epoxy Coating located at the aforementioned location per our walkthrough using the following specifications and guidelines:

**Scope & Treatment of Work: Booster Station Floor 60% Solid Epoxy Floor Coating**

**Epoxy Floor Coating System: 2**

1. Prepare floor surfaces by sanding to prepare surfaces for proper bonding of new epoxy floor system
2. Apply (2) two coats of Macro Poxy

**Includes:**

1. Epoxying 6 inches up on wall around perimeter of floor

**Base Bid: \$2,200.00 Two Thousand Two Hundred and 00/100 Dollars**

**Terms:**

**PAYMENT OF WORK COMPLETED IS TO BE PAID TO US UPON RECEIPT OF INVOICE. After 30 days from date of invoice, interest on the unpaid balance will be charged at the maximum rate allowed by law plus reasonable collection fee will be charged if necessary. If paid by credit card, an additional 5% surcharge will apply.**

**ACCEPTANCE OF PROPOSAL**

The prices, specifications, terms and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above. I also understand that Lakeside Painting, Inc. preserves their lien rights for the improvements now under construction on the above JOB NAMED Real Estate if payment is not received as outlined above.

Please sign and return (1) one copy, keeping one for your records

Acceptance Signature \_\_\_\_\_ Date \_\_\_\_\_

**Price Is Good For: 90 Days**

Thank you, for the opportunity to bid your project. If you have any questions or need anything further please contact me at 800-642-9445.

Sincerely,

Jerry Garlock  
Lakeside Painting, Inc.

**Lakeside Painting, Inc.** 2892 Austin Street ▪ P.O. Box 106 ▪ East Troy, WI 53120-0106  
262-642-9445 ▪ 800-642-9445 ▪ Fax 262-642-7544 ▪ [www.lakesidepainting.com](http://www.lakesidepainting.com)

# Water Tower Clean and Coat, Inc.

W11822 Reynold Rd.

Lodi, WI 53555

Phone: 608-234-8932

Fax: 608-592-7574

Prepared by: Sam Paque



## Customer

Dan Rathke

Jackson, WI

watersuper@villageofjackson.com

414-840-9832

DESCRIPTION	Quantity	AMOUNT
Booster Station floor renovation: Step 1, Hand tool grind all the rusty and failed areas on the floor and in the seam of the floor and wall. Step 2, Shop vac clean all debris and wipe clean with rags. Step 3, Spot touch up prime all bare metal using Tnemec Chembuild 135 epoxy. Step 4, Overcoat the entire floor and up with sidewall 6 inches using Tnemec series 20 submersible duty epoxy.	1	4,800.00
Subtotal		\$4,800.00
Tax %		0.000%
Other		\$0.00
<b>TOTAL Due</b>		<b>\$4,800.00</b>

## TERMS AND CONDITIONS

1. Customer will be billed after work is completed.
2. Please email or mail the signed price quote to the address above

Customer Acceptance (sign below):

x \_\_\_\_\_

Print Name:

Sam Paque, 608-234-8932, sam@watertowermixingsystems.com

**Thank You For Your Business!**





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  
www.cedarcorp.com

May 1, 2020

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

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

Re: Application for Payment No. 3  
Chateau Drive and Hickory Lane Reconstruction  
Project No. 05789-0009

Dear Mr. Kober:

Enclosed for your use in payment to Payne & Dolan, Inc. in the amount of \$166,024.49 is Application for Payment No. 3.

Following your review and approval, please complete the application for payment form within the areas reserved for the Owner and process payment to the Contractor accordingly.

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

Sincerely,

CEDAR CORPORATION

A handwritten signature in blue ink that reads "Douglas T. Kroes".

Douglas T. Kroes  
Senior Construction Manager

Enclosed: As Noted

Cc: Parker Sovey, Project Manager – Payne & Dolan, Inc.

## Contractor's Application for Payment No. 3

	Application Period: 11/15/19 - 4/9/20	Application Date: 4/9/2020
To (Owner): Village of Jackson	From (Contractor): Payne & Dolan, Inc.	Via (Engineer): Cedar Corporation
Project: Chateau Drive and Hickory Lane Reconstruction	Contract:	
Owner's Contract No:	Contractor's Project No: 205083	Engineer's Project No: 05789-0009

### Application For Payment Change Order Summary

Approved Change Orders		
Number	Additions	Deductions
1	\$38,171.57	\$1,590.00
TOTALS	\$38,171.57	\$1,590.00
NET CHANGE BY CHANGE ORDERS	\$36,581.57	

1. ORIGINAL CONTRACT PRICE.....	\$	\$873,842.00
2. Net change by Change Orders.....	\$	\$36,581.57
3. Current Contract Price (Line 1 ± 2).....	\$	\$910,423.57
4. TOTAL COMPLETED AND STORED TO DATE (Column I total on Progress Estimates).....	\$	\$910,423.57
5. RETAINAGE:		
a. 5% X \$910,423.57 Work Completed.....	\$	\$45,521.18
b. 5% X _____ Stored Material.....	\$	
c. Total Retainage (Line 5.a + Line 5.b).....	\$	\$45,521.18
6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5.c).....	\$	\$864,902.39
7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application).....	\$	\$698,877.90
8. AMOUNT DUE THIS APPLICATION.....	\$	\$166,024.49

**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: Parker Sovey	Date: 4/9/2020
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Payment of:	\$	\$166,024.49
		(Line 8 or other - attach explanation of the other amount)
is recommended by:		 <span style="float: right; margin-right: 20px;">4-13-20</span>
		(Engineer) <span style="float: right;">(Date)</span>
Payment of:	\$	\$166,024.49
		(Line 8 or other - attach explanation of the other amount)
is approved by:		_____
		(Owner) <span style="float: right;">(Date)</span>
Approved by:		_____
		Funding or Financing Entity (if applicable) <span style="float: right;">(Date)</span>

Unit Price Progress Estimate

Contractor's Application

Project: Chateau Drive and Hickory Lane Reconstruction				Application Number: 3								
Application Period: 11/15/19 - 4/9/20				Application Date: April 9, 2020								
A				B	C	D	E	F	G	H	I	J
Bid No.	Item Description	Estimated Bid Quantity	Unit Price	Quantity Completed						Total Completed & Stored to Date (C+E+G)		% Comp.
				Previous Applications		This Application		Materials Stored		Quantity	Amount	
				Quantity	Amount	Quantity	Amount	Quantity	Amount			
A-1	COMMON EXCAVATION, INCLUDING ASPHALT PAVEMENT REMOVAL	1,100	\$58.00	812.71	\$47,137.18	152.57	\$8,849.06			965.28	\$55,986.24	87.8%
A-2	SAW CUTTING ASPHALT ROADWAY	155	\$3.00	155	\$465.00					155	\$465.00	100.0%
A-3	SANITARY MANHOLE RING AND CASTING REPLACEMENT	5	\$1,250.00	5	\$6,250.00					5	\$6,250.00	100.0%
A-4	8" PVC WATER MAIN	576	\$117.50	554	\$65,095.00	19.00	\$2,232.50			573	\$67,327.50	99.5%
A-5	VALVE ABANDONMENT	3	\$850.00	3	\$2,550.00					3	\$2,550.00	100.0%
A-6	SALVAGE HYDRANT	1	\$3,000.00	1	\$3,000.00					1	\$3,000.00	100.0%
A-7	1 1/4" HDPE WATER SERVICE RELAY	350	\$104.00	365.2	\$37,980.80					365.2	\$37,980.80	104.3%
A-8	HYDRANT ASSEMBLY	1	\$7,800.00	1	\$7,800.00					1	\$7,800.00	100.0%
A-9	8" GATE VALVE	3	\$4,100.00	3	\$12,300.00					3	\$12,300.00	100.0%
A-10	12" RCP STORM SEWER	448	\$94.00	445	\$41,830.00					445	\$41,830.00	99.3%
A-11	CATCH BASIN	2	\$2,750.00	3	\$8,250.00					3	\$8,250.00	150.0%
A-12	4" PVC STORM SEWER LATERAL (10 UNITS)	722	\$77.50	852.5	\$66,068.75					852.5	\$66,068.75	118.1%
A-13	REMOVE CONCRETE SIDEWALK	4,523	\$3.00	4023	\$12,069.00					4023	\$12,069.00	88.9%
A-14	4" CONCRETE SIDEWALK	5,030	\$8.37			4,699.30	\$39,333.14			4699.3	\$39,333.14	93.4%
A-15	REMOVE CURB AND GUTTER	1,172	\$4.00	1007	\$4,028.00					1007	\$4,028.00	85.9%
A-16	30" CURB AND GUTTER TYPE D	1,172	\$20.00	1007	\$20,140.00	105.00	\$2,100.00			1112	\$22,240.00	94.9%
A-17	REMOVE CONCRETE DRIVEWAY APRON	1,404	\$3.50	3338.2	\$11,683.70					3338.2	\$11,683.70	237.8%
A-18	7" CONCRETE DRIVEWAY APRON	2,664	\$11.00	33.52	\$368.72	4,324.52	\$47,569.72			4358.04	\$47,938.44	163.6%
A-19	EXCAVATION BELOW SUBGRADE (EBS)	150	\$20.00	61.3	\$1,226.00					61.3	\$1,226.00	40.9%
A-20	EBS BACKFILL 1 1/4" DENSE	150	\$19.00	122.6	\$2,329.40					122.6	\$2,329.40	81.7%
A-21	EBS BACKFILL 3" DENSE	150	\$18.00									
A-22	CRUSHED AGGREGATE BASE COURSE 1 1/4"	1,375	\$16.50	1351.16	\$22,294.14					1351.16	\$22,294.14	98.3%
A-23	LOWER LAYER HMA PAVEMENT	460	\$91.00	434.21	\$39,513.11	152.57				434.21	\$39,513.11	94.4%
A-24	UPPER LAYER HMA PAVEMENT	250	\$120.00			320.99	\$38,518.80			320.99	\$38,518.80	128.4%
A-25	TRAFFIC CONTROL	1	\$11,999.90	1	\$11,999.90					1	\$11,999.90	100.0%
A-26	TREE REMOVAL	3	\$1,250.00	5	\$6,250.00					5	\$6,250.00	166.7%
A-27	LAWN RESTORATION	862	\$11.75			862.00	\$10,128.50			862	\$10,128.50	100.0%
A-28	INLET PROTECTION	9	\$125.00	10	\$1,250.00					10	\$1,250.00	111.1%
B-1	COMMON EXCAVATION, INCLUDING ASPHALT PAVEMENT REMOVAL	815	\$48.00	707	\$33,936.00					707	\$33,936.00	86.7%
B-2	SAW CUTTING ASPHALT ROADWAY	175	\$3.00	198	\$594.00					198	\$594.00	113.1%
B-3	SANITARY MANHOLE RING AND CASTING REPLACEMENT	2	\$1,250.00	2	\$2,500.00					2	\$2,500.00	100.0%
B-4	12" PVC WATER MAIN	337	\$154.00	336	\$51,744.00					336	\$51,744.00	99.7%
B-5	VALVE ABANDONMENT	1	\$850.00	1	\$850.00					1	\$850.00	100.0%
B-6	1 1/4" HDPE WATER SERVICE RELAY	220	\$104.00	173	\$17,992.00					173	\$17,992.00	78.6%
B-7	12" GATE VALVE	1	\$5,600.00	1	\$5,600.00					1	\$5,600.00	100.0%
B-8	8" GATE VALVE	1	\$4,100.00	1	\$4,100.00					1	\$4,100.00	100.0%
B-9	4" PVC STORM SEWER LATERAL	309	\$77.50	332	\$25,730.00					332	\$25,730.00	107.4%
B-10	REMOVE CONCRETE SIDEWALK	2,511	\$3.00	2511	\$7,533.00					2511	\$7,533.00	100.0%
B-11	4" CONCRETE SIDEWALK	3,197	\$9.50	3248.54	\$30,861.13					3248.54	\$30,861.13	101.6%
B-12	REMOVE CURB AND GUTTER	741	\$4.00	778	\$3,112.00					778	\$3,112.00	105.0%
B-13	30" CURB AND GUTTER TYPE D	741	\$20.50	778	\$15,949.00	(2.00)	-\$41.00			776	\$15,908.00	104.7%
B-14	REMOVE CONCRETE DRIVEWAY APRON	369	\$3.50	569	\$1,991.50					569	\$1,991.50	154.2%
B-15	7" CONCRETE DRIVEWAY APRON	551	\$11.30	762.16	\$8,612.41	1.23	\$13.90			763.39	\$8,626.31	138.5%
B-16	EXCAVATION BELOW SUBGRADE (EBS)	125	\$20.00	52.72	\$1,054.40	38.90	\$778.00			91.62	\$1,832.40	73.3%
B-17	EBS BACKFILL 1 1/4" DENSE	125	\$19.00	105.44	\$2,003.36	77.78	\$1,477.82			183.22	\$3,481.18	146.6%

Unit Price Progress Estimate

Contractor's Application

Project: Chateau Drive and Hickory Lane Reconstruction				Application Number: 3								
Application Period: 11/15/19 - 4/9/20				Application Date: April 9, 2020								
A				B	C	D	E	F	G	H	I	J
Bid No.	Item Description	Estimated Bid Quantity	Unit Price	Quantity Completed						Total Completed & Stored to Date (C+E+G)		% Comp.
				Previous Applications		This Application		Materials Stored		Quantity	Amount	
				Quantity	Amount	Quantity	Amount	Quantity	Amount			
A-1	COMMON EXCAVATION, INCLUDING ASPHALT PAVEMENT REMOVAL	1,100	\$58.00	812.71	\$47,137.18	152.57	\$8,849.06			965.28	\$55,986.24	87.8%
B-18	EBS BACKFILL 3" DENSE	125	\$18.00									
B-19	CRUSHED AGGREGATE BASE COURSE 1 1/4"	1,025	\$16.50	1161.81	\$19,169.87	(347.68)	-\$5,736.72			814.13	\$13,433.15	79.4%
B-20	LOWER LAYER HMA PAVEMENT	350	\$93.80	349.47	\$32,780.29					349.47	\$32,780.29	99.8%
B-21	UPPER LAYER HMA PAVEMENT	190	\$122.56			190.00	\$23,286.40			190	\$23,286.40	100.0%
B-22	TRAFFIC CONTROL	1	\$11,451.80	1	\$11,451.80					1	\$11,451.80	100.0%
B-23	TREE REMOVAL	3	\$1,250.00	3	\$3,750.00					3	\$3,750.00	100.0%
B-24	LAWN RESTORATION	920	\$11.75	690	\$8,107.50	230.00	\$2,702.50			920	\$10,810.00	100.0%
B-25	INLET PROTECTION	6	\$125.00	6	\$750.00					6		100.0%
CO	CREDIT - 13 CURB BOX MATERIAL	13	-\$30.00	13	-\$390.00					13	-\$390.00	100.0%
CO	CREDIT - STORM LATERAL CLEAN-OUT	4	-\$300.00	4	-\$1,200.00					4	-\$1,200.00	
CO	STUMP GRINDING	2	\$500.00	2	\$1,000.00					2	\$1,000.00	
CO	CHIMNEY REBUILD - CATCH BASIN	5	\$600.00	4	\$2,400.00	1.00	\$600.00			5	\$3,000.00	100.0%
CO	CHIMNEY REBUILD - STORM MANHOLES	4	\$650.00	4	\$2,600.00					4	\$2,600.00	100.0%
CO	YARD DRAIN GRATE WITH 8" SDR 35 STORM LEAD	1	\$2,950.00			1.00	\$2,950.00			1	\$2,950.00	
CO	SANITARY LATERAL RELOCATION	2	\$4,600.00	2	\$9,200.00					2	\$9,200.00	100.0%
CO	ITEM A-11 - ADD 1 CATCH BASIN	1	\$2,750.00									
TOTAL					\$735,660.95		\$174,762.62				\$910,423.57	

**PARTIAL WAIVER OF CONSTRUCTION LIEN**

§779.05, Wis. Stats.

Date: **April 10, 2020**

1. Claimant's Name: Payne & Dolan, Inc.  
Claimant's Address: N173 W21120 Northwest Passage Wy, Jackson, WI 53037

2. Property Improved by Contractor's Work (check one):  
 Street address: Chateau Dr & Hickory Ln, Jackson, WI  
 Legal description attached.

3. Contractor's Work furnished at the request of: (name of party which requested or contracted for work)

**VILLAGE OF JACKSON**

4. Waiver of lien rights, contingent upon receipt of payment, is made for (select one):

The following work: Asphalt paving & related work completed to date on the Village of Jackson Chateau Drive & Hickory Lane Reconstruction project / P&D #205083  
(insert description of type of labor, services, material, plans or specifications supplied by Contractor, including percentage performed dollar value, and dates as necessary to accurately describe the Work being waived, stating exceptions, if any)

All Work to date of this Waiver in the amount of: \_\_\_\_\_

5. Title Companies, Lenders or others may require disclosure of the Contractor's subcontractors and material suppliers before disbursement of funds related to the Contractor's above-described Work. If so required, specify name(s) of Contractor's subcontractors and material suppliers furnishing any portion of the Work being waived:  
(attach additional sheets if necessary)

CONTRACTOR NAME: PAYNE & DOLAN, INC.

By:   
(signature)

Authorized Agent's Name: Steven D Higgins  
(print name of person signing above)

Title: Vice President

Address: N173 W21120 Northwest Passage Wy, Jackson, WI 53037

Telephone Number: 262-677-5520

NOTE: This is a conditional waiver of lien rights in that the validity of this waiver is dependent upon the actual receipt of payment. If the check issued is returned "NSF" or payment stopped, this waiver of lien is void.

§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 lien 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, services, material, plans or specifications performed, furnished or procured, or to be performed, furnished or procured 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, services, material, plans or specifications. 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 labor, services, material, plans or specifications to which the waiver relates. A waiver furnished is a waiver of lien rights only, and not of any contract 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.

**PARTIAL WAIVER OF CONSTRUCTION LIEN**  
§779.05, Wis. Stats.

Date: April 13, 2020

1. Claimant's Name:  
Claimant's Address:
2. Property Improved by Contractor's Work (check one):  
 Street address: Chateau Dr & Hickory Ln, Jackson, WI  
 Legal description attached.
3. Contractor's Work furnished at the request of: (name of party which requested or contracted for work)

**VILLAGE OF JACKSON**

4. Waiver of lien rights, contingent upon receipt of payment, is made for (select one):  
 The following work: Asphalt paving & related work completed to date on the Village of Jackson  
Chateau Drive & Hickory Lane Reconstruction project / P&D #205083  
(insert description of type of labor, services, material, plans or specifications supplied by Contractor,  
including percentage performed dollar value, and dates as necessary to accurately describe the Work being  
waived, stating exceptions, if any)  
 All Work to date of this Waiver in the amount of: \_\_\_\_\_
5. Title Companies, Lenders or others may require disclosure of the Contractor's subcontractors and  
material suppliers before disbursement of funds related to the Contractor's above-described Work. If  
so required, specify name(s) of Contractor's subcontractors and material suppliers furnishing any  
portion of the Work being waived:

(attach additional sheets if necessary)

CONTRACTOR NAME: Highway Landscapers Inc.

By: Scott Skinkis  
(signature)

Authorized Agent's Name: Scott Skinkis  
(print name of person signing above)

Title: PRESIDENT

Address: 1900 Bohm Drive Little Chute

Telephone Number: 920-759-1701 WI 54140

NOTE: This is a conditional waiver of lien rights in that the validity of this waiver is dependent upon the actual receipt of payment. If the check issued is returned "NSF" or payment stopped, this waiver of lien is void.

§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 lien 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, services, material, plans or specifications performed, furnished or procured, or to be performed, furnished or procured 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, services, material, plans or specifications. 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 labor, services, material, plans or specifications to which the waiver relates. A waiver furnished is a waiver of lien rights only, and not of any contract 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.

# PARTIAL WAIVER OF CONSTRUCTION LIEN

§779.05, Wis. Stats.

Date: April 13, 2020

1. Claimant's Name:  
Claimant's Address:

2. Property Improved by Contractor's Work (check one):  
 Street address: Chateau Dr & Hickory Ln, Jackson, WI  
 Legal description attached.

3. Contractor's Work furnished at the request of: (name of party which requested or contracted for work)

VILLAGE OF JACKSON

4. Waiver of lien rights, contingent upon receipt of payment, is made for (select one):

The following work: Asphalt paving & related work completed to date on the Village of Jackson Chateau Drive & Hickory Lane Reconstruction project / P&D #205083  
(insert description of type of labor, services, material, plans or specifications supplied by Contractor, including percentage performed dollar value, and dates as necessary to accurately describe the Work being waived, stating exceptions, if any)

All Work to date of this Waiver in the amount of: \_\_\_\_\_

5. Title Companies, Lenders or others may require disclosure of the Contractor's subcontractors and material suppliers before disbursement of funds related to the Contractor's above-described Work. If so required, specify name(s) of Contractor's subcontractors and material suppliers furnishing any portion of the Work being waived:

(attach additional sheets if necessary)

CONTRACTOR NAME: DC Burbach, Inc.

By: \_\_\_\_\_ (signature)

Authorized Agent's Name: Peter H. Burbach  
(print name of person signing above)

Title: President

Address: W228 N2762 Dupainville Rd. - Waukesha, WI 531

Telephone Number: (262) 547-4337

NOTE: This is a conditional waiver of lien rights in that the validity of this waiver is dependent upon the actual receipt of payment. If the check issued is returned "NSF" or payment stopped, this waiver of lien is void.

§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 lien 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, services, material, plans or specifications performed, furnished or procured, or to be performed, furnished or procured 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, services, material, plans or specifications. 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 labor, services, material, plans or specifications to which the waiver relates. A waiver furnished is a waiver of lien rights only, and not of any contract 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.



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  
www.cedarcorp.com

May 5, 2020

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. 1  
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 \$91,390.00 is Contractor's Application for Payment No. 1.

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: As Noted

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

Owner     Engineer  
 Contractor     Funding Agency

# Contractor's Application for Payment No. 1

Application Period: 03/18/20 TO 4/30/20		Application Date: 4/30/2020
To (Owner): <b>Village of Jackson</b>	From (Contractor): <b>Mike Koenig Construction Co., Inc.</b>	Via (Engineer): Cedar Corporation
Project: <b>Municipal Complex</b>	Contract: <b>B-20</b>	
Owner's Contract No:	Contractor's Project No: 200500	Engineer's Project No: <b>J5789-0002</b>

### Application For Payment Change Order Summary

Approved Change Orders				
Number	Additions	Deductions		
			1. ORIGINAL CONTRACT PRICE.....	\$ 11,595,340.00
			2. Net change by Change Orders.....	\$
			3. Current Contract Price (Line 1 ± 2).....	\$ 11,595,340.00
			4. TOTAL COMPLETED AND STORED TO DATE	
			(Column I total on Progress Estimates).....	\$ 96,200.00
			5. RETAINAGE:	
			a. 5% X \$96,200.00 Work Completed.....	\$ 4,810.00
			b. 5% X                      Stored Material.....	\$
			c. Total Retainage (Line 5.a + Line 5.b).....	\$ 4,810.00
			6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5.c).....	\$ 91,390.00
			7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application).....	\$
			8. AMOUNT DUE THIS APPLICATION.....	\$ 91,390.00
TOTALS				
NET CHANGE BY				
CHANGE ORDERS				

**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: [Signature] Date: 5-5-20

Payment of: \$ 91,390.00  
(Line 8 or other - attach explanation of the other amount)

is recommended by: [Signature] 5-5-20  
(Engineer) (Date)

Payment of: \$ 91,390.00  
(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: 1					
Application Period: 3/18/2020 to 4/30/2020			Application Date: 4/30/2020					
		Work Completed		E	F		G	
Specification Section No.	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)
01 10 00	General Conditions	\$280,000.00		\$11,200.00		\$11,200.00	4.0%	\$268,800.00
00 61 13.13	Bond	\$80,000.00		\$80,000.00		\$80,000.00	100.0%	
33 00 00	Site Utilities	\$225,200.00						\$225,200.00
31 00 00	Site Work	\$669,830.00						\$669,830.00
32 12 00	Asphalt	\$213,247.00						\$213,247.00
22 31 13	Fencing	\$23,834.00						\$23,834.00
32 90 00	Landscaping	\$45,000.00						\$45,000.00
03 30 00	Concrete Foundations	\$180,000.00						\$180,000.00
03 30 00	Concrete Flatwork	\$515,000.00						\$515,000.00
03 45 00	Precast Concrete	\$1,690,000.00						\$1,690,000.00
04 00 00	Masonry	\$325,000.00						\$325,000.00
05 12 00	Structural Steel	\$780,000.00						\$780,000.00
06 10 00	Carpentry	\$180,000.00						\$180,000.00
12 32 16	Cabinets	\$162,080.00						\$162,080.00
07 21 12	Insulation	\$5,165.00						\$5,165.00
07 53 23	Roofing	\$330,875.00						\$330,875.00
07 24 00	EIPS	\$21,782.00						\$21,782.00
07 92 00	Caulking	\$15,000.00						\$15,000.00
08 11 13	HM & Wood Doors	\$206,860.00						\$206,860.00
08 41 13	Aluminum Entrances	\$297,800.00						\$297,800.00
08 36 00	Overhead Doors	\$304,999.00						\$304,999.00
09 21 16	Gypsum Board Assemblies	\$543,000.00						\$543,000.00
09 63 00	Flooring	\$217,739.00						\$217,739.00
09 67 23	Epoxy Flooring	\$49,669.00						\$49,669.00
09 90 00	Painting	\$153,577.00						\$153,577.00
09 51 13	Acoustic Ceilings	\$85,250.00						\$85,250.00
10 00 00	Specialties	\$80,000.00						\$80,000.00
10 51 00	Lockers	\$109,673.00						\$109,673.00
10 56 26.13	Mobil Storage Shelving	\$35,000.00						\$35,000.00
12 20 00	Furnishings - Blinds	\$7,245.00						\$7,245.00
14 24 23	Elevator	\$59,050.00						\$59,050.00
14 46 10	Firehouse Lift	\$53,000.00						\$53,000.00
14 93 13	Firehouse Slide Pole	\$21,500.00						\$21,500.00
23 00 00	Mechanical HVAC	\$1,215,000.00						\$1,215,000.00
21 00 00	Sprinklers	\$109,510.00						\$109,510.00
22 00 00	Plumbing	\$613,850.00						\$613,850.00
26 00 00	Electrical	\$1,146,400.00						\$1,146,400.00
00 00 00	OH, Supervision & Profit	\$344,205.00		\$5,000.00		\$5,000.00	0.9%	\$339,205.00

**Progress Estimate - Lump Sum Work**

**Contractor's Application**

Project: Municipal Complex				Application Number: 1				
Application Period: 3/18/2020 to 4/30/2020				Application Date: 4/30/2020				
		Work Completed		E	F		G	
A		B	C	D	Materials Presently 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				
		\$11,595,340.00		\$96,200.00		\$96,200.00		\$11,499,140.00

**WAIVER OF LIEN**

April 30, 2020

**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. 1 Invoice #10105 \$91,390.00 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.**

      5/4/20  
(Signature)      (Date)

**NAME:      Pete Schmoll  
TITLE:      Project Manager**

# Memo

**To:** John Walther, Village Administrator  
**From:** Brian W. Kober, P. E., Director of Public Works *BWK*  
**Subject:** Review of Quotes for Retaining Wall Repair  
STH 60 Path from Ridgeway Drive to Eagle Drive  
**Date:** May 6, 2020  
**CC:** Village Board

The retaining wall associated with the STH 60 Path from Ridgeway Drive to Eagle Drive has failed in the middle of the wall. The freeze/thaw of surface water that was to flow over the sidewalk made its way through the joint between the wall and sidewalk. The path and wall were constructed in 2016, so no warranty exist. Three methods of repair were reviewed, and one is recommended for the repair:

- 1) **Steel Piling Wall:** If aesthetics is not a concern, steel sheet piling was suggested and reviewed as a method of repair. Problems were trying to find a local contractor or even a contractor to install the steel sheet pilings. The wall is 140 ft in length, and the sheet piling length is 10 ft allowing 5 ft to be anchored in the ground. Using the website of iSheetPile, the cost for the installation is \$66,766.00. The price does not included backfilling of stone between the existing wall and the new retaining wall.
- 2) **Retaining Wall Re-built:** Having a more aesthetic wall, a price was requested to rebuild the landscaped block wall. The method is labor intensive, so the cost is higher. The new proposed wall would be installed with Stratfrid geo-grid material with 6-ton traffic bond and 65-ton clear stone. Drain tile would be installed to drain the water from behind the wall. Total cost is \$64,228.00.
- 3) **Concrete Retaining Wall:** Two concrete wall designs were discussed with the contractor. The design selected was the wall with a larger footing and a shorter wall to stay out of the wall. Drain tile will be installed. The two quotes received were from Johnson & Sons Paving for \$49,847.00 and the second from TP Concrete for \$35,000.00.

The recommendation is to hire TP Concrete (local contractor) in the amount of \$35,000.00 for the wall repair.

If you have any questions, please let me know.

Brian



**JACKSON**  
CARWASH

WASH	WAX	WAX & POLISH
FAST SERVICE	WAX LAUNDRY	WAX & POLISH
WAX TO GO	WAX & POLISH	WAX & POLISH
WAX & POLISH	WAX & POLISH	WAX & POLISH
WAX & POLISH	WAX & POLISH	WAX & POLISH

FREEWASH, FREEWAX  
WAX & POLISH



# Steel Sheet Piling Cost and Bidding

## Getting the Most Competitive Bids

In order to secure a competitive bid for the sheet piling portion of your job, you must ensure that your design engineer properly outlines the strength parameters of the job and the required design life. To simply pick a specific steel section and use the attributes of this piece of steel as the design parameters for the project will limit the options of the bidders and result in a much higher cost to the owner.

Here are two examples of how your engineer may want to properly specify steel sheet piling:

***In order to secure the most efficient steel piling solution for your structural design needs, we suggest that you clearly state valid "strength parameter." For most applications, either of the following examples should be used:***

### 1) Specify Via Section Modulus and Steel Grade

a) **Section Modulus**: For example, say in a section of plans which has a 500 foot (~152 m) length of wall and a sheet-piling length of 48 feet (~14.6 m), you require a minimum section modulus of 30 in<sup>3</sup>/ft (~150 cm<sup>3</sup>/m). Please note that any steel wall type meeting the required 30 in<sup>3</sup>/ft minimum section modulus (assuming the same grade of steel) would be considered as an acceptable alternative.

Please note that it would be incorrect to say, "We have specified a particular sheet piling section; however, any equivalent hot-rolled sheet piling section may be considered." The reason this would be wrong is the following: say the steel sheet piling section has a section modulus of 33.5 in<sup>3</sup>/ft — by not stating the minimal section modulus needed (30 in<sup>3</sup>/ft) you would not give the correct information to those who are bidding the project.

### 2) Specify by Design Moment.

a) **Design Moment**: For example, say in a section of plans which has 500 feet (~152 m) of wall length and a sheet-piling length of 48 feet (14.6 m), you require a minimum design moment of 75.8 k-in./ft (~28 KN-m/m). Then, any hot-rolled steel piling section meeting the required 75.8 k-in./ft. Design Moment would be considered equivalent. Particular steel sections should not be specified as they have a certain design moment resisting capacity and it should be up to the contractor or engineer to choose a steel piling section that most safely and efficiently meets the specified design moment criteria.

Please note the following:

Do not confuse "Design Moment" with "Moment of Inertia."

Moment of Inertia is essentially the stiffness of the sheet piling section and is the initial property required to calculate the section modulus of a given profile. Moment of Inertia is NOT typically a stand-alone design criteria. Only in special cases when deflection is of critical concern should the Moment of Inertia be considered independently.

## Steel vs Concrete Tool

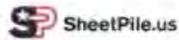
Enter your wall dimensions and the values below will adjust automatically.

<b>wall length</b>	<b>wall height</b>
<input type="text" value="140"/> ft	<input type="text" value="10"/> ft

retaining wall type	construction days	total cost	cost per linear ft	cost per square ft
Steel Sheet Pile Wall	10	\$66766	\$477	\$25.1
Soldier Pile and Lagging Wall	19	\$126630	\$905	\$47.61
Concrete Modular Unit Gravity Wall	23	\$106652	\$762	\$40.09
Mechanically Stabilized Earth Wall	26	\$133812	\$956	\$50.31
Cast-In-Place Reinforced Concrete Wall	35	\$190526	\$1361	\$71.63
Slurry Wall	47	\$294840	\$2106	\$110.84

Approximate cost and construction time for different wall types is based on 2009 RSMeans pricing for the US and extrapolated from the 2009 NASSPA Retaining Wall Comparison Technical Report.

[» more](#)



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T. 866-666-PILE (7453)  
+1.512.243.1228  
[info@sheetpile.com](mailto:info@sheetpile.com)



**The PilePro Group**  
 P.O. Box 366  
 Austin, TX 78767  
**Tel:** 866-666-PILE (7453)  
**Fax:** 866-626-PILE (7453)  
 info@pilepro.com



# Solution Estimate

## EZ80

### Samuel Roll Form Group



**Summary**

wall height	<b>10.00 ft</b>
target wall length	<b>140.00 ft</b>
actual wall length	<b>141.67 ft</b>
panel quantity	<b>68</b>
pieces to install	<b>68</b>
WADIT® sealant	<b>680.00 ft</b>
choose WADIT® sealant	
wall area	<b>1,416.67 ft<sup>2</sup></b>
panel weight	<b>41.09 lb/ft</b>
weight per ft <sup>2</sup>	<b>19.72 lb/ft<sup>2</sup></b>
section modulus	<b>20.50 in<sup>3</sup>/ft</b>
moment of inertia	<b>110.00 in<sup>4</sup>/ft</b>
total weight	<b>13.971 short tons</b>

<b>Z-Sheet Pile</b>	
name	<b>EZ80</b>
units	<b>68</b>
height	<b>10.00 ft</b>
weight per ft	<b>41.09 lb/ft</b>
total weight	<b>13.971 short tons</b>



Johnson & Sons Paving Co.  
 20275 W Good Hope Rd  
 Lannon, WI 53046

**Johnson & Sons Paving Co.**  
 20275 W Good Hope Rd  
 Lannon, WI 53046  
 Phone: 262-251-5585  
 Fax: 262-251-3477

Web: [www.johnsonandsonspaving.com](http://www.johnsonandsonspaving.com)

## QUOTE #: 29590

**Job Site:** Wall and sidewalk- Jackson  
 N168W20733 Main Street, PO Box  
 637  
 Jackson, WI 53037

**Send To:**  
 Brian Kober  
 Village of Jackson  
 N168W20733 Main Street, PO Box  
 637  
 Jackson, WI 53037

**Proposal Date:** 04/19/2020  
**Sales Person:** Greg Marcotte  
**Net Terms:** Due Upon Completion  
**Phone #:**  
**Mobile #:** 414-333-9696  
**Email:** [dirpubwks@villageofjackson.com](mailto:dirpubwks@villageofjackson.com)

Service: Sidewalk and wall- Village of Jackson	Price
<p><b>Miscellaneous Service</b></p> <p>Option 1: Retaining wall re-build.</p> <p>Install silt fencing and inlet protection.</p> <p>Remove existing railing and store at the village shop.            Remove existing retaining wall and dispose of block.</p> <p>Remove existing concrete sidewalk.            Install Stratgrid geo-grid material with 6 ton traffic bond and 65 ton of clear stone.            Install 140LF of 4" perforated drain tile.</p> <p>Install 840 each of the rockwood legend block with integrated anchor bar, 115lbs each to support road and sidewalk. 140 LF x 6' high.</p> <p>Install 100 each of the universal caps.</p> <p>Form and pour 6" concrete sidewalk against the new retaining wall.</p> <p>Re-install railing with concrete anchor bolts.</p> <p>Complete landscape restoration to include topsoil, seed, mulch and straw.</p> <p>Remove silt and inlet protection.</p> <p>140 x 6 sidewalk</p> <p>Saw cut and excavate the existing surface.</p> <p>All pavements are 100% recycled for our environment.</p> <p>Fine grade, water and compact the aggregate base course.</p> <p>Form and pour <u>6</u> inches of reinforced concrete.</p> <p>Using low chert WI Dot concrete mix.</p>	<p>\$ 64,228.00</p>

Miscellaneous Service

\$ 58,944.00

Option 2- New concrete poured wall and concrete sidewalk.

Install silt fencing and inlet protection.

Remove existing railing and store at the village shop.  
Remove existing retaining wall and dispose of block.

Remove existing concrete sidewalk.  
Install Stratgrid geo-grid material with 6 ton traffic bond and 65 ton of clear stone.

Prep and pour 10" x 36" footing with 5/8 rod and 24" OC, with 3 each of the 5/8 the longitudinal.

Install 140LF of 4" perforated drain tile to exit base of concrete wall.

Form and pour 140' x 6' wall 8" thick with 5/8 rod set long way.

Backfill wall again with clear stone and geo-grid.

Form and pour 6" concrete sidewalk against the new concrete wall, with tie rods 24" on center into existing poured wall. 140 x 6

Re-install railing with concrete anchor bolts.

Complete landscape restoration to include topsoil, seed, mulch and straw.

install rip-rap stone in front of the concrete wall.

Remove silt and inlet protection.

**Important Notes:** This proposal is good for 30 days. If any stone can be salvaged, we will offer a credit of \$8/ton.

Please review each option for scope approval with the Village, permits will be responsibility of owner.

Johnson & Sons Paving Co.  
Greg Marcotte  
gmarcotte@johnsonandsonspaving.com  
(262) 895-9319

Please review attached terms and conditions.

That in consideration of Johnson & Sons Paving , extension of credit to the above described customer, the undersigned personally agrees and guarantees to pay any balance due from the customer and any and all expenses, including court costs, legal and administrative expenses and attorney fees paid or incurred by Johnson & Sons Paving endeavoring to collect the sums owed by customer.

Customer Signature: \_\_\_\_\_ Date: \_\_\_\_\_



Johnson & Sons Paving Co.  
 20275 W Good Hope Rd  
 Lannon, WI 53046

**Johnson & Sons Paving Co.**

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 Phone: 262-251-5585  
 Fax: 262-251-3477

Web: [www.johnsonandsonspaving.com](http://www.johnsonandsonspaving.com)

**QUOTE #: 29828**

**Job Site:** Wall and sidewalk- Jackson  
 N168W20733 Main Street, PO Box  
 637  
 Jackson, WI 53037

**Send To:**  
 Brian Kober  
 Village of Jackson  
 N168W20733 Main Street, PO Box  
 637  
 Jackson, WI 53037

**Proposal Date:** May 5, 2020  
**Sales Person:** Greg Marcotte  
**Net Terms:** Due Upon Completion  
**Phone #:**  
**Mobile #:** 414-333-9696  
**Email:** [dirpubwks@villageofjackson.com](mailto:dirpubwks@villageofjackson.com)

**Service: Sidewalk and wall- Village of Jackson**

**Miscellaneous Service**

New scope of work and specs provided by Brian.

-New concrete poured wall and concrete sidewalk.

Install silt fencing and inlet protection. erosion control.

Remove existing railing and store at the village shop.  
 Remove existing retaining wall and dispose of block.

Remove existing concrete sidewalk.  
 Install Stratgrid geo-grid material with 6 ton traffic bond and 65 ton of clear stone.

Prep and pour 10" x 5' footing with 5/8 rod and 24" OC, with 3 each of the 5/8 the longitudinal.

Install 140LF of 4" perforated drain tile to exit base of concrete wall.

Form and pour 140' x 30" wall 12" thick with 5/8 rod set long way.

Backfill wall again with clear stone and geo-grid.

Form and pour 6" concrete thickened edge sidewalk to sit on top of the new concrete wall, with tie rods 24" on center into existing poured wall. 140 x 6

Re-install railing with concrete anchor bolts.

Complete landscape restoration to include topsoil, seed, mulch and straw.

Install rip-rap stone in front of the concrete wall. (add on option, not included in price-\$1500.00)

Remove silt and inlet protection.

**Total: \$ 49,847.00**

**Important Notes:** This proposal is good for 30 days. If any stone can be salvaged, we will offer a credit of \$8/ton.

Please review each option for scope approval with the Village, permits will be responsibility of owner.

Johnson & Sons Paving Co.  
Greg Marcotte  
gmarcotte@johnsonandsonspaving.com  
(262) 895-9319

Please review attached terms and conditions.

That in consideration of Johnson & Sons Paving , extension of credit to the above described customer, the undersigned personally agrees and guarantees to pay any balance due from the customer and any and all expenses, including court costs, legal and administrative expenses and attorney fees paid or incurred by Johnson & Sons Paving endeavoring to collect the sums owed by customer.

Customer Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## Terms & Conditions

This is a Guaranty of payment and is a continuing Guaranty. Liability shall continue regardless of the payment, reduction, creation or any change in the amount of the obligations hereby guaranteed until each and all such obligations have been paid and satisfied in full. This Guaranty shall inure to the benefit of Johnson & Sons Paving Co. and its successors and assigns and shall be binding upon Property/Business Owner and the executors, administrators and other legal representatives and/or agents of the Property/Business Owner.

Property/Business Owner is responsible for the removal of vehicles and all other personal property from the job site prior to commencement of work. Traffic control will be provided by Johnson & Sons Paving Co unless otherwise specified. It shall become the responsibility of the Property/Business Owner to maintain barricades and/or closures if required after Johnson & Sons Paving Co personnel leave the site. Johnson & Sons Paving Co is not responsible for excessive cleaning or preparing the site including but not limited to power sweeping, unless otherwise specified. Balance of contract is due within listed net terms; outstanding invoices will be subject to a 2% monthly (24% annually) finance charge.

**Asphalt Sealing:** Johnson & Sons Paving Co is not responsible for defects in work resulting from weather conditions below 50° and/or driving on surfaces prior to proper cure time. Areas containing oil stains or other chemicals may affect bonding of sealcoat products and therefore cannot be guaranteed.

**Crack Filling:** Johnson & Sons Paving Co will be sealing cracks based on the poundage identified within the contract. This may not include all of the cracks in the zone. An additional charge may apply for crack filler used above our quoted amount with the approval of the Property/Business Owner. Alligator or spider web cracked areas are excluded from this proposal unless otherwise noted in the contract, paving repairs are recommended for these areas.

**Patchwork/Paving:** One mobilization is included to each job site, ("one trip to site by the paving crew") unless 2 or more trips are noted. All permits are the responsibility of Property/Business Owner or their Agent Johnson & Sons Paving Co warranty for materials and workmanship is of the term of one year from the last substantial labor date and is in lieu of any other warranty or remedy required by law. Johnson & Sons Paving Co warranty excludes remedy for damage or defect caused by abuse, modifications not executed by Johnson & Sons Paving Co, its subcontractors or suppliers, improper or insufficient maintenance, improper operation, normal wear and tear under normal usage, or excessive manipulation over the original designed criteria. Johnson & Sons Paving Co is not responsible for damage to or injuries caused by any privately (not installed by a Public Utility) placed underground wires, pipes, sewers, conduits, obstructions or restrictions. Property/Business Owner or their agent agrees to indemnify and hold harmless Johnson & Sons Paving Co from any and all claims, liabilities, costs and expenses whatsoever arising from the above. This Contract does not contemplate the encountering of underlying contaminants, blocks, brick, railroad ties, concrete, wood, fabrics or other unsuitable materials or unusual conditions encountered during the work. Should these conditions be encountered, Property/Business Owner or their agent will be charged for the extra work incurred. Johnson & Sons Paving Co is not responsible for damage to landscaping as a result of work preparation, execution or completion. Johnson & Sons Paving Co is not responsible for any restoration of adjacent areas disturbed as a result of the work. Johnson & Sons Paving Co is also not responsible for changes needed in landscaping to insure the proper continuation of drainage flow from the project area. It is the Property/Business Owner's or their agent's responsibility to back fill edges of paved areas. Johnson & Sons Paving Co is not responsible for low spots in asphalt of less than 1/2 inch. Parking lots with pitch of 1% or less may occur water ponding. The mean value of sawed core samples shall govern for determining compacted asphalt thickness. The State of Wisconsin Department of Transportation Standard Specifications, 1998 Edition, is as follows: 405.5.10.3.1 General. 405.5.10.2.2 Thickness. The thickness of leveling, binder and surface courses shall be in reasonably close conformity with the thickness shown on the plans or established by the engineer. Johnson & Sons Paving Co is not responsible for concrete breakage due to normal construction equipment traffic. Heaving and cracking of asphalt pavements caused by, but not limited to wet conditions, expansive soils, reflective cracking, and freeze-thaw cycles is not the responsibility of Johnson & Sons Paving Co. Property/Business owner or their agent understands this risk is inherent in this kind of work. Grading: The grading Johnson & Sons Paving Co performs may not prevent unwanted water from accumulating on the property. Johnson & Sons Paving Co does not warrant (express or implied) that its grading work will prevent, eliminate or reduce unwanted on site water accumulation or flowage on the property. However, Johnson & Sons Paving Co does warrant that its grading will meet applicable industry standards as to percentage grade requirements. Johnson & Sons Paving Co is responsible for constructing average asphalt thickness as stated per this contract, which conforms to standard Wisconsin Department of Transportation practices and specifications. Should a dispute arise between the parties concerning this contract or the rights and duties of either party, Johnson & Sons Paving Co may elect, at its sole discretion, to have the dispute settled by arbitration held in accordance with the Construction Industry Rules of the American Arbitration Association in effect at the time Johnson & Sons Paving Co makes the election for arbitration. Johnson & Sons Paving Co must make the election to arbitrate no later than 60 days after the proper service of a summons. Any written notice required to be given the undersigned Property/Business Owner or their agent pursuant to this Contract shall be sent registered mail, postage prepaid to the undersigned Property/Business Owner or their agent at the address in this Contract's caption. Upon Contract acceptance, if cancellation notice is not received in writing prior to 3 business days after date of acceptance, in accordance with the terms below, Johnson & Sons Paving Co assumes that the Property/Business Owner or their agent accepts the work herein described and the terms and conditions of sale.

**BMCI Construction Inc**  
 T.P. Concrete Services LLC  
 7040 N Trenton Rd  
 West Bend, WI 53090



# Quotation

Phone # 262-334-7499  
 Fax # 262-334-2226

office@bmciconstruction.com

Date	Quotation #
5/1/2020	15744

Quoted To:
Jackson Village of N168W20733 Main St. P.O. Box 637 Jackson, WI 53037

Job Info
Hwy 60 Wall Repair

Terms

Item No	Description	Rate	Qty	U/M	Total
	Remove & Replace approximately 140lf of concrete wall and walkway Includes: Remove and Replace Railings Erosion Control Demo wall and walk Excavation Install fabric and stone under footing Footing, wall, and new sidewalk as per T.P. drawing Restoration NOT INCLUDED: Necessary Permits	35,000.00	1	LS	35,000.00
<b>Total</b>					<b>\$35,000.00</b>

As required by the Wisconsin Construction Lien Law, BMCI Construction, Inc., hereby notifies owner that persons or companies furnishing labor or material for construction on owner's land may have lien rights on owner's land and buildings if not paid. Those entitled to lien rights, in addition to BMCI Construction are those who contract directly with the owner or those who give owner notice within 60 days after they furnish labor or material for the construction. Accordingly, owner probably will receive notices from those who furnish labor or materials for the construction, and should give a copy of each notice to his mortgage lender, if any, to see that all potential lien claimants are duly paid.

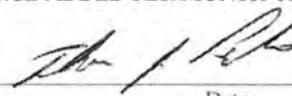
All material is guaranteed to be as specified. All work to be completed in a substantial workmanlike manner according to specifications submitted per standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders and will become an extra charger over and above the estimate. All agreements contingent upon strikes, accidents, or delays beyond our control. Owner to carry fire, tornado, and other necessary insurance. Our workers are fully covered by Workman's Compensation Insurance.

This proposal may be withdrawn by us if not accepted within 30 days.

### ACCEPTANCE

The above prices, specifications, and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above. INVOICE PAYABLE UPON RECEIPT. 1-1/2% SERVICE CHARGE ADDED PER MONTH ON UNPAID BALANCE.

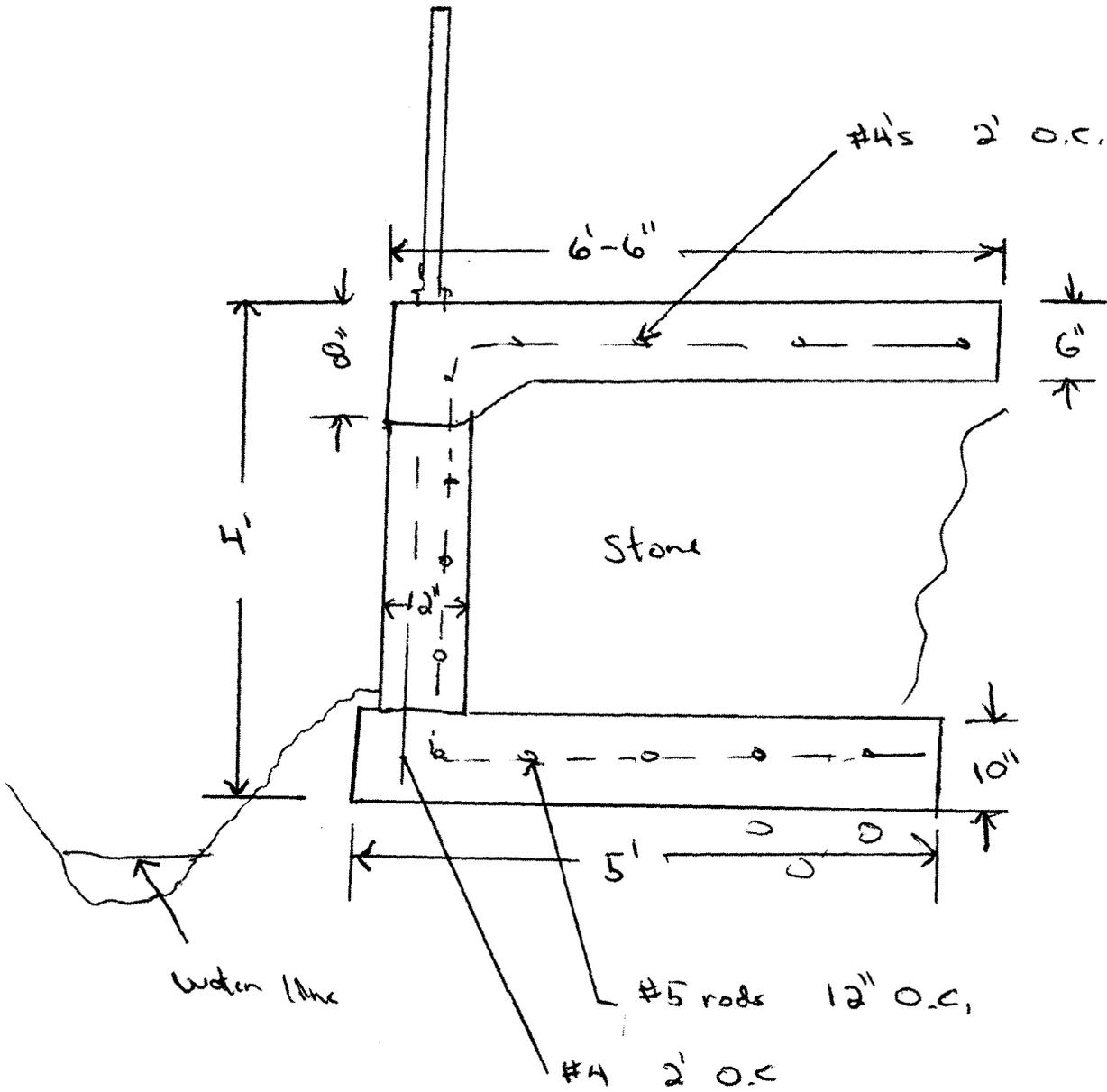
\_\_\_\_\_  
 Signature Date

Rick Kopeschka  5/4/20  
 Signature Date

Please return a signed copy; keep a copy for your records.

**T.P Concrete Services LLC**

Jackson Hwy 60 Wall Repair



Drawing

