



BOARD OF PUBLIC WORKS AND CAPITAL ASSETS

June 11, 2024
9:00 A.M.

Common Council Chambers
8040 S. 6th Street
Oak Creek, WI 53154
(414) 766-7000

Robert Cigale
Curtis Czarnecki
Kenneth Gehl
Chris Guzikowski
Fredrick Siepert - Alternate
Lisa Marshall

The City's Vision

Oak Creek: A dynamic regional leader driving the future of the south shore.

1. Call Meeting to Order.
2. Roll Call.
3. Approval of Minutes – 05/14/2024
4. **Informational:** Review of Common Council actions related to Public Works & Capital Assets.

GENERAL GOVERNMENT CAPITAL ASSETS

5. **Motion:** Consider a **motion** to approve the purchase of a TruNarc device, with a 5-year warranty and two TruNarc Solution Kits.

PUBLIC WORKS & UTILITIES

6. **Motion:** Consider a **motion** to award the S. Clement Avenue Force Main Relay project construction contract to the lowest responsive, responsible bidder, Advance Construction, based on the Alternative bid amount of \$241,785.00. (Project No. 24112) (1st Aldermanic District)
7. **Motion:** Consider a **motion** to award the E. Garden Place Force Main Relay project construction contract to the lowest responsive, responsible bidder, Advance Construction, based on the Alternative bid amount of \$118,024.50. (Project No. 24113) (3rd Aldermanic District)
8. **Motion:** Consider a **motion** to approve the initial payment for the lab renovation and upgrade project to Lab Furniture and Fume Hoods in the amount of \$47,533.00.
9. **Motion:** Consider a **motion** to approve the Utility vouchers in the amount of \$332,967.55
10. **Informational:** Administrative and Operations reports. Oak Creek Water and Sewer Utility Reporting and insights from the 2023 audit.

BUILDING & MAINTENANCE

11. **Motion:** Consider a **motion** to award the City Hall Roof Maintenance project lump sum base bid,

and alternative 1, to the lowest responsive, responsible bidder, Langer Roofing & Sheet Metal, Inc, based on the bid amount of \$44,500.

TRAFFIC & SAFETY

12. **Motion:** Consider a **motion** to recommend that the Common Council adopts Ordinance No. 3103 that creates Section 10.41(a)(18) of the Municipal Code Prohibiting Parking on Heavy Traffic Routes.

Adjournment.

Dated this 7th day of June 2024.

Public Notice

Upon reasonable notice, a good faith effort will be made to accommodate the needs of disabled individuals through sign language interpreters or other auxiliary aid at no cost to the individual to participate in public meetings. Due to the difficulty in finding interpreters, requests should be made as far in advance as possible, preferably a minimum of 48 hours. For additional information or to request this service, contact the Oak Creek City Clerk at 414-766-7000, by fax at 414-766-7976, or by writing to 8040 S. 6th Street, Oak Creek, Wisconsin 53154.

It is possible that members of and possibly a quorum of members of other governmental bodies of the municipality may attend the above-stated meeting to gather information; no action will be taken by any governmental body at the above-stated meeting other than the governmental body specifically referred to above in this notice.



Common Council Chambers
8040 S. 6th Street
Oak Creek, WI 53154
(414) 766-7000

Robert Cigale
Curtis Czarnecki
Kenneth Gehl
Chris Guzikowski
Fredrick Siefert - Alternate
Lisa Marshall

BOARD OF PUBLIC WORKS AND CAPITAL ASSETS

May 14th, 2024
9:00 A.M.

The City's Vision

Oak Creek: A dynamic regional leader driving the future of the south shore.

1. Call Meeting to Order.

Alderman Gehl called the meeting to order at 9:03 a.m.

2. Roll Call.

Alderman Guzikowski and Alderwoman Marshall were excused, all other Board Members were present.

Also present: Director of Public Works Matthew Trebatoski, Assistant Director of Public Works Tyler Buerger, Utility General Manager Michael Sullivan, Public Health Officer Darcy DuBois, and City Management Assistant Francesca Loiacono

3. Approval of Minutes – 04/09/2024

Board Member Siefert made a motion to approve the minutes of April 9, 2024. Board Member Cigale seconded the motion. All voted in favor besides Board Member Czarnecki who abstained, motion carried.

4. **Informational:** Review of Common Council actions related to Public Works & Capital Assets.

City Management Assistant Francesca Loiacono briefed the Board on two relevant Council actions. First, at the April 7 Council meeting a mayoral proclamation announced the upcoming National Public Works Week, taking place May 19-25, 2024. Management Assistant Loiacono extended recognition to the Board, highlighting the importance of the Board and its involvement in ensuring the City of Oak Creek sustains a high quality of life for its residents. Secondly, Council awarded the 2024 Road Improvements Project contract to the lowest responsive, responsible bidder, Payne and Dolan, Inc. Management Assistant Loiacono reminded the Board of its recommendation to the Council.

GENERAL GOVERNMENT CAPITAL ASSETS

5. **Motion:** Consider a **motion** to approve the purchase of two vehicles from Holz motors in the amount of \$68,500.

Public Health Officer Darcy DuBois gave a brief overview of this request to the Board.

Board Member Siepert made a motion to approve the purchase of two vehicles from Holz motors in the amount of \$68,500. Board Member Czarnecki seconded the motion. All voted in favor, motion carried.

PUBLIC WORKS & UTILITIES

6. **Motion:** Consider a *motion* to approve the purchase of a Pavijet Mini Paver MG7 from Hitek Equipment, Inc. in the amount of \$55,000.00.

Director of Public Works Matthew Trebatoski briefed the Board on this item.

Board Member Czarnecki made a motion to approve the purchase of a Pavijet Mini Paver MG7 from Hitek Equipment, Inc. in the amount of \$55,000.00. Board Member Cigale seconded the motion. All voted in favor, motion carried.

7. **Motion:** Consider a *motion* to approve the purchase of a 4-Ton Falcon Asphalt Recycler & Hot Box Trailer from Midwest Paving Equipment, Inc. in the amount of \$44,070.80 through the NASPO Bid Contract.

Director of Public Works Matthew Trebatoski gave an overview of this item to the Board.

Board Member Czarnecki made a motion to approve the purchase of a 4-Ton Falcon Asphalt Recycler & Hot Box Trailer from Midwest Paving Equipment, Inc. in the amount of \$44,070.80 through the NASPO Bid Contract. Board Member Siepert seconded the motion. All voted in favor, motion carried.

8. **Motion:** Consider a *motion* to approve the lowest qualified proposal from Pro Woodcare to restore and preserve the Log Cabin at the Museum on a time and materials basis at a total estimated cost of \$56,302.00, and authorize the City Attorney to prepare and enter into a contract with Pro Woodcare based on the approved proposal.

Director of Public Works Matthew Trebatoski gave an overview of this request to the Board. Board Member Siepert asked if the log cabin was owned solely by the City. Director Trebatoski responded that the Historical Society's land and buildings are solely City property.

Board Member Siepert made a motion to approve the lowest qualified proposal from Pro Woodcare to restore and preserve the Log Cabin at the Museum on a time and materials basis at a total estimated cost of \$56,302.00, and authorize the City Attorney to prepare and enter into a contract with Pro Woodcare based on the approved proposal. Board Member Cigale seconded the motion. All voted in favor, motion carried.

9. **Motion:** Consider a *motion* to approve the final payment for the S. 13th Street Hydrant Relocation project to UPI, LLC in the amount of \$10,112.90 (Project No. 23113) (2nd Aldermanic District).

Utility General Manager Michael Sullivan gave an overview of this item to the Board.

Board Member Czarnecki made a motion to approve the final payment for the S. 13th Street

Hydrant Relocation project to UPI, LLC in the amount of \$10,112.90. Board Member Siepert seconded the motion. All voted in favor, motion carried.

10. **Motion:** Consider a **motion** to approve the final payment for the 2023 Sanitary Rehabilitation project to Visu-Sewer Inc, in the amount of \$13,480.84 (Project No. 23116) (All Aldermanic Districts).

Utility General Manager Sullivan briefed the Board on this request.

Board Member Cigale made a motion to approve the final payment for the 2023 Sanitary Rehabilitation project to Visu-Sewer Inc, in the amount of \$13,480.84. Board Member Czarnecki seconded the motion. All voted in favor, motion carried.

11. **Motion:** Consider a **motion** to approve the sanitary sewer service connection agreement at 1834 E Oakwood Road (Tax Key No. 921-9037-000) (3rd Aldermanic District).

Utility General Manager Michael Sullivan explained this request to the Board.

Board Member Siepert made a motion to approve the sanitary sewer service connection agreement at 1834 E Oakwood Road. Board Member Czarnecki seconded the motion. All voted in favor, motion carried.

12. **Motion:** Consider a **motion** to approve the Utility vouchers in the amount of \$1,273,155.20.

Board Member Cigale made a motion to approve the Utility vouchers in the amount of \$1,273,155.20. Board Member Czarnecki seconded the motion. All voted in favor, motion carried.

13. **Informational:** Administrative and Operations reports.

No report.

TRAFFIC & SAFETY

14. **None.**

Adjournment.

Board Member Cigale made a motion to adjourn at 9:29 a.m. Board Member Czarnecki seconded the motion. All voted in favor, motion carried.

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STAFF REPORT

Item: Purchase TruNarc Handheld Narcotics Analyzer

Recommendation: The Board consider a motion to approve the purchase of the TruNarc device, with 5-year warranty and two TruNarc Solution Kits

Fiscal Impact: This equipment was not budgeted in the 2024 budget process. This will not have any budget impact as it will be purchased with WI Dept of Justice grant funds and Asset Forfeiture funds.

Critical Success Factor(s):

- Active, Vibrant, and Engaged Community
- Financial Stability and Resiliency
- Thoughtful Growth and Prosperous Local Economy
- Clean, Safe, and Welcoming
- Inspired, Aligned, and Proactive City Organization
- Quality Infrastructure, Amenities, and Services
- Not Applicable

Background: The Police Department must complete drug testing on any suspected seized drugs before issuing charges/citations for possession of an illegal substance. To accomplish this, we use presumptive tests for what we suspect the substance to be. At times a substance can be two or more illegal substances, for which a test for each suspected drug must be used. This can be costly, but also has caused injuries to officers over the years, due to breaking a glass vial inside of the test, each and every time.

We had an opportunity to write a grant through the Wisconsin Department of Justice, and did so with the intent to support the purchase of the TruNarc Handheld Narcotics Analyzer, \$41,766.00. We were awarded a partial grant to pay for \$26,723.00 towards the device. This device has the ability to test for over five hundred illegal drug types, as well as giving the results of multiple drug types on a single sample. It will replace our current presumptive tests, while also giving us hundreds of more results we could not attempt to stock tests for. It also provides a much safer option to test presumed illegal drugs than we have with the current tests.

The remainder of the cost of the TruNarc device, \$15,043, will be funded via current US Department of Justice Asset Forfeiture funds. As you may or may not be aware, the ability to use Asset Forfeiture funds is very narrow and highly regulated by the US Government. Asset Forfeiture funds cannot supplant budgeted funds, they cannot be committed to a budget, and they must meet a permissible use. In this case the TruNarc device is a permissible item under these regulations with the specified use under 'Law Enforcement Equipment'.

Options/Alternatives: The Board could either opt to pay for this with budgeted funds elsewhere in the budget, shorting other programs, instead of utilizing Asset Forfeiture funds, or, the Board could opt to deny the WI DOJ grant funds and not approve the purchase. If not approved, we would continue as we have been, and it would severely limit our ability to test suspected illegal substances, as the illegal drug landscape has become very complex throughout the years.

Respectfully submitted:



Andrew J. Vickers, MPA
City Administrator

Prepared:



David R Stecker
Chief of Police

Fiscal Review:



Maxwell Gagin, MPA
Deputy City Administrator / Finance Officer

Prepared:

Attachments:



Thermo Scientific TruNarc Handheld Narcotics Analyzer

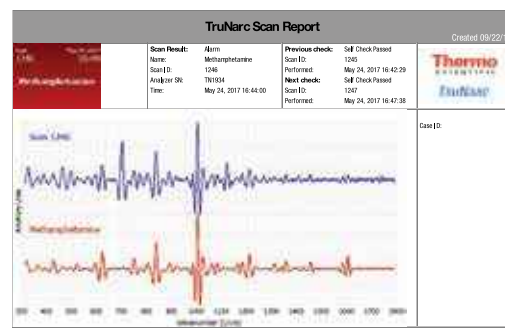
Field-based presumptive narcotics, precursor and cutting agent testing



The TruNarc Handheld Narcotics Analyzer

limits direct contact

- Tests for almost 500 substances, including narcotics, stimulants, depressants, hallucinogens and analgesics
- Library regularly updated to include emerging drug threats
- Requires no direct contact with most substances
- Delivers clear, real-time results for presumptive evidence
- Provides automated, tamper-proof records with scan results, including time-and-date stamps to help expedite prosecution



Helping law enforcement



TruNarc: Efficient, Economical, Safe

Agencies across the United States who deploy TruNarc are seeing immediate benefits:

- Even little known substances can be identified almost instantly in the field
- The need for Law Enforcement Officers to handle potentially lethal narcotics is greatly reduced
- Valuable lab time is freed up for higher priority cases
- Reduced demand for lab testing delivers significant cost savings

benefits

stay ahead of the curve: safe, precise

TruNarc Success Stories

quickly identified fentanyl!

Quincy PD, Massachusetts: Little-known Drugs Identified Quickly

- TruNarc immediately identified an unknown sample as Alpha-PVP (“Flakka”) a synthetic cathinone
- Official state-wide alert about new drug issued next day

Etowah County, Alabama: Reduced Court Wait Times

- *“We’re definitely seeing a benefit because of TruNarc. We’re able to take cases to the grand jury where before we didn’t have a toxicology report. Now, a defendant doesn’t have to wait for his day in court. It’s been a godsend.”*

– Etowah County

Charles County, Maryland: Improved Protection for Law Enforcement Officers

- Using TruNarc, officers quickly identified fentanyl (a potent opioid absorbed by touch, potentially causing overdose or death) in heroin seizure.
- *“The safety of our officers is one of our top priorities, and this technology will allow us to safely identify controlled dangerous substances quickly and accurately without having to wait on lab results.”*

– Charles County



use narcotics identification



TruNarc Helps Keep Officers Safe

The use of illicit narcotics and opioids continues to skyrocket. Emerging lethal drugs like fentanyl and carfentanil threaten public safety.

To save lives and protect law enforcement officers, banned substances need to be identified quickly, safely and accurately.

The Thermo Scientific™ TruNarc™ Analyzer rapidly identifies drugs and can reduce the backlog of cases at crime labs while decreasing costs. This leads to quicker case resolution and helps drug offenders access treatment faster.

saves time and money





TruNarc: A more accurate and reliable presumptive test

Specifications	Description
Weight	1.25 lb (.570 kg)
Size	6.4 x 4.1 x 2.0 in. (16.26 x 10.41 x 5.10 cm)
Library	Controlled substances, cutting agents and precursors
Configurations	Unlimited or Pay-Per-Scan
Data export formats	CSV, SPC, PDF, SCZ, SCN
Battery	Rechargeable internal 3.7V battery pack (10 hrs.); DC wall adapter, 5V DC, 1.5A; optional car charger
Operating temperature	14° F to 122° F (-10° C to +50° C)
Language configurations	English, Arabic, Chinese, Czech, Dutch, French, Japanese, Polish, Russian, Spanish
Computer administration	TruNarc Admin software connected via microUSB to USB
Reachback support	Spectral analysis by staff chemists available
Validation	Third party test results available on request

To learn more about the TruNarc or schedule a demo, please visit us on line at: thermofisher.com/trunarc

Sales Quotation

Thermo Scientific Portable Analytical Instruments Inc.
 2 Radcliff Rd
 Tewksbury, Massachusetts 01876
 United States

Quote Number	Created Date	Exp. Delivery Terms	Page
00416149	04/15/2024	ARO	1 / 7
Contact:	Phone	Payment Term	Valid To
Jayson Tornberg	(908) 310-7418	Net 30	06/21/2024
Inco Terms		Shipping Method	
FOB Origin - Tewksbury, MA		Fed Ex	

Submitted To:

Daniel Gitzlaff
 Oak Creek Police Department
 301 W Ryan Rd
 Oak Creek, Wisconsin 53154
 United States

Phone: 414-397-7893
 Email: dgitzlaff@oakcreekwi.gov

THANK YOU FOR YOUR INTEREST IN THERMO SCIENTIFIC INSTRUMENTATION

To Place an Order:	
Contact:	Jayson Tornberg
Phone:	(908)310-7418
Fax:	
Email:	jayson.tornberg@thermofisher.com
Additional instructions, terms & conditions on last page	

Pos.	Product Code	Product Name	Sales Price	Quantity	Total Price
1.00	800-01045-01	TruNarc, Unlimited, Warranty - 5 Yrs, Train-12 TruNarc Unlimited Model with 5 years of warranty. Includes factory repair, loaner units when available and 24/7 technical support. Companion PC TruNarc admin software, unlimited access to TruNarc eLearning course and free basic software updates to core narcotics library are provided for the life of the instrument. Includes TruNarc on-site instructor led training for up to 12 students within the Continental United States (CONUS) - expires 9 months after date of purchase.	USD 40,300.00	1.00	USD 40,300.00
2.00	820-01051-01	TruNarc, Unlimited, Warranty Renewal - 1 Yr Warranty for 1 year for a TruNarc Unlimited instrument (for instruments up to 5th year). Includes factory repair and loaner units when available. Companion PC TruNarc admin software, unlimited access to TruNarc eLearning course and free basic software updates to core narcotics library are provided for the life of the instrument.	USD 0.00	1.00	USD 0.00
3.00	810-01462-01	TruNarc Solution Kit (Type H) - 100, English	USD 733.00	2.00	USD 1,466.00

When applicable, commodities, technology, or software to be provided in furtherance of this order shall be exported from the United States in accordance with applicable U.S export laws or regulations. Diversion contrary to US law prohibited. Unless otherwise agreed to in writing, Thermo Scientific Portable Analytical Instruments Inc. terms and conditions shall apply and take precedence.

TruNarc Solution Kit (Type H) for identification of Heroin and other special narcotics. Kit includes 100 Test Sticks and 100 Solution Vials with Ethanol. Note that because of the Ethanol, this product ships as a Hazardous Goods shipment. The shelf life for Type H-sticks is approximately one year from shipment.

Total: USD 41,766.00

Excludes Taxes and Import Fees

Fully Insured 2nd Day Federal Express delivery in U.S., Canada, and Puerto Rico

Important Note: Please issue POs to Thermo Scientific Portable Analytical Instruments Inc

Federal Tax ID No.: 01-0650031

CAGE CODE: 392A9

DUNS #: 11-289-3131

Bank of America ABA# for Wire Payments: 026 009 593

Bank of America ABA# for ACH Payments: 111 000 012

Beneficiary Account Number: 4426843850

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By signing below, you (i) warrant that you are an authorized representative of your company, (ii) agree that the Thermo Scientific Portable Analytical Instruments Inc. Terms and Conditions of Sale attached hereto (the "Terms and Conditions") shall supersede any preprinted terms and conditions, in their entirety, contained in any purchase order that your company issues and (iii) the Terms and Conditions shall exclusively govern the transaction(s) contemplated hereby

_____ Signature of authorized company representative	_____ Date	_____ Phone#
_____ Print Name	_____ Title	_____ Email
_____ Model #	_____ Amount + S&H	_____ Purchase Order Number

E-mail to:
PAIglobalcustomerservice@thermofisher.com

Fax to: 1-877-680-2568

Order Processing Address:

jayson.tornberg@thermofisher.com
Thermo Scientific Portable Analytical Instruments Inc
2 Radcliff Road
Tewksbury, MA 01876

Remit check Payment To:

Thermo Scientific Portable Analytical Instruments Inc
PO Box 415918
Boston, MA 02241-415918

Payment Details

Method of Payment

- Net 30 (Attach Credit Application & Credit References)
- Credit Card
- Check
- Wire Transfer

Sales Tax Application

- Yes Apply Sales Tax
- No

- If no, you must provide a copy of your tax exemption certificate along with your purchase order.

****Please contact your customer service representative with your credit card information. (Do not send any credit card info via email or fax.)****

Address Verification

Please make corrections if necessary below:

Bill to:

Oak Creek Police Department
301 West Ryan Road
Oak Creek, Wisconsin 53154
United States

Ship to:

Oak Creek Police Department
301 West Ryan Road
Oak Creek, Wisconsin 53154
United States

Additional Options / Accessories

Please use the space below to note any additional options and/or accessories you wish to add from the attached sheets that are not included in the above quotation.

When applicable, commodities, technology, or software to be provided in furtherance of this order shall be exported from the United States in accordance with applicable U.S export laws or regulations. Diversion contrary to US law prohibited. Unless otherwise agreed to in writing, Thermo Scientific Portable Analytical Instruments Inc. terms and conditions shall apply and take precedence.

THERMO SCIENTIFIC PORTABLE ANALYTICAL INSTRUMENTS INC – TERMS AND CONDITIONS OF SALE

Last revised November 2019

UNLESS OTHERWISE EXPRESSLY AGREED IN WRITING, ALL SALES ARE SUBJECT TO THE FOLLOWING TERMS AND CONDITIONS:

1. **GENERAL.** Thermo Scientific Portable Analytical Instruments Inc ("Seller") hereby offers for sale to the buyer named on the face hereof ("Buyer") the products listed on the face hereof (the "Products") on the express condition that Buyer agrees to accept and be bound by the terms and conditions set forth herein. Any provisions contained in any document issued by Buyer are expressly rejected and if the terms and conditions in this agreement (the "Agreement") differ from the terms of Buyer's offer, this document shall be construed as a counter offer and shall not be effective as an acceptance of Buyer's document. Buyer's receipt of Products or Seller's commencement of the services provided hereunder will constitute Buyer's acceptance of this Agreement. This is the complete and exclusive statement of the contract between Seller and Buyer with respect to Buyer's purchase of the Products. No waiver, consent, modification, amendment or change of the terms contained herein shall be binding unless in writing and signed by Seller and Buyer. Seller's failure to object to terms contained in any subsequent communication from Buyer will not be a waiver or modification of the terms set forth herein. All orders are subject to acceptance in writing by an authorized representative of Seller.

2. **PRICE.** All prices published by Seller or quoted by Seller's representatives may be changed at any time without notice. All prices quoted by Seller or Seller's representatives are valid for thirty (30) days, unless otherwise stated in writing. All prices for the Products will be as specified by Seller or, if no price has been specified or quoted, will be Seller's price in effect at the time of shipment. All prices are subject to adjustment on account of specifications, quantities, raw materials, cost of production, shipment arrangements or other terms or conditions, which are not part of Seller's original price quotation.

3. **TAXES AND OTHER CHARGES.** Prices for the Products exclude all sales, value added and other taxes and duties imposed with respect to the sale, delivery, or use of any Products covered hereby, all of which taxes and duties must be paid by Buyer. If Buyer claims any exemption, Buyer must provide a valid, signed certificate or letter of exemption for each respective jurisdiction. Buyer shall be solely responsible for obtaining any and all necessary licenses, registrations, certificates, permits, approvals or other authorizations required by federal, state or local statute, law or regulation pertaining to the use or possession of the products contemplated herein that include radioactive isotopes, or x-ray tubes if any.

Buyer shall pay Seller such surcharges, or other fees, in respect of the sale of Products hereunder as Seller deems necessary and appropriate (in Seller's sole, good-faith, reasonable discretion) to account for changes in the cost to product, develop, market, or sell the Products to Buyer hereunder (whether as the result of the imposition of tariffs or otherwise). All such surcharges must be paid by Buyer in accordance with the payment terms set forth herein. Buyer agrees that such surcharges, or other fees, or any termination thereof, shall take effect immediately upon written notice thereof by Seller to Buyer. In the event that Seller's quote and/or order acknowledgement set forth surcharges, those documents shall be considered adequate written notice to Buyer that said surcharges are Buyer's responsibility. Any such surcharges shall not constitute an increase in the Price(s) of any Products or Services sold under this Agreement

4. **TERMS OF PAYMENT.** Seller may invoice Buyer upon shipment for the price and all other charges payable by Buyer in accordance with the terms on the face hereof. If no payment terms are stated on the face hereof, payment shall be net thirty (30) days from the date of invoice. If Buyer fails to pay any amounts when due, Buyer shall pay Seller interest thereon at a periodic rate of one and one-half percent (1.5%) per month (or, if lower, the highest rate permitted by law), together with all costs and expenses (including without limitation reasonable attorneys' fees and disbursements and court costs) incurred by Seller in collecting such overdue amounts or otherwise enforcing Seller's rights hereunder. Seller reserves the right to require from Buyer full or partial payment in advance, or other security that is satisfactory to Seller, at any time that Seller believes in good faith that Buyer's financial condition does not justify the terms of payment specified. All payments shall be made in U.S. Dollars.

5. **DELIVERY CANCELLATION OR CHANGES BY BUYER.** The Products will be shipped to the destination specified by Buyer, F.O.B. shipping point. Seller will have the right, at its election, to make partial shipments of the Products and to invoice each shipment separately. Seller reserves the right to stop delivery of Products in transit and to withhold shipments in whole or in part if Buyer fails to make any payment to Seller when due or otherwise fails to perform its obligations hereunder. All shipping dates are approximate only, and Seller will not be liable for any loss or damage resulting from any delay in delivery or failure to deliver which is due to any cause beyond Seller's reasonable control. In the event of a delay due to any cause beyond Seller's reasonable control, Seller reserves the right to terminate the order or to reschedule the shipment within a reasonable period of time, and Buyer will not be entitled to refuse delivery or otherwise be relieved of any obligations as the result of such delay. Products as to which delivery is delayed due to any cause within Buyer's control may be placed in storage by Seller at Buyer's risk and expense and for Buyer's account. Orders in process may be canceled only with Seller's written consent and upon payment of Seller's cancellation charges. Orders in process may not be changed except with Seller's written consent and upon agreement by the parties as an appropriate adjustment in the purchase price therefor. Credit will not be allowed for Products returned without prior written consent of seller.

6. **RETURN OF PRODUCTS/RESTOCKING CHARGE.** Buyer must obtain permission from Seller prior to returning Products. The request must be received within ten (10) days of receipt of the Products. Older items, service parts, and discontinued items cannot be returned for credit. In order to obtain a RMA number, Buyer must contact Seller's customer support. Seller, in its discretion, may impose a twenty (20%) percent restocking charge of the price paid for any item authorized for return for credit

7. **TITLE AND RISK OF LOSS.** Notwithstanding the trade terms indicated above and subject to Seller's right to stop delivery of Products in transit, title to and risk of loss of the Products will pass to Buyer upon delivery of possession of the Products by Seller to the carrier irrespective of which Party's carrier is used for the transport or the manner of payment ascribed to the transport; provided, however, that title to any software incorporated within or forming a part of the Products shall at all times remain with Seller or the licensor(s) thereof, as the case may be.

8. **WARRANTY.** Seller warrants that the Products will operate or perform substantially in conformance with Seller's published specifications and be free from defects in material and workmanship, when subjected to normal, proper and intended usage by properly trained personnel, for the period of time set forth in the product documentation, published specifications or package inserts. If a period of time is not specified in Seller's product documentation, published specifications or package inserts, the warranty period shall be one (1) year from the date of shipment to Buyer for equipment and ninety (90) days for all other products (the "Warranty Period"). During the Warranty Period, Seller agrees, in its sole discretion, to repair or replace, Products and/or provide additional parts or services as reasonably necessary to cause the same to perform in substantial conformance with said published specifications; provided that Buyer shall (a) promptly notify Seller in writing upon the discovery of any defect, which notice shall include the product model and serial number (if applicable) and details of the warranty claim; and (b) after Seller's review, Seller will provide Buyer with service data and /or a Return Material Authorization ("RMA"), which may include biohazard decontamination procedures and other product-specific handling instructions, then, if applicable, Buyer may return the defective Products to Seller with all costs prepaid by Buyer. Replacement parts may be new or refurbished, at the election of Seller. All replaced parts shall become

the property of Seller. Shipment to Buyer of repaired or replacement Products shall be made in accordance with the Delivery provisions of the Seller's Terms and Conditions of Sale. Consumables are expressly excluded from this warranty. If Seller elects to repair defective device instruments, Seller may, in its sole discretion, provide a replacement loaner instrument to Buyer as necessary for use while the instruments are being repaired. Notwithstanding the foregoing, Products supplied by Seller that are obtained by Seller from an original manufacturer or third party supplier are not warranted by Seller, but Seller agrees to assign to Buyer any warranty rights in such Product that Seller may have from the original manufacturer or third party supplier, to the extent such assignment is allowed by such original manufacturer or third party supplier. In no event shall Seller have any obligation to make repairs, replacements or corrections required, in whole or in part, as the result of (i) normal wear and tear, (ii) accident, disaster or event of force majeure, (iii) misuse, fault or negligence of or by Buyer, (iv) use of the Products in a manner for which they were not designed, (v) causes external to the Products such as, but not limited to, power failure or electrical power surges, (vi) improper storage and handling of the Products or (vii) use of the Products in combination with equipment or software not supplied by Seller. If Seller determines that Products for which Buyer has requested warranty services are not covered by the warranty hereunder, Buyer shall pay or reimburse Seller for all costs of investigating and responding to such request at Seller's then prevailing time and materials rates. If Seller provides repair services or replacement parts that are not covered by this Warranty shall pay Seller therefor at Seller's then prevailing time and materials rates.

ANY INSTALLATION, MAINTENANCE, REPAIR, SERVICE, RELOCATION OR ALTERATION TO OR OF, OR OTHER TAMPERING WITH, THE PRODUCTS PERFORMED BY ANY PERSON OR ENTITY OTHER THAN SELLER WITHOUT SELLER'S PRIOR WRITTEN APPROVAL, OR ANY USE OF REPLACEMENT PARTS NOT SUPPLIED BY SELLER, SHALL IMMEDIATELY VOID AND CANCEL ALL WARRANTIES WITH RESPECT TO THE AFFECTED PRODUCTS. THE OBLIGATIONS CREATED BY THIS WARRANTY STATEMENT TO REPAIR OR REPLACE A DEFECTIVE PRODUCT SHALL BE THE SOLE REMEDY OF BUYER IN THE EVENT OF A DEFECTIVE PRODUCT. EXCEPT AS EXPRESSLY PROVIDED IN THIS WARRANTY STATEMENT, SELLER DISCLAIMS ALL OTHER WARRANTIES, WHETHER EXPRESS OR IMPLIED, ORAL OR WRITTEN, WITH RESPECT TO THE PRODUCTS, INCLUDING WITHOUT LIMITATION ALL IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR ANY PARTICULAR PURPOSE. SELLER DOES NOT WARRANT THAT THE PRODUCTS ARE ERROR-FREE OR WILL ACCOMPLISH ANY PARTICULAR RESULT.

9. INDEMNIFICATION

9.1. By Seller. Seller agrees to indemnify, defend and save Buyer, its officer, directors, and employees from and against any and all damages, liabilities, actions, causes of action, suits, claims, demands, losses, costs and expenses (including without limitation reasonable attorney's fees) ("Indemnified Items") for (i) injury to or death of persons or damage to property to the extent caused by the negligence or willful misconduct of Seller, its employees, agents or representatives or contractors in connection with the performance of services at Buyer's premises under this Agreement and (ii) claims that a Product infringes any valid United States patent, copyright or trade secret; provided, however, Seller shall have no liability under this Section to the extent any such Indemnified Items are caused by either (i) the negligence or willful misconduct of Buyer, its employees, agents or representatives or contractors, (ii) by any third party, (iii) use of a Product in combination with equipment or software not supplied by Seller where the Product would not itself be infringing, (iv) compliance with Buyer's designs, specifications or instructions, (v) use of the Product in an application or environment for which it was not designed or (vi) modifications of the Product by anyone other than Seller without Seller's prior written approval. Buyer shall provide Seller prompt written notice of any third party claim covered by Seller's indemnification obligations hereunder. Seller shall have the right to assume exclusive control of the defense of such claim or, at the option of the Seller, to settle the same. Buyer agrees to cooperate reasonably with Seller in connection with the performance by Seller of its obligations in this Section.

Notwithstanding the above, Seller's infringement related indemnification obligations shall be extinguished and relieved if Seller, at its discretion and at its own expense (a) procures for Buyer the right, at no additional expense to Buyer, to continue using the Product; (b) replaces or modifies the Product so that it becomes non-infringing, provided the modification or replacement does not adversely affect the specifications of the Product; or (c) in the event (a) and (b) are not practical, refund to Buyer the amortized amounts paid by Buyer with respect thereto, based on a five (5) year amortization schedule. THE FOREGOING INDEMNIFICATION PROVISION STATES SELLER'S ENTIRE LIABILITY TO BUYER FOR THE CLAIMS DESCRIBED HEREIN.

9.2. By Buyer. Buyer shall indemnify, defend with competent and experienced counsel and hold harmless Seller, its parent, subsidiaries, affiliates and divisions, and their respective officers, directors, shareholders and employees, from and against any and all damages, liabilities, actions, causes of action, suits, claims, demands, losses, costs and expenses (including without limitation reasonable attorneys' fees and disbursements and court costs) to the extent arising from or in connection with (i) the negligence or willful misconduct of Buyer, its agents, employees, representatives or contractors; (ii) use of a Product in combination with equipment or software not supplied by Seller where the Product itself would not be infringing; (iii) Seller's compliance with designs, specifications or instructions supplied to Seller by Buyer; (iv) use of a Product in an application or environment for which it was not designed; or (v) modifications of a Product by anyone other than Seller without Seller's prior written approval

10. SOFTWARE. With respect to any software products incorporated in or forming a part of the Products hereunder, Seller and Buyer intend and agree that such software products are being licensed and not sold, and that the words "purchase", "sell" or similar or derivative words are understood and agreed to mean "license", and that the word "Buyer" or similar or derivative words are understood and agreed to mean "licensee". Notwithstanding anything to the contrary contained herein, Seller or its licensor, as the case may be, retains all rights and interest in software products provided hereunder. Seller hereby grants to Buyer a royalty-free, non-exclusive, nontransferable license, without power to sublicense, to use software provided hereunder solely for Buyer's own internal business purposes on the hardware products provided hereunder and to use the related documentation solely for Buyer's own internal business purposes. This license terminates when Buyer's lawful possession of the hardware products provided hereunder ceases, unless earlier terminated as provided herein. Buyer agrees to hold in confidence and not to sell, transfer, license, loan or otherwise make available in any form to third parties the software products and related documentation provided hereunder. Buyer may not disassemble, decompile or reverse engineer, copy, modify, enhance or otherwise change or supplement the software products provided hereunder without Seller's prior written consent. Seller will be entitled to terminate this license if Buyer fails to comply with any term or condition herein. Buyer agrees, upon termination of this license, immediately to return to Seller all software products and related documentation provided hereunder and all copies and portions thereof

11. LIMITATION OF LIABILITY. NOTWITHSTANDING ANYTHING TO THE CONTRARY CONTAINED HEREIN, THE LIABILITY OF SELLER UNDER THESE TERMS AND CONDITIONS (WHETHER BY REASON OF BREACH OF CONTRACT, TORT, INDEMNIFICATION, OR OTHERWISE, BUT EXCLUDING LIABILITY OF SELLER FOR BREACH OF WARRANTY (THE SOLE REMEDY FOR WHICH SHALL BE AS PROVIDED UNDER SECTION 8 ABOVE)) SHALL NOT EXCEED AN AMOUNT EQUAL TO THE LESSER OF (A) THE TOTAL PURCHASE PRICE THEREFORE PAID BY BUYER TO SELLER WITH RESPECT TO THE PRODUCT(S) GIVING RISE TO SUCH LIABILITY OR (B)

ONE MILLION DOLLARS (\$1,000,000). NOTWITHSTANDING ANYTHING TO THE CONTRARY CONTAINED HEREIN, IN NO EVENT SHALL SELLER BE LIABLE FOR ANY INDIRECT, SPECIAL, CONSEQUENTIAL OR INCIDENTAL DAMAGES (INCLUDING WITHOUT LIMITATION DAMAGES FOR LOSS OF USE OF FACILITIES OR EQUIPMENT, LOSS OF REVENUE, LOSS OF DATA, LOSS OF PROFITS OR LOSS OF GOODWILL), REGARDLESS OF WHETHER SELLER (a) HAS BEEN INFORMED OF THE POSSIBILITY OF SUCH DAMAGES OR (b) IS NEGLIGENT

12. **EXPORT RESTRICTIONS.** Buyer acknowledges that each Product and any related software and technology, including technical information supplied by Seller or contained in documents (collectively "Items"), is subject to export controls of the U.S. government. The export controls may include, but are not limited to, those of the Export Administration Regulations of the U.S. Department of Commerce (the "EAR"), which may restrict or require licenses for the export of Items from the United States and their re-export from other countries. Buyer shall comply with the EAR and all other applicable laws, regulations, laws, treaties, and agreements relating to the export, re-export, and import of any Item. Buyer shall not, without first obtaining the required license to do so from the appropriate U.S. government agency; (i) export or re-export any Item, or (ii) export, re-export, distribute or supply any Item to any restricted or embargoed country or to a person or entity whose privilege to participate in exports has been denied or restricted by the U.S. government. Buyer shall, if requested by Seller, provide information on the end user and end use of any Item exported by the Buyer or to be exported by the Buyer. Buyer shall cooperate fully with Seller in any official or unofficial audit or inspection related to applicable export or import control laws or regulations, and shall indemnify and hold Seller harmless from, or in connection with, any violation of this Section by Buyer or its employees, consultants, or agents

13. **HAZARDOUS MATERIALS.** Some Products may require special packaging, labeling, marking and handling. Carriers may add additional freight charges for the handling or transporting of these materials. The consolidating of such material with other Products may be prohibited. Additional freight charges will be billed per Seller's shipping terms. Be sure to advise Seller of shipping instructions for these hazardous materials to reduce your freight costs

14. **MISCELLANEOUS.** (a) Buyer may not delegate any duties nor assign any rights or claims hereunder without Seller's prior written consent, and any such attempted delegation or assignment shall be void. (b) The rights and obligations of the parties hereunder shall be governed by and construed in accordance with the laws of the State of Seller's manufacturing location, without reference to its choice of law provisions. Each party hereby irrevocably consents to the exclusive jurisdiction of the state and federal courts located in the county and state of Seller's manufacturing location, in any action arising out of or relating to this Agreement. (c) Both parties waive any right they may have under applicable law or otherwise to a right to a trial by jury. Any action arising under this Agreement must be brought within one (1) year from the date that the cause of action arose. (d) The application to this Agreement of the U.N. Convention on Contracts for the International Sale of Goods is hereby expressly excluded. (e) In the event that any one or more provisions contained herein shall be held by a court of competent jurisdiction to be invalid, illegal or unenforceable in any respect, the validity, legality and enforceability of the remaining provisions contained herein shall remain in full force and effect, unless the revision materially changes the bargain. (f) Seller's failure to enforce, or Seller's waiver of a breach of, any provision contained herein shall not constitute a waiver of any other breach or of such provision. (g) Unless otherwise expressly stated on the Product or in the documentation accompanying the Product, the Product is intended for non-clinical, non-diagnostic, non-therapeutic use only and is not to be used for any other purpose, including without limitation, unauthorized commercial uses, in vitro diagnostic uses, ex vivo or in vivo therapeutic uses, or any type of consumption by or application to humans or animals. (h) Buyer agrees that all pricing, discounts and technical information that Seller provides to Buyer are the confidential and proprietary information of Seller. Buyer agrees to (1) keep such information confidential and not disclose such information to any third party, and (2) use such information solely for Buyer's internal purposes and in connection with the Products supplied hereunder. Nothing herein shall restrict the use of information available to the general public. (i) Any notice or communication required or permitted hereunder shall be in writing and shall be deemed received when personally delivered or three (3) business days after being sent by certified mail, postage prepaid, to a party at the address specified herein or at such other address as either party may from time to time designate to the other (j) Seller hereby rejects and disclaims any rights of Buyer contained, or obligations imposed upon Seller, in any document provided, referenced or otherwise submitted by Buyer, in each case, that Seller has not expressly included in these [terms and conditions] or a writing manually executed by Seller (including, without limitation, any rights of Buyer in respect of designs, specifications, source code or intellectual property, owned, created, developed or licensed, by Seller; any rights to items or services not specifically identified in Seller's quotation; any audit rights or financial offset rights of Buyer; any penalties or liquidated damages imposed upon Seller; any obligation by Seller to comply with Health Insurance Portability and Accountability Act of 1996 (as amended), Current Good Manufacturing Practice regulations (as amended), the requirements, as amended, of the Customs-Trade Partnership Against Terrorism or any code of conduct, quality program, information security program, background or drug screening program or other guidelines, programs or policies, in each case, promulgated or required by Buyer; any obligation that Seller comply with any law that, under law, would not otherwise apply to Seller in respect of the transaction(s) contemplated hereby; any right of Buyer to withhold all, or any portion, of the purchase price of any products or services provided hereunder for any period of time; any right of Buyer, itself or through any third party, to remediate any defects in, replace or re-perform, any products or services provided hereunder at Seller's cost or expense; any obligation of Seller to waive, or require its insurers to waive, any rights of subrogation; any obligation of Seller that would impair, restrict or prohibit Seller's ability to freely conduct any business with any person or in any geography or market; any early-payment, or other, discount; any obligation of Seller to maintain a supply of spares, or otherwise make any services available, for any particular period of time; any representation, warranty or other obligation of Seller to provide pricing comparable to, or more favorable than, the pricing that Seller provides to others; any restriction of, or prohibition on, Seller's ability to modify, change or discontinue any of its products, processes or services; or any waiver by Seller of any right to enforce any of the terms hereof).

15. **SOFTWARE-AS-A-SERVICE TRANSACTIONS.** IF YOU ARE PURCHASING ANY PRODUCTS PROVIDED BY SELLER HEREUNDER AND DESCRIBED IN THE RELEVANT QUOTATION OR PURCHASE ORDER AS A SUBSCRIPTION TO ANY THERMO FISHER SOFTWARE-AS-A-SERVICE OFFERING (ANY SUCH PRODUCT, HEREINAFTER, A "SUBSCRIPTION"), THEN IN RESPECT OF SUCH SUBSCRIPTION(S) ONLY

(a) The following terms and conditions of this Agreement shall not apply: Sections 6-7, 9.1, and 13.

(b) The following terms and conditions of this Agreement shall be modified as set forth below:

(i) Section 5 shall be replaced in its entirety with the following:

5. **CANCELLATION OR CHANGES BY BUYER.** Seller reserves the right to suspend or terminate the Buyer's Subscription(s), in whole or in part, if Buyer fails to make any payment to Seller when due, otherwise fails to perform its obligations hereunder, or fails to comply with the Seller's Terms of Use agreement agreed to by Buyer and governing Buyer's use of the Subscription(s), as in effect from time to time (the "Terms of Use"). Seller will not be liable for any loss or damage resulting from any delay in activation of the Subscription(s) or failure to activate the Subscription(s) which is due to any cause beyond Seller's reasonable control. In the event of a delay due to any cause beyond Seller's reasonable control, Seller reserves the right to terminate the order or to reschedule the activation of the Subscription(s) within a reasonable period of time, and Buyer will not be entitled to refuse payment or otherwise be relieved of any obligations as the result of such delay. Orders in process may be canceled only with Seller's written consent and upon

payment of Seller's cancellation charges. Orders in process may not be changed except with Seller's written consent and upon agreement by the parties as an appropriate adjustment in the purchase price therefor.

(ii) Section 8 shall be replaced in its entirety with the following:

8. WARRANTY. BUYER AGREES AND ACKNOWLEDGES THAT THE SUBSCRIPTIONS ARE SOLD "AS-IS", WITH NO WARRANTIES EXPRESSED OR IMPLIED. SELLER DISCLAIMS ALL EXPRESS OR IMPLIED WARRANTIES, ORAL OR WRITTEN, WITH RESPECT TO THE SUBSCRIPTIONS, INCLUDING WITHOUT LIMITATION ALL IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR ANY PARTICULAR PURPOSE.

(iii) Section 10 shall be replaced in its entirety with the following:

10. SOFTWARE. This Agreement shall not be construed to grant to Buyer any patent license, know-how license or any other rights except as specifically provided herein. Buyer agrees and acknowledges that, by virtue of its purchase of the Subscriptions hereunder, it does not acquire any intellectual property rights (whether by license, assignment, or otherwise) of Seller, including without limitation any rights to the Subscriptions or related software or hardware systems (except for the limited right to use the Subscription subject to the terms and conditions set forth herein). Buyer shall not reverse engineer or copy the design, algorithms, or code, or any components thereof, of any information related to the Subscriptions for any purpose.

(iv) In Section 11, the language "ONE MILLION DOLLARS (\$1,000,000)" shall be replaced with "TEN THOUSAND DOLLARS (\$10,000)".

(c) The following additional terms and conditions shall apply

TERMS OF USE. Buyer hereby acknowledges and agrees that it shall comply with all terms and conditions of the Terms of Use, and that Buyer's use of the Subscription in violation of any such terms and/or conditions shall entitle Seller, without prejudice to any other remedies that may be available to Seller at law or in equity, to terminate Buyer's use of the Subscription(s) effective immediately. Buyer further agrees and acknowledges that it shall not be entitled to any refund of any portion of the purchase price paid in respect of Subscription(s) cancelled by Seller pursuant to Seller's rights under this Section and/or the Terms of Use. Buyer's rights to use these Subscription will begin upon Seller's transmission to Buyer of Subscription link and end 12 months from this date unless otherwise terminated by Seller. In the event of any conflict between this Agreement and the Terms of Use, the Terms of Use shall control.



STATE OF WISCONSIN
DEPARTMENT OF JUSTICE

Josh Kaul
Attorney General

Room 114 East, State Capitol
PO Box 7857
Madison WI 53707-7857
(608) 266-1221
TTY 1-800-947-3529

March 26, 2024

Sgt. Daniel Gitzlaff
Oak Creek Police Department
301 West Ryan Road
Oak Creek, WI 53154-4405

Re: Special Enforcement Unit
Wisconsin Department of Justice Grant Number: 2024-DT-01-18648


Dear Sgt. Gitzlaff:

The Wisconsin Department of Justice, Division of Law Enforcement Services has approved a grant award to the City of Oak Creek in the amount of \$26,723. Funding is provided by the State of Wisconsin to support the investigation and response to drug trafficking within the state. This grant supports the City of Oak Creek's Special Enforcement Unit Program.

To accept this award, please have the authorized official sign the *Signatory Page and Standard Terms and Conditions* in addition to initialing the bottom right corner of Attachments A and B, if enclosed. The project director should sign the acknowledgement notice. Please return the signed award document to the Wisconsin Department of Justice within 30 days. Please maintain a copy for your records. Funds cannot be released until all signed documents are received.

As project director, you will be responsible for all reporting requirements outlined in the grant award and ensuring that funds are administered according to the approved application materials and certifications. Please refer to the FAQ sheet enclosed for contact information and grant guidelines. We look forward to a collaborative working relationship with you.

Sincerely,


Joshua L. Kaul
Attorney General

JLK:JLA
Enclosures



STATE OF WISCONSIN
DEPARTMENT OF JUSTICE

Josh Kaul
Attorney General

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PO Box 7857
Madison WI 53707-7857
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TTY 1-800-947-3529

LAW ENFORCEMENT DRUG TRAFFICKING RESPONSE
Special Enforcement Unit
2024-DT-01-18648

The Wisconsin Department of Justice (DOJ) hereby awards to the City of Oak Creek, (hereinafter referred to as the Grantee), the amount of \$26,723 for programs or projects pursuant to Wisconsin Statute S.165.986.

This grant may be used until 3/31/2025 for the programs consistent with the budget and general conditions in Attachment A, subject to any limitations or conditions set forth in Attachments B and/or C, if included.

The Grantee shall administer the programs or projects for which this grant is awarded in accordance with the applicable rules, regulations, and conditions of the Wisconsin Department of Justice. The submitted application is hereby incorporated as reference into this award.

This grant shall become effective, and funds may be obligated (unless otherwise specified in Attachments A and/or B) when the Grantee signs and returns one copy of this grant award to the Wisconsin Department of Justice. In addition, please note that grant activity may not begin until the project start date.

BY:

Handwritten signature of Joshua L. Kaul

JOSHUA L. KAUL

Attorney General

Wisconsin Department of Justice

03/26/2024

Date

The (Grantee), City of Oak Creek, hereby signifies its acceptance of the above-described grant on the terms and conditions set forth above or incorporated by reference therein.

GRANTEE: City of Oak Creek

BY:

NAME: Daniel Bukiewicz

TITLE: Mayor

Date

**WISCONSIN DEPARTMENT OF JUSTICE
ATTACHMENT A**

Grantee: City of Oak Creek
 Project Title: Special Enforcement Unit
 Grant Period: From 4/1/2024 To 3/31/2025
 Grant Number: 2024-DT-01-18648 Program Area: 1

**LAW ENFORCEMENT DRUG TRAFFICKING RESPONSE
APPROVED BUDGET**

See your E-grants Application for details

	State Funds
Personnel	
Employee Benefits	
Travel (Including Training)	
Equipment	\$26,723
Supplies & Operating Expenses	
Consultants/Contractual	
Other	
Indirect	
STATE TOTAL	\$26,723
TOTAL APPROVED BUDGET	\$26,723

Award General Conditions:

1. Grant recipients are advised that DOJ will monitor grants to ensure that funds are expended for appropriate purposes and that recipients are complying with state and federal requirements as described in the grant award contract. This includes timely completion of progress and financial reports, active efforts to achieve and measure stated goals and objectives, appropriate documentation of activities and outcomes, on-going submission of participant data, and adherence to any conditions included in the grant award.
2. All awards are subject to the availability of appropriated funds and to any modifications or additional requirements that may be imposed by law.
3. The DOJ reserves the right to withhold grant payments if the grant recipient is delinquent paying any obligation to DOJ such as background check fees, etc. Refusal to provide information requested by DOJ may impact the payment of current or approval of future grant funds.
4. Please be advised that a hold may also be placed on any current or future application or grant payment if it is deemed that an agency is not in good standing on any DOJ grants or other reporting requirements, has other grants compliance issues (including being out of compliance with special conditions) that would make the applicant agency ineligible to receive future DOJ funding, failure to make progress in obtaining project goals and objectives, and/or is not cooperating with an ongoing DOJ grant review or audit.

5. A hold may also be placed on any application or grant payment if it is deemed that an agency is not in compliance with federal civil rights laws and/or is not cooperating with an ongoing federal civil rights investigation.
6. Program Income: To maintain consistent practices with other similar programs, and as a proven practice, projects funded under this announcement are subject to program income guidelines detailed in the federal Office of Justice Programs Financial Guide. Grant award funds received are not program income. Program income is income earned by the recipient, during the funding period, as a direct result of the award. Any fees charged to the participants of your project are considered program income. The amount earned as program income during the length of the grant period must be expended by the end of the grant period and must be used for the purposes and under the condition applicable to the award.
7. All procurement transactions, whether negotiated or competitively bid and without regard to dollar value, shall be conducted in a manner to provide maximum open and free competition.
8. If the grant award budget contains wages, the grantee's records must be maintained in a form that, at any given time, an auditor or DOJ representative would be able to identify the use of Federal and Matching funds. These records should include information such as employee name, rate of pay, hours worked, and amount of time dedicated to the grant project.
9. Award funds will be used to supplement, not supplant, planned or allocated funds.
10. To be allowable under a grant program, all funds (state, federal, and cash match) must be obligated (purchase order issued) or paid for services provided during the grant period. If obligated by the end of the grant period, payment must be made within 30 days of the grant period ending date. Any grant activity outside the project period is not eligible for reimbursement.
11. All budget changes require prior approval from DOJ and must be requested in a grant modification via Egrants.
12. Subgrantees acknowledge that failure to submit an acceptable Equal Employment Opportunity Plan (if required to submit one pursuant to 28 CFR 42.302) that is approved by the Federal Office of Civil Rights, is a violation of its Certified Assurances and may result in the suspension of the grant.
13. Grant funds will be paid to the grantee on a reimbursement basis. Expenses must be incurred and paid for by the agency/organization within the reporting period.
14. Any changes in personnel involved with the grant including the Project Director, Financial Officer, and/or Signatory must be reported to DOJ in a grant modification via Egrants.
15. Fees for independent consultants may not exceed the federal rate of \$650 per eight-hour day unless prior approval is received from DOJ.
16. Reimbursement for travel (i.e., mileage, meals, and lodging) is limited to state rates.
17. Recipient fully understands that DOJ has the right to suspend or terminate grant funds to any recipient that fails to conform to the requirements (special/general conditions and general operating policies) or that fails to comply with the terms and conditions of its grant award.
18. All contracts pertaining to this grant must be submitted to DOJ within 30 days of receipt of Grant Award Documents.
19. If the grant award contains equipment, a request for reimbursement should only be submitted once the equipment is installed and testing has been completed.

20. Positions funded by this grant must have a position description. Submit the position description and name of employee in Egrants within the Monitoring Section under Project Document Attachment.
21. The recipient agrees to cooperate with WI DOJ monitoring to ensure compliance of US DOJ Grants guidelines, Financial Guide, and OJP guidelines, protocols and procedures. Recipient agrees to cooperate with WI DOJ (including the Program Contact, Fiscal Contact, Grants Specialist Monitor, Supervisors, and/or Administration) for this award, including requests related to desk reviews and/or onsite/virtual visits. The recipient agrees to provide to WI DOJ all documentation necessary for WI DOJ to complete the monitoring tasks, including documentation related to any subawards made under this award. Further, the recipient agrees to abide by reasonable deadlines set out by WI DOJ for providing the requested documents. Failure to cooperate with WI DOJ monitoring activities may result in actions that affect the recipient's WI DOJ awards, including, but not limited to: withholding and/or other restrictions on the recipient's access to award funds, referral to the WI DOJ designation of High-Risk grantees, or terminate of an award(s).

ACKNOWLEDGEMENT NOTICE

Grantee: City of Oak Creek Date March 2024
Project Title: Special Enforcement Unit Grant No. 2024-DT-01-18648

The following reporting requirements apply to your grant award.

NOTE: Report due 04/12 includes January, February and March program activity.
Report due 07/12 includes April, May and June program activity.
Report due 10/12 includes July, August and September program activity.
Report due 01/30 includes October, November and December program activity.



PROGRAM REPORTS must be submitted on a scheduled basis and must be completed in Egrants. Narrative reports on the status of your project are due to DOJ on:

<u>07/12/24</u>	<u>10/12/24</u>	<u>01/12/25</u>	<u>04/30/25 FINAL</u>
_____	_____	_____	_____



FINANCIAL REPORTS must be submitted on a scheduled basis and must be completed and certified in Egrants. Supporting documentation should be attached to the Fiscal Report in Egrants. Reports are due to DOJ on:

<u>07/12/24</u>	<u>10/12/24</u>	<u>01/12/25</u>	<u>04/30/25 FINAL</u>
_____	_____	_____	_____



INVENTORY REPORTS must be submitted in Egrants for all equipment items and are due to DOJ on:

<u>4/30/25</u>	_____	_____	_____
_____	_____	_____	_____

ACKNOWLEDGEMENT

The materials referenced above were received and reviewed by the appropriate members of this organization. I also acknowledge receipt of the Grant Award and any attached Special Conditions, as well as receipt of the General Conditions which were previously provided in the Instructions for Filing and Application. I understand that this grant is awarded subject to our compliance with all Conditions, Regulations, and Obligations described in the above materials.

_____, Project Director
Date _____ Daniel Gitzlaff

STAFF REPORT

Item No. 6

Item: S. Clement Avenue Force Main Relay Award

Recommendation: That the Board considers a motion to award the S. Clement Avenue Force Main Relay project construction contract to the lowest responsive, responsible bidder, Advance Construction, based on the Alternative bid amount of \$241,785.00. (Project No. 24112) (1st Aldermanic District)

Fiscal Impact: This project was budgeted \$500,000 in the 2024 Capital Improvement Project Budget for design and construction.

Critical Success Factor(s):

- Active, Vibrant and Engaged Community
- Financial Stability and Resiliency
- Thoughtful Growth and Prosperous Local Economy
- Clean, Safe, and Welcoming
- Inspired, Aligned, and Proactive City Organization
- Quality Infrastructure, Amenities, and Services
- Not Applicable

Background: This project will relay 1,071 LF of 6" force main by horizontal direction drilling and relay 80 LF of 6" force main by open cut. The bid was set up for the contractor to bid on using PVC main or the alternative of using HDPE main. The existing 6" ductile iron force main was installed in 1983. It was inspected last year and more than 50% of the outlet pipe was blocked with deposits in the main. The sewer crew attempted to break up the deposits while cleaning but were unsuccessful. The new force main will allow the pumps to work more efficiently and prevent a potential blockage.

Bidder	Project Cost	Alternative Project Cost
Advanced Construction	\$247,140.00	\$241,785.00
Mid City	\$519,975.00	\$546,750.00

Options/Alternatives: The Board could award to a higher bidder or request to have the project rebid.

Respectfully submitted:



 Andrew J. Vickers, MPA
 City Administrator

Prepared:



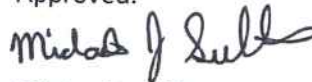
 Brian L. Johnston, PE
 Utility Engineer

Fiscal Review:



 Kristina Strmsek
 Finance & Accounting Manager

Approved:



 Michael J. Sullivan, PE
 General Manager

Attachments:

STAFF REPORT

Item: E. Garden Place Force Main Relay Award

Recommendation: That the Board considers a motion to award the E. Garden Place Force Main Relay project construction contract to the lowest responsive, responsible bidder, Advance Construction, based on the Alternative bid amount of \$118,024.50. (Project No. 24113) (3rd Aldermanic District)

Fiscal Impact: This project was budgeted \$225,000 in the 2024 Capital Improvement Project Budget for design and construction.

Critical Success Factor(s):

- Active, Vibrant and Engaged Community
- Financial Stability and Resiliency
- Thoughtful Growth and Prosperous Local Economy
- Clean, Safe, and Welcoming
- Inspired, Aligned, and Proactive City Organization
- Quality Infrastructure, Amenities, and Services
- Not Applicable

Background: This project will relay 442 LF of 4" force main by horizontal direction drilling and relay 45 LF of 4" force main by open cut. The bid was set up for the contractor to bid on using PVC main or the alternative of using HDPE main. The existing 4" ductile iron force main was installed in 1984. The new force main will allow the pumps to work more efficiently and prevent a potential blockage. There will be a separate project that will run fiber to the lift station to replace the dial up modem, currently in use.

Bidder	Project Cost	Alternative Project Cost
Advanced Construction	\$120,234.50	\$118,024.50
Mid City	\$144,020.00	\$148,440.00

Options/Alternatives: The Board could award to a higher bidder or request to have the project rebid.

Respectfully submitted:



Andrew J. Vickers, MPA
City Administrator

Prepared:



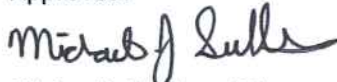
Brian L. Johnston, PE
Utility Engineer

Fiscal Review:



Kristina Strmsek
Finance & Accounting Manager

Approved:



Michael J. Sullivan, PE
General Manager

Attachments:



STAFF REPORT

- Item:** Initial Payment for Lab Cabinets and Equipment Delivery
- Recommendation:** That the Board consider a motion to approve the initial payment for the lab renovation and upgrade project to Lab Furniture and Fume Hoods in the amount of \$47,533.00.
- Fiscal Impact:** This project was approved as part of the 2024 Capital Improvement Budget for the amount of \$55,000.00
- Critical Success Factor(s):**
- Active, Vibrant, and Engaged Community
 - Financial Stability and Resiliency
 - Thoughtful Growth and Prosperous Local Economy
 - Clean, Safe, and Welcoming
 - Inspired, Aligned, and Proactive City Organization
 - Quality Infrastructure, Amenities, and Services
 - Not Applicable

Background: This project will renovate and upgrade the Plant laboratory. New floor cabinets, wall cabinets, storage cabinets, counter tops, faucets, shelves and fume hood have all been delivered. Installation is mostly complete and a final payment of \$10,000 will be made upon completion.

Options/Alternatives: None

Respectfully submitted:

Andrew J. Vickers, MPA
City Administrator

Prepared:

Mike Robe
Plant Manager

Fiscal Review:

Kristina Strmsek
Finance & Accounting Manager

Approved:

Michael J. Sullivan, PE
General Manager

Attachments:

ACCOUNTS PAYABLE SUMMARY

June 11, 2024

Vendor	Description	Dollar Amount
Badger Meter Manufacturing	Meters, Endpoints, Beacon Hosting	\$ 10,802.16
Baker Tilly US, LLP.	2023 Audit	9,442.00
Boardman & Clark	Wholesale Contract Work	4,550.00
Chase Card Services	Charge Card Invoices	9,643.79
Chemtrade Chemicals	H1050 Coagulant	18,003.20
Crane Engineering Sales, Inc.	Repair of Bent Gear Box Shaft on Low Lift 4	2,291.94
Electrical Energy Experts	Trouble Call on Switchgear during Power Outage	2,320.00
Ferguson Waterworks	Hydrants, Hydrant Extensions, Locating Tools	20,733.00
Godfrey & Kahn S.C.	Attorney Fees	2,782.00
Graef	Garden Place & Clement Force Main Relay, Water Valve Rehabilitation	38,150.48
Hydrite Chemical, Co.	Plant Chlorine	8,964.20
Idexx	Lab Supplies	4,740.96
Karl Communications	Public Relations Work-Water Quality Report	6,199.00
Kwik Trip	Truck Fleet Gas	2,908.59
Lai, LLC.	Chemical Feed Pumps	9,252.24
Milwaukee Metropolitan Sewerage District	Metro Bills	62,897.88
Oak Creek Utility	Utility's Metro Bill	10,316.96
Petroleum Equipment, Inc.	Removal of Underground Storage Tank American Ave	8,700.00
R.A. Smith National	Project Consultation	50,285.75
Strand Associates	Cell Tower Review	2,273.30
Total Energy Systems	22nd St and Orchard Way Generator PM	2,228.00
Trilogy Consulting, LLC.	Franklin Contract Preparation	3,480.00

USA Blue Book	Lab Supplies, ATP Testing Supplies	3,544.61
US Post Office	Annual Water Quality Report Postage	2,670.76
Wisconsin Electric Power Company	Electric/Gas Bills	8,988.71
WI Department of Natural Resources	2024 Water Use Fees, Operator Certification Course	9,650.00
Subtotal		<u>315,819.53</u>
Remaining Invoices		17,148.02
TOTAL OF ACCOUNTS PAYABLE INVOICES TO BE PAID		<u><u>\$ 332,967.55</u></u>

Oak Creek Water & Sewer Utility Accounts Payable

June 11, 2024

INVOICE NUMBER	DESCRIPTION	DISTRIBUTIONS\AMOUNTS	AMOUNT
VENDOR NAME: ACE HARDWARE			
71482-2	PLUMBING PARTS	08-27-00-64202 25.00	25.00
71531-2	VEHICLE (512) PARTS	08-34-00-93302 13.17	13.17
71533-2	MISCELLANEOUS SUPPLIES	08-26-00-62602 4.17	8.33
		08-27-00-64302 4.16	
71561-2	MISCELLANEOUS SUPPLIES	08-26-00-62602 20.34	40.68
		08-27-00-64302 20.34	
TOTAL VENDOR ACE HARDWARE			87.18
VENDOR NAME: ALSCO			
IMIL2019244	RUG/COVERALL SERVICE	08-28-00-66202 242.35	302.94
		09-29-00-82702 60.59	
IMIL2021284	RUG/COVERALL SERVICE	08-28-00-66202 82.99	103.74
		09-29-00-82702 20.75	
IMIL2019247	RUG/COVERALL SERVICE	08-26-00-62602 73.08	146.16
		08-27-00-64302 73.08	
IMIL2015225	RUG/COVERALL SERVICE	08-26-00-62602 103.12	206.24
		08-27-00-64302 103.12	
IMIL2015223	RUG/COVERALL SERVICE	08-28-00-66202 75.06	93.83
		09-29-00-82702 18.77	
IMIL2017237	RUG/COVERALL SERVICE	08-28-00-66202 75.02	93.78
		09-29-00-82702 18.76	
TOTAL VENDOR ALSCO			946.69
VENDOR NAME: AMAZON			
2024-06-MR-16	SAFETY GEAR	08-31-00-92602 221.07	221.07
2024-06-MR-17	RESPIRATOR	08-31-00-92602 28.79	28.79

2024-06-MR-18	RESPIRATOR	08-31-00-92602	28.79	28.79
2024-06-MR-19	RUBBER BOOTS	08-31-00-92602	33.95	33.95
2024-06-MR-20	SAFETY GEAR	08-31-00-92602	66.06	66.06
2024-06-MR-21	SAFETY GEAR	08-31-00-92602	44.85	44.85
2024-06-MR-22	SINK DRAIN PIPE	08-26-00-62602	11.24	22.48
2024-06-MR-23	TOOL ORGANIZER	08-27-00-64302	11.24	36.98
2024-06-DA-9	ATP SUPPLIES	08-26-00-62602	18.49	16.88
2024-06-MR-25	TRASH CONTAINER	08-27-00-64302	18.49	14.66
2024-06-MR-2	CLEANING SUPPLIES	08-28-00-66502	16.88	22.47
2024-06-MR-3	LAB GOGGLES	08-26-00-62602	7.33	7.33
2024-06-MR-4	LAB WIPE TOWELS	08-27-00-64302	11.24	66.00
2024-06-MR-5	LENS CLEANER	08-27-00-64202	11.23	90.96
2024-06-MR-6	COVERALLS	08-26-00-62602	7.33	24.83
2024-06-MR-7	COVERALLS	08-27-00-64302	12.42	109.98
2024-06-MR-8	HYDRAULIC SEALS-MOWER	08-27-00-64302	12.41	55.00
2024-06-MR-9	LAB BASEBOARDS	08-26-00-62602	54.99	31.38
2024-06-MR-10	COVERALLS	08-27-00-64302	54.99	79.89
2024-06-DN-1	ANTENNA CABLE	08-26-00-62602	27.50	64.77
2024-06-DN-2	PLIERS	08-27-00-64302	27.50	16.96
2024-06-DN-3	SCADA MOTHERBOARD BATTERIES	08-31-00-92102	11.87	19.95
2024-06-DN-4	WRENCH, LONGWATCH HARD DRIVE, ANTENNA CABLE	09-31-00-85102	5.09	32.09
		08-31-00-92102	13.97	161.72
		09-31-00-85102	5.98	48.52
		08-31-00-92102	22.46	
		09-31-00-85102	9.63	
		08-31-00-92102	113.20	
		09-31-00-85102	48.52	

TOTAL VENDOR AMAZON				1,290.51
VENDOR NAME: AMERICAN WATERWORKS				
2024-06-MR-1	SNEAK PEEK ACTIVITY BOOKS	08-26-00-62602	28.75	57.50
		08-27-00-64302	28.75	
TOTAL VENDOR AMERICAN WATERWORKS				57.50
VENDOR NAME: AT&T				
2024-06-NB-1	PHONE/INTERNET CHARGES	08-26-00-62602	57.76	115.51
		08-27-00-64302	57.75	
2024-06-NB-2	PHONE/INTERNET CHARGES	09-29-00-82002	20.00	267.78
		09-29-00-82702	30.00	
		08-26-00-62402	10.00	
		08-33-00-41622	5.00	
		09-29-00-82022	2.50	
		08-28-00-66222	2.50	
		08-26-00-62602	25.00	
		08-27-00-64302	15.00	
		08-31-00-92102	110.45	
		09-31-00-85102	47.33	
TOTAL VENDOR AT&T				383.29
VENDOR NAME: BADGER METER MANUFAC				
80161560	BEACON HOSTING	08-31-00-92302	1,010.84	1,444.05
		09-31-00-85202	433.21	
1660909	METER ENDPOINTS	08-00-00-34600	2,558.21	2,558.21
1657970	1" E-SERIES METERS FOR EXCHANGES	08-00-00-34600	6,799.90	6,799.90
TOTAL VENDOR BADGER METER MANUFAC				10,802.16
VENDOR NAME: BAKER TILLY US, LLP				
BT2808013	2023 AUDIT	08-31-00-92302	6,609.40	9,442.00
		09-31-00-85202	2,832.60	
TOTAL VENDOR BAKER TILLY US, LLP				9,442.00

VENDOR NAME: BEARINGS, INC - SOUT			
602081	LAWN MOWER REPAIR	08-34-00-93302	70.00
TOTAL VENDOR BEARINGS, INC - SOUT			<u>70.00</u>
VENDOR NAME: BOARDMAN & CLARK			
284975	WHOLESALE CONTRACT WORK	08-31-00-92302	4,550.00
TOTAL VENDOR BOARDMAN & CLARK			<u>4,550.00</u>
VENDOR NAME: BRIDGETOWER OPCO, INC.			
745699584	CLEMENT AVE 6" FORCE MAIL RELAY	09-01-00-24112	217.96
745699587	SHEPARD AVENUE WATER MAIN RELAY	08-01-00-24115	201.36
745699596	WATER VALVE REHABILITATION	08-01-00-24116	217.96
745699611	GARDEN PLACE 4" FORCE MAIN RELAY	09-01-00-24113	217.96
TOTAL VENDOR BRIDGETOWER OPCO, INC.			<u>855.24</u>
VENDOR NAME: CHEMTRADE CHEMICALS			
90109868	H1050 COAGULANT-PLANT	08-00-00-15400	18,003.20
TOTAL VENDOR CHEMTRADE CHEMICALS			<u>18,003.20</u>
VENDOR NAME: CLARK DIETZ, INC.			
440972	HVAC REPLACEMENT WTP	08-01-00-23109	1,575.00
TOTAL VENDOR CLARK DIETZ, INC.			<u>1,575.00</u>
VENDOR NAME: CORRPRO COMPANIES			
756603	CATHODIC PROTECTION SUPPLIES	08-28-00-67302	659.01
TOTAL VENDOR CORRPRO COMPANIES			<u>659.01</u>
VENDOR NAME: CRANE ENGINEERING SA			
462935-00	REPAIR OF BENT GEAR BOX SHAFT ON LOWLIFT 4	08-26-00-63302	2,291.94
TOTAL VENDOR CRANE ENGINEERING SA			<u>2,291.94</u>

VENDOR NAME: CSWEA

2024-06-DA-10	SEWER SEMINAR	45.00	45.00
2024-06-DA-1	SEWER SEMINAR	180.00	180.00
TOTAL VENDOR CSWEA			225.00

VENDOR NAME: DIGITALSPACE			
2024-06-DN-5	WATER DOMAIN	141.02	201.45
TOTAL VENDOR DIGITALSPACE			201.45

VENDOR NAME: EBAY			
2024-06-DA-2	TRUCK PARTS	28.74	28.74
2024-06-MR-26	MOWER LUG NUTS	29.95	29.95
TOTAL VENDOR EBAY			58.69

VENDOR NAME: EDLEBECK, STEVEN			
2024-CELL:JAN-APR	CELL PHONE:JAN-APR 2024	100.00	100.00
TOTAL VENDOR EDLEBECK, STEVEN			100.00

VENDOR NAME: ELECTRICAL ENERGY EX			
16564	TROUBLE CALL ON SWITCHGEAR DURING POWER OUTAGE	2,320.00	2,320.00
TOTAL VENDOR ELECTRICAL ENERGY EX			2,320.00

VENDOR NAME: END 2 END TECHNOLOGIES			
2024-06-MS-3	GEMDS RADIOS	2,665.89	3,808.41
TOTAL VENDOR END 2 END TECHNOLOGIES			5,152.88

VENDOR NAME: FARM & FLEET			
2024-06-DA-3	HDQ LANDSCAPING SUPPLIES	72.08	102.97
TOTAL VENDOR FARM & FLEET			102.97

VENDOR NAME: FEDERAL EXPRESS CORP			
2024-06-DA-4	METER RETURN SHIPPING		28.69
2024-06-NB-3	SHIPPING/DELIVERY CHARGES		5.69
TOTAL VENDOR FEDERAL EXPRESS CORP			34.38
VENDOR NAME: FERGUSON WATERWORKS			
416249	KENNEDY HYDRANT EXTENSIONS	2,266.00	2,266.00
55531	UTILITY LOCATING TOOLS (MAGNETIC DETECTORS)	514.50	2,058.00
411992	4 REPLACEMENT FIRE HYDRANTS	1,029.00	
TOTAL VENDOR FERGUSON WATERWORKS			16,409.00
			20,733.00
VENDOR NAME: FIRST SUPPLY LLC			
14195344-00	VALVE KEY MATERIALS	95.00	95.00
14199307-00	VALVE KEY MATERIAL	160.44	160.44
TOTAL VENDOR FIRST SUPPLY LLC			255.44
VENDOR NAME: FISHER SCIENTIFIC CO			
2407870	LAB SUPPLIES	40.09	40.09
TOTAL VENDOR FISHER SCIENTIFIC CO			40.09
VENDOR NAME: FULL CYCLE ENTERPRISES LLC			
114960	RESTORATION	128.00	128.00
114976	RESTORATION	84.00	84.00
114540	RESTORATION	56.00	56.00
TOTAL VENDOR FULL CYCLE ENTERPRISES LLC			268.00
VENDOR NAME: GFL ENVIRONMENTAL			
U80000313130	PLANT DUMPSTER-JUNE	64.44	64.44
TOTAL VENDOR GFL ENVIRONMENTAL			64.44

VENDOR NAME: GODFREY & KAHN S.C.
 924160 ATTORNEY FEES 1,947.40 2,782.00
 09-31-00-85202 834.60

 TOTAL VENDOR GODFREY & KAHN S.C. 2,782.00

VENDOR NAME: GRACE VOLBRECHT
 2024-06 REIMB-SAFETY BOOTS 74.04 105.77
 09-31-00-85402 31.73

 TOTAL VENDOR GRACE VOLBRECHT 105.77

VENDOR NAME: GRAEF
 132744 GARDEN PLACE 4" FORCE MAIN RELAY 17,224.40 17,224.40
 132745 CLEMENT AVE 6" FORCE MAIN RELAY 16,516.08 16,516.08
 132746 WATER VALVE REHABILITATION 4,410.00 4,410.00

 TOTAL VENDOR GRAEF 38,150.48

VENDOR NAME: GRAINGER
 9131034051 GARBAGE CAN LINERS 17.49 34.97
 9114404586 REPLACEMENT MOTOR FOR FOUNTAIN FILTER 258.50
 08-27-00-64302 129.25

 TOTAL VENDOR GRAINGER 293.47

VENDOR NAME: GUETZKE & ASSOCIATES
 4860301-IN 5 YEAR HQ FIRE SPRINKLER INSPECTION 1,085.00 1,550.00
 09-31-00-85202 465.00

 TOTAL VENDOR GUETZKE & ASSOCIATES 1,550.00

VENDOR NAME: HOLZ MOTORS, INC.
 1536912 VEHICLE MAINTENANCE-REPAIRS 699.46 699.46

 TOTAL VENDOR HOLZ MOTORS, INC. 699.46

VENDOR NAME: HYDRITE
 202400038139 CHLORINE-PLANT USE 8,964.20
 TOTAL VENDOR HYDRITE 8,964.20

VENDOR NAME: IDEXX
 3149240926 LAB SUPPLIES 1,211.60
 3152113339 LAB SUPPLIES 3,529.36
 TOTAL VENDOR IDEXX 4,740.96

VENDOR NAME: JAX INC
 2024-267-15-00 LUBRICANT-PLANT 109.36
 TOTAL VENDOR JAX INC 109.36

VENDOR NAME: JENNIFER HOWSKI
 2024-CELL:JAN-APR CELL PHONE:JAN-APR 2024 100.00
 TOTAL VENDOR JENNIFER HOWSKI 100.00

VENDOR NAME: KARL COMMUNICATIONS
 20240018 PUBLIC RELATIONS WORK-WATER QUALITY REPORT 6,199.00
 TOTAL VENDOR KARL COMMUNICATIONS 6,199.00

VENDOR NAME: KONE INC.
 921618318 ANNUAL ELEVATOR PM 605.00
 TOTAL VENDOR KONE INC. 605.00

VENDOR NAME: KROLL'S WEST
 2024-06-DA-5 WIAWWA EXPENSES 20.17
 TOTAL VENDOR KROLL'S WEST 20.17

VENDOR NAME: KWIK TRIP EXTENDED N

2024-06-DA-6	GAS FOR WIAWWA BOARD EVENT	08-34-00-93302	66.58	66.58
2024-06-DA-7	GAS-RURAL WATER EVENT	08-34-00-93302	69.30	69.30
NP66502736	TRUCK FLEET GAS	08-34-00-93302	2,908.59	2,908.59
TOTAL VENDOR KWIK TRIP EXTENDED N				3,044.47

VENDOR NAME: LAI, LLC

23-60539	NEW CHEMICAL FEED PUMPS	08-01-00-23107	9,252.24	9,252.24
TOTAL VENDOR LAI, LLC				9,252.24

VENDOR NAME: LODGE KOHLER

2024-06-DA-8	AWWA MEETING	08-31-00-92602	111.79	159.70
TOTAL VENDOR LODGE KOHLER				159.70

VENDOR NAME: MAILFINANCE

Q1353778	POSTAGE METER LEASE PAYMENT	08-31-00-92102	343.46	490.65
TOTAL VENDOR MAILFINANCE				490.65

VENDOR NAME: MATHESON TRI-GAS INC

29703787	GAS FOR SEWER CAMERA	09-29-00-82702	58.70	58.70
TOTAL VENDOR MATHESON TRI-GAS INC				58.70

VENDOR NAME: MCMASTER-CARR

27520077	LAB FAUCET CONNECTORS	08-01-00-24108	127.65	127.65
27810373	PLUMBING PARTS	08-27-00-64202	74.83	74.83
TOTAL VENDOR MCMASTER-CARR				202.48

VENDOR NAME: MENARDS

79483	HIGHLIFT PUMP SPRAY DEFLECTORS	08-26-00-63302	125.18	125.18
79902	BOLTS FOR 22ND STREET PUMP	08-26-00-63302	18.14	18.14
79991	MISC SHOP SUPPLIES	08-28-00-66202	122.69	175.27
			09-29-00-82702	52.58

77021	RACKING FOR METER SHOP AND SHOP TOOLS	08-28-00-66202	268.56	383.65
		09-29-00-82702	115.09	
79112	MISC SHOP SUPPLIES	08-28-00-66202	136.83	195.47
		09-29-00-82702	58.64	
79159	LANDSCAPE RESTORATION & SHOP TOOLS	08-28-00-66202	18.88	64.94
		09-29-00-82702	8.09	
		08-28-00-67302	37.97	
	TOTAL VENDOR MENARDS			962.65

	VENDOR NAME: MILWAUKEE BUSINESS J			
2024	2024 SUBSCRIPTION	08-31-00-93002	105.00	150.00
		09-31-00-85602	45.00	
	TOTAL VENDOR MILWAUKEE BUSINESS J			150.00

	VENDOR NAME: MILWAUKEE METRO. SEW			
094-24	METRO BILL	09-25-00-82502	62,119.88	62,119.88
IW-126-24	INDUSTRIAL WASTE PRETREATMENT PROGRAM	09-25-00-82502	778.00	778.00
	TOTAL VENDOR MILWAUKEE METRO. SEW			62,897.88

	VENDOR NAME: NORTHERN LAKE SERVIC			
2408128	WATER TESTS	08-27-00-64202	95.87	95.87
	TOTAL VENDOR NORTHERN LAKE SERVIC			95.87

	VENDOR NAME: OAK CREEK UTILITY			
2024-06	UTILITY'S METRO BILL	08-27-00-64202	10,316.96	10,316.96
	TOTAL VENDOR OAK CREEK UTILITY			10,316.96

	VENDOR NAME: OAK CREEK, CITY OF			
2024-05	CUST REIMB-PMT IN ERROR-NATIONAL TECHNOLOGIES	08-00-00-46110	60.61	60.61
	TOTAL VENDOR OAK CREEK, CITY OF			60.61

	VENDOR NAME: PAETEC			
76448436	LONG DISTANCE CHRGES: PLT/DIST	08-26-00-62602	15.36	61.44

08-27-00-64302	15.36
08-31-00-92102	15.36
09-31-00-85102	15.36

TOTAL VENDOR PAETEC	61.44

VENDOR NAME: PAPA JOHNS PIZZA

2024-06-MR-11	TRAINING EXPENSES	113.42
TOTAL VENDOR PAPA JOHNS PIZZA		-----
		113.42

VENDOR NAME: PETROLEUM EQUIPMENT, INC.

S15051	REMOVAL OF UNDERGROUND STORAGE TANK	8,700.00
TOTAL VENDOR PETROLEUM EQUIPMENT, INC.		-----
		8,700.00

VENDOR NAME: PICK 'N SAVE OAK CREEK

2024-06-12	TRAINING EXPENSES	8.99
TOTAL VENDOR PICK 'N SAVE OAK CREEK		-----
		8.99

VENDOR NAME: PREMIUM WATERS, INC.

362785296	DISTILLED WATER-PLANT	32.96
TOTAL VENDOR PREMIUM WATERS, INC.		-----
		32.96

VENDOR NAME: R. S. PAINT & TOOLS

686658	MARKING PAINT-DIGGER'S LOCATES	84.42
		168.84
TOTAL VENDOR R. S. PAINT & TOOLS		-----
		337.68

VENDOR NAME: R.A. SMITH NATIONAL

180710	RAWSON AVE WATER RELAY 6-10 ST	2,201.00
180711	6TH & MARQUETTE WATER DESIGN	1,896.00
180725	SHEPARD AVENUE WATER MAIN RELAY	16,518.69
180724	ABENDSCHEIN PARK WATER MAIN LOOP	19,175.06
181168	DREXEL LIFT STATION	2,666.50

181185 HEYDAY 08-01-00-23051 6,074.50 7,828.50
 TOTAL VENDOR R.A. SMITH NATIONAL 09-01-00-23051 1,754.00

 50,285.75

VENDOR NAME: RAMBOLL 08-31-00-92302 1,788.50 1,788.50
 1940049991 UST REMOVAL WTP -----
 TOTAL VENDOR RAMBOLL 1,788.50

VENDOR NAME: REVSPRING 08-30-00-90302 550.97 787.10
 1348335 BILLING ENVELOPES 09-30-00-84002 236.13
 1347360 PROCESSING OF BILLING APR 08-30-00-90302 389.70 556.71
 09-30-00-84002 167.01

 1,343.81

VENDOR NAME: ROBE, MICHAEL 08-31-00-92602 100.00 100.00
 2024-CELL:JAN-APR CELL PHONE:JAN-APR 2024 -----
 TOTAL VENDOR ROBE, MICHAEL 100.00

VENDOR NAME: SPECTRUM 09-29-00-82002 5.00 279.97
 2024-06-NB-4 PHONE/INTERNET CHARGES 09-29-00-82702 5.00
 08-33-00-41622 4.00
 09-29-00-82022 2.00
 08-28-00-66222 25.00
 08-28-00-66202 25.00
 08-31-00-92102 114.78
 09-31-00-85102 49.19
 08-24-00-60302 15.00
 08-26-00-62402 5.00
 08-26-00-62602 10.00
 08-27-00-64302 20.00

 279.97

VENDOR NAME: STAPLES ADVANTAGE				
6002014484	OFFICE SUPPLIES	08-31-00-92102	116.65	166.64
		09-31-00-85102	49.99	
	TOTAL VENDOR STAPLES ADVANTAGE			166.64
VENDOR NAME: STRAND ASSOCIATES				
210768	CELL TOWER REVIEW	08-00-00-14300	2,273.30	2,273.30
	TOTAL VENDOR STRAND ASSOCIATES			2,273.30
VENDOR NAME: SULLIVAN, MIKE				
2024-05	CELL PHONE REIMBURSEMENT, MILEAGE: MEG, WIAWWA REGULATOR	08-31-00-92602	322.64	460.92
		09-31-00-85402	138.28	
	TOTAL VENDOR SULLIVAN, MIKE			460.92
VENDOR NAME: SUPERIOR CHEMICAL CO				
392302	FOOD GRADE GREASE	08-28-00-67702	315.54	315.54
	TOTAL VENDOR SUPERIOR CHEMICAL CO			315.54
VENDOR NAME: THE TROPHY SHOPPE				
2024-06-MR-13	WHITE RETIREMENT PLAQUE	08-31-00-93002	70.00	100.00
		09-31-00-85602	30.00	
	TOTAL VENDOR THE TROPHY SHOPPE			100.00
VENDOR NAME: TOTAL ENERGY SYSTEMS				
116514	ANNUAL 22ND STREET GENERATOR PM	08-26-00-63302	1,039.00	1,039.00
116533	ANNUAL ORCHARD WAY GENERATOR PM	08-26-00-63302	1,189.00	1,189.00
	TOTAL VENDOR TOTAL ENERGY SYSTEMS			2,228.00
VENDOR NAME: TRI STATE EQUIPMENT				
163876	CONCRETE BREAKER PARTS	08-28-00-66202	102.80	146.86
		09-29-00-82702	44.06	
	TOTAL VENDOR TRI STATE EQUIPMENT			146.86

VENDOR NAME: TRILOGY CONSULTING, LLC			
1724	FRANKLIN CONTRACT PREPARATION	08-31-00-92302	3,480.00
TOTAL VENDOR TRILOGY CONSULTING, LLC			<u>3,480.00</u>
VENDOR NAME: U S CELLULAR			
2024-06-NB-5	PHONE/INTERNET CHARGES	08-31-00-92102	165.18
		09-31-00-85102	70.79
TOTAL VENDOR U S CELLULAR			<u>235.97</u>
VENDOR NAME: U S POST OFFICE			
2024-06-BJ-1	PLC REPLACEMENT CORROSION COUPONS	08-01-00-21107	15.55
2024-05	ANNUAL WATER QUALITY REPORT	08-31-00-92102	2,670.76
TOTAL VENDOR U S POST OFFICE			<u>2,686.31</u>
VENDOR NAME: UPS			
2024-06-MR-24	WATER SAMPLE SHIPPING	08-27-00-64202	21.14
TOTAL VENDOR UPS			<u>21.14</u>
VENDOR NAME: USA BLUE BOOK			
375640	LAB SUPPLIES	08-27-00-64202	379.32
363687	ATP TESTING SUPPLIES	08-28-00-66502	3,165.29
TOTAL VENDOR USA BLUE BOOK			<u>3,544.61</u>
VENDOR NAME: USPS-POC			
2024-06	FILL POSTAGE MACHINE	08-31-00-92102	1,050.00
		09-31-00-85102	450.00
TOTAL VENDOR USPS-POC			<u>1,500.00</u>
VENDOR NAME: VOLBRECHT, ANDREW			
2024-06	REIMB-SAFETY BOOTS	08-31-00-92602	138.99
		09-31-00-85402	59.57
TOTAL VENDOR VOLBRECHT, ANDREW			<u>198.56</u>

VENDOR NAME: WALGREENS
 2024-06-MR-14 WHITE RETIREMENT PHOTO

08-31-00-93002	4.43	6.33
09-31-00-85602	1.90	
-----		6.33

TOTAL VENDOR WALGREENS

VENDOR NAME: WE ENERGIES
 2024-06-11-G GAS/ELECTRIC BILLS

08-26-00-62602	628.95	1,537.76
08-27-00-64302	749.15	
08-28-00-66502	39.91	
08-31-00-92102	39.91	
09-29-00-82702	39.92	
09-31-00-85102	39.92	
08-26-00-62302	5,760.03	7,450.95
08-26-00-62602	26.93	
08-28-00-66102	37.51	
08-28-00-66502	340.45	
08-31-00-92102	340.45	
09-26-00-82102	264.68	
09-29-00-82702	340.45	
09-31-00-85102	340.45	
-----		8,988.71

2024-06-05-E GAS/ELECTRIC BILLS

TOTAL VENDOR WE ENERGIES

VENDOR NAME: WI DEPT OF NATURAL R
 WU109924 2024 WATER USE FEES
 2024-05 SCHERZBERG CSCHERZBERG OPERATOR CERTIFICATION COURSE
 TOTAL VENDOR WI DEPT OF NATURAL R

08-31-00-93002	9,625.00	9,625.00
08-31-00-92602	25.00	25.00
-----		9,650.00

VENDOR NAME: WIAWWA
 2024-06-MS-1 WIAWWA REGULATORY AFFAIRS SEMINAR
 2024-06-MS-2 WIAWWA TREATMENT OPERATIONS SEMINAR

08-31-00-92602	91.00	130.00
09-31-00-85402	39.00	
08-31-00-92602	91.00	130.00
09-31-00-85402	39.00	

2024-06-MR-15	WIAWWA TREATMENT OPERATIONS SEMINAR	08-31-00-92602	650.00	650.00
2024-06-BJ-2	WIAWWA TREATMENT OPERATORS SEMINAR	08-31-00-92602	91.00	130.00
		09-31-00-85402	39.00	
	TOTAL VENDOR WIAWWA			1,040.00

98170	VENDOR NAME: WISCONSIN FIREWOOD & MELVIN MULCH L MULCH DIST HQ	08-28-00-66202	101.50	145.00
98177	MULCH DIST HQ	09-29-00-82702	43.50	
		08-28-00-66202	101.50	145.00
	TOTAL VENDOR WISCONSIN FIREWOOD & MELVIN MULCH L	09-29-00-82702	43.50	
				290.00

GRAND TOTAL: 332,967.55

ADMINISTRATIVE OPERATIONS

May 2024

Workload:

Other administrative tasks included the following:

- Added 9 customer accounts for the month.
- Billed 3,366 water customers and 3,481 sewer customers.

Gallons Billed (in thousands):

	YTD 2024	YTD 2023	YTD 2022	YTD 2021	YTD 2020	Average
Residential	137,596	137,284	136,684	140,211	137,627	137,880
Commercial	199,599	191,896	184,469	176,086	174,662	185,342
Industrial	303,901	257,647	226,834	212,833	181,832	236,609
Public Authority	6,033	8,935	6,592	3,994	4,661	6,043
Wholesale	504,287	506,536	475,703	474,000	488,266	489,758
Total	1,151,416	1,102,298	1,030,282	1,007,124	987,048	1,055,632
% Change to Prior Year	4.5%	7.0%	2.3%	2.0%	N/A	
% Change to Average	9.1%	4.4%	-2.4%	-4.6%	-6.5%	

New Customers:

	YTD 2024	YTD 2023	YTD 2022	YTD 2021	YTD 2020	Average
Residential	20	25	7	27	25	20.8
Commercial	6	5	9	9	9	7.6
Industrial	0	0	0	0	0	-
Public Authority	1	0	0	0	0	0.2
Wholesale	0	0	0	0	0	-
Total	27	30	16	36	34	28.6

ENGINEERING OPERATIONS

May 2024

PLC Replacement Project

Next has completed the PLC replacements in all the cabinets. We are going through punch list items and final drawing submittals. We will need to work through change orders and time delay issues with the contractor. We received the data from the corrosion monitors in the cabinets in the filter gallery all cabinets have corrosive properties.

HVAC Replacement at WTP

We have received DSPS approval for the plans. We will submit to PSC for approval.

6th and Marquette Sanitary Relay

raSmith completed the design of the sanitary sewer relay under the proposed bridge replacement. The plans were submitted to MMSD/DNR for approvals. DNR rejected our plans due to the concrete collar around the pipe to prevent it from floating in the channel was higher than the proposed channel. raSmith is working on redesigning the sanitary to relay it to the south 900 feet. This is a much more expensive option but we don't have slope on the existing main to move it around the proposed bridge structure.

Underground Facilities Rehabilitation

Engineering met with Jacobs for a kickoff meeting. We discussed schedules and talked about layout alternatives for the IPS/HPS and storage tank. Jacobs is working on the pumping layouts inside the buildings. We have a general idea but now it is time to see how all the pieces will fit together in the buildings and the space we have available to build.

Shepard Avenue Water Relay

One bid was received for the Shepard Avenue water relay project. This will go to Council with the recommendation to reject the bid. The project will need to be bid out next year to accommodate the school with the construction.

Water Valve Rehab

The project was bid out and two bids received for the work. This will go to council with the recommendation to reject the bids. The work will be completed by staff as time allows.

Developer Projects

- Oaks at 8100 - punch list items remain.
- Hey Day - sanitary and water construction is completed - punch list items remain.
- The Learning Experience - punch list items remain.
- Edgemont Estates - DNR has approved the water and sanitary for the project.
- Rawson Business Park - construction is expected to begin in June.
- Frontline - working with designer for public water submittal to DNR.

DISTRIBUTION & COLLECTION OPERATIONS

May 2024

Water Main Breaks:

There were no main breaks in the month of May.

Water Lateral Repairs:

There were no lateral repairs done in the month of May.

Hydrant Repairs/Maintenance:

Several Mueller hydrants gave us troubles and are slated to be replaced in the near future.

Valve Repairs:

Several valves that we did not have accurate locations of have been found and shot with GPS. Several hundred more are in the process of being found.

Sewer Repairs/Maintenance:

Utility workers continued cleaning and televising.

Miscellaneous:

We began checking roads for needed repairs ahead of the city's road projects.

Most of our seasonal helpers have returned.

The 2023 CMOM and CMAR reports were submitted.

Out of Service:

There is currently one fire hydrant out of service in need of repair. There are currently 33 valves jammed open in need of repair.

DISTRIBUTION GOALS 2024

JOB DESCRIPTION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTALS	GOALS
Meters														
Meter Exchanges	32	73	28	6	78								217	600
Cross Connection Inspections	14	6	4	14	80								118	300
Industrial Inspections	15	13	36	69	19								152	375
Water														
Annual Hydrant Flushing	-	2	-	2,103	-								2,105	2,107
Semi-annual Flushing	-	-	-	102	-								102	2x109 (218)
Quarterly Flushing	50	-	-	61	-								111	4x50 (200)
Flush Emergency Connections	-	-	-	-	-								-	3
Watermain Crossings	72	-	-	-	-								72	72
Operate Valves	-	-	59	4	-								63	1,000
Hydrant Painting	-	-	-	-	-								-	150
Cathodic Protection Tests	-	-	-	-	-								-	11
Check Remote Water Mains	-	-	-	-	-								-	40
Sewer														
Clean Sewers	23,013	29,376	16,144	19,241	42,578								130,352	180,000
Camera Sewers	30,220	38,440	18,280	17,231	36,807								140,978	180,000
Check Problem Sewers	99	-	88	27	-								214	309
Check Remote Sewer Mains	-	-	-	-	-								-	51
Admin														
Tier II Report	Done													
MMSD Annual CMOM Report					Done									
DNR eCMAR					Done									
DNR River Crossing Stations										Due				
Cross Connection Survey		Done												

PLANT OPERATIONS

May 2024

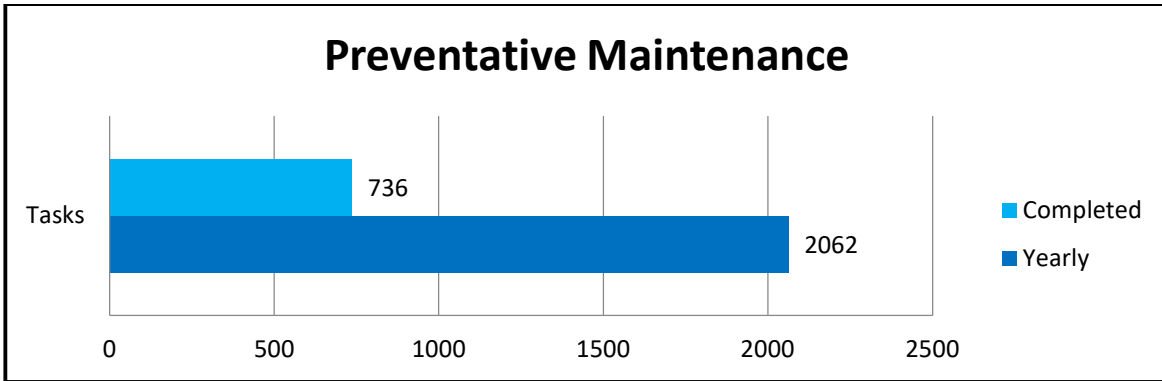
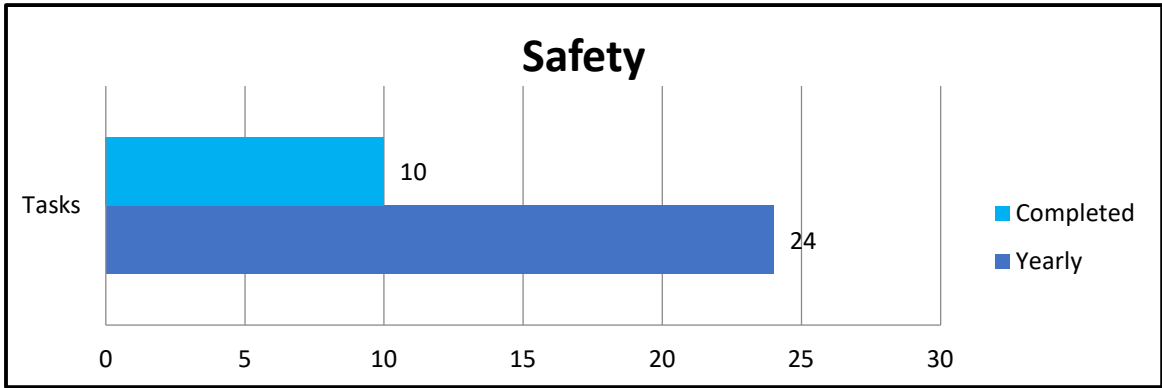
PUMPAGE REPORT	2024	2023	% Change	5 Year %
Monthly Pumpage	259,450,000	278,480,000	-6.8	+3.3
Monthly Average Day	8,369,355	8,983,226	-6.8	+3.3
Monthly Peak Day	(5/23)10,360,000	(5/31) 13,860,000	-25.3	-4.4
Yearly Pumpage	1,229,980,000	1,216,339,984	+1.1	+10.4
Yearly Average Day	8,091,974	8,055,232	+0.5	+8.9
Yearly Peak Day	(01/21)10,400,000	(5/31)13,860,000	-25.0	-5.9
West Zone Pumpage	111,040,000	125,300,000	-11.4	+0.2

WATER QUALITY REPORT	Raw Water	Finished Water
Average Free Chlorine		1.58 mg/l
Total Chlorine		1.78 mg/l
Average Alkalinity	111.7 mg/l	112.1 mg/l
Average pH	8.36	8.18
Average Fluoride	0.16 mg/l	0.72 mg/l
Average Turbidity	1.8 NTU	0.06 NTU
High Temperature	High 54.5 F Low 47.9 F	
Hardness	137 mg/l	137 mg/l

Preventative Maintenance Tasks: Staff completed 164 preventative maintenance tasks and 2 safety sessions during the month.

Work Orders: Staff completed 8 work orders. Some of the tasks include installing new lab faucets, connecting a new fume hood, mower repairs, and installing a tool organizing rack.

Plant: Plant Manager Robe along with Operators Roper, Krueger, Thorgaard, and Dvorak attended the annual Treatment Ops seminar at the Oak Creek Community Center on May 16th. A fault in an underground electrical feed was repaired by WE energies on May 17th. The lab upgrade project is mostly complete with installation of two cabinets and two shelves remaining.



Reporting and insights from the 2023 audit:

Oak Creek Water and Sewer Utility

December 31, 2023

Executive summary

May 28, 2024

The Board of Public Works and Capital Assets
Oak Creek Water and Sewer Utility
170 W Drexel Ave
Oak Creek, Wisconsin 53154

We have completed our audit of the financial statements of Oak Creek Water and Sewer Utility for the year ended December 31, 2023, and have issued our report thereon dated May 28, 2024. This letter presents communications required by our professional standards.

Your audit should provide you with confidence in your financial statements. The audit was performed based on information obtained from meetings with management, data from your systems, knowledge of your Utility's operating environment and our risk assessment procedures. We strive to provide you clear, concise communication throughout the audit process and of the final results of our audit.

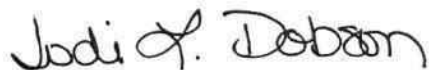
Additionally, we have included information on key risk areas Oak Creek Water and Sewer Utility should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

If you have questions at any point, please connect with us:

- Jodi Dobson, CPA, Partner: jodi.dobson@bakertilly.com or +1 (608) 240 2469
- Sarah Slaughter, CPA, Senior Manager: sarah.slaughter@bakertilly.com or + 1 (512) 975 7291

Sincerely,

Baker Tilly US, LLP



Jodi Dobson, CPA, Partner

Responsibilities

Our responsibilities

As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the Utility's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
 - Forming and expressing opinions based on our audit about whether the financial statements prepared by management, with the oversight of the Board of Public Works and Capital Assets:
 - Are free from material misstatement
 - Present fairly, in all material respects and in accordance with accounting principles generally accepted in the United States of America
- Our audit does not relieve management or the Board of Public Works and Capital Assets of their responsibilities.

We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of the Board of Public Works and Capital Assets, including:

- Internal control matters
- Qualitative aspects of Utility's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant unusual transactions
- Significant difficulties encountered
- Disagreements with management
- Circumstances that affect the form and content of the auditors' report
- Audit consultations outside the engagement team
- Corrected and uncorrected misstatements
- Other audit findings or issues

Audit status

Significant changes to the audit plan

There were no significant changes made to either our planned audit strategy or to the significant risks and other areas of emphasis identified during the performance of our risk assessment procedures.

Audit approach and results

Planned scope and timing

Audit focus

Based on our understanding of the Utility and environment in which you operate, we focused our audit on the following key areas:

- Key transaction cycles
- Areas with significant estimates
- Implementation of new accounting standards

Our areas of audit focus were informed by, among other things, our assessment of materiality. Materiality in the context of our audit was determined based on specific qualitative and quantitative factors combined with our expectations about the Utility's current year results.

Key areas of focus and significant findings

Significant risks of material misstatement

A significant risk is an identified and assessed risk of material misstatement that, in the auditor's professional judgment, requires special audit consideration. Within our audit, we focused on the following areas below.

Significant risk areas	Testing approach	Conclusion
Management override of controls	Incorporate unpredictability into audit procedures, emphasize professional skepticism and utilize audit team with industry expertise	Procedures identified provided sufficient evidence for our audit opinion
Improper revenue recognition due to fraud	Confirmation or validation of certain revenues supplemented with detailed predictive analytics based on non-financial data and substantive testing of related receivables	Procedures identified provided sufficient evidence for our audit opinion

Other areas of emphasis

We also focused on other areas that did not meet the definition of a significant risk, but were determined to require specific awareness and a unique audit response.

Other areas of emphasis		
Cash and investments	Revenues and receivables	General disbursements
Payroll	Pension and OPEB liabilities	Long-term debt
Capital assets including infrastructure	Net position calculations	Financial reporting and required disclosures

Internal control matters

We considered the Utility's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing an opinion on the financial statements. We are not expressing an opinion on the effectiveness of the Utility's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

A material weakness is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We identified the following deficiencies as material weaknesses:

- **Financial statement close process**

Properly designed systems of internal control provide your organization with the ability to process and record accurate monthly and year-end transactions and annual financial reports.

Our audit includes a review and evaluation of the internal controls relating to financial reporting. Common attributes of a properly designed system of internal control for financial reporting are as follows:

- There is adequate staffing to prepare financial reports throughout the year and at year-end.
- Material misstatements are identified and corrected during the normal course of duties.
- Complete and accurate financial statements, including footnotes, are prepared.
- Financial reports are independently reviewed for completeness and accuracy.

Our evaluation of the internal controls over financial reporting has identified control deficiencies that are considered material weakness surrounding the preparation of financial statements and footnotes, adjusting journal entries identified by the auditors, and an independent review of financial reports.

Management has not prepared financial statements that are in conformity with generally accepted accounting principles. In addition, material misstatements in the general ledger were identified during the financial audit.

Required communications

Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Utility are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing accounting policies was not changed during 2023. We noted no transactions entered into by the Utility during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.
- Accounting estimates: Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

Estimate	Management’s process to determine	Baker Tilly’s conclusions regarding reasonableness
Unbilled water and sewer revenues	Evaluation of consumption used after year end not billed as of December 31	Reasonable in relation to the financial statements as a whole
Net pension liability and related deferrals	Evaluation of information provided by the Wisconsin Retirement System	Reasonable in relation to the financial statements as a whole
Net/Total OPEB liability and related deferrals	Evaluation of information provided by the Local Retiree Life Insurance Fund	Reasonable in relation to the financial statements as a whole
Pollution remediation liability	Evaluation of information provided by engineer	Reasonable in relation to the financial statements as a whole
Lease receivable and related deferral	Evaluation of leases by management and incremental borrowing rate used for present value calculation	Reasonable in relation to the financial statements as a whole
Depreciation/Amortization	Evaluate estimated useful life of the asset and original acquisition value	Reasonable in relation to the financial statements as a whole

There have been no significant changes made by management to either the processes used to develop the particularly sensitive accounting estimates, or to the significant assumptions used to develop the estimates, noted above.

- Financial statement disclosures: The disclosures in the financial statements are neutral, consistent and clear.

Significant unusual transactions

There have been no significant transactions that are outside the normal course of business for the Utility or that otherwise appear to be unusual due to their timing, size or nature.

Significant difficulties encountered during the audit

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

Disagreements with management

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

Audit report

There have been no departures from the auditors' standard report.

Audit consultations outside the engagement team

We encountered no difficult or contentious matters for which we consulted outside of the engagement team.

Uncorrected misstatements and corrected misstatements

Professional standards require us to accumulate misstatements identified during the audit, other than those that are clearly trivial and to communicate accumulated misstatements to management. Management is in agreement with the misstatements we have identified, and they have been corrected in the financial statements. The schedule within the attachments summarizes the material corrected misstatements, that, in our judgment, may not have been detected except through our auditing procedures. The internal control matters section of this report describes the effects on the financial reporting process indicated by the corrected misstatements, other than those that we consider to be of a lesser magnitude than significant deficiencies and material weaknesses.

Other audit findings or issues

We encountered no other audit findings or issues that require communication at this time.

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

Other information in documents containing audited basic financial statements

The Utility's audited financial statements will be included in Annual Comprehensive Financial report (ACFR). Our responsibility for this information does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. We have read the ACFR to determine whether a material inconsistency exists between the other information and the financial statements. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, was materially inconsistent with the information, or manner of its presentation, in the financial statements.

Management’s consultations with other accountants

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

Written communications between management and Baker Tilly

The attachments include copies of other material written communications, including a copy of the management representation letter.

Compliance with laws and regulations

We did not identify any non-compliance with laws and regulations during our audit.

Fraud

We did not identify any known or suspected fraud during our audit.

Going concern

Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of the Utility’s ability to continue as a going concern for a reasonable period of time but no less than 12 months from the date of the financial statements, including the effects on the financial statements and the adequacy of the related disclosures, and the effects on the auditor's report. No such matters or conditions have come to our attention during our engagement.

Independence

We are not aware of any relationships between Baker Tilly and the Utility that, in our professional judgment, may reasonably be thought to bear on our independence.

Related parties

We did not have any significant findings or issues arise during the audit in connection with the Utility’s related parties.

Other matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were not engaged to report on the other information, which accompanies the financial statements but are not RSI. We did not audit or perform other procedures on this other information, and we do not express an opinion or provide any assurance on it.

Nonattest services

The following nonattest services were provided by Baker Tilly:

- Financial statement preparation
- Adjusting journal entries
- CIVIC systems software

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

Audit committee resources

Visit our resource page for regulatory updates, trending challenges and opportunities in your industry and other timely updates.

Visit the resource page at <https://www.bakertilly.com/insights/audit-committee-resource-page>.

Management representation letter



WATER and SEWER UTILITY

170 West Drexel Avenue, Oak Creek, WI 53154

May 28, 2024

Baker Tilly US, LLP
4807 Innovate Lane
P.O. Box 7398
Madison, Wisconsin 53707-7398

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of the Oak Creek Water and Sewer Utility as of December 31, 2023 and 2022 and for the years then ended for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the financial position of the Oak Creek Water and Sewer Utility and the respective changes in financial position and cash flows, in conformity with accounting principles generally accepted in the United States of America (GAAP). We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

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

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 9, 2020, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- 2) The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. The financial statements include all properly classified funds of the utility required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, if any, are reasonable in accordance with U.S. GAAP.
- 6) All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
- 7) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 8) All known audit and bookkeeping adjustments have been included in our financial statements, and we are in agreement with those adjustments.
- 9) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the appropriate accounts.
- 10) There are no known or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.
- 11) Guarantees, whether written or oral, under which the Utility is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 12) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of The Board of Public Works and Capital Assets or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 13) We have disclosed to you results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

24) In regards to the nonattest services performed by you listed below, we acknowledge our responsibility related to these nonattest services and have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.

a) Financial statement preparation

b) Adjusting journal entries

c) Civic Systems software

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

25) The Oak Creek Water and Sewer Utility has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

26) The Oak-Creek Water and Sewer Utility has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.

27) Components of net position (net investment in capital assets; restricted; and unrestricted) are properly classified and, if applicable, approved.

28) The Oak Creek Water and Sewer Utility has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.

29) Provisions for uncollectible receivables, if any, have been properly identified and recorded.

30) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

31) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).

32) Provision, when material, has been made to reduce excess or obsolete inventories to their estimated net realizable value.

33) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.

34) We believe that the estimate made for the pollution remediation liability is in accordance with GASB 49 and reflects all known available facts at the time it was recorded.

35) Tax-exempt bonds issued have retained their tax-exempt status.

36) We have appropriately disclosed the Oak Creek Water and Sewer Utility's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy.

- 37) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 38) We assume responsibility for, and agree with, the findings of specialists in evaluating the OPEB liability and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had impact on the independence or objectivity of the specialists.
- 39) We assume responsibility for, and agree with, the information provided by the Wisconsin Retirement System as audited by the Legislative Audit Bureau relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.
- 40) We have reviewed existing contracts and determined there are no material items requiring accounting or reporting as Subscription-Based Information Technology Arrangements under GASB 96.
- 41) We have reviewed our long-term debt agreements and believe that all terms related to significant events of default with finance-related consequences, termination events with finance-related consequences and subjective acceleration clauses have been properly identified and disclosed.
- 42) We have identified any leases or other contracts that are required to be reported as leases and are in agreement with the key assumptions used in the measurement of any lease related assets, liabilities or deferred inflows of resources.
- 43) We are responsible for the estimation methods and assumptions used in measuring assets and liabilities reported or disclosed at fair value, including information obtained from brokers, pricing services or third parties. Our valuation methodologies have been consistently applied from period to period. The fair value measurements reported or disclosed represent our best estimate of fair value as the measurement date in accordance with the requirements of GASB 72 – *Fair Value Measurement*. In addition our disclosures related to fair value measurements are consistent with the objectives outlined in GASB 72. We have evaluated the fair value information provided to us by brokers, pricing services or other parties that has been used in the financial statements and believe this information to be reliable and consistent with the requirements.

- 44) The auditing standards define an annual report as "a document, or combination of documents, typically prepared on an annual basis by management or those charged with governance in accordance with law, regulation, or custom, the purpose of which is to provide owners (or similar stakeholders) with information on the entity's operations and the entity's financial results and financial position as set out in the financial statements." Among other items, an annual report contains, accompanies, or incorporates by reference the financial statements and the auditor's report thereon. Our annual comprehensive financial report (ACFR) constitutes an annual report. We have provided you with the final version of the ACFR. There are no material inconsistencies between the financial statements and any other information contained within the ACFR.

Sincerely,

Oak Creek Water and Sewer Utility

Signed: 
Title: Finance & Accounting Manager

Signed: 
Title: General Manager

Oak Creek Water and Sewer Utility

Year End: December 31, 2023

Normal adjusting journal entries

Date: 1/1/2023 To 12/31/2023

Completed by	In-Charge	Manager	Partner Review
	SS18917 4/24/2024	SS9636 4/30/2024	

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Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
AJE 1	12/31/2023	REC FR MUN - SP ASSESS	08-00-00-14501	C.400		16,684.00			
AJE 1	12/31/2023	INTEREST & DIVIDEND INCOME	08-33-00-41900	C.400			16,684.00		
AJE 1	12/31/2023	REC FR MUN - SP ASSESS	09-00-00-14501	C.400		421.00			
AJE 1	12/31/2023	INTEREST & DIVIDEND INCOME	09-33-00-41900	C.400			421.00		
To record interest charged for specials placed on tax roll.									
AJE 2	12/31/2023	SPECIAL ASSESSMENTS RECEIVABLE	08-00-00-12400	C.400			44,677.00		
AJE 2	12/31/2023	ACCUM PROV FOR UNCOLLECT ACCTS	08-00-00-14400	C.400		68,986.00			
AJE 2	12/31/2023	RECEIVABLE FROM MUNICIPALITY	08-00-00-14500	C.400			51,408.00		
AJE 2	12/31/2023	REC FR MUN - SP ASSESS	08-00-00-14501	C.400		91,098.00			
AJE 2	12/31/2023	CAPITAL CONTRIBUTIONS	08-33-00-43000	C.400			63,999.00		
AJE 2	12/31/2023	SPECIAL ASSESSMENTS RECEIVABLE	09-00-00-12400	C.400			104,401.00		
AJE 2	12/31/2023	ACCUM PROV FOR UNCOLLECT ACCTS	09-00-00-14400	C.400		104,401.00			
AJE 2	12/31/2023	RECEIVABLE FROM MUNICIPALITY	09-00-00-14500	C.400			32,764.00		
AJE 2	12/31/2023	REC FR MUN - SP ASSESS	09-00-00-14501	C.400		121,985.00			
AJE 2	12/31/2023	PAYABLES TO MUNICIPALITY	09-00-00-23300	C.400		23,905.00			
AJE 2	12/31/2023	CAPITAL CONTRIBUTIONS	09-33-00-43000	C.400			113,126.00		
True-up special assessments, Due from muni and CIAC.									
AJE 3	12/31/2023	OTHER WATER REVENUE	08-00-00-47400	C.400		1,300.00			
AJE 3	12/31/2023	CAPITAL CONTRIBUTIONS	08-33-00-43000	C.400			1,300.00		
To reclass revenue for special assessments to CIAC.									
AJE 4	12/31/2023	HEALTH INS DEF OTFL-EMPLR CONT	08-00-00-20615	EE.505.0			14,585.00		
AJE 4	12/31/2023	HEALTH INS DEF OTFL-EARN DIFF	08-00-00-20625	EE.505.0			22,606.00		
AJE 4	12/31/2023	HEALTH INS DEF OTFL-ACT'RY AS	08-00-00-20630	EE.505.0			75,166.00		
AJE 4	12/31/2023	HEALTH INS OPEB LIAB-RESTRICT	08-00-00-24205	EE.505.0		195,884.00			
AJE 4	12/31/2023	HEALTH INS DEF INFL-ACTUARY AS	08-00-00-24530	EE.505.0			184,736.00		
AJE 4	12/31/2023	Health Insurance OPEB Expense	08-31-00-92606	EE.505.0		101,209.00			
AJE 4	12/31/2023	HEALTH INS DEF OTFL-EMPLR CONT	09-00-00-20615	EE.505.0			3,716.00		
AJE 4	12/31/2023	HEALTH INS DEF OTFL-EARN DIFF	09-00-00-20625	EE.505.0			5,715.00		
AJE 4	12/31/2023	HEALTH INS DEF OTFL-ACT'RY ASS	09-00-00-20630	EE.505.0			18,914.00		
AJE 4	12/31/2023	HEALTH INS OPEB LIAB-RESTRICT	09-00-00-24205	EE.505.0		48,972.00			
AJE 4	12/31/2023	HEALTH INS DEF INFL-ACTUARY AS	09-00-00-24530	EE.505.0			46,167.00		
AJE 4	12/31/2023	HEALTH INSURANCE OPEB EXPENSE	09-31-00-85406	EE.505.0		25,540.00			
To true up activity related to healthcare OPEB								Recurring	
AJE 5	12/31/2023	WRS DEF OUTFLW-WRS EXP PREV YR	08-00-00-20100	EE.202		6,736.00			
AJE 5	12/31/2023	WRS DEF OUTFLW-PROJ VS ACT DIF	08-00-00-20200	EE.202			422,677.00		
AJE 5	12/31/2023	WRS DEF OUTFLOW-EARNINGS DIFF	08-00-00-20300	EE.202		1,955,201.00			
AJE 5	12/31/2023	WRS DEF OUTFLW-ACTUARY ASSUMPT	08-00-00-20350	EE.202			42,331.00		
AJE 5	12/31/2023	WRS DEF OUTFLW-CONTR PROP DIFF	08-00-00-20400	EE.202			744.00		
AJE 5	12/31/2023	WRS NET PENSION LIAB-RESTRICT	08-00-00-24203	EE.202			1,312,723.00		
AJE 5	12/31/2023	WRS DEF INFLW-PROJ VS ACT DIFF	08-00-00-24310	EE.202			978,803.00		
AJE 5	12/31/2023	WRS DEF INFLW-PROJ VS ACT EARN	08-00-00-24320	EE.202		622,742.00			
AJE 5	12/31/2023	WRS DEF INFLW- CONTRIB DIFF	08-00-00-24330	EE.202			3,474.00		
AJE 5	12/31/2023	WRS Expense	08-31-00-92604	EE.202		176,073.00			
AJE 5	12/31/2023	WRS DEF OUTFLW-WRS EXP PREV YR	09-00-00-20100	EE.202		1,684.00			
AJE 5	12/31/2023	WRS DEF OUTFLW-PROJ VS ACT DIF	09-00-00-20200	EE.202			105,667.00		
AJE 5	12/31/2023	WRS DEF OUTFLOW-EARNINGS DIFF	09-00-00-20300	EE.202		488,792.00			
AJE 5	12/31/2023	WRS DEF OUTFLW-ACTUARY ASSUMPT	09-00-00-20350	EE.202			10,582.00		
AJE 5	12/31/2023	WRS DEF OUTFLW-CONTR PROP DIFF	09-00-00-20400	EE.202			186.00		
AJE 5	12/31/2023	WRS NET PENSION LIAB-RESTRICT	09-00-00-24203	EE.202			328,175.00		
AJE 5	12/31/2023	WRS DEF INFLW-PROJ VS ACT DIFF	09-00-00-24310	EE.202			244,696.00		
AJE 5	12/31/2023	WRS DEF INFLW-PROJ VS ACT EARN	09-00-00-24320	EE.202		155,683.00			
AJE 5	12/31/2023	WRS DEF INFLW-CONTRIB DIFF	09-00-00-24330	EE.202			868.00		
AJE 5	12/31/2023	WRS Expense	09-31-00-85404	EE.202		44,015.00			
To record WRS Pension activity								Recurring	

Oak Creek Water and Sewer Utility

Year End: December 31, 2023
 Normal adjusting journal entries
 Date: 1/1/2023 To 12/31/2023

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Completed by	In-Charge	Manager	Partner Review
	SS18917 4/24/2024	SS9636 4/30/2024	

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
AJE 6	12/31/2023	LIFE INS DEF OUTFL-EXP PREV YR	08-00-00-20505	EE.501A			31.00		
AJE 6	12/31/2023	LIFE INS DEF OUTFL-EARN DIFF	08-00-00-20525	EE.501A		78.00			
AJE 6	12/31/2023	LIFE INS DEF OUTFL-ACTUARY ASS	08-00-00-20530	EE.501A			8,979.00		
AJE 6	12/31/2023	LIFE INS DEF OUTFL-CONTR PROP	08-00-00-20535	EE.501A		13,329.00			
AJE 6	12/31/2023	LIFE INS OPEB LIAB-RESTRICT	08-00-00-24204	EE.501A		44,410.00			
AJE 6	12/31/2023	LIFE INS DEF INFL-PROJ VS ACT	08-00-00-24410	EE.501A			3,766.00		
AJE 6	12/31/2023	LIFE INS DEF INFL-ACTUARY ASSU	08-00-00-24430	EE.501A			73,776.00		
AJE 6	12/31/2023	LIFE INS DEF INFL-CONTR PROP	08-00-00-24435	EE.501A		2,584.00			
AJE 6	12/31/2023	W LIFE INSURANCE OPEB EXPENSE	08-31-00-92605	EE.501A		26,151.00			
AJE 6	12/31/2023	LIFE INS DEF OUTFL-EXP PREV YR	09-00-00-20505	EE.501A			8.00		
AJE 6	12/31/2023	LIFE INS DEF OUTFL-EARN DIFF	09-00-00-20525	EE.501A		20.00			
AJE 6	12/31/2023	LIFE INS DEF OUTFL-ACTUARY ASS	09-00-00-20530	EE.501A			2,250.00		
AJE 6	12/31/2023	LIFE INS DEF OUTFL-CONTR PROP	09-00-00-20535	EE.501A		3,340.00			
AJE 6	12/31/2023	LIFE INS OPEB LIAB-RESTRICT	09-00-00-24204	EE.501A		11,020.00			
AJE 6	12/31/2023	LIFE INS DEF INFL-PROJ VS ACT	09-00-00-24410	EE.501A			944.00		
AJE 6	12/31/2023	LIFE INS DEF INFL-ACTUARY ASSU	09-00-00-24430	EE.501A			18,488.00		
AJE 6	12/31/2023	LIFE INS DEF INFL-CONTR PROP	09-00-00-24435	EE.501A		648.00			
AJE 6	12/31/2023	S LIFE INSURANCE OPEB EXPENSE	09-31-00-85405	EE.501A		6,662.00			
		To record GASB 75 life insurance activity and true up.						Recurring	
						4,359,553.00	4,359,553.00		

Client service team



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Accounting changes relevant to Oak Creek Water and Sewer Utility

Future accounting standards update

GASB Statement Number	Description	Potentially impacts you	Effective date
100	Accounting Changes and Error Corrections	✓	12/31/24
101	Compensated Absences	✓	12/31/24
102	Certain Risk Disclosures	✓	12/31/25

Further information on upcoming [GASB pronouncements](#).

Revised guidance for accounting changes and error corrections

GASB Statement No. 100, *Accounting Changes and Error Corrections, an amendment of GASB Statement No. 62*, seeks to provide more understandable, reliable, relevant, consistent and comparable information for making decisions and assessing accountability.

The standard establishes the following categories:

1. Accounting changes, which is comprised of:
 - a. Changes in accounting principles – result from a change from one generally accepted accounting principle to another that is justified on the basis that the newly adopted principle is preferable to the previously applied principle, or the implementation of a new pronouncement.
 - b. Changes in accounting estimates – occur when inputs change due to a change in circumstances, new information, or more experience. Note that the focus is on changes to the inputs used; a change in the value of an input such as an annual inflation update does not require disclosure under this standard.
 - c. Changes to or within the financial reporting entity – result from the addition or removal of a fund that results from the movement of continuing operations (such as moving sanitation operation from the general fund to its own separate fund), a change in a fund's presentation as major or nonmajor, the addition or removal of a component unit (with certain exceptions), or a change in a component unit's presentation as blended or discretely presented.
2. Error corrections – result from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time of the financial statements were issued (i.e., facts that could reasonably be expected to have been obtained and considered at that time).

A summary of the reporting impact of each category is as follows:

Reporting considerations	Accounting changes			
	Change in accounting principle	Change in estimate	Change to the financial reporting entity	Correction of an error
Basic financial statement schedules:	Restate earliest period presented	Report prospectively	Adjust current year beginning balances	Restate earliest period presented
Required supplementary information & supplementary information:	Should match the financial statement presentation noted above; no adjustments to earlier periods needed			Restate all periods impacted
Additional disclosures?	Yes	Yes	Yes	Yes

The Utility should become familiar with the new guidance in advance of the implementation effective date.

Updated accounting and reporting for compensated absences

The Governmental Accounting Standards Board (GASB) issued its Statement No. 101, *Compensated Absences*, in June 2022. The objective of GASB 101 is to update the recognition and measurement guidance for compensated absences for state & local government employers. It supersedes GASB No. 16, *Accounting for Compensated Absences*, issued in 1992, as well as earlier guidance, and addresses changes resulting from the types of leave now being offered. GASB 101 is effective for fiscal years beginning after December 15, 2023 (i.e., December 31, 2024, and June 30, 2025 year-end reporting entities).

GASB 101 more appropriately reflects a liability *when* a government incurs an obligation for compensated absences, and will improve comparability of reporting between governments that offer different types of leave. It requires that liabilities be recognized for (1) leave that has not been used, and (2) leave that has been used but not yet paid in cash or settled-up via non-cash means. Compensated absences is defined as leave for which employees may receive one or more of the following:

- Cash payments when the leave is used for time off;
- Other cash payments, such as payment for unused leave upon termination of employment, or;
- Noncash settlements, such as conversion to defined benefit postemployment benefits.

Examples of compensated absences provided in GASB 101 include vacation, sick leave, paid time off (PTO), holidays, parental leave, bereavement leave, and certain types of sabbatical leave. Payment or settlement of compensated absences could occur during employment, or upon termination of employment. GASB 101 does not apply to benefits that are within the scope of GASB 47, *Accounting for Termination Benefits*.

GASB 101 requires that a liability should be recognized for leave that has not been used if all of the following are true:

- The leave is attributable to services already rendered;
- The leave accumulates, and;
- The leave is “more likely than not” (i.e., likelihood of more than 50%) to be used for time off or otherwise paid in cash or settled through noncash means (101 provides factors to assess this criteria). (This differs from GASB 16, which required payment to be “probable” to be recognized).

Under GASB 101, governments will now need to accrue for time that has accumulated and is likely to be used, even if the employee is not eligible for a payout upon termination. This was not a requirement under GASB 16, and thus may result in a higher compensated absence liability.

GASB 101 requires liabilities for compensated absences to be recognized in financial statements prepared using the economic resources measurement focus equal to the amount of leave that has not yet been used and leave that has been used but not yet paid or settled. GASB 101 did not change the report for financial statements prepared using the current financial resources measurement focus (i.e., governmental funds).

Other changes in financial statement disclosures include the change in compensated absences liability can now be disclosed as a net change, rather than gross increases/decreases in the liability. Also, governments are no longer required to disclose which fund has typically liquidated the liability.

We recommend that governments begin to review the guidance contained in GASB 101 within the context of your existing compensated absences policies and accounting practices, in order to be better informed in terms of the information that you will need for this implementation.

New guidance on disclosure of certain risks

The requirements in GASB Statement No. 102, *Certain Risk Disclosures* is meant to provide financial statement users with information about certain risks when circumstances make a government vulnerable to a heightened possibility of loss or harm. It requires governments to disclose essential information about risks related to vulnerabilities due to certain concentrations or constraints.

- (a) The Statement defines a concentration as a lack of diversity related to an aspect of a significant inflow or outflow of resources—for example, a small number of companies that represent a majority of employment in a government’s jurisdiction, or a government that relies on one revenue source for most of its revenue.
- (b) The Statement defines a constraint as a limitation imposed on a government by an external party or by formal action of the government’s highest level of decision-making authority—such as a voter-approved property tax cap or a state-imposed debt limit.

Concentrations and constraints may limit a government’s ability to acquire resources or control spending.

The Statement generally requires a government to disclose information about a concentration or constraint if all of the following criteria are met:

- (a) The concentration or constraint is *known* to the government prior to issuing the financial statements.
- (b) The concentration or constraint makes the government vulnerable to the risk of a substantial impact.
- (c) An event or events associated with the concentration or constraint that could cause a substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

The disclosures should include a description of the following:

- The concentration or constraint,
- Each event associated with the concentration or constraint that could cause a substantial impact if the event has occurred or has begun to occur prior to the issuance of the financial statements, and
- Actions taken by the government to mitigate the risk prior to the issuance of the financial statements.

Two-way audit communications

As part of our audit of your financial statements, we are providing communications to you throughout the audit process. Auditing requirements provide for two-way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

- a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.
- b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:
 - Identify types of potential misstatements.
 - Consider factors that affect the risks of material misstatement.
 - Design tests of controls, when applicable, and substantive procedures.
- c. We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations and provisions of contracts or grant programs.
- d. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

Our audit will be performed in accordance with auditing standards generally accepted in the United States of America.

We are very interested in your views regarding certain matters. Those matters are listed here:

- a. We typically will communicate with your top level of management unless you tell us otherwise.
- b. We understand that the governing board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.
- c. We need to know your views about your organization's objectives and strategies, and the related business risks that may result in material misstatements.
- d. We anticipate that the Utility will receive an unmodified opinion on its financial statements.
- e. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?
- f. Have you had any significant communications with regulators or grantor agencies?
- g. Are there other matters that you believe are relevant to the audit of the financial statements?

Also, is there anything that we need to know about the attitudes, awareness and actions of the governing body concerning:

- a. The entity's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?
- b. The detection or the possibility of fraud?

We also need to know if you have taken actions in response to developments in financial reporting, laws, accounting standards, governance practices, or other related matters, or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. If necessary, we may do preliminary financial audit work during the months of October-December, and sometimes early in January. Our final financial fieldwork is scheduled during the spring to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and may issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 6-12 weeks after final fieldwork, but may vary depending on a number of factors.

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions on what this all means, or wish to provide other feedback. We welcome the opportunity to hear from you.

STAFF REPORT

Item: City Hall Roof Maintenance Award.

Recommendation: That the Board consider a motion to award the City Hall Roof Maintenance project lump sum base bid and alternative 1, to the lowest responsive, responsible bidder, Langer Roofing & Sheet Metal, Inc, based on the bid amount of \$44,500.

Fiscal Impact: The maintenance project will be funded with money allocated in the 2024 budget under CIP# 24004, and up to \$5000 of residual funds that remain in CIP# 24008 for a total of \$45,000.

Critical Success Factor(s):

- Active, Vibrant, and Engaged Community
- Financial Stability and Resiliency
- Thoughtful Growth and Prosperous Local Economy
- Clean, Safe, and Welcoming
- Inspired, Aligned, and Proactive City Organization
- Quality Infrastructure, Amenities, and Services
- Not Applicable

Background: The Civic Center, constructed in 2015, features a roof spanning approximately 126,000 square feet. In 2023, an inspection was conducted to identify any deficiencies and assess their severity. Most roof repairs focus on preventing water penetration, which can cause significant interior damage. Proper maintenance of the roof system is essential to minimize future damage to both the roof and the interior of the Civic Center.

The Engineering Department prepared plans and specifications for the project, advertised the work, and received the following three bids:

Contractor	Lump Sum Base Bid	Alternate 1 Snow Retention Bar – Clock Tower
Langer Roof & Sheet Metal, Inc.	\$19,750.00	\$24,750.00
Cudahy Roofing & Supply, Inc.	\$6,590.00	\$66,350.00
F.J.A. Christiansen Roofing Co., Inc.	\$5,903.00	\$89,291.00

Options/Alternatives: Awarding the base bid only; awarding the base bid with the alternative; rejecting the bids and deferring maintenance, which could lead to potential water damage to the Civic Center; or instructing the Engineering Department to rebid the project later in 2024 for construction in 2025.

Respectfully submitted:



Andrew J. Vickers, MPA
City Administrator

Prepared/Approved:



Matthew J. Sullivan, PE
Assistant City Administrator/Engineer

Fiscal Review:



Maxwell Gagin, MPA
Deputy City Administrator/Finance Officer

Attachments:

STAFF REPORT

Item: Ordinance Recommendation to Prohibit Parking on Heavy Traffic Routes.

Recommendation: That the Board recommends that the Common Council adopts Ordinance No. 3103 that creates Section 10.41(a)(18) of the Municipal Code Prohibiting Parking on Heavy Traffic Routes.

Fiscal Impact: None.

Critical Success Factor(s):

- Active, Vibrant, and Engaged Community
- Financial Stability and Resiliency
- Thoughtful Growth and Prosperous Local Economy
- Clean, Safe, and Welcoming
- Inspired, Aligned, and Proactive City Organization
- Quality Infrastructure, Amenities, and Services
- Not Applicable

Background: Over the past 5 years there has been a significant increase in e-commerce which greatly impacted urban logistics, resulting in heightened trucking activities and associated challenges, particularly on heavy traffic routes. The surge in delivery services during this time has led to a significant increase in truck traffic in urban areas, causing issues such as traffic congestion, safety hazards, and infrastructure strain, notably on heavy traffic routes. Inconsistent or unclear parking restrictions contributes to unintentional violations by truck drivers. Current parking regulations and enforcement strategies have proven insufficient in effectively addressing these challenges.

The proposed ordinance aims to tackle the issues of truck parking on heavy traffic routes, exacerbated by increased trucking activities. By implementing this ordinance, the city aims to improve traffic flow, enhance safety, and preserve infrastructure by strictly prohibiting truck parking on designated heavy traffic routes. Temporary exceptions may be granted for emergencies or loading/unloading activities, subject to prior approval.

Given the significant impact and scope of the ordinance, city staff will engage with trucking companies, drivers, and local businesses to promote understanding and compliance with the new regulations.

Options/Alternatives: The board could opt not to recommend the new ordinance and continue to address parking issues on a case-by-case basis. However, this approach may limit the effectiveness and efficiency of law enforcement in enforcing parking restrictions.

Respectfully submitted:



Andrew J. Vickers, MPA
City Administrator

Prepared/Approved:



Matthew J. Sullivan, PE
Assistant City Administrator/Engineer

Fiscal Review:



Maxwell Gagin, MPA
Deputy City Administrator/Finance Officer

Attachments: Ordinance No. 3103

ORDINANCE NO. 3103

BY: _____

AN ORDINANCE TO CREATE SECTION 10.41(a)(18) OF THE MUNICIPAL CODE PROHIBITING PARKING ON HEAVY TRAFFIC ROUTES

NOW, THEREFORE, the Mayor and Common Council of the City of Oak Creek, Wisconsin, do hereby ordain as follows:

Section 1: Section 10.41(a)(18) of the Municipal Code is hereby created to read as follows:

SEC. 10.41 STOPPING OR PARKING PROHIBITED IN CERTAIN SPECIFIED PLACES.

(a) **Parking Prohibited at All Times.** Except temporarily for the purpose of and while actually engaged in loading or unloading or in receiving or discharging passengers or property and while the vehicle is attended by a licensed operator so that it may be moved promptly in case of an emergency or to avoid obstruction of traffic, no person shall at any time park or leave standing any vehicle:

(18) On Heavy Traffic Routes designated in Sec. 10.20(c)(1)

Section 2: Severability. If any section, clause, provision, or any portion of this ordinance is adjudged unconstitutional or invalid by a court of competent jurisdiction, the remainder of this section shall not be affected thereby.

Section 3: All ordinances or parts of ordinances contravening the provisions of this ordinance are hereby repealed.

Section 4: This ordinance shall be in force and take effect from and after its passage and publication.

Introduced this _____ day of _____, 2024.

Passed and adopted this _____ day of _____, 2024.

President, Common Council

Approved this _____ day of _____, 2024.

Mayor

Attest:

Vote: Ayes _____ Noes _____

City Clerk