



City of Lake Geneva, 626 Geneva St, Lake Geneva, WI 53147- 262.248.3673- www.cityoflakegeneva.com

CITY OF LAKE GENEVA REGULAR COMMON COUNCIL
MONDAY, JANUARY 10, 2022- 6:00 P.M.
LAKE GENEVA CITY HALL: COUNCIL CHAMBERS (MAIN LEVEL)

Members:

Mayor Charlene Klein, Council President, Rich Hedlund, Council Vice President, John Halverson,
Alderpersons: Tim Dunn, Mary Jo Fesenmaier, Cindy Flower, Ken Howell, Shari Straube, and Joan Yunker

CITY HALL WILL BE OPEN TO THE PUBLIC DURING ALL MEETINGS. THE CITY OF LAKE GENEVA IS HOLDING ALL MEETINGS VIRTUALLY AS WELL AS IN PERSON. IF YOU WISH TO LISTEN OR WATCH THE MEETING YOU MAY DO SO BY USING THE FOLLOWING:

1. Links to the City of Lake Geneva's live video stream can be found at www.cityoflakegeneva.com/video
2. Television: Watch live broadcast of the meeting on Spectrum Cable Channel 25
3. Listen to audio via phone: (602) 333-2017 (Long distance rates may apply) (888) 204-5987 (Toll Free)

Access Code: 9746153

AGENDA

1. Mayor Klein call the meeting to order
2. Pledge of Allegiance – Alderperson Dunn
3. Roll Call
4. Awards, Presentations, Proclamations, and Announcements
5. Re-consider business from previous meeting
6. Comments from the public as allowed by Wis. Stats. §19.84(2), limited to items on this agenda, except for public hearing items. Comments will be limited to 5 minutes
7. Acknowledgement of Correspondence
8. Approve the Regular Council Minutes of December 28, 2021 as prepared and distributed
9. **CONSENT AGENDA**– *Recommended by Finance, Licensing and Regulation on January 4, 2022.* Any item listed on the consent agenda may be removed at the request of any member of the Council. The request requires no second, is not discussed, and is not voted upon.
 - a. Tier I Event Permit Application filed by Semper Running Half Marathon to take place on July 9, 2022 located on S Lake Shore Drive and South Street
 - b. Temporary Class “B”/ “Class B” Retailer’s License filed by the Semper Running Foundation for the event of Semper Running Half Marathon to take place on July 9, 2022 located at 700 N Bloomfield Rd

10. Items removed from the Consent Agenda

11. Discussion/Action regarding Downtown Business Improvement District Forensic Audit Proposals (*Agenda Item request by Alderperson Dunn and Alderperson Fesenmaier; Finance, Licensing, and Regulation Committee referred this item to the Downtown Business Improvement District Board for selection and to identify a funding source, on November 16, 2021; Common Council continued on December 28, 2021*)
12. Discussion/Action regarding **Resolution 22-R01** a resolution amending the City of Lake Geneva Fee Schedule as it relates to the fee for Short-Term Rental
13. Discussion/Action regarding **Resolution 22-R02** a resolution combining election wards into one reporting unit for the February 15, 2022 Spring Primary
14. **Recommendation of the Finance, Licensing, and Regulation Committee of January 4, 2022- Ald. Howell**
 - a. Discussion/Action regarding an Original Class “B” Fermented Malt Beverage license and “Class C” Wine license application filed by Guac Star LLC d/b/a Guac Star, 120/122 Broad St, Donna Schroff, Agent
 - b. Discussion/Action regarding Change Order #4 filed by Selzer-Ornst Construction Co for the Library Renovation project in an amount not to exceed \$3,160.00
 - c. Discussion/Acceptance of January 4, 2022 Finance, Licensing, and Regulation Committee Payment Approval Reports

15. Adjournment

Requests from persons with disabilities, who need assistance to participate in this meeting or hearing, should be made to the City Clerk’s office in advance so the appropriate accommodations can be made.

CITY OF LAKE GENEVA REGULAR COMMON COUNCIL MINUTES
TUESDAY, DECEMBER 28, 2021 6:00 P.M.
LAKE GENEVA CITY HALL: COUNCIL CHAMBERS (MAIN LEVEL)

Members:

Mayor Charlene Klein, Council President, Rich Hedlund, Council Vice President, John Halverson, Alderpersons: Tim Dunn, Mary Jo Fesenmaier, Cindy Flower, Ken Howell, Shari Straube, and Joan Yunker

Mayor Klein called the meeting to order at 6:00 p.m.

Aldersperson Fesenmaier led the Council in the Pledge of Allegiance.

Roll Call

Present: Dunn, Fesenmaier, Flower, Halverson, Howell, Straube, and Yunker

Absent: Hedlund

Awards, Presentations, Proclamations, and Announcements

Clerk Kropf noted that candidacy paperwork is due back to the City Clerk's office by 5:00 p.m. on January 4, 2022. Packets can be picked up at City Hall or found online.

Re-consider business from previous meeting

None

Comments from the public as allowed by Wis. Stats. §19.84(2), limited to items on this agenda, except for public hearing items. Comments will be limited to 5 minutes

None

Acknowledgement of Correspondence

None

Approve the Regular Council Minutes of December 13, 2021 and the Special Council Minutes of December 21, 2021 as prepared and distributed

Motion by Howell to approve, second by Yunker. No discussion. Motion carried 7-0.

CONSENT AGENDA— Recommended by Finance, Licensing and Regulation on December 21, 2021. Any item listed on the consent agenda may be removed at the request of any member of the Council. The request requires no second, is not discussed, and is not voted upon.

NONE

Items removed from the Consent Agenda

None

Discussion/Action regarding Downtown Business Improvement District Forensic Audit Proposals (Agenda Item request by Aldersperson Dunn and Aldersperson Fesenmaier; Finance, Licensing, and Regulation Committee referred this item to the Downtown Business Improvement District Board for selection and to identify a funding source, on November 16, 2021)

City Administrator Nord stated that a decision has not yet been made by the BID.

Motion by Fesenmaier to continue until the January 10, 2022 Common Council meeting, second by Dunn. No discussion. Motion carried 7-0.

Discussion/Action regarding Resolution 21-R84 a resolution authorizing May 19, 2022 as World Migratory Bird Day in the City of Lake Geneva

Motion by Flower to approve, second by Fesenmaier. No discussion. Motion carried 7-0.

Discussion/Action regarding **Resolution 21-R85** a resolution appointing City of Lake Geneva Election Inspectors for the Election Term of 2022-2023

Motion by Howell to approve, second by Yunker. No discussion. Motion carried 6-1, with Fesenmaier voting no.

Recommendation of the Finance, Licensing, and Regulation Committee of December 21, 2021- Ald. Howell

Discussion/Action regarding **Resolution 21-R80** a resolution adopting a 2021 budget amendment authorizing the re-allocation of funds in the 2021 capital projects budget for 2022 expenditures completed in 2021

Motion by Howell to approve, second by Yunker. No discussion. Motion carried 7-0.

Discussion/Action regarding **Resolution 21-R82** a resolution authorizing the 2022 Pay Scale Grades and Pay Scale for Part-Time Non-Represented Employees

Motion by Howell to approve, second by Yunker. No discussion. Motion carried 7-0.

Discussion/Action regarding **Resolution 21-R83** a resolution authorizing the 2022 Pay Scale Grades and Pay Scale for Full-Time Non-Represented Employees

Motion by Howell to approve, second by Yunker. No discussion. Motion carried 7-0.

Discussion/Action regarding Change Order # 3 filed by Selzer-Ornst for the Library Restoration Project in an amount not to exceed \$4,700.00

Motion by Howell to approve, second by Halverson. Flower explained that some of the wires were cut during the asbestos abatement project, but that those losses will be re-couped. Council discussion included that this was approved at the special council meeting. Motion and second was withdrawn. No action taken.

Discussion/Action regarding purchase of chiller and two chilled water pumps for City Hall Air Conditioner, from Mared Mechanical in an amount not to exceed \$74,639.00 (*Finance, Licensing, and Regulation Committee approved at \$68,225.00; vendor sent new quote on December 22, 2021 with new price*)

Motion by Howell to refer to the Public Works Committee, second by Flower. Motion carried 7-0.

Discussion/Action regarding approval of contract with CivicPlus for purchase of CivicEngage for a website upgrade/redesign and of CivicClerk for an Agenda/Minute Management software in an amount not to exceed \$19,999.00

Motion by Howell to approve, second by Yunker. Flower expressed concerns with the timeline of which this proposal was received and if it had been vetted by the technology committee. Clerk Kropf stated that every member of the technology committee was sent the proposal, with a tight timeline, for any feedback. Kropf added that all members were invited to attend the CivicEngage Demo on December 2, 2021. Flower questioned if the vendor would be willing to hold the price until the end of January 2022. Clerk Kropf added that she could definitely ask, but that the price might change if it is not approved before the end of the year.

Motion to amend by Flower to direct the staff ask that the contract price could be held over until January 2022 and to allow staff input, second by Fesenmaier. Motion to amend failed 3-4, with Howell, Dunn, Yunker, and Straube voting no.

Original motion carried 7-0 on a roll call vote.

Discussion/Acceptance of December 21, 2021 Finance, Licensing, and Regulation Committee Payment Approval Reports

Motion by Howell to accept, second by Yunker. No discussion. Motion carried 7-0.

Recommendation of the Planning Commission of December 20, 2021- Ald. Dunn

Discussion/Action regarding a proposed Certified Survey Map (CSM) for Basso Builders Inc., 405 Skyline Dr., to create 3 buildable single family parcels at the intersection of Sage St. and Sheridan Springs Rd. as identified on the certified survey project no 21.903 dated 10/26/21 for Tax Key Nos. ZGC00011 & ZGC00015 (Council referred this item to the Plan Commission for further review on November 22, 2021)

Motion by Dunn to approve, second by Fesenmaier. Dunn stated that there was a question of the state of the alley at the last Council meeting and noted that this alley is in a better state than most. Motion carried 7-0.

Discussion/Action regarding **Resolution 21-R86** a resolution authorizing the issuance of a Conditional Use Permit filed by T. C. Productions LLC., for a request that would allow for an addition and renovation of the property located at 100 N. Edwards Blvd. in the Planned Business (PB) zoning district, Tax Key No. ZA196100004

Motion by Dunn to approve, second by Yunker. No discussion. Motion carried 7-0.

Discussion/Action regarding **Resolution 21-R87** a resolution authorizing the request to amend the existing General Development Plan (GDP) for The Vistas Group, 526 E 114th Place, Chicago, IL. For the 27-acre property located at the northwest corner of Townline Rd and Edwards Blvd. for a proposed residential subdivision, Tax Key No. ZYUP00198

Motion by Dunn to approve, second by Flower. Fesenmaier noted the access on Townline Road; which would be a right-in and right-out only. Fesenmaier stated that she would like the access situation to be addressed by the Engineer and to possibly have a full traffic study completed.

Motion by Fesenmaier to amend to refer to the Plan Commission to discover potential access solutions, second by Flower.

Motion by Howell to allow Ted Johnson to address the Council, second by Yunker. Motion carried 7-0. He explained that the amendment that was before the Plan Commission was to move the access further south, per the recommendation of their traffic impact study. He added that this plan, included the access in question, was approved by the Council back in July 2021.

Motion by Dunn to allow Gary Dunham to address the Council, second by Yunker. Dunham noted that this could be addressed with the final traffic study and that those could be implemented during the PIP process.

Motion to amend failed 0-7 on a roll call vote.

Fesenmaier stated that the representatives bring forward options for the access and asked that more than one be presented. She would like to see a sidewalk presented on the PIP on the west side point to the end of the current sidewalk.

Flower added that the sidewalk should be along the entirety of Edwards Blvd. She added that traffic needs also be reviewed by the WI DOT, moving forward. Motion carried 7-0 on a roll call vote.

Discussion/Action regarding **Resolution 21-R88** a resolution authorizing the issuance of a Conditional Use Permit (CUP) filed by S & L Properties Lake Geneva LLC. d.b.a. Culvers, 2651 Kirkling Ct., Portage WI 53901, for a CUP to allow for the installation of a 2nd drive-thru lane at 151 Well St. in the General Business (CB) zoning district, Tax Key No. ZA365000002

Motion by Dunn to approve, second by Yunker. Flower questioned if the problems they currently have, were discussed at the Plan Commission, with the parking and drive thru lanes. Flower also expressed concerns with the backups that currently occur at the Culver's.

Motion by Flower to allow Emily Bublitz- McCon Building Corp, second by Yunker. Motion carried 7-0.

Bublitz noted that this has been the trend for other Culver's throughout the region. The plan only removed one parking stall for the second drive thru. Motion carried 7-0.

Discussion/Action regarding **Resolution 21-R89** a resolution authorizing the issuance of a “**Limited**” Conditional Use Permit filed by Indelible Homes LLC. 4707 S. 47th St., Greenfield, WI, 53220, for a request to allow Commercial Indoor Lodging at 415 Cass St. in the General Business (GB) zoning district Tax Key No. ZNB00001
Motion by Dunn to approve, second by Yunker. Fesenmaier stated that they will have to obtain their own garbage services and inquired if the landscaping plan had been discussed. She added that there shouldn't be any outdoor storage of recreational items and that they need to apply for several licenses with the City.
It was confirmed that a manager or owner does not have to live on the premises, but that someone needs to be available within a thirty-mile radius of the property. Motion carried 7-0.

Discussion/Action regarding **Resolution 21-R90** a resolution authorizing the issuance of a “**Limited**” Conditional Use Permit filed by Lake Lodging Investments, LLC. 3 Grant Square #173, Hinsdale, IL, 60521, for a request to allow Commercial Indoor Lodging at 504 Wells St. in the Planned Business (PB) zoning district Tax Key No. ZOP00400
Motion by Dunn to approve, second by Yunker. No discussion. Motion carried 7-0.

Discussion/Action regarding **Resolution 21-R91** a resolution authorizing the issuance of a Conditional Use Permit filed by Michael & Katherine Lynch, 1084 LaGrange Dr., Lake Geneva, for a request that would allow using Single Family - 4 zoning setbacks in the Estate Residential - 1(ER-1) zoning district Tax Key No. ZLE00003
Motion by Dunn to approve, second by Yunker. No discussion. Motion carried 7-0.

Adjournment

Motion by Flower to adjourn, second by Dunn. Motion carried 7-0. The meeting adjourned at 7:04 p.m.

CITY OF LAKE GENEVA - EVENT PERMIT APPLICATION

Please fill in all blanks completely, as incomplete applications will be rejected.

Applications must be submitted **AT LEAST 4 WEEKS** prior to the proposed event date(s).

Section I. APPLICANT INFORMATION

NAME OF APPLICANT: Carlie Blackman - Semper Running Half Marathon
NAME OF EVENT ORGANIZER/PRODUCER: Semper Running Foundation 2 person Relay, 2.2 mile walk
PRODUCTION COMPANY/ORGANIZATION: Semper Running Foundation FEDERAL TAX ID: 84-4681338
STREET ADDRESS: N 2420 Canterbury Rd APT. UNIT OR SUITE #: _____
CITY: Delaware STATE: WI ZIP CODE: 53115

Are you a ☐ For Profit or ☒ Non-profit Organization 501(c) 3?

EIN # (Tax Exempt Number): 84-4681338

*ALL non-profits must present a copy of their current Tax ID - EIN #.

Section II. EVENT INFORMATION

- ☒ **Public Assembly Permit** - * **Non-profit (No Charge)**, Otherwise FEE \$60 per day
(Meet one or more criteria) Single day event use of City of Lake Geneva facilities with NO street, parking or intersection closures, attendance under 500, NO serving of alcohol in public space.
- ☐ **Block Parties or use of Gazebo for 1 Hour Photo Ops**: * **Non-profit (No Charge)**, Otherwise FEE \$75.00
Small event limited to one street with 4 barricades in a neighborhood or gazebo in Flat Iron Park.
- ☐ **Tier 1 Events**: * **Non-profit (No Charge)**, Otherwise FEE \$250 for an event up to seven days, additional \$50 per day thereafter
(Meet one or more criteria) Rolling closure of streets, public walkway, limited parking stalls or intersection closures that do not impact public use, attendance of 501 to 3,000, four (4) hours or less of alcohol sales or serving, majority use of a city park(s), or other municipal facility.
- ☐ **Tier 2 Events**: * **Non-profit (No Charge)**, Otherwise FEE \$500 for an event up to seven days, additional \$100 per day thereafter
(Meets one or more criteria) Non-profit or not-for-profit organization offering multiple-day events, attendance of more than 3,000+, more than four (4) hours of alcohol sales or serving, and/or exclusive use of City park(s), street(s), limited parking stalls, or other municipal facility.

Note: Seminary (includes the use of the Shelter) and Flat Iron Park (includes the use of Brunk Pavilion) have 3 available picnic tables and 10 benches which you can select as part of your event permit. Any additional picnic tables, benches, or barricades needed should be directed to a rental company.

1. Title of Event: Semper Running Half Marathon, 2 person Half Relay & 2.2 mile Walk
2. Date(s) of Event: Sat July 9, 2022
3. Location(s) of Event: Road use: S. Lakeshore Dr & Swan St. → map attached
4. Hours: Course open 7am-10am; City of LA streets 8:30am-10am

Note: Start Time & End Time

5. Event Chair/Contact Person: Carlie Blackman Phone: [REDACTED]

6. Day of Event Contact Name: Same Phone: Same

7. Is the event open to the public? ☒ Yes ☐ No

8. Will you charge an admission fee? ☒ Yes ☐ No

9. Estimated Attendance Number: 300 MAX

10. Basis for estimate: based on similar events, it will be capped at 300

11. Will you be setting up a tent? ☐ Yes ☒ No

If yes, list the location, size, Rental Company, and proof of completion of locates.

12. Will there be any animals? ☐ Yes ☒ No

If yes, what type and how many:

13. Attach a detailed description of proposed event with map of the exact location of the event and/or route.

14. Description of plan for handling refuse collection and after-event clean-up:

Trash cans set up and clean up crew will follow last runner to collect all trash and course signage

15. Description of plan for providing event security (if applicable):

N/A

16. Will there be fireworks or pyrotechnics at your event? ☐ Yes ☒ No

If yes, please attach a fireworks display permit or application.

17. Will your event include the sale of beer and/or wine? ☐ Yes ☒ No

If yes, please attach a completed Temporary Alcohol License & Temporary Operator License Application.

18. Will you or any other vendors be selling food or merchandise? ☐ Yes ☒ No

If yes, please attach list of proposed vendors, including business name and type of food/merchandise sold.

19. Do you intend to use the available picnic tables and benches in the location? ☐ Yes ☒ No

Section III. STREET USE

☐ Check if this section does not apply.

Required for any event using a public street. Per Sec. 62-243 of the municipal code, this application must include the following attachments:

☒ Certificate of Comprehensive General Liability Insurance with the City, its employees and agents as additional insured with coverage for contractual liability with minimum limits of \$500,000 per occurrence for bodily injury and property damage limits of \$250,000 per occurrence.

☐ Petition signed by more than half of the residential dwelling units and/or commercial units residing along that portion of the street designated for the proposed use or whose property is denied access by virtue of the granting of the permit.

1. Description of the portion(s) of road(s) to be used: S. Lakeshore & 5th Street Map attached
Road closures must include rental of barricades, please work with our Street Dept.

2. Will any parking stalls be used or blocked during the event? ☐ Yes ☒ No

Date(s) of use: _____

Total Number of Parking Stalls Request: _____

Parking Stall Number(s) and Location: _____

3. Description of signage to be used during event: 12x18 lane markings will be along the road

If requesting City banner poles, please include a Street Banner Display Application.

Anticipated Services

Please indicate below any additional services you are requesting for your event. Estimated Fees or Deposits for these services may be required prior to issuance of permit(s).

☐ Electricity Explain: _____

☐ Water Explain: _____

☒ Traffic Control Explain: Help @ the down hill by Geneva Inn, the cross walk after buttons bay and the Wells & 5th St intersection.

☐ Police Services Explain: _____

☒ Fire/EMS Services Explain: LA EMS will be hired

☐ Other Explain: _____

*Please note: The City of Lake Geneva, the Police Department and/or Fire Department have the right to cancel an event due to inclement weather or any safety risk.

ALL PARKS & PUBLIC SPACES: must be left the way they were originally found. A credit card is required to be held should the park/public space incur damage or not be picked up.

Credit Card # (Required): _____

Expiration Date: _____ CVV #: _____

Name on Credit Card: _____

Billing Address: _____

City, State, Zip: _____

The applicant for her/himself and for other persons, organizations, firms and corporations, if any listed in this application, being of sound mind and body, do hereby freely, voluntarily and knowingly, now and for all times, fully save and hold harmless and defend, the CITY OF LAKE GENEVA, a Wisconsin Municipal Corporation located in the Walworth County, and each and every of its elected and appointed officials, employees, representatives, agents, heirs, and assigns, jointly and severally from and against any and all claims, causes of action, actions, liabilities, demands, losses, damages, and/or expenses of whatsoever kind and nature including counsel or attorneys' fees, which I have or may, at any time, incur or sustain arising from, resulting from, incurred in consequence of, or pertaining to, any and all intentional and negligent acts, omissions, incidents, activities and transactions, of whatever kind and nature, direct or indirect, of mine own and those of or by the CITY OF LAKE GENEVA, and each and every of its elected and appointed officials, employees, representatives, and agents, regardless of when or where, occurring or arising from this event.

Applicant's Signature: [Signature] Date: 12/3/21



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

12/02/2021

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

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

PRODUCER Insurance Management Group 12730 Coldwater Road, Suite 103 Fort Wayne IN 46845		CONTACT NAME: Margaret Mayers PHONE (A/C, No, Ext): (260) 338-2925 E-MAIL ADDRESS: mmayers@insmgt.com FAX (A/C, No): (765) 664-0761	
INSURED Road Runners Club of America/2022 and Its Member Clubs 1501 Langston Boulevard Suite 140 Arlington VA 22209		INSURER(S) AFFORDING COVERAGE INSURER A: National Casualty Company INSURER B: Nationwide Life Insurance Company INSURER C: INSURER D: INSURER E: INSURER F:	
		NAIC # 11991 66869	

COVERAGES**CERTIFICATE NUMBER:** 2022 \$1M Event**REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR ☒ Legal Liability to Participant \$1,000,000 GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PRO-JECT ☐ LOC ☒ OTHER: Per Event Basis			KRO0000008971200	12/31/2021	12/31/2022	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 500,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 5,000,000 PRODUCTS - COMP/OP AGG \$ 1,000,000 Abuse and Molestation \$ 500,000
	☐ AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ OWNED AUTOS ONLY ☒ HIRED AUTOS ONLY ☐ SCHEDULED AUTOS ☒ NON-OWNED AUTOS ONLY			KRO0000008971200	12/31/2021	12/31/2022	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	☐ UMBRELLA LIAB ☐ EXCESS LIAB DED ☐ RETENTION \$ OCCUR ☐ CLAIMS-MADE						EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) ☐ If yes, describe under DESCRIPTION OF OPERATIONS below		N/A				PER STATUTE ☐ OTH-ER ☐ E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
B	Excess Medical & Accident (\$250 Deductible/Claim)			BAX0000031850400	12/31/2021	12/31/2022	Excess Liability \$10,000 AD & Specific Loss \$2,500

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

RRCA Event Member

Event Dates: 07/09/22 and 10/08/22

Processed by MMM

CERTIFICATE HOLDER**CANCELLATION**Semper Running Foundation
N2420 Country Road O

Delavan

WI 53115

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

AUTHORIZED REPRESENTATIVE

Gerry R. Miller



Semper Running Half Marathon July 9, 2022 7am

- Start at BFHS
- Head East on Devils Lane towards Ridge Rd
- Left onto Ridge Rd
- Cross over Kenosha Ave onto bike path towards Country Club Estates
- Left on Shabbona Dr
- Right on South Lake Shore Dr (crossing over S. Lakeshore Dr to go Right)
- Left on Maple Ridge
- Right on Blackpoint
- Left on Woodale Dr
- Right on Old Farm Rd
- Right on Fair Oaks Rd
- Right on Springbrook Rd
- Left on Woodale Dr
- Left on S. Lakeshore Dr
- Right on W South St
- Finish at LGMS

Semper Running Half Marathon July 9, 2022 ~ 7am FULL EVENT DETAILS

Start 7am at Big Foot High School

Relay Exchange at Reek Elementary

Finish cut off 10am at Lake Geneva Middle School

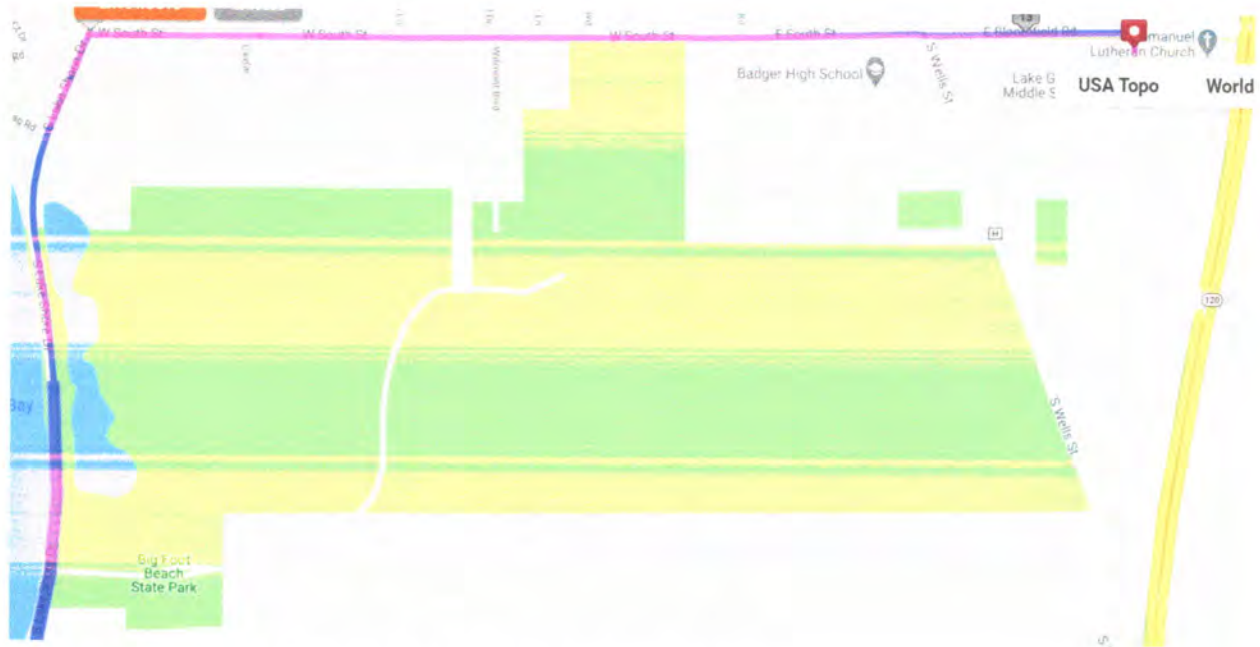
Post Party at Immanuel Lutheran Church till Noon

Participants parking at Badger Middle School

Participants are shuttled with busses to the start line

Port a Potties to be placed at Big Foot High School, Reek Elementary and Church

Volunteers to be used all along the course to help with traffic and safety



City of Lake Geneva-Semper Running Half Marathon July 9, 2022

Start line Big Foot High School, 3 hour time limit, runners have to keep at least a 13:45 min mile pace

Finish line Immanuel Lutheran Church 10am

Runners will use roads S Lake Shore Dr and South St

Runners will be instructed to stay on the LEFT side of the road, till they cross onto South St, then they will run on the RIGHT side for easier access to the finish chute

Time frame of road use approximately 9am-10:30am

Permission to put up 12x18 course signs 1 week before the event to help notify traffic/residents of upcoming road event

Permission to put up 12x18 course arrow signs a few days before the event

No water stations to be set up

No roads to be closed, I will provide volunteers, they will help with stopping traffic from the side streets, or redirecting away from the stretch of road being used

Extra aid will be requested at S Lakeshore Dr on the turn by Geneva Inn, the hill on S Lakeshore Dr before South St so runners can cross safely there, South St & Wells, Bloomfield & Wells

There will be a lead and follow up cyclist so it is known when runners are arriving and when they are clear

Clean up truck will proceed approximately 30 min after the last runner

City of Lake Geneva EMS will be hired to be on site for medical attention

All updates will be shared with Lt Way and Lt Detkowski as the event details progress

We will have a meeting with all municipalities late March to discuss and confirm logistics

Contact Carlie Blackman cmannella22@gmail.com 262-325-1186

For Office Use Only

Date Filed with Clerk: 12/16/21 Payment with Application: \$ 0 Receipt: 14-000021

*Circulation required to the following Departments:

Department: Date: Circulated:

City Clerk/Administrator

Notes:

☒

Police Chief

Notes:

☐

Fire Chief

Notes:

☐

Street Dept.

Notes:

☐

Parking Dept

Notes:

☐

Piers, Harbors & Lakefront

Notes:

☐

FL&R: Meeting Date: _____

☐

Council: Meeting Date: _____

☐

**SUPPLEMENTAL APPLICATION FORM
TEMPORARY CLASS "B" / "CLASS B" RETAILER'S LICENSE
CITY OF LAKE GENEVA**

This form needs to be submitted as an attachment to the Application for Temporary Class "B" / "Class B" Retailer's License Form (Form AT-315) and returned to the City Clerk.

Applicant Organization: Semper Running Foundation
Name of Event: Semper Running Half Marathon, 2 person Relay & 2.2-mile walk
Date of Event: July 9, 2022
Time of Event: 5am to 1pm
(Beginning) (Ending)

Event Contact Person: Carole Blackman

Contact Phone:

Contact Email:

Will a Licensed Operator be serving or supervising the service of alcohol?

***This includes Temporary Operator's who have completed the Responsible Beverage Servers class.**

☒ Yes

☐ No

**PLEASE FILL ALL BLANKS COMPLETELY.
THIS INFORMATION IS NEEDED TO COMPLETELY PROCESS YOUR
TEMPORARY RETAILER'S LICENSE APPLICATION.**

For Office Use Only

Date Filed: <u>December 16, 2021</u>		Receipt No: <u>14-000021</u>	
Total Amount: <u>\$10-</u>			
Forwarded to Police Chief: <u>December 16, 2021</u>			
Recommendation: <u>[Signature]</u>		Approved ☒ Denied ☐	
Verification that not more than 2 temporary wine licenses have been issued to this applicant within the last 12 months: _____			
FLR Approval: _____		License Issued: _____	
Council Approval: _____		License Number: _____	
MAILTO: _____		License Expires: _____	
Organization _____			

Application for Temporary Class "B" / "Class B" Retailer's License

See Additional Information on reverse side. Contact the municipal clerk if you have questions.

FEE \$ 10

☐ Town

☐ Village

☒ City of

Lake Geneva

Application Date: 12/3/21

County of Walworth

The named organization applies for: (check appropriate box(es).)

☒ A Temporary Class "B" license to sell fermented malt beverages at picnics or similar gatherings under s. 125.26(6), Wis. Stats.

☐ A Temporary "Class B" license to sell wine at picnics or similar gatherings under s. 125.51(10), Wis. Stats.

at the premises described below during a special event beginning _____ and ending _____ and agrees to comply with all laws, resolutions, ordinances and regulations (state, federal or local) affecting the sale of fermented malt beverages and/or wine if the license is granted.

1. Organization (check appropriate box) →

☒ Bona fide Club

☐ Church

☐ Lodge/Society

☐ Veteran's Organization

☐ Fair Association or Agricultural Society

☐ Chamber of Commerce or similar Civic or Trade Organization organized under ch. 181, Wis. Stats.

(a) Name

Semper Running Foundation

(b) Address

72420 County Rd Delavan, WI 53115

(Street)

☒ Town

☐ Village

☐ City

of Walworth

(c) Date organized

3/9/2020

(d) If corporation, give date of incorporation

3/9/2020

(e) If the named organization is not required to hold a Wisconsin seller's permit pursuant to s. 77.54 (7m), Wis. Stats., check this box: ☒

(f) Names and addresses of all officers:

President

Carle Blackman

Vice President

Dennis manneha

Secretary

Carle Blackman

Treasurer

Carle Blackman

(g) Name and address of manager or person in charge of affair:

Carle Blackman

2. Location of Premises Where Beer and/or Wine Will Be Sold, Served, Consumed, or Stored, and Areas Where Alcohol Beverage Records Will be Stored:

(a) Street number

720 N. Blomfield Rd Lake Geneva, WI 53147

(b) Lot

Block

(c) Do premises occupy all or part of building?

Outside parking lots

(d) If part of building, describe fully all premises covered under this application, which floor or floors, or room or rooms, license is to cover:

3. Name of Event

(a) List name of the event

Semper Running Half Marathon, 1 person Half Relay 22-mile

(b) Dates of event

July 9, 2022

DECLARATION

An officer of the organization, declares under penalties of law that the information provided in this application is true and correct to the best of his/her knowledge and belief. Any person who knowingly provides materially false information in an application for a license may be required to forfeit not more than \$1,000.

Officer

[Signature]

(Signature / Date)

(Name of Organization)

Date Filed with Clerk

December 17, 2021

Date Reported to Council or Board

Date Granted by Council

License No.



Post Party Set Up

mTT

EMS

Awards

Yard games

Swag table

L6CM

Lake 96 1

700

Google



**CITY OF LAKE GENEVA, WISCONSIN
TECHNICAL PROPOSAL FOR FORENSIC “AUDIT”
PROJECT SERVICES**

CONTACT: STEVEN WISCHMANN, CPA/CFF,CFE, MAFF

220 Park Ave S
St. Cloud, MN 56301
320.650.0217

Steve.Wischmann@bergankdv.com

bergankdv

EMPOWERING PEOPLE and CREATING A WOW EXPERIENCE FOR OUR CLIENTS.

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- Appendix A – Proposer Guarantees and Warranties and
- Appendix B - Insurance Exhibit
- Appendix C - Fee Information (no dollar amounts included, see separate document)
- Appendix D – Required Certifications – Valley Transit

Separate Document:

- Schedule of Professional Fees and Expenses

TRANSMITTAL LETTER

Lana Klopff, City Clerk
City of Lake Geneva
626 Geneva Street
Lake Geneva, Wisconsin 53147

Dear Ms. Klopff,

On behalf of BergankDv, I am pleased to submit this proposal for forensic project "audit" services for the City of Lake Geneva, Wisconsin. We appreciate the opportunity to bid these services and your consideration of our firm.

The attached proposal addresses the information you requested, including the unique qualifications of BergankDv, the depth and breadth of the services we will provide your City, and our commitment to providing the highest-quality work through a process that is both efficient and effective.

Our services would include, but not be limited to, the following for the period January 1, 2017 through December 31, 2019:

1. Perform forensic accounting procedures as necessary to identify and quantify any and all abnormal contractual or financial activity, past or present relating to the execution of the Lake Geneva High Business Improvement District (BID)
2. Identify any irregularities during the stated time span.
3. Find any misappropriated funds during the stated time span.
4. Identify possible mismanagement leading to potential fraud.
5. Identify all inappropriate related party transactions.
6. Identify and recommend modifications to any existing written procedures necessary to reduce the risk of future fiscal mismanagement.
7. Issue a written report on project findings.
8. Provide an oral report on project findings to the Lake Geneva Common Council.
9. Provide expert witness testimony relating to the project if necessary.
10. Providing additional out of scope work at the request of the City if deemed necessary.

Our Forensic project team is located throughout BergankDv offices. These individuals have years of experience working with local governments. We have outlined your upper management team in the "Qualifications" section. In addition to these individuals, we will utilize associate level individuals. Some of our team members will be on-site to perform portions of your project. We will use a mix of on-site and remote auditing. As further discussed in the Audit Approach section, we utilize Suralink, a workflow management software that improves efficiency by streamlining our audit request process.

We will work with your representatives to schedule specific fieldwork dates to ensure we are meeting your deadlines. The undersigned is a partner and is authorized to make representations for the firm. This proposal is a firm and irrevocable offer for 60 days.

Sincerely,

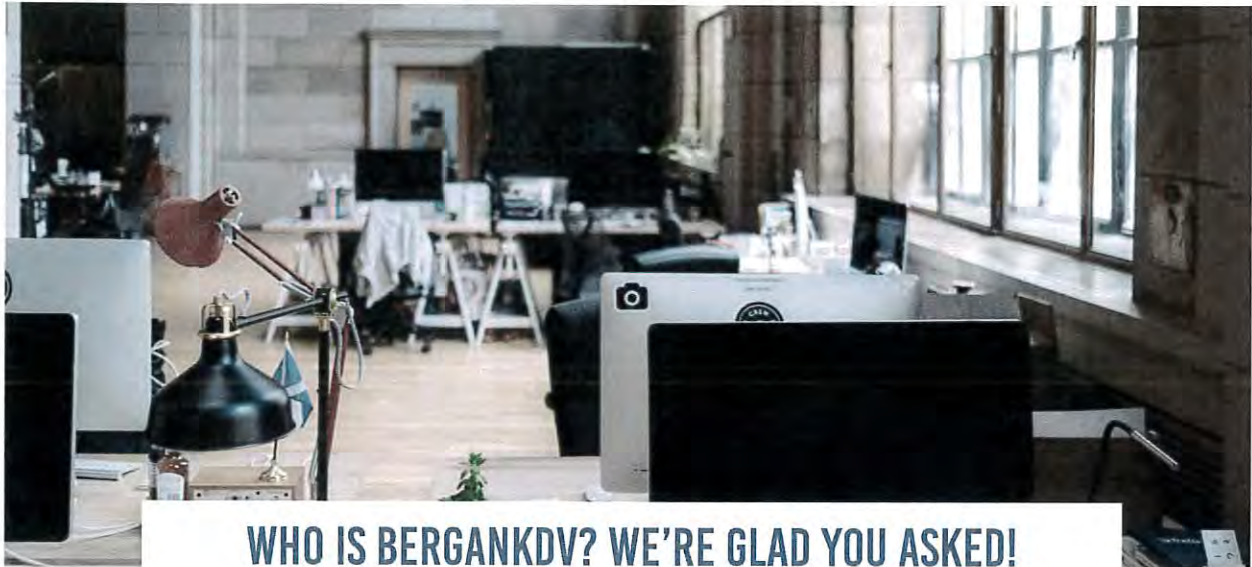
Steven Wischmann CPA

Steven Wischmann, CPA/CFF, CFE, MAFF
Partner
BergankDV, LTD
320.650.0217
Steve.Wischmann@bergankdv.com

EXECUTIVE SUMMARY

Here are a few benefits of working with BerganKDV:

- **A Responsive Firm Who is there for You.** We believe we are your forensic auditors not just at year-end but throughout the year. This means being there for you when issues arise, available when you need us and being responsive to your requests. We demonstrate this through same-day callbacks and in-depth research to get to the heart of your questions. We take a collaborative approach in all our interactions with you.
- **Effective Communication.** BerganKDV has set high internal standards for responding and communicating with our clients. Providing support exactly when and where you need it is the value our team brings. Your time is valuable; we will be clear and efficient in our communications, work to eliminate surprises and meet agreed-upon deadlines. We have a proven track record of performing client's requests based on their preferred timetable and delivering reports to our clients in advance of deadlines.
- **A Personalized Approach to your project.** Our forensic project process includes a planning meeting with you to discuss any challenges and changes in the City, and to build future strategies. We enjoy learning about your City and will work to understand your project needs from an overall operational standpoint. We are not afraid to "roll up our sleeves" and delve into the details of your operations. This allows us to personalize our project approach, bring best practices, and be a resource for you when it comes to all of your needs.
- **Value for Time and Fees Invested.** Receiving value for your fee investment is critical in City government. In addition to offering highly competitive fees, we work diligently to not incur fee surprises. We encourage frequent calls throughout the year, **always at no cost to you.** Our goal is to be your first call when you experience organizational challenges, and our current clients report that this has helped them save time, reduce costs, and build confidence when solving issues.
- **Government Finance Expertise.** Your audit firm needs to understand how municipalities operate and how the environment in which they function is regulated. Your forensic project firm also needs to understand the intricacies of these entities and how decisions that are made and affect the community. BerganKDV audit professionals are dedicated to your industry beyond the audit; we strive to be your trusted resource in all areas.
- **Innovative thinking and solutions driven.** When working with BerganKDV, clients find that we focus on earning their trust by being actively involved and focused on helping them be successful in all they do. We solve problems. Whether that problem is technology, financial or operations related, we will find a way to help.



We have an extensive background in working with clients through a strategic approach in all aspects; we do not just keep pace with the trends; we stay ahead of the curve. We explore new ways to reduce costs and operate more efficiently.

THE BACKSTORY

The history of our firm began in 1945, and since the beginning, BergankDV has been firmly rooted in community. Today we are a Top 100 Firm, we operate in multiple states in nine different offices, employ over 450 experts, and service clients across the country. As we continue to grow, we acknowledge that we are not in the business to provide one-size-fits-all solutions. Every client is different – from business problems to personal preferences. We invest the time to understand your needs and customize our services and solutions to meet them. Our playbook consists of business advisory, tax, assurance and accounting, workforce management, technology, wealth management and turnaround management services. Sure, we offer a robust and competitive service portfolio and notable processes but what really makes us different? OUR PEOPLE.....

OUR PEOPLE

Relationships are at the core of everything we do, and our products and services are designed to meet the specific needs of our clients. When working with BergankDV, clients find that we focus on earning their trust by being actively involved and focused on helping them be successful in all they do.

PERSONALIZED SERVICE

Our philosophy is to provide timely, quality services that exceed the expectations of our clients. Outstanding client service requires a successful team effort within our firm and with our clients. Providing outstanding service involves enthusiastic, dependable, and knowledgeable personnel who are responsible for knowing, understanding, and caring about our clients. Our firm believes that outstanding service is a continual process that is refined and enhanced with each client contact.

ENGAGE® | OUR PROVEN VALUE CREATION PROCESS

We have aligned our team around our core values and are driven in our commitment to help clients and team members achieve their potential. We help clients reach their goals by utilizing our value creation process. Results of this process have led to more robust client relationships – deeper trust, enhanced communication, and minimization of time for all. This process is a key component of our strategy in supporting and helping our clients further their organizations.



OUR BUSINESS LINES

BerganKDV has a strong bench of resources and expertise available based on needs of the client. This ensures the most effective and efficient results are delivered!



COMMUNITY SUPPORT

At BergankDV, we believe in giving back. We support the organizations our people and clients are actively involved with. BergankDV's culture promotes community involvement by providing employees with paid volunteer time off.

VISION AND VALUES

We are powered by people who do business the Midwest way delivering comprehensive business, financial and technology solutions. Our firm consists of highly talented individuals that put relationships before business deals and clients before profits. Our values drive our decisions.

OUR FOCUS AND OUR PROMISE

We continue to align BergankDV team member core values and sense of purpose with our firm core values and mission. We hire towards our core values and manage performance through real time feedback corresponding to our core values. We have found that this work results in more open conversations at BergankDV which impacts employee engagement and client care.



VALUE-ADDED SERVICES BEYOND THE AUDIT

Our goal is to be your first call when you experience organizational challenges. We believe this can occur only when a relationship is developed and nurtured through strong communication and a thorough understanding of your mission, programs, and operations. We are unwavering in our commitment to our clients and make it our mission to ask the right questions, listen actively, understand your expectations, and deliver results. You can expect a partnership with professionals who value trust, integrity, and relationships.

Extensive Forensic and Governmental Consulting Experience

With over **50 years of experience** serving the forensic and government community, we have a great appreciation for the unique issues and complexities that you face. We currently work with over 150 governmental entities, including cities, charter schools, school districts, colleges and universities, and other governmental entities, providing a wide array of services including accounting, auditing, and consulting services.

We are dedicated to **keeping informed** of significant developments in the forensic and government community and the impact of those developments on our clients. We accomplish this through formal training, including annual seminars, workshops and professional sponsored classes on governmental accounting, auditing, and reporting requirements. We are a member of the Governmental Audit Quality Center of the American Institute of Certified Public Accountants. The Center maintains standards for quality control in governmental audits for CPA firms nationwide.

In addition, many employees of our firm are members and have participated as instructors and speakers at seminars. These presentations have included GASB implementations, auditing standards updates, levy process and related accounting, property taxes and general fund budget, budget issues related to the state budget deficit, accounting and finance policies and procedures and fraud.

CERTIFICATIONS AND INDEPENDENCE

We recognize when we provide forensic services to a governmental entity, we are required to be familiar with certain rules, regulations, and requirements and, as a firm we are required to meet certain requirements. In that regard, we make the following affirmations:

- Our firm meets the independence requirements relating to the City, its agencies and component units as defined by auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States.
- Our firm and all assigned key professional staff are properly licensed to practice in the State of Wisconsin.
- Our firm is a member of the American Institute of Certified Public Accountants and the Wisconsin Society of Certified Public Accountants.
- Our firm has never had a report rejected or classified as substandard by any state or federal agency, or by the Government Finance Officers Association.
- Our firm has never had and currently does not have any pending disciplinary actions or investigations for alleged improper, fraudulent, disreputable, or unfair activities against our firm

with state regulatory bodies or professional organizations.

CERTIFICATIONS AND INDEPENDENCE (CONTINUED)

- We accept the professional obligation concerning the American Institute of Certified Public Accountants Interpretation 501-3 "Failure to Follow Standards and/or Procedures or Other Requirements in Governmental Audits."
- Our professional personnel have received adequate continuing education to follow *Government Auditing Standards* and have received adequate continuing professional education over the past two years.
- Our firm is an equal opportunity employer and does not discriminate in employment of persons upon the basis of race, color, creed, national origin, sex, age, or physical handicap, and have an affirmative action plan in place.
- We do not expect any potential audit problems and are not aware of any conflicts of interest about any work performed by the firm for the City.
- We acknowledge and have adequate personnel to comply with the forensic project schedule provided in the request for proposals.

CLIENT REFERENCES AND EXPERIENCE

A few of our clients serviced by our forensic team are listed below and we encourage you to contact them.

City of Maplewood, Minnesota
Ms. Ellen Paulseth 651.249.2902

Years Served: 15+

Scope of Work: Audit of Financial Statements,
police evidence forensic project

Team Members: Steve Wischmann and Michael
Bosl

Mr. Len Simich

Southwest Transit 952.974.3101

Years Served: 15+

Scope of Work: Audit of Financial Statements,
budget and operational consulting projects

Team Members: Steve Wischmann and Michael
Bosl

Mr. Ryan Daniel

St. Cloud Metropolitan Transit Commission

320.251.1499

Years Served: 15+

Scope of Work: Audit of Financial Statements.
Consulting projects

Team Members: Steve Wischmann, Michael Bosl

Over the past year, BergankDV has served as auditors or consultants for many Cities and Townships as listed below. Audit clients awarded the GFOA Certificate of Excellence in Financial Reporting are identified with an asterisk.

Cities and Townships

Population (0-2,000)

Bock, MN
Clear Lake, MN
Clearwater, MN
Cyrus, MN
Dundas, MN
Eden Valley, MN
Hilltop, MN
Maine Prairie Township, MN
Millerville, MN
Richmond, MN
Silver Bay, MN
Watkins, MN
Waverly, MN

Population (2,001-5,000)

Ashland, NE
Becker, MN
Bennington, NE
Cascade, IA
Deephaven, MN*
Elko New Market, MN
Greenfield, MN
Hanover, MN
Haven Township, MN
Mora, MN
Park Rapids, MN
Princeton, MN
Rockford Township, MN
Rockville, MN
Sandstone, MN
Two Harbors, MN

Population (5,001-15,000)

Baxter, MN*
Big Lake, MN
Cold Spring, MN
Corcoran, MN
Dayton, MN
Falcon Heights, MN*
Fergus Falls, MN*
Gretna, NE
Independence, IA
Le Sueur, MN
Mendota Heights, MN
Oak Grove, MN
Osseo, MN
Otsego, MN*
Sauk Rapids, MN
St. Joseph, MN
Wyoming, MN

Population (15,001<)

Albert Lea, MN*
Brooklyn Park, MN*
Cottage Grove, MN*
Crystal, MN*
Eden Prairie, MN*
Faribault, MN*
Forest Lake, MN*
Ham Lake, MN*
Hastings, MN*
La Vista, NE*
Maplewood, MN*
Marshall, MN
Minnetonka, MN*
New Brighton, MN*
North Liberty, IA
Richfield, MN*
St. Cloud, MN*
Sartell, MN
Woodbury, MN*

DEDICATED SERVICE TEAM

BerganKDV has a personalized team of professionals to meet your unique needs. Your BerganKDV forensic team has extensive experience working with governmental organizations. This translates into a greater ability to understand your unique organization.

LEADERSHIP TEAM

First, you will interact with a member of the Forensic Services leadership team at least twice per month during your project. There is no charge to our clients for these meetings. These individuals are instrumental in ensuring that our clients are receiving “WOW” service and having all their needs met.



STEVEN G. WISCHMANN, CPA/CFF, CFE, MAFF, SHAREHOLDER, FORENSIC SERVICES LEADER

Role and Experience: In his role as Forensic Services Leader, Steve is responsible for all Forensic Services projects by managing all aspects of the value creation cycle and will work with the forensic team members throughout the firm to ensure a wow experience is being delivered.

Steve is a CPA with more than 34 years of experience in public accounting, focusing mainly on governmental and nonprofit entities from 1987 until 2002. Since 2002 Steve has focused his time on fraud investigations, proactive fraud risk management and risk advisory services and currently spends 100% of his time on leading the Forensic Services team. Steve is a Certified Fraud Examiner (CFE), Certified in Financial Forensics through the AICPA (CFF) and a Master Analyst in Financial Forensics through NACVA (MAFF). Steve has also testified as an expert witness numerous times.

Steve has a bachelor's degree in accounting from St. Cloud State University graduating magna cum laude and is active in the American Institute of Certified Public Accountants. Steve is a member of the Minnesota Society of CPAs, Minnesota Twin Cities Chapter of Certified Fraud Examiners and volunteers on several nonprofit boards in Central Minnesota.



MICHAEL E. DUSCHER, GOVERNMENT CONSULTING LEADER

Role and Experience: Mike serves clients in the government sector. He is responsible for growing the client base in the government market by building relationships with potential clients and working with them to help solve pain points they are experiencing in their business operations.

Mike received his bachelor's degree in organizational communication and sociology. He is involved with Northern Voices, a nationally recognized school for deaf and hearing of children and Crescent Cover Respite & Hospice Home for Kids.

DEDICATED SERVICE TEAM (CONTINUED)

ENGAGEMENT TEAM

Enclosed prior and below are resumes of the team that will be assigned to your engagement. Your engagement team will consist of Steve Wischmann, Michael Bosl and one additional forensic staff associate. A partner or Manager will be on-site for most of the audit to ensure that our staff are provided direction and leadership.



MICHAEL BOSL, MANAGER FORENSIC SERVICES

Education: Bachelor of Science in accounting from St. Thomas University, graduated Magna Cum Laude

Role and Experience: In his role as Forensic Services Manager, Michael is responsible for all Forensic Services projects by managing all aspects of the project and will work with the forensic team members throughout the firm to ensure a wow experience is being delivered.

Michael is a CPA with more than 18 years of experience in public accounting, focusing mainly on governmental and nonprofit entities from 1987 until 2002. Since 2019 Michael has focused his time on fraud investigations, proactive fraud risk management and risk advisory services and currently spends 100% of his time on projects for the Forensic Services team. Michael is a Certified Fraud Examiner (CFE) and has also testified as an expert witness.

Michael has a bachelor's degree in accounting from St. Thomas University graduating magna cum laude and is active in the American Institute of Certified Public Accountants. Steve is a member of the Minnesota Society of CPAs, Minnesota Twin Cities Chapter of Certified Fraud Examiners and volunteers on several non profit boards in Central Minnesota.

DEDICATED SERVICE TEAM (CONTINUED)

Office Performing Audit

As mentioned earlier in the Letter of Transmittal, our forensic services team is located throughout BerganKDV's offices in Minnesota. This team consists of one audit partner, one audit manager, and one associate, all that primarily focus on forensic services. In addition, we have 25 other firm personnel that all have experience working on governmental audits.

Commitment to Staff Continuity and Training

To keep continuity and efficiencies high, we believe that consistent team members are advantageous for both our firm and your organization. We pride ourselves on maintaining the right balance of continuity on each of our engagements to ensure a consistent yet fresh look at your forensic services needs. Rotation of senior level staff only occurs after the merits of such rotation have been discussed and approved by your organization.

Independence

Our firm has no conflict of interest regarding any other work performed by our firm for your organization. Our firm meets the independence requirements relating to your organization as defined by auditing standards generally accepted in the United States of America. We annually review independence related to all our client relationships as part of our internal control compliance process.



FORENSIC PROJECT APPROACH AND TIMELINE

OUR GOAL FOR YOU IS TO CREATE VALUE AND TO MINIMIZE SURPRISES. We do this through a specific, well-planned project. What makes BerganKDV unique from other firms is that we continually improve our audit process beyond what is expected by our profession. A few of the BerganKDV advantages:

- **Collaborative Project Process.** We see the forensic project process as a joint effort with you and BerganKDV. We want to work together to make it as painless as possible.
- **A comprehensive review of the City's project needs.** Through our extensive government and forensic experiences, we seek to understand the underlying issues surrounding the forensic project. We will interview applicable staff members to gain the information needed to thoroughly perform our forensic project.
- **Technology resource on internal controls.** Technology experts from the BerganKDV Technology Group can assist in evaluating your technology controls and gather the required data for our project. Their expert advice has proven to be a valuable resource as they answer technical questions and offer specific recommendations.
- **Managers and partners on-site.** The involvement of our managers and partners in the field is essential to being a trusted partner and delivering an exceptional client experience. We believe it is important to be on-site and available to answer questions. This also allows our managers and partners to review documentation throughout the process.
- **Meeting communications.** Our presentations are designed to capture information that is useful and meaningful. Our presentations are focused on project results, trends, and other information relevant to your City and related entities.

Beyond Expectations

BerganKDV takes a four-phased audit approach that gets results by:

- Leveraging what is working well.
- Focusing on pre audit planning, collaboration, and communication.
- Staying accountable to a schedule.
- Meeting with you and your team to ensure every detail has been finalized and the audit is complete.
- Exchanging information regarding our performance, opportunities to enhance experiences and future strategic opportunities.

FORENSIC PROJECT APPROACH AND TIMELINE (CONTINUED)

Our forensic projects are designed to focus on the project data, the facts and the relevant results of processes as defined.

PHASE ONE – INITIAL PLANNING AND PROGRAM DEVELOPMENT

Our main objective is to get to know the specific details of the forensic project, the evidence available and efficiently and effectively analyze the evidence. When those questions are answered, we know we achieved our goal for Phase One.

During this phase, we gather the information we need to create an effective forensic project work plan. Highlights include:

- Reviewing your internal control documents and interviewing your key employees and representatives to gain information.
- Discussing your goals, objectives, and the current challenges facing your operations; those are then shared across your BerganKDV team and incorporated into our audit plan.
- Capturing relevant data for analysis in our data analytics software.
- Obtaining your current financial reports and budgets and perform overall analytical review procedures.
- Obtaining applicable City organizational charts, policies, bond documents, leases, and other legal contracts as applicable to the project.
- Reviewing with your staff our project documentation requests. **We audit and request information that is used internally by your staff to manage operations, we do not require specific templates to be used.**

We will work with the management team to determine the preferred means of communication, whether phone or email. In addition, we utilize Suralink, a workflow management software that improves efficiency by streamlining our audit request process. The simple interface includes team assignments and deadlines, so there are no misunderstandings on expectations.

Our forensic project process incorporates numerous automated tools to provide our clients with timely information and effective and efficient projects.

Your Expected Role: *Provide BerganKDV with policies, internal control documents and a preliminary trial balance; provide contact information for all board members and staff so we may set up appointments/interviews with selected representatives; begin to gather documentation for fieldwork.*

FORENSIC PROJECT APPROACH AND TIMELINE (CONTINUED)

PHASE TWO – FORENSIC PROJECT PROGRAM EXECUTION

Forensic Project execution is performing the procedures outlined in your audit plan as developed in Phase One. Our forensic project procedures will include examining evidence supporting the data and transactions captured and as defined in the scope of the project. We will discuss potential ideas and best practices with your personnel relating to our recommendations for improving internal control, procedures and compliance with laws and regulations. Any issues identified, proposed additional procedures, or other recommendations will be discussed with management throughout the execution of our project procedures. We perform test work with as little disruption as possible to City staff's regular duties.

Highlights of this phase include:

- Testing internal controls, assessing compliance to determine if your systems and controls are functioning as designed.
- Test transactions as defined in the project scope and formulate our findings.,
- Using IDEA and other data mining software, we look for trends and anomalies in your payroll, vendor payment, and cash receipts process.

***Your Expected Role:** Be available to answer questions during scheduled project fieldwork, provide additional documents as requested.*

PHASE THREE – POST-PROJECT CRITIQUE AND EXIT CONFERENCE

This phase of the project includes reviewing all the components of the project and preparing a written and oral report for Common Council presentation.

***Your Expected Role:** Review preliminary project report to provide BergankDV with input and feedback.*

PHASE FOUR – PRESENTATION OF FORENSIC PROJECT REPORT

The final phase of the process is the presentation of the reports to the Common Council. The presentation provides the governing body with detailed information of our project and relate fundings.

***Your Expected Role:** Provide BergankDV with information and feedback for presentation preferences.*

FEE INFORMATION

Our fees for the services are based on the amount of time and the level of experience of the individuals who perform the services. Our fee proposal is contained in the separate dollar cost proposal document. In addition, we assume that the City's accounting personnel will provide the appropriate workpapers, documents, schedules, and clerical assistance and that we will not encounter any significant or unusual circumstances which will affect the scope of our engagement, and no significant changes to the City's operations will occur. However, if situations arise which affect the scope of the engagement, which is common in Forensic projects, we will discuss them with you prior to incurring the additional cost. **At no time will we bill the City for extra time or charges unless we have verbal communication regarding the issues, your options, and an agreement for additional fees.**

Billing and Collection Expectations

Our fees are due as services progress and are generally billed at the completion of each phase of the audit. These invoices are payable on presentation. Invoices are delinquent if not paid within 60 days.

Off-season Communication

We encourage questions throughout the year and ask our clients to submit to us their monthly financial statements and board of director minutes, so we can stay abreast of their operations, and identify/resolve any issues prior to year-end. We will not invoice additional amounts unless substantial research or work is required, in which case, we will discuss the scope of any additional work and proceed only after we have reached a mutually agreeable fee arrangement.

Out of Scope Professional Services

We do not surprise bill. If during our engagement you request additional services which require more than a minimum amount of time, we will provide an engagement letter with the fees and services specified, only after we have verbal communication and agreement. Additional special projects and consulting requested during the year will be billed at an hourly rate commensurate with the level of experience required.

BERGANKDV, LTD

APPENDIX A – PROPOSER GUARANTEES AND WARRANTIES

Proposer Guarantees

The proposer certifies it can and will provide and make available, at a minimum, all services set forth in the Section IV, Nature of Services Provided.

Proposer Warranties

1. Proposer warrants that it is willing and able to comply with State of Wisconsin laws with respect to foreign (non-state of Wisconsin) corporations.
2. Proposer warrants that it is willing and able to obtain errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees, or agents thereof.
3. All insurance documents required by Appendix B in the RFP be provided to the City as requested.
4. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the express prior written permission of the City of Lake Geneva.
5. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Company Name: Bergan KDV, Ltd.

Address: 220 Park Ave S, St. Cloud, MN 56301

Company Designee: Steven Wischmann, Partner/Shareholder

Contact Information: 320.650.0217 or Steve.Wischmann@BerganKDV.com

Signed: *Steven Wischmann CPA*

Date: November 4, 2021

APPENDIX B INSURANCE EXHIBIT

INSURANCE EXHIBIT - PROFESSIONAL SERVICES

The professional individual or firm shall procure and maintain for the duration of the contract insurance against claims for injuries to persons or damages to property which may arise from or be in connection with the performance of the work hereunder by the individual or the firm, his agents, representatives, or employees. The cost of such insurance shall be included in the proposal.

For the purpose of this clause, the term "professional individual or firm" shall also include the individual's or firm's respective officers, agents, officials, employees, volunteers, boards and commissions.

A. Minimum Scope and Limits of Insurance

1. Broad Form Comprehensive General Liability \$1,000,000 combined single limit per occurrence for bodily injury, personal injury, property damage, and products / completed operations.
2. Automobile Liability \$1,000,000 combined single limit per occurrence for bodily injury and property damage
3. Umbrella Liability \$1,000,000 per occurrence, following form.
4. Workers' Compensation Limits as required by State of Wisconsin Labor Code
5. Employers' Liability \$100,000 each accident \$500,000 disease/policy limit \$100,000 disease/each employee
6. Professional Liability (if used on a claims-made basis, insurance coverage shall be maintained for the duration of the contract and for two (2) years following contract completion.) \$1,000,000 per occurrence \$1,000,000 aggregate
7. Personal Property Coverage
8. Adequate insurance to cover the value of personal property (including but not limited to, personal computers) belonging to the Auditor while located on CITY property, while in use or in storage, for the duration of the contract.

B. Aggregate Limits

Any aggregate limits must be declared to and be approved by the CITY. At the option of the CITY, the insurer shall increase or eliminate the aggregate limit and notify the CITY of any erosion of aggregate limits.

APPENDIX B INSURANCE EXHIBIT

C. Deductibles and Self-Insured Retention's

Any deductibles or self-insured retention's must be declared to and be approved by the CITY. At the option of the CITY, the insurer shall reduce or eliminate such deductibles or self-insured retention's as regards the CITY or the Auditors shall procure a bond which guarantees payment of the losses and related investigations, claims administration and defense expenses. At no time will the CITY be responsible for the payment of deductibles or self-insured retentions.

D. Notice of Cancellation or Non-renewal

Each insurance policy required by this Exhibit shall be endorsed to state that coverage shall not be suspended, voided, canceled, or reduced, either in coverage or in limits, except after thirty (30) days prior written notice by certified mail, return receipt requested, has been given to the CITY.

E. Other Insurance Provisions

The policies are to contain, or be endorsed to contain, the following provisions;

1. Liability, (General, Automobile, Professional) Coverage;

a. "The CITY of Lake Geneva and its respective officers, agents, officials, employees, volunteers, boards and commissions" are to be named as additional insured with regards to liability arising out of activities performed by or on behalf of the Auditor; products and completed operations of the Auditor; premises owned, leased or used by the Auditor. The coverage shall contain no special limitations on the scope of protection afforded to the CITY.

b. The Auditor's insurance coverage shall be the primary insurance as regards the CITY. Any insurance or self-insurance maintained by the City shall be in excess of the Auditor's insurance and shall not contribute with it.

c. Any failure to comply with the reporting provisions of the policies shall not affect coverage provided to the CITY.

d. Coverage shall state that the Auditor's insurance shall apply separately to each insured against whom a claim is made or a suit is brought, except with respect to the limits of the insurer's liability.

2. Workers' Compensation and Employer's Liability Coverage

a. The insurer shall agree to waive all rights of subrogation against the CITY for losses arising from the work performed by the Auditor for the CITY.

b. If State statute does not require the Auditor to obtain Workers' Compensation insurance, then the Auditor shall furnish the CITY with adequate proof of the self-

APPENDIX B INSURANCE EXHIBIT

employment status/ The Auditor agrees to waive all rights of claims against the CITY for losses arising from the work performed by the Auditor. In the event that during the contract this self-employment status should change, the Auditor shall immediately furnish proper notice to the CITY and a certificate of insurance indicating that Workers' Compensation insurance and Employer's Liability coverage has been obtained by the Auditor as required by this Exhibit.

F. Acceptability of Insurers

1. Insurance is to be placed with insurers which have a Best's rating of at least A.
2. Insurance companies must either be licensed to do business in the State of Wisconsin or be deemed to be acceptable by the City's Finance Director.

G. Verification of Coverage

The Auditor shall furnish the CITY with certificates of insurance effecting coverage required by this clause. The certificates and endorsements for each insurance policy are to be signed by a person authorized by the insurer to bind coverage on its behalf. The certificates and endorsements are to be received and approved by the Finance Director before work commences.

Renewal of expiring certificates shall be filed thirty (30) days prior to expiration. The CITY reserves the rights to require complete, certified copies of all required policies, at any time.

All insurance documents required by this Exhibit shall be mailed to the Director of Finance.

Signed: _____

Title: _____

Date: _____

APPENDIX C – DOLLAR COST PROPOSAL – SEE SEPARATE DOCUMENT

APPENDIX D – SAMPLE AUDIT SERVICES PROPOSAL LETTER

City of Lake Geneva
Attention: City Clerk
626 Geneva Street
Lake Geneva, WI 53417

Dear City of Lake Geneva:

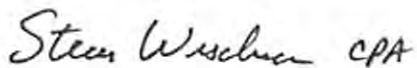
We have read the Request for Proposals and fully understand its intent and contents. We certify that we have adequate personnel, insurance, equipment, and facilities to fulfill the specific requirements. We understand that our ability to meet the criteria and provide the required services shall be judged solely by the selection committee.

We have attached the following:

1. Proposal as outlined in Section V
2. Appendix A: Proposer Guarantees and Warranties
3. Appendix B: Insurance Certification
4. Appendix C: Fixed Fees (separate envelope)

It is further understood and agreed that all information included in, attached to, or required by the request for proposal shall be public record upon delivery to the City of Lake Geneva.

Submitted by:
BerganKDV, Ltd.



Steven G Wischmann, CPA/CFF, CFE, MAFF
Steve.Wischmann@bergankdv.com
320.650.0217

November 4, 2021

THANK YOU.

BERGANKDV.COM | 320.650.0217 | INFO@BERGANDKV.COM





CITY OF LAKE GENEVA, WISCONSIN DOLLAR BID PROPOSAL FOR FORENSIC PROJECT SERVICES

CONTACT: STEVEN WISCHMANN, CPA/CFF, CFE, MAFF

220 Park Ave S

St. Cloud, MN 56301

320.650.0217

Steve.Wischmann@bergankdv.com

bergankdv

EMPOWERING PEOPLE and CREATING A WOW EXPERIENCE FOR OUR CLIENTS.

BERGANKDV, LTD

Appendix A – Proposer Guarantees and Warranties and Appendix B Insurance Exhibit (Summary)

Proposer Guarantees

The proposer certifies it can and will provide and make available, at a minimum, all services set forth in the Section IV, Nature of Services Provided.

Proposer Warranties

1. Proposer warrants that it is willing and able to comply with State of Wisconsin laws with respect to foreign (non-state of Wisconsin) corporations.
2. Proposer warrants that it is willing and able to obtain errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees, or agents thereof.
3. All insurance documents required by Appendix B in the RFP be provided to the City as requested.
4. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the express prior written permission of the City of Lake Geneva.
5. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Company Name: Bergan KDV, Ltd.

Address: 220 Park Ave S, St. Cloud, MN 56301

Company Designee: Steven Wischmann, Partner/Shareholder

Contact Information: 320.650.0217 or Steve.Wischmann@BerganKDV.com

Signed: *Steven Wischmann CPA*

Date: November 4, 2021

Appendix C – Proposal

Location of office staffing the forensic project: Bloomington and St. Cloud, Minnesota

Number of Professional staff assigned to this engagement – 3

The proposer, in compliance with this request for proposal, has examined the specifications and related documents and hereby proposes to provide the services in accordance with this RFP and any contract documents within the time frame set forth herein and at prices agreed to:

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

FORENSIC AUDIT PROJECT – TOTAL COST PROPOSAL – (TWENTY-TWO THOUSAND FIVE HUNDRED DOLLARS.)	\$22,500.00
RATES PER HOUR OUTSIDE OF SCOPE - PARTNER	\$375.00
RATES PER HOUR OUTSIDE OF SCOPE – MANAGER	\$250.00
RATES PER HOUR OUTSIDE OF SCOPE – ASSOCIATES	\$150.00

Steven Wischmann, CPA/CFF, CFE, MAFF, Partner is entitled to represent BergankDV, LTD, and empowered to submit a bid and authorized to sign a contract with the City of Lake Geneva, Minnesota.

SIGNED *Steven Wischmann CPA* **DATE: NOVEMBER 4, 2021**

COMPANY NAME: BERGANKDV, LTD
ADDRESS: 220 PARK AVE S, ST. CLOUD, MN 56301
STEVEN G WISCHMANN, PARTNER/SHAREHOLDER
320.650.0217

APPENDIX D – SAMPLE AUDIT SERVICES PROPOSAL LETTER

City of Lake Geneva
Attention: City Clerk
626 Geneva Street
Lake Geneva, WI 53417

Dear City of Lake Geneva:

We have read the Request for Proposals and fully understand its intent and contents. We certify that we have adequate personnel, insurance, equipment, and facilities to fulfill the specific requirements. We understand that our ability to meet the criteria and provide the required services shall be judged solely by the selection committee.

We have attached the following:

1. Proposal as outlined in Section V
2. Appendix A: Proposer Guarantees and Warranties
3. Appendix B: Insurance Certification
4. Appendix C: Fixed Fees (separate envelope)

It is further understood and agreed that all information included in, attached to, or required by the request for proposal shall be public record upon delivery to the City of Lake Geneva.

Submitted by:
BerganKDV, Ltd.

Steven Wischmann CPA

Steven G Wischmann, CPA/CFF, CFE, MAFF
Steve.Wischmann@bergankdv.com
320.650.0217

November 4, 2021

THANK YOU.

BERGANKDV.COM | 320.650.0217 | INFO@BERGANDKV.COM





Forensic Accounting Services from an Established Firm You Can Trust

RFP: Forensic Audit Services for Lake Geneva Business Improvement District

City of Lake Geneva, Wisconsin

Submitted by **BKD, LLP**

130 E. Randolph Street | Suite 1900 | Chicago, IL 60601-6223

Phone: 312.288.4653 | Fax: 312.288.4672

Robert R. Sprague, CPA | Managing Director | rsprague@bkd.com

Proposal Due Date: November 5, 2021

TECHNICAL PROPOSAL COPY

BKD
CPAs & Advisors

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III. Transmittal Letter

November 4, 2021

Ms. Lana Klopf
City Clerk
City of Lake Geneva, Wisconsin
626 Geneva Street
Lake Geneva, WI 53147

Dear Ms. Klopf:

The City of Lake Geneva, Wisconsin (the City) is committed to maintaining your citizens' confidence in your financial stewardship and integrity. So, when allegations of mismanagement arise, you understand the importance of investigating those claims and getting the facts. However, finding the right independent and professional services firm to conduct a forensic investigation on a public entity like the Lake Geneva Business Improvement District (BID) can be difficult. You need a firm that can help resolve your issues in a timely and efficient manner, so you can move past allegations and get back to focusing on the needs of the community. That's where BKD CPAs & Advisors (BKD) comes in.

With BKD's Forensics & Valuation Services (FVS) division you get the following benefits:

- ▶ **Services provided by a reputable firm** that understands the issues faced by the public sector. BKD currently serves approximately 540 governmental entities across the country.
- ▶ **An objective forensic investigation by professionals who know what they're doing.** BKD's forensic professionals have earned a wide range of fraud-related credentials, including Certified Fraud Examiner (CFE), Certified in Financial Forensics (CFF), and ACL Certified Data Analyst (ACDA), to name a few
- ▶ **Timely service and met deadlines.** BKD understands that you need answers, and the sooner the better. We use innovative technology, data analytics, and digital forensics to improve efficiency and effectiveness.
- ▶ **Knowledgeable support should fraudulent activity be detected.** BKD has conducted a number of high-profile investigations over the years, including investigations for municipalities, universities, the United States Department of Justice, and the FBI.

We have read the Request for Proposal and fully understand its intent and contents. We certify that we have adequate personnel, insurance, equipment, and facilities to fulfill the specified requirements. We understand that our ability to meet the criteria and provide the required services shall be judged solely by the Selection Committee.

City of Lake Geneva, Wisconsin
November 4, 2021

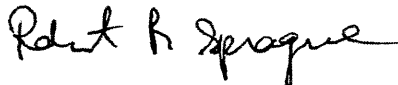
We have attached the following:

1. Proposal as outlined in Section V
2. Appendix A: Proposer Guarantees and Warranties
3. Appendix B: Insurance
4. Appendix C: Fixed Fees (separate envelope)
5. General Purpose Financial Statement Samples (separate envelope)

It is further understood that information included in, attached to, or required by the Request for Proposal shall be public record upon delivery to the City of Lake Geneva with the exception of the items BKD has labeled confidential and are not subject to disclosure as set forth in the Wisconsin Open Records Law.

We believe our proposal will help you select our firm for efficient and objective services delivered by experienced professionals. As a Managing Director, I, Robert Sprague, am authorized to contractually bind BKD with regard to price and related contractual obligations, see my signature below. If you have questions about this proposal, you may reach me by phone at 312.288.4653 or by email at rsprague@bkd.com.

Sincerely,



Robert R. Sprague, CPA
Managing Director
BKD Forensics

IV. Detailed Proposal

For your convenience, we have structured our proposal according to the requirements in your request for proposal (RFP). We believe our proposal will demonstrate our qualifications to serve you.

INFORMATION CONTAINED IN BKD'S RFP RESPONSE, WHICH IT ASSERTS AS CONFIDENTIAL, IS EITHER BUSINESS AND/OR PROPRIETARY TRADE SECRET INFORMATION NOT SUBJECT TO DISCLOSURE AS SET FORTH IN THE STATE OF WISCONSIN OPEN RECORDS LAW]. SUCH CONFIDENTIAL INFORMATION HAS INDEPENDENT ECONOMIC VALUE TO BKD, IS NOT REASONABLY ASCERTAINABLE BY THIRD PARTIES AND IS THE SUBJECT OF REASONABLE EFFORTS BY BKD TO MAINTAIN ITS SECRECY AND/OR CONFIDENTIALITY. SUCH INFORMATION IN THIS PROPOSAL SHALL BE DESIGNATED WITH THE WORD "CONFIDENTIAL".

A Summary of the Benefits of Working with BKD

Public sector entities face an unwavering stream of scrutiny from taxpayers, regulators, governing agencies, and the public at large. Fraudulent activity can devastate an organization's reputation and carry severe financial repercussions. From financial statement fraud, corruption and complex schemes to skimming and deliberate accounting manipulation, there's no shortage of risks that may threaten the City of Lake Geneva, Wisconsin (the City) and its related public entities. But you can't always detect and address those risks on your own.

Working with experienced forensic accounting professionals can help you identify fraudulent activity and assist with any resulting investigations that may be required. With capabilities that include uncovering fraud or abuse, funds tracing, analyzing data for peculiar patterns, and much more, BKD CPAs & Advisors (BKD) has the specialized knowledge and resources to help.

You can expect the following from working with BKD's Forensics & Valuation Services (FVS) division:

- ▶ **The expertise of an established, reputable firm** with experience performing forensic accounting procedures for hundreds of clients a year. BKD's reputation is solid, as demonstrated by our inclusion in the **INSIDE Public Accounting** Best of the Best Firms list for the last 11 years.
- ▶ **An objective and professional approach to your fraud investigation.** In addition to their years of experience, BKD FVS professionals have earned degrees and a number of certifications related to accounting, fraud and forensic investigations, data analytics, and other related services.
- ▶ **An understanding of the complexity and delicate nature of serving local government.** BKD professionals are committed to serving the public sector. Your project manager, Julia Mast, served her community for seven years as city treasurer and two years as an elected city council member, giving her a unique perspective on what the City is going through.
- ▶ **A combination of cutting-edge technology and traditional investigative methods.** By combining tactics, such as artificial intelligence, data analytics, digital forensics, document analysis, and interviewing key parties, BKD can identify suspicious activity that might otherwise go unnoticed.
- ▶ **The litigation support you need, should any acts of fraud be identified.** BKD advisors have assisted with complex litigation cases for many public sector clients, including several municipalities and the United States Department of Justice and FBI. Several of our FVS advisors serve as expert witnesses in criminal cases.

An Efficient Investigative Approach

We recognize controversies and unanswered questions are distracting for our clients. We can help the City resolve your issues in a timely and cost-effective manner. By prioritizing issues, we identify which areas need our immediate attention. If we are not receiving information to help us evaluate certain criteria in one area, we concentrate our efforts in areas where information is available. Our communication of interim findings throughout the investigation is designed to support prioritization of important decisions you must make.

We routinely use advanced tools to serve our clients, including data analytics as well as digital forensics techniques. In today's digital environment, analysis of emails, electronic files and websites visited is a critical component of many investigations.

A Single-Source Forensic Accounting Solution

Forensic accounting issues and investigations often require expertise in highly specialized areas, such as quantifying losses or locating digital evidence. BKD's FVS division has the personnel and experience to help the City from the beginning to the end of an investigation. We can:

- ▶ Provide advice at the initial discovery of suspected fraud
- ▶ Image and analyze computers to help find and preserve evidence
- ▶ Analyze large amounts of electronic data, if necessary
- ▶ Perform an on-site investigation of records
- ▶ Conduct interviews of key personnel
- ▶ Quantify losses or damages, if any
- ▶ Present findings and answer questions
- ▶ Assist attorneys or law enforcement
- ▶ Help the City with any fidelity bond/insurance claims
- ▶ Provide expert witness testimony

Using Advanced Data Analytics to Enhance Value

Incorporating cutting-edge data analytics techniques is key to improving effectiveness and efficiency, allowing the City to get more value from your forensic investigation. By turning data into meaningful information, it's possible to better identify and quantify risks, allowing you to develop forward-thinking mitigation strategies.

Our professionals are trained in using computer-assisted auditing techniques (CAAT) and ACL data analysis software to facilitate data transfer, conversion, mining and analysis and go beyond a traditional forensic audit approach. Our focus is on helping you develop stable processes surrounding high-volume operations while helping to reduce the burden on your staff when feasible. Our solutions and methods include big data technologies, data visualization techniques, artificial intelligence and proprietary text analytics technologies to analyze this data, with a focus on long-term sustainability. **We can help the City develop a plan to leverage data, train your personnel to use data analytics tools and assess your individual data needs, risks and opportunities.**

1. General Requirements

Forensic Accounting Experience

For much of our history, forensic accounting and internal control consulting have been a part of services we have provided to clients. **BKD formalized the delivery of forensic accounting services under FVS division on January 1, 2006.** We have been engaged as independent forensic investigators on hundreds of engagements during the last five years and hundreds more since we formalized this practice area. Specifically, in the past five years, BKD has provided forensic accounting, data mining, litigation support, fraud prevention/investigation, and computer forensic services to **776 clients** in a variety of industries, including the public sector.

Our forensics professionals specialize in helping resolve disputes through fraud investigations, litigation support services and big data, analytics and digital forensics. Team members work full time in forensics—this is their area of expertise, not a secondary duty. Team members hold credentials including, but not limited to, CPA, CFF and CFE. We are well qualified to provide our services to address the issues facing the City of Lake Geneva Business Improvement District (BID) from 2017 to 2019. Our professionals' diverse backgrounds can also provide the City with resources should an unanticipated question or issue arise.

2. Independence

BKD Is Independent of the City

BKD is independent with respect to the City of Lake Geneva and the BID as defined by the Code of Professional Conduct of the American Institute of CPAs (AICPA) and the U.S. Government Accountability Office's *Government Auditing Standards*. We are not aware of any relationship that would cause a conflict with the services requested in this RFP.

No Professional Relationship Involving the City

BKD has not had any professional relationship with the City or the BID within the last five years.

Written Notice

BKD will provide written notice to the City if any professional relationships are entered into that would create any potential conflicts with the services contemplated by this RFP.

3. Licensed to Practice in Wisconsin

BKD is properly licensed to practice public accounting in the state of Wisconsin, and due to mobility laws, our professionals are able to practice in the state of Wisconsin without the requirement of an individual Wisconsin license. Several of our professionals carry other designations beyond CPA, such as CFE, CFF, and ACDA. We are confident that our trusted advisors can perform work in the state of Wisconsin. In the event we are selected to serve the City, we would be happy to provide the individual license information for each engagement team member, as applicable.

4. Firm Qualifications and Experience

Nearly a Century of Service

For nearly a century, BKD has proudly delivered a variety of financial, operational, and other advisory services to our clients. Today, we are one of the largest national CPA and advisory firms in the United States. We have 40 offices located in 18 states. Our approximately 2,850 CPAs, advisors and dedicated staff serve clients in all 50 states and internationally.

Quick Facts



FOUNDED IN 1923



2,850+
PERSONNEL,
INCLUDING 300
PARTNERS



40 OFFICES ACROSS
18 STATES



INCLUDED IN **INSIDE**
PUBLIC ACCOUNTING'S
BEST OF THE BEST
FIRMS FOR LAST 11
YEARS



540
GOVERNMENT CLIENTS

A Network of Experienced Forensics & Valuation Services Advisors

BKD operates as one firm, and our professionals specialize in specific industries. BKD's FVS division comprises professionals located in offices across the firm and provides such services as financial fraud detection and prevention, business valuations, strategic insolvency and bankruptcy, digital forensics and expert testimony and consultation. Our experienced, certified consultants can help the City identify potential risk using leading practices and knowledge of industry-specific regulations.

The key team members for this engagement are members of our FVS practice, which is a virtual office with no physical address. Much of the work this practice does is performed remotely. We find this allows our team to be more efficient and keeps costs down. **The core engagement team members are all full-time forensic services providers and have more than 40 years of combined forensic experience.** Detailed biographies are provide in Section 5.

While your core engagement team is not located in Wisconsin, we are convinced BKD can serve the City in the same manner as if we were physically located there. We believe our effective use of technology closes that physical gap, and we can certainly be available to come on site at the City's request when the need arises.

The City can have confidence in the services offered.

BKD is an established, reputable firm with experience performing forensic accounting procedures for hundreds of clients a year. Our reputation is solid, as demonstrated in our inclusion in the **INSIDE Public Accounting** Best of the Best Firms for the last 11 years.

Our Unmatched Client Service standards mean you get our commitment to accountability, attention and communication remains unchanged, regardless of your location. BKD serves clients in all 50 states and internationally, with a significant number of public sector clients residing in cities, states and time zones outside our firm's footprint.

Peer Review Report

Like other public accounting firms, BKD is subject to periodic peer reviews. We submit our work to external reviewers who challenge our approach and findings. We are proud of the findings from these reviews, which indicate our process works. Our report contained a rating of "Pass," which is the best peer review rating available under the current peer review standards. Our peer review included inspection of engagements performed under *Government Auditing Standards*.

A copy of our most recent American Institute of CPAs (AICPA) peer review report is included in the Appendix as Attachments 2 and 3.

General Purpose Financial Statements

Although the services contemplated in this RFP do not constitute an audit of General Purpose Financial Statements, we understand that the RFP requires the submission of sample General Purpose Financial Statements issued by Wisconsin municipalities where BKD issued an opinion. BKD has not issued any recent opinions on General Purpose Financial Statements for municipalities in the state of Wisconsin, however we have in several other states. We are happy to provide two examples from the state of Illinois.

Due to their size and in compliance with the RFP, our General Purpose Financial Statement samples are provided in a separate sealed envelope and labeled "Envelope#3: BKD General Purpose Financial Statement Samples".

5. Partner, Supervisory and Staff Qualifications and Experience

The most critical factor in providing high-quality service is choosing your engagement team. We take team selection seriously and have the appropriate team of advisors to meet your needs over the term of the engagement. As previously stated, BKD is properly licensed to practice public accounting in the state of Wisconsin. **Professionals assigned to your engagement are highly skilled, qualified, and properly registered/licensed to practice in the state of Wisconsin** due to mobility laws, without the requirement to obtain an individual Wisconsin license. We are happy to provide individual license information for each engagement team member upon request.

The City can rest easy, knowing that you are getting an objective and professional approach to your fraud investigation.

In addition to their years of experience, BKD FVS professionals have earned degrees and a number of certifications related to accounting, fraud and forensic investigations, data analytics, and other related services.

Your Engagement Team At-a-Glance

Here is an at-a-glance look at your engagement team. Detailed biographies follow.

Team Member & Title	Engagement Role	Certifications & Experience	Location
Robert R. Sprague Managing Director	Engagement Executive and Principal Supervisor	CPA 20+ years of experience with fraud investigation, forensic accounting, and litigation consulting 10 years serving as an adjunct professor teaching forensic accounting in a graduate certificate program	Chicago, Illinois Eligible to practice as a CPA in Wisconsin due to mobility laws.
Julia Mast Director	Project Lead	CPA/ABV, CFE, CFF 20+ years of experience with forensic accounting, fraud investigation, business valuation for litigation, and complex litigation support services 7 years serving in local government as City Treasurer 2 years serving on City Council	Kansas City, Missouri Eligible to practice as a CPA in Wisconsin due to mobility laws.
Kaygan A. Tissue Consultant	Project Team Member	Pursuing CFE Auditing experience, focuses on fraud investigations, forensic accounting, and litigation support	Houston, Texas

The City will have the litigation support you need should any acts of fraud be identified. BKD advisors have assisted with complex litigation cases for many public sector clients, including several municipalities and the United States Department of Justice and FBI. Several of our FVS advisors serve as expert witnesses in criminal cases.

Engagement Team Biographies

Principal Supervisor



Robert R. Sprague, CPA
Managing Director

Bob is a member of BKD's Forensics & Valuation Services (FVS) division. He focuses on providing fraud investigation, forensic accounting and litigation consulting services. His experience encompasses a wide spectrum of financial consulting matters spanning multiple industries and client types. Bob works closely with corporate stakeholders, in-house and outside counsel, auditors and special committees on forensic and fraud investigations with an emphasis on SEC enforcement matters and fraudulent financial reporting.

His experience also includes investigations related to the *Foreign Corrupt Practices Act of 1977*, commercial litigation involving technical accounting issues, assisting clients with post-acquisition accounting disputes and conducting proactive compliance-related work, such as anti-corruption assessments and broader compliance program related assessments, on behalf of public and private companies.

Prior to joining FVS, Bob spent more than 22 years working for two global professional service firms. He also worked as an enforcement accountant in the enforcement division of the SEC, where he investigated potential securities laws violations. Bob's prior experience also included performing financial statement audits for multinational public and private companies.

He participates in more than 50 hours of continuing professional education each year, including delivering courses related to fraud investigation and forensic accounting at industry conferences, as well as to audit practitioners, clients and law firms. He spent more than 10 years as an adjunct professor teaching a series of forensic accounting courses in a graduate certificate program in forensic accounting at Northeastern University.

Bob is a graduate of Bates College, Lewiston, Maine, with a B.S. degree in economics, and a graduate of Northeastern University, Boston, Massachusetts, with an M.B.A. degree and an M.S.A. degree.

Continuing Professional Education (CPE)

In the past two years, Bob has earned 127 CPE credits, with 80.5 of those directly related to forensics services. Here is a sample of some of the courses he took:

- ▶ Using Data Analytics to Reduce Vendor Fraud Risk
- ▶ Spotlight Guidance, Comments and Enforcement Validating Your BSA/AML Models
- ▶ COVID-19 – Fraud's Partner in Crime
- ▶ Fraud Auditing and Investigation
- ▶ Analytical Fraud Detection

Project Lead



Julia Mast, CPA/ABV, CFE, CFF
Director

Julia is a member of BKD's Forensics & Valuation Services division and focuses on forensic accounting, fraud investigation, business valuation for litigation and complex litigation support services. She has more than 20 years of public accounting experience, including a background in audit and tax services.

She has extensive experience in forensic services and litigation support, including complex risk assessments, public corruption investigations, business interruption, lost profit calculations, misappropriation of assets and fraudulent financial reporting in a variety of industries, including health care, financial institutions, agriculture, manufacturing, transportation, real estate, government and nonprofit. She performs valuations for shareholder disputes, transactions, litigation, restructuring, marital dissolutions and income tax-related purposes.

Julia has testified as an expert witness in cases involving shareholder disputes, fraudulent transfers, fraud, business damages and breach of fiduciary duty, including a million-dollar embezzlement. She has assisted in a multimillion-dollar public corruption case and testified before the U.S. Securities and Exchange Commission and Department of Justice relating to her assistance on a Foreign Corrupt Practices Act (FCPA)/Anti-Bribery & Corruption investigation.

She is a CPA and a Certified Fraud Examiner (CFE). Julia also holds the Accredited in Business Valuation (ABV) and Certified in Financial Forensics (CFF) credentials awarded by the American Institute of CPAs. She participates in more than 60 hours of continuing professional education each year and has attended numerous business valuation, litigation service, damage and fraud courses offered by the AICPA and Association of Certified Fraud Examiners (ACFE). She frequently lectures at regional conferences and other business group meetings.

After seven years serving as city treasurer for Pleasant Valley, Missouri, Julia was elected to the City Council from 2008 to 2010. She remains active in her local community, serves as a PTA treasurer, is a member of the Young Leaders Society of the United Way of Greater Kansas City, and sits on the triathlon committee for WIN for KC.

She is a 1999 graduate of Truman State University, Kirksville, Missouri, with a B.S. degree in accounting.

Continuing Professional Education

In the past two years, Julia has earned 87.5 CPE credits, with almost half of those directly related to forensics services. Here is a sample of some of the courses she took:

- ▶ Fraud and Cybersecurity
- ▶ Fraud as It Related to the Government
- ▶ COVID-19 – Fraud's Partner
- ▶ Forensics and Litigation Services Training
- ▶ Building and Effective Compliance Program – What are the Expectations of Government Regulators

Project Team Member



Kaygan A. Tissue
Consultant

Kaygan is a member of BKD's Forensics & Valuation Services (FVS) division. She focuses on fraud investigations, forensic accounting, litigation support and business valuation services. She provides consulting services to clients in a wide range of industries.

Prior to working for BKD's FVS division, she worked in external auditing with a focus on privately-owned companies. During her college career, she had an accounting internship, working within external audit for a renewable energy client.

Kaygan is pursuing her Certified Fraud Examiner certification from the Association of Certified Fraud Examiners, Inc. and is working toward becoming a CPA.

She is a graduate of University of Houston, Texas, with an M.S. degree in accounting.

Continuing Professional Education

In the past six months, Kaygan has earned 32.5 CPE credits, with a full one-third of those directly related to forensics and fraud. Here is a sample of some of the courses she took:

- ▶ Cybersecurity Update & Threat Impacts
- ▶ ACFE Houston Chapter Fraud Convention
- ▶ Leveraging Analytical Models for the Prevention of Money Laundering
- ▶ Bankruptcy Planning as a Financial Advisor & Forensics in the Zone of Insolvency

Quality of Staff Throughout the Engagement

Past experience on an engagement is one of the most important determinants for assigning professionals to your engagement, and we will strive to assign individuals who are experienced in providing services to public sector entities comparable to the City. This helps reduce the learning curve and saves you time and the frustration of having inexperienced auditors, who are unfamiliar with your issues, disrupt your normal business activities. You can have peace of mind knowing what to expect from your BKD engagement team.

Beyond this immediate team is a far larger network of resources you can access. Our CPAs, advisors and dedicated staff offer solutions to clients in all 50 states and internationally. **Wherever your future takes you, BKD can provide the resources the City needs to support you through complex audit, accounting, tax or risk management processes.**

Continuing Professional Education

Our professionals are required to receive at least 120 hours of CPE every three years. BKD professionals receive training from an annual internal industry seminar, internal webinars and other external sources.

Affirmative Action Plan

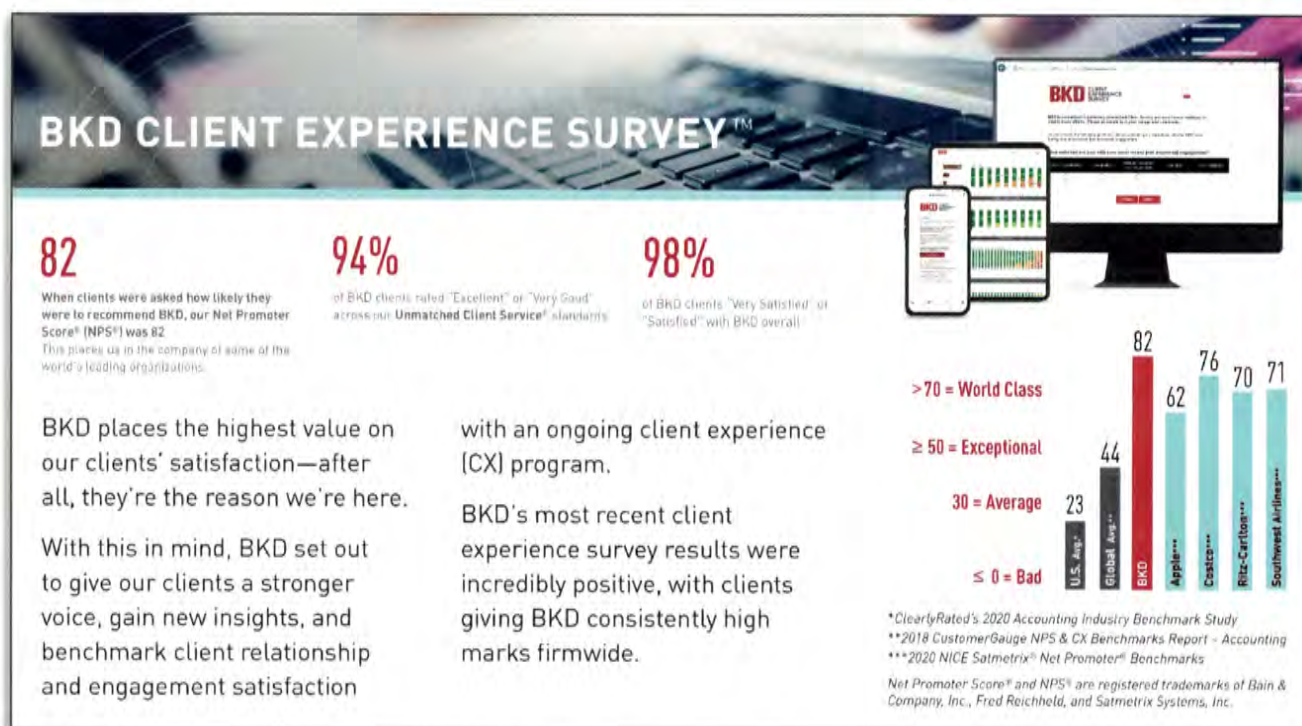
BKD has an affirmative action plan in place and understands our obligation to comply with all applicable federal, state and local laws and regulations governing nondiscrimination in the workplace and providing equal employment opportunity. **BKD prohibits discrimination in employment** on the basis of an individual's age, race, color, sex, sexual orientation, gender identity, national origin, religion, genetic information, disability,

protected veteran status and other protected classifications. This policy is designed to ensure equal employment opportunities including, but not limited to, recruiting, hiring, training, promotions, pay practices, benefits, disciplinary actions and terminations. A copy of our Affirmative Action Plan is provided in the Appendix as Attachment 4.

Changes in Personnel

In the event we are required to make a change to any key personnel assigned to this engagement, we will discuss this with you to explain the circumstances and proposed change. Your engagement principal supervisor, Robert Sprague, will be coordinating personnel changes. We generally do not remove key personnel from a project once it has begun, but occasionally employee turnover or other events beyond our control require such a change. If a personnel change is required, we are confident we can provide a qualified replacement to complete this project with limited interruption.

We understand engagement team members, consultants and firm specialists mentioned in our response to this RFP can only be changed with the prior express written permission of the City, which retains the right to approve or reject replacements.



6. Similar Engagements with Other Government Entities

References

Our clients are our best ambassadors, and we encourage you to contact them about their satisfaction with our services. The following clients have consented to discussing BKD's services and service delivery with you at your convenience.

Sedgwick County, Kansas

CONFIDENTIAL

Scope of Work – Multiple internal County Investigations, including Emergency Management, Regional Science Center, County Appraiser's Office, Sherriff's Office, etc.

Date	January 2017 – Ongoing
Key Engagement Team	Shauna Woody-Coussens & Julia Mast
Total Hours	Over 1,200
Principle Client Contact	Lindsay Poe Rousseau
Phone Number	316.660.7141

Jackson County COMBAT

CONFIDENTIAL

Scope of Work – Investigation on the budgeting, receipt, use and controls around the taxpayer funded program.

Date	December 2018 – October 2019
Key Engagement Team	Julia Mast
Total Hours	Over 375
Principle Client Contact	Vince Ortega
Phone Number	816.881.3886

City of Denton, Texas

CONFIDENTIAL

Scope of Work – Forensic accounting and fraud investigation, including analysis of information from a wide range of sources including interviews, applicable policies and procedures, City and organization accounting records, internal memoranda, and minutes of City Council meetings.

Date	October 2017 – March 2018	
Engagement Partner	Todd Burchett	
Total Hours	332	
Principle Client Contacts	Jerry Drake	Julia Gannaway
Phone Numbers	940.349.8333	817.332.8512

Representative Lists of Clients

BKD is proud to work with governmental entities, including the following:

State and Local Agencies

Cherokee Nation and Cherokee Nation Entertainment	Indiana Education Savings Authority and Upromise Investments, Inc.
Choctaw Nation Housing Authority	Indianapolis Airport Authority
Choctaw Nation of Oklahoma	Kansas City Board of Public Utilities, Kansas
City Utilities of Springfield	Minneapolis/St. Paul Metropolitan Airports Commission
Colorado Water Resources Development & Power Authority	Mississippi Department of Corrections
Denver Urban Renewal Authority	Missouri Department of Transportation
Fayetteville Public Library	Municipal Energy Agency of Mississippi
Hinds County Board of Supervisors	Nebraska Lottery
HoosierFund	Pikes Peak Library District
Illinois Gaming Board	State Universities Retirement System of Illinois
	Teachers' Retirement System of the State of Illinois

Municipalities

City & County of Denver, CO [^]	City of Lubbock, TX [^]
City of Arvada, CO [^]	City of McKinney, TX [^]
City of Aurora, CO [^]	City of Mesquite, TX [^]
City of Balch Springs, TX	City of Nebraska City, NE
City of Bellevue, NE	City of Norman, OK
City of Bentonville, AR [^]	City of Phoenix, AZ [^]
City of Brookings, SD [^]	City of Ralston, NE
City of Colorado Springs, CO	City of Roanoke, TX [^]
City of Conway, AR	City of Springdale, AR
City of Fort Smith, AR	City of Texarkana, AR [^]
City of Greenville, TX [^]	City of Westminster, CO [^]
City of Kerrville, TX [^]	Consolidated City of Indianapolis – Marion County, IN [^]
City of Lancaster, TX	Jackson County, MO [^]
City of Lawton, OK	Sedgwick County, KS
City of Liberty, MO [^]	Town of Addison, TX [^]
City of Lincoln, NE [^]	Town of Highland Park, TX [^]
City of Little Rock, AR [^]	

[^]Denotes client who earned recognition under the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting Program (COA Program).

A Sample of Our Clients' Success Stories

Housing and Economic Development Financial Corporation (HEDC) Investigation

BKD played a key role in the overall investigation and accounting management of HEDC in a large Midwestern city on behalf of the court-appointed receiver. BKD reviewed real estate transactions, searched for potentially fraudulent transactions, looked at the actions of management and reviewed the usage of HUD funds. We also helped implement new financial controls. BKD currently provides a BKD professional to serve as an outsourced chief financial officer/controller for the agency.

BKD Helps Uncover an Embezzlement Scheme of More than \$1 Million

A city discovered a potential embezzlement scheme and turned to BKD to help assess the allegations. BKD quickly met with the city and began work immediately after the initial discovery. BKD's investigation included a significant amount of electronic data analysis, which helped uncover an embezzlement scheme exceeding \$1 million. In addition, the city asked BKD to assess cash handling procedures in other city departments. We identified weaknesses in departmental cash handling processes including finance, buildings and permits, landfill, municipal court and other areas. Our report was provided to management, which was used to begin making changes to help reduce the risk of future fraud.

Misuse of Bond Proceeds in City Government

A city requested our forensic accounting services to address allegations related to their bond issues. Comments surfaced alleging the city had used restricted bond proceeds to meet payroll obligations when it was experiencing shortfalls in its general operating fund revenues. We traced the bond proceeds through the city's bank accounts, quantifying the funds that were not used for their designated purpose. Our report became a public document and was posted in various online media outlets. We also supported the city's new management team and the city's legal counsel on various issues after our report was released. We met the city's completion deadlines and fee expectations.

Financial Statement Fraud Case Experts Needed By U.S. Departments

BKD professionals provided significant assistance and expertise to two U.S. departments in a complex financial statement fraud involving the manipulation of a public company's financial statements and stock price. Assistance provided by BKD fraud investigators included assessing GAAP financial reporting, quantifying misstated financial statements, assisting with interviews, assessing materiality and electronic production and serving as an expert during the nine-week criminal trial. BKD's forensic accountants and fraud investigators worked closely with the departments during the investigation and provided technical support throughout the prosecution phase of the securities fraud case, which involved the indictment of 10 executives.

7. Our Approach

Forensic Investigation

BKD understands your goals are both to identify irregularities, misappropriation, mismanagement, possible conflicts of interest, as well as to receive recommendations to reduce the risk of future fiscal mismanagement. We believe providing both forward and backward looking services together not only gives you better insight but can help you more efficiently meet your goals. You've identified the scope period as January 1, 2017 to December 31, 2019 (the "Period") for the Lake Geneva BID.

Our approach always begins with a detailed planning phase that includes discussions with City leadership to understand details of existing concerns or current or past issues experienced. We want to understand where the City believes risks may be prevalent and better understand your expectations on the scope of services. Our customized approach includes performing the following categories of procedures:

Gathering Background Information & Planning

We will hold discussions with the City to gather information on the BID, current or past instances of inappropriate activity, and initial concerns of City officials. Specific procedures we anticipate performing during this planning phase may include but are not limited to the following:

- ▶ Hold an initial meeting with stakeholders to make introductions and connections needed to facilitate the project, listen to concerns, and share BKD's methodology
- ▶ Obtain and analyze any written policies or procedures that govern the BID, including policies surrounding the budgeting, bidding, conflicts of interest, and disbursement process
- ▶ Obtain and analyze the information provided by the City's staff for the Period, to include:
 - List of all BID employees and board members
 - ◆ Include date started (and end date, if applicable)
 - ◆ Include position held inside and outside of BID, if applicable
 - All BID related correspondence with the City
 - All BID budgets, including initial approved budget and all budget to actual reports
 - BID meeting agendas
 - BID audits/financial statements
 - BID detailed transaction history (in Excel format)
 - BID Committee meeting minutes
 - BID monthly bank statements and bank reconciliation
 - Supporting documentation (invoices, etc.) with approvals for all vendor payments
 - Copies of large contracts, including initial bid, as received by the BID
- ▶ Provide a detailed information request list in advance of fieldwork after having these initial planning discussions. Our professionals can help obtain certain electronic files from relevant systems that we may need for analysis

Interviews

Forensic accounting is about more than just numbers. There is often a significant human element to identifying financial irregularities because some (such as kickback schemes) may not be apparent by simply searching financial records and other documents. Our forensics professionals have interviewed hundreds of individuals—from the executive level on down—for many types of organizations on issues ranging from suspected corruption and embezzlement to more routine internal control assessments. In some cases, we also have interviewed vendors, citizens, and others with potentially helpful information to share. The interviews help identify areas where irregularities may exist, both in an information gathering context and after possible issues have been identified. This may be an iterative process where we ask initial questions, gather more information, and then make follow-up inquiries, as deemed necessary. Our interviews will include City staff, and BID individuals as appropriate, to understand the processes around budgeting, bidding, conflicts of interest and the disbursement cycle.

Forensic Analysis

Based on the results of data analysis and other information gathering procedures, we will analyze anomalous financial transactions that we identify. We will request supporting documentation for transactions of interest. We will assess the transactions in detail to determine if any constitute possible instances of asset misappropriation, violation or circumvention of City or BID policies and procedures, possible corrupt activities, or other types of financial fraud. We anticipate that at this stage we will also conduct additional interviews based on our findings and be in a position to recommend possible additional forensic procedures or further areas for the City to consider based on these initial findings. Specific additional procedures may include:

- ▶ Develop a network relationship map to visualize individuals involved with the BID and potential related parties identified through:
 - Interviews with City staff
 - Social media and public records search for BID members to identify potential related parties
- ▶ Analyze the bank reconciliations for the Period, searching for:
 - Completion of reconciliations
 - Unusual reconciling items
 - Payments to identified related parties
 - Other unusual items
- ▶ Analyze the budget to actual reports during the period, searching for:
 - Appropriate approvals of the budgets
 - Line items that were unusually over/under budget, added or amended
 - ◆ Use the detailed transaction reports to identify details of overage and analyze the supporting documentation for:
 - Sufficiency of supporting documentation
 - Business purpose is in line with established policies and procedures
 - Appropriate approvals

- ▶ Read the BID minutes for the Period, identifying the following for analysis:
 - Areas of potential conflicts of interest / related parties
 - Areas of disagreement
 - Addressing unusual items, such as approvals after the fact, etc.
- ▶ Analyze the detailed transaction during the Period, using the Network Map, budget to actual, meeting minutes, vendor, amount and timing, and select transactions for further analysis
- ▶ Select a number of contracts (number TBD) for the BID
 - Analyze the contracts and test that payments to/from BID have been made in accordance with the contracts
 - For selected contracts, obtain and analyze email communications regarding the contracts if available
- ▶ Assess the BID's internal processes, systems, and financial controls for providing recommendations for modification to existing written procedures to reduce the risk of fiscal mismanagement

Reporting to the City

We are committed to providing the City with objective and unbiased findings based on the work performed. In addition, we also like to maintain a forward-thinking outlook. To this end, we will recommend improvements and best practices for the City's consideration, *e.g.*, changes to internal controls, practices, and procedures, to the extent we observe such opportunities during the course of our work.

Interest in these types of forensic engagements for public entities is frequently high. Elected officials, staff, media, citizens, and others also may want to know about our work throughout this project. The RFP contemplates both an oral and written report. BKD will provide additional oral updates throughout the course of the engagement. Prior to issuing our written report, a draft will be provided prior to completion. The release of the report to the public will be at the City's discretion.

Updates

In addition, we know clients want to understand where a project stands to help remove uncertainty. To this end, we will provide progress updates at intervals to be agreed upon with the City, *e.g.*, weekly or biweekly. This allows you to monitor our progress, discuss new developments, learn of any significant findings, and understand what information we may still be missing. Maintaining this open line of communication helps promote a successful project.

Revisions to Approach

Our approach to forensics engagements is customized to the needs of each client. Therefore, we will be glad to discuss our approach further with you to fine-tune or adjust any areas you think may need more or less attention.

Work Paper Retention & Access to Working Papers

BKD agrees that working papers and reports shall be retained, at BKD's expense for a minimum of seven (7) years unless the firm is notified by the City in writing to extend that time period. In addition, BKD shall respond to reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting and contractual significance.

8. Identification of Anticipated Potential Problems

While we do not anticipate significant problems during the course of our projects, we understand the importance of good channels of communication with key engagement team members to facilitate the discussion of issues that may arise. Once we commence final fieldwork, we would ask for management's participation in weekly progress meetings that would facilitate such communication and allow for timely identification and response to problems that may be encountered.

The City can swiftly get a clear picture of the situation through a combination of cutting-edge technology and traditional investigative methods. By using artificial intelligence, data analytics, digital forensics, document analysis, and interviewing key parties, BKD can identify suspicious activity that might otherwise go unnoticed.

V. Guarantees & Warranties

Proposer Guarantees and Warranties (Appendix A)

APPENDIX A

PROPOSER GUARANTEES AND WARRANTIES

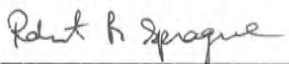
Proposer Guarantees

The proposer certifies it can and will provide and make available, at a minimum, all services set forth in Section IV, Nature of Services Required.

Proposer Warranties

1. Proposer warrants that it is willing and able to comply with State of Wisconsin laws with respect to foreign (non-state of Wisconsin) corporations.
2. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.
3. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the express prior written permission of the CITY of Lake Geneva.
4. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

BKD, LLP



Company Name by (Signature)
130 E. Randolph St, Ste 1900
Chicago, IL 60601-6223

Robert Sprague

Address Print Name

BKD, LLP

Managing Director

Company Name Title

November 4, 2021

Phone: 312.288.4653 / FAX: 312.288.4672

Date Telephone/Fax

Insurance Exhibit – Professional Services (Appendix B)

APPENDIX B

INSURANCE EXHIBIT - PROFESSIONAL SERVICES

The professional individual or firm shall procure and maintain for the duration of the contract insurance against claims for injuries to persons or damages to property which may arise from, or be in connection with the performance of the work hereunder by the individual or the firm, his agents, representatives, or employees. The cost of such insurance shall be included in the proposal.

For the purpose of this clause, the term "professional individual or firm" shall also include the individual's or firm's respective officers, agents, officials, employees, volunteers, boards and commissions.

A. Minimum Scope and Limits of Insurance

1. Broad Form Comprehensive General Liability \$1,000,000 combined single limit per occurrence for bodily injury, personal injury, property damage, and products / completed operations.

2. Automobile Liability \$1,000,000 combined single limit per occurrence for bodily injury and property damage

3. Umbrella Liability \$1,000,000 per occurrence, following form.

4. Workers' Compensation Limits as required by State of Wisconsin Labor Code

5. Employers' Liability \$100,000 each accident \$500,000 disease/policy limit \$100,000 disease/each employee

6. Professional Liability (if used on a claims-made basis, insurance coverage shall be maintained for the duration of the contract and for two (2) years following contract completion.) \$1,000,000 per occurrence \$1,000,000 aggregate

7. Personal Property Coverage

8. Adequate insurance to cover the value of personal property (including but not limited to, personal computers) belonging to the Auditor while located on CITY property, while in use or in storage, for the duration of the contract.

B. Aggregate Limits

Any aggregate limits must be declared to and be approved by the CITY. At the option of the CITY, the insurer

shall increase or eliminate the aggregate limit and notify the CITY of any erosion of aggregate limits.

C. Deductibles and Self-Insured Retention's

Any deductibles or self-insured retention's must be declared to and be approved by the CITY. At the option of

the CITY, the insurer shall reduce or eliminate such deductibles or self-insured retention's as regards the CITY

or the Auditors shall procure a bond which guarantees payment of the losses and related investigations, claims

administration and defense expenses. At no time will the CITY be responsible for the payment of deductibles

or self-insured retention's.

D. Notice of Cancellation or Non-renewal

Each insurance policy required by this Exhibit shall be endorsed to state that coverage shall not be suspended,

voided, canceled, or reduced, either in coverage or in limits, except after thirty (30) days prior written notice by

certified mail, return receipt requested, has been given to the CITY.

E. Other Insurance Provisions

The policies are to contain, or be endorsed to contain, the following provisions;

1. Liability, (General, Automobile, Professional) Coverage;

a. "The CITY of Lake Geneva and its respective officers, agents, officials, employees, volunteers, boards and commissions" are to be named as additional insured with regards to liability arising out of activities performed by or on behalf of the Auditor; products and completed operations of the Auditor; premises owned, leased or used by the Auditor. The coverage shall contain no special limitations on the scope of protection afforded to the CITY.

b. The Auditor's insurance coverage shall be the primary insurance as regards the CITY.

Any insurance or self-insurance maintained by the City shall be in excess of the Auditor's insurance and shall not contribute with it.

c. Any failure to comply with the reporting provisions of the policies shall not affect coverage provided to the CITY.

d. Coverage shall state that the Auditor's insurance shall apply separately to each insured against whom a claim is made or a suit is brought, except with respect to the limits of the

insurer's liability.

2. Workers' Compensation and Employer's Liability Coverage

a. The insurer shall agree to waive all rights of subrogation against the CITY for losses arising from the work performed by the Auditor for the CITY.

b. If State statute does not require the Auditor to obtain Workers' Compensation insurance, then the Auditor shall furnish the CITY with adequate proof of the self-employment status/ The Auditor agrees to waive all rights of claims against the CITY for losses arising from the work performed by the Auditor. In the event that during the contract this self employment status should change, the Auditor shall immediately furnish proper notice to the CITY and a certificate of insurance indicating that Workers' Compensation insurance and Employer's Liability coverage has been obtained by the Auditor as required by this Exhibit.

F. Acceptability of Insurers

1. Insurance is to be placed with insurers which have a Best's rating of at least A.

2. Insurance companies must either be licensed to do business in the State of Wisconsin or be deemed to be acceptable by the City's Finance Director.

G. Verification of Coverage

The Auditor shall furnish the CITY with certificates of insurance effecting coverage required by this clause. The certificates and endorsements for each insurance policy are to be signed by a person authorized by the insurer to bind coverage on its behalf. The certificates and endorsements are to be received and approved by the Finance Director before work commences. Renewal of expiring certificates shall be filed thirty (30) days prior to expiration. The CITY reserves the rights to require complete, certified copies of all required policies, at any time.

All insurance documents required by this Exhibit shall be mailed to the Director of Finance.

Signed: Paul H. Spague * Title: Managing Director

Date: November 4, 2021

*Subject to the negotiations stated on the Exceptions to Terms and Conditions page of this proposal.

“ Our Unmatched Client Service standards form the foundation of our culture. Our PRIDE values enable us to continuously deliver on this commitment. ”



Thomas W. Watson, CPA, FHFMA
Chief Executive Officer | BKD

APPENDIX

Attachment 1: Exceptions to Terms & Conditions

BKD recognizes the RFP has terms and conditions that must be accepted in full, unless any exceptions are identified in BKD's proposal, per the RFP's instructions. To this end, certain terms and conditions as referenced in the RFP may require modification to comply with professional standards and/or BKD's policies. As BKD has successfully resolved similar agreements with municipalities, BKD is confident the parties can successfully negotiate mutually acceptable terms and conditions. BKD sincerely appreciates the City's consideration and understanding. BKD looks forward to working with the City on this engagement.

Therefore, we have identified the following exceptions to the RFP:

- ▶ Section (I) K Hold Harmless – BKD does have some restrictions with respect to indemnifying clients, in accordance with professional standards and firm insurance policies. Therefore, only to the extent caused by BKD's negligence or intentional misconduct could BKD agree to indemnify and hold you harmless for claims, actions and liabilities asserted by third parties against you and which result from the services performed by BKD pursuant to this engagement.
- ▶ Section (I) M Insurance - Due to the nature of our liability policies, e.g., professional and cyber liability, we are unable to add clients as additional insureds; however, the protections provided by these policies are in place for the benefit of our clients.
- ▶ Section (IV) B.2.(c) - All of BKD's professional services are governed by the Code of Professional Conduct of the American Institute of CPAs (AICPA), which establishes a duty of confidentiality regarding client information. To this end, BKD would not be able to notify the City of the name of each new client; however, all employees of BKD are required to disclose any real or apparent conflicts of interest that they discover or are brought to their attention. No relationship exists that would constitute a conflict of interest relative to performing the proposed services.
- ▶ Appendix B Insurance Requirements – BKD can generally comply with the insurance requirements noted in the RFP; however, there are specific issues which will require further discussion, e.g., additional insured and policy notifications. As you can appreciate, these specific issues are controlled by the terms of our policies and are outside BKD or any other CPA firm's discretion. With regard to the firm's aggregate limits and deductibles, the firm's Governing Board determines the appropriate amount of coverage, giving consideration to the nature of our clientele, the services we perform and other factors. Our coverage is comparable to or exceeding that of other firms our size and what you would expect of a firm of our size and nature. BKD is willing to disclose those amounts to the City; however, BKD does not modify coverages upon request. BKD is confident, though, any insurance issue will be satisfactorily resolved, if we are given the opportunity to provide professional services to you.

Attachment 2: AICPA Peer Review Letter

BKD

CONFIDENTIAL



National Peer
Review Committee

December 11, 2020

Theodore Dickman
BKD, LLP
910 E Saint Louis ST Ste 400
Springfield, MO 65806-2570

Dear Theodore Dickman:

It is my pleasure to notify you that on December 11, 2020, the National Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is November 30, 2023. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

A handwritten signature in black ink that reads 'Michael Fawley'.

Michael Fawley
Chair, National PRC
+1.919.402.4502

cc: Candace Wright, L Bennett

Firm Number: 900010002800

Review Number: 577534

220 Leigh Farm Road, Durham, NC 27707-8110
T: +1.919.402.4502 F: +1.919.419.4713
aicpaglobal.com | cimaglobal.com | aicpa.org | cima.org



8550 United Plaza Blvd., Ste. 1001 — Baton Rouge, LA 70809
225-922-4600 Phone — 225-922-4611 Fax — pncpa.com

Postlethwaite & Netterville and Associates, L.L.C.

Report on the Firm's System of Quality Control

To the Partners of BKD, LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of BKD, LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of BKD, LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. BKD, LLP has received a peer review rating of *pass*.

Postlethwaite & Netterville

Baton Rouge, Louisiana
November 2, 2020

Attachment 4: Affirmative Action Policy Statement



AFFIRMATIVE ACTION AND EQUAL EMPLOYMENT OPPORTUNITY POLICY

BKD, LLP (BKD) reaffirms its belief and commitment in equal employment opportunity for all employees and applicants for employment in all terms and conditions of employment.

BKD has developed and maintained a written Affirmative Action Program (AAP). BKD's Chief Executive Officer, Theodore D. Dickman, CPA, supports the affirmative action program and urges each employee to commit to carrying out the intent of this policy. BKD maintains an audit and reporting system to determine overall compliance with its equal employment opportunity mandates. The EEO Administrator, Rebecca Curry, oversees the affirmative action plan development, modification, implementation, effectiveness, reporting requirements and conducts management updates. BKD invites any applicant and/or employee to review its written Affirmative Action Plan. This plan is available for inspection upon request during the hours of 8 a.m.–5 p.m., Monday through Friday in the Human Resources department.

As part of BKD's commitment to this overall process, it will seek to ensure that all aspects of employment, including recruitment, selection, job assignment, training, compensation, benefits, discipline, promotion, transfer, layoff and termination processes remain free of illegal discrimination based upon age, race, color, sex, sexual orientation, gender identity, national origin, religion, genetic information, disability (as defined under Section 503 of the *Rehabilitation Act of 1973*) or protected veteran status (as defined under *Vietnam Era Veterans' Readjustment Assistance Act of 1974*) other protected classifications. BKD ensures that all employment decisions are based only on valid job requirements. Regular review helps to ensure compliance with this policy.

BKD will ensure that employees and applicants shall not be subjected to harassment due to their status described above, or any harassment, intimidation, threats, coercion or discrimination because they have engaged in or may engage in any of the following activities: (1) filing a complaint with BKD or with federal, state, or local agencies regarding status covered under this AAP, (2) assisting or participating in any investigation, compliance review, hearing, or any other activity related to the administration of any federal, state, or local equal employment opportunity or affirmative action statute pertaining to the status covered under this AAP, (3) opposing any act or practice made unlawful by section 503 and/or VEVRAA and (4) exercising any other right protected by section 503 and/or VEVRAA or its implementing regulations in this part.

BKD will not discharge or in any other manner discriminate against employees or applicants because they have inquired about, discussed or disclosed their own pay or the pay of another employee or applicant. However, employees who have access to the compensation information of other employees or applicants as a part of their essential job functions cannot disclose the pay of other employees or applicants to individuals who do not otherwise have access to compensation information, unless the disclosure is (a) in response to a formal complaint or charge, (b) in furtherance of an investigation, proceeding, hearing or action, including an investigation conducted by the employer or (c) consistent with the contractor's legal duty to furnish information.

BKD Firm Profile

BKD CPAs & Advisors can help individuals and businesses realize their goals. Our dedicated professionals offer solutions for clients in all 50 states and internationally. BKD and its subsidiaries provide a variety of services, combining the insight and ideas of multiple disciplines in a wide range of industries.

About BKD



Unmatched Client Service®

You want industry expertise delivered by someone who speaks your language and understands your issues. Someone who can help you solve problems with a formula that's equal parts integrity, innovation, excellence and passion. BKD understands. We're so committed to providing Unmatched Client Service that we wrote a book about it—**The BKD Experience: Unmatched Client Service**.



International Solutions

BKD is one of the largest North American members of Praxity, AISBL*, a global alliance of independent firms serving clients in approximately 110 countries. We offer multinational clients a gateway to the global marketplace with services delivered by alliance firms committed to the highest standards required in international business.



Professional Affiliations

BKD is a member of the American Institute of CPAs and its three quality centers: Center for Audit Quality, Employee Benefit Plan Audit Quality Center and Governmental Audit Quality Center.

BKD is registered with the Public Company Accounting Oversight Board, which is required to serve as an independent auditor of public companies. BKD audits approximately 70 SEC registrants, including approximately 30 benefit plans.



Mission Statement

The mission of BKD is to always strive for excellence in providing services to clients, create rewarding career opportunities and maintain sound professional, business and financial standards.



Quick Facts

- Clients: Individuals and private and publicly traded businesses in the health care, manufacturing, distribution, financial services, construction and real estate industries, as well as nonprofit and governmental entities
- Total Personnel: Approximately 2,850
- Partners & Principals: Approximately 300
- Net Revenues: \$695 million
- Fiscal Year-End: May 31
- Founded: 1923
- Locations: 40 offices serving clients in all 50 states and internationally

*Praxity, AISBL is a global alliance of independent firms. Organised as an international not-for-profit entity under Belgium law, Praxity has its executive office in Epsom. Praxity – Global Alliance Limited is a not-for-profit company registered in England and Wales, limited by guarantee, and has its registered office in England. As an Alliance, Praxity does not practice the profession of public accountancy or provide audit, tax, consulting or other professional services of any type to third parties. The Alliance does not constitute a joint venture, partnership or network between participating firms. Because the Alliance firms are independent, Praxity does not guarantee the services or the quality of services provided by participating firms.

BKD Services

- | | | |
|--------------------------------|------------------------------------|------------------------------------|
| • Audit & Assurance | • Employee Benefit Plans | • State, Local & International Tax |
| • Tax | • Forensics & Valuation Consulting | • Wealth Management |
| • Business Succession Planning | • Information Technology | • And More |
| | • Risk Management | |

Facing Risk with Confidence

When choosing an audit, tax or other professional services provider, your decision may partly depend on whether a prospective firm has the resources to go beyond your current needs. At BKD CPAs & Advisors, we're committed to consistently expanding and enhancing our services, technology and expertise so we can help our clients with their most pressing concerns, even as those concerns change daily. Beyond our proposed services, BKD's Risk Advisory Services division can help with an extensive range of risk consulting resources, including:

- **Data Analytics Consulting** – From identifying important trends and opportunities for operational improvements to reducing risk and preventing fraud, our experienced data analysts can help you get more value from your data.
- **BKD WhiteHat Services** – This monthly subscription offers access to a suite of cybersecurity services, including cyber awareness training, penetration and social engineering testing, a confidential fraud hotline and other risk management tools.
- **DEFCON CYBER™** – This risk assessment tool delivers a weekly report, which includes a cybersecurity score to help measure risk and cyber preparedness, as well as steps you can take to help address these risks and strengthen security.
- **Construction Audit** – An effective construction audit is designed to function as a cost management tool by helping to prevent overcharges, contract noncompliance, conflicting charges and other issues common to construction projects.
- **Enterprise Risk Management (ERM)** – ERM consulting can help you review existing risk management activities, develop a unified vision to enhance these activities and more effectively integrate risk management into your culture and daily operations.
- **Forensics & Valuation Services (FVS)** – BKD's FVS professionals can help clients with fraud prevention, detection, response and recovery. With services including **IntegraReport™**, our anonymous fraud reporting hotline, data analyses and assessments to help identify fraud, as well as investigations, litigation support and expert testimony, we have the tools and expertise needed to help clients address fraud concerns from beginning to end.

PRIDE VALUES**WHAT'S IMPORTANT TO YOU?**

The role of trust in business can't be oversold. But a trusted advisor is more than someone you lean on for professional expertise. At BKD, we believe being an advisor who's earned your trust is as much about character as it is know-how. These are the traits we share.

P**A PASSION FOR HELPING, LEARNING AND IMPROVING**

Our dedication and enthusiasm for making tomorrow better than today can help you make informed decisions to improve business and financial outcomes.

R**RESPECT FOR EACH OTHER AND THOSE WE SERVE**

Our respect for diversity can provide a variety of skills and talents to meet your needs. By respecting the lessons of our legacy and yours, we can help you build on the opportunities that arise from inevitable change.

I**INTEGRITY TO DO THE RIGHT THING—NO MATTER WHAT**

Our trustworthiness and objectivity can help you make smart business decisions. A trusted advisor tells you what you need to know, not just what you want to hear.

D**DISCIPLINE TO GET IT RIGHT THE FIRST TIME**

Our well-established procedures and low-risk approach can help resolve issues and advance your goals. We're dedicated to getting the job done without cutting corners.

E**A NO-HOLDS-BARRED STANDARD OF EXCELLENCE**

Our ambition and knowledge, along with our commitment to lifelong learning and improving our technical and analytical skills, will consistently surpass your expectations.

This combination of qualities represents what we strive for every day when helping your organization move forward with confidence.

Everyone needs a trusted advisor.
Who's yours?





Forensic Accounting Services from an Established Firm You Can Trust

RFP: Forensic Audit Services for Lake Geneva Business Improvement District

City of Lake Geneva, Wisconsin

Submitted by **BKD, LLP**

130 E. Randolph Street | Suite 1900 | Chicago, IL 60601-6223

Phone: 312.288.4653 | Fax: 312.288.4672

Robert R. Sprague, CPA | Managing Director | rsprague@bkd.com

Proposal Due Date: November 5, 2021

DOLLAR COST PROPOSAL COPY

BKD
CPAs & Advisors

Dollar Cost Proposal

In compliance with the RFP, our cost proposal is provided in a separate document from the technical proposal, and Appendix C is submitted on BKD letterhead on the following page.

BKD knows our clients do not like fee surprises. Neither do we. Our goal is to be candid and timely, and we want to answer your questions about fees upfront. We determine our fees by evaluating a number of variables: the complexity of the work, the project's scope, the time we will spend and the level of professional staff needed.

1. Total All-Inclusive Maximum Price

City of Lake Geneva, Wisconsin	
All Inclusive Maximum Price	2021
Forensic Investigative Procedures	\$55,000
Expenses, including on-site travel	\$5,000
Total	\$60,000

The price listed above includes travel costs, if any, and an administrative fee of 4 percent to cover items such as copies, postage and other delivery charges, supplies, technology-related costs, such as computer processing, software licensing, research and library databases, and similar expense items. Our fees may increase if our duties or responsibilities change because of new rules, regulations and accounting or auditing standards. We will consult with you should this happen.

2. Fixed Fees by Category.

Any work outside the scope of this engagement will be priced according to our hourly rates.

Staff Levels	Hourly Rates
Partner, Managing Director	\$450
Director, Senior Managing Consultant	\$365
Managing Consultant, Senior Consultant II, Senior Consultant, Consultant	\$160
Other	\$220

APPENDIX C

PROPOSAL

To be submitted on your firm's letterhead in a separate envelope.

Firm's Name: BKD, LLP - Forensics & Valuation division & BKD Analytics division;
Location of office staffing the audit: staff located in Chicago, Kansas City, and Indianapolis

Number of Municipal professional audit location: to

FVS & BKDA divisions have 43 professionals total nationwide, with 1 professional in
CITY: Chicago, 5 in Indianapolis, and 5 in Kansas City

Wisconsin Municipal audit clients (FY engagements for municipalities):

BKD has no municipal audit clients in Wisconsin.

The Proposer, in compliance with this Request for Proposal, has examined the specifications and related documents and hereby proposes to provide this service in accordance with this RFP and any contract documents within the time frames set forth herein and at prices agreed to.

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

Total Cost Proposal \$60,000

(written amount)

Sixty Thousand Dollars

Rates per hour for forensic and other services to be performed outside the specified scope contained herein:

Partner: \$ 450 /hour
Director/Manager: \$ 365 /hour
Supv. Staff: \$ 160 /hour
Other: \$ 220 /hour

BKD, LLP

Robert H Sprague

Company Name by (Signature)

130 E. Randolph Street, Suite 1900, Chicago, IL 60601-6223

Robert Sprague

Address Print Name

BKD, LLP

Managing Director

Company Name Title

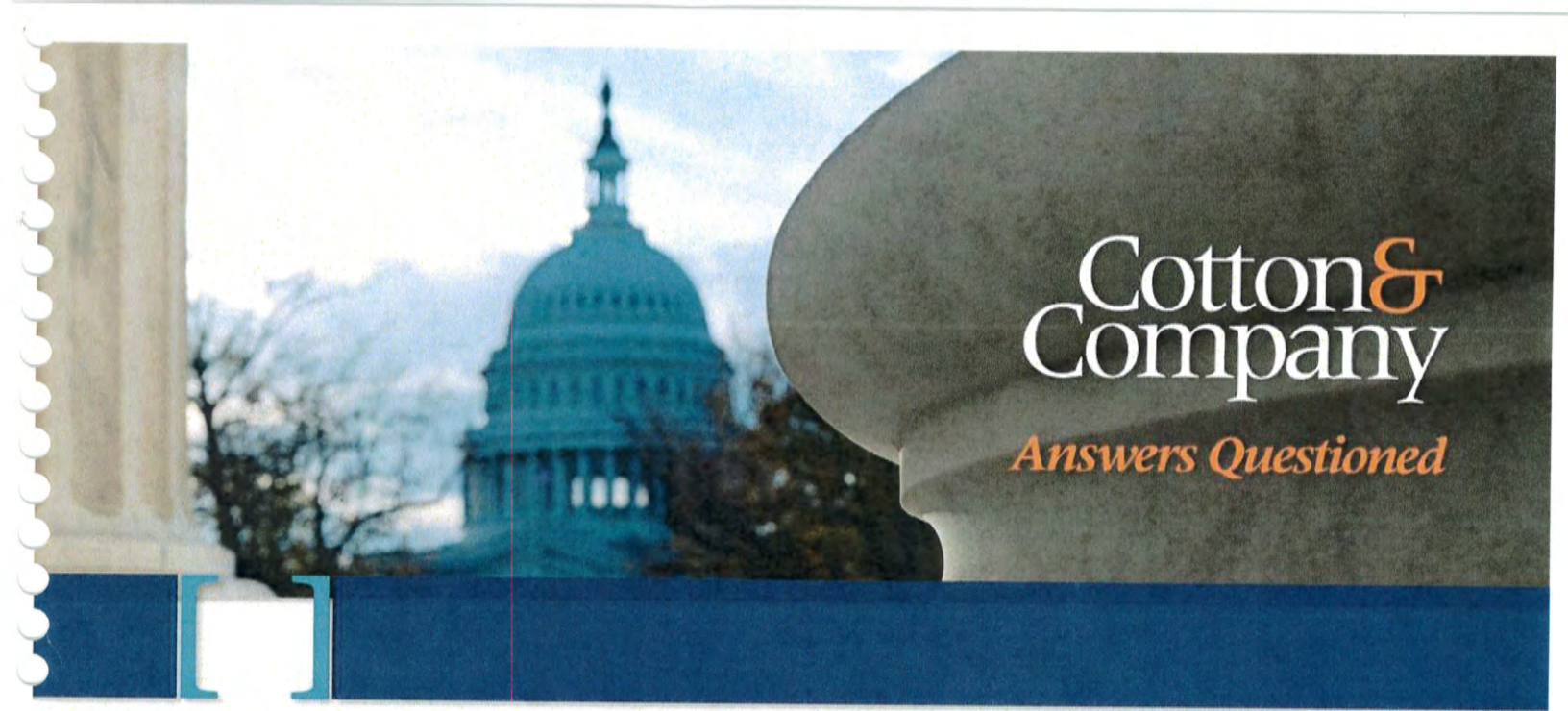
November 4, 2021

Phone: 312.288.4653 / FAX: 312.288.4672

Date Telephone/Fax

Everyone needs a trusted advisor.
Who's yours?





Cotton &
Company

Answers Questioned

Copy 5 of 6

PROPOSAL TO PROVIDE
FORENSIC AUDIT SERVICES

SUBMITTED TO THE
CITY OF LAKE GENEVA

TECHNICAL PROPOSAL

Request for Proposal Subject: Forensic Audit Services

Date of Proposal: November 5, 2021 (Proposal validity period is 1 year from date of proposal opening.)

Firm Name: Cotton & Company LLP

Contact: Kellie Fedkenheuer, CPA/CFF, CFE, Partner

333 John Carlyle Street, Suite 500

Alexandria, Virginia 22314

703.836.6701 [voice]

703.836.0941 [fax]

kfedkenheuer@cottoncpa.com

Tax ID: 54-1172176

DUNS Number: 101919660

Cage Code: OHZX2

DISCLOSURE RESTRICTION

Cotton & Company wishes to invoke protection of the following information for the reasons stated in the table below:

Summary of Information to Be Protected		
Information to Be Protected	Section/Page Number	Why Protection Is Necessary
Federal Tax Identification Number	Title Page	Sensitive information not generally available to the public.
Partner signature	Page 2 of Transmittal Letter; Appendix E (RFP Appendix A); Appendix F (RFP Appendix B)	Sensitive information not generally available to the public.
Names of Cotton & Company team members	Section 3.0, Firm Qualifications and Experience, page 3, and Section 4.0, Partner, Supervisory and Staff Qualifications and Experience, pages 4-5	Names of employees not generally available to the public.
Names of proposed team members and license numbers	Appendix A: Resumes	Names of employees not generally available to the public. License numbers serve as identifying information for these employees.

We have provided a separate redacted proposal document to serve as the public record of our proposal, in accordance with the RFP requirement.

This data that shall not be used or disclosed outside the City and shall not be duplicated, used, or disclosed in whole or in part for any purpose other than to evaluate the proposal. If, however, a contract is awarded to the Offeror as a result of or in connection with the submission of this data, the City shall have the right to duplicate, use, or disclose the data to the extent consistent with its needs in the procurement process, including posting successful quotes and contracts. This restriction does not limit the City's right to use, without restriction, information contained in the data if it is obtained from another source.

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333 John Carlyle Street, Suite 500 | Alexandria, VA 22314
P: 703.836.6701 | F: 703.836.0941 | www.cottoncpa.com

November 5, 2021

David Nord, City Administrator
Lana Klopff, City Clerk
City of Lake Geneva
626 Geneva Street
Lake Geneva, Wisconsin 53147

Subject: Proposal to Provide Forensic Audit Services for the Lake Geneva Business Improvement District

Dear Mr. Nord and Ms. Klopff,

Cotton & Company LLP (Cotton & Company) is pleased to submit our proposal in response to the City of Lake Geneva (the City's) request for forensic audit services for its Business Improvement District (BID). Specifically, the City seeks a forensic audit of the BID's 2017-2019 business records and a report on the findings, including the identification of any irregularities, misappropriated funds, mismanagement of funds, inappropriate related-party transactions, and recommendations on internal controls to prevent or detect future issues. Cotton & Company is well qualified to provide the services requested. Below, we provide the information requested by the City.

Cotton & Company is a veteran-owned business based in Alexandria, Virginia (VA). Since our founding in 1981, we have focused our practice on providing services predominantly related to governmental agencies and programs. We are a firm of 15 partners and more than 200 employees providing a full range of audit, financial management and accounting, enterprise internal control and risk management, information systems, forensic accounting, and litigation support services.

Cotton & Company has many notable achievements with regard to providing forensic accounting, expert witness, data analytics, and compliance review services to government and commercial entities. We are an industry leader in forensic accounting, having assisted dozens of clients in achieving more in-depth understandings of accounting and business operations, identifying noncompliance with policies and procedures, identifying findings, and providing recommendations for business process improvement. We have many repeat clients resulting from competitive procurements, which we consider to be evidence of our record of outstanding and timely performance, quality, and cost-consciousness.

Cotton & Company affirms that our proposal is a firm and irrevocable offer for the period covered. We are committed to completing the work within the time period and according to the schedule set out in this proposal.

We have read the Request for Proposal and fully understand its intent and contents. We certify that we have adequate personnel, insurance, equipment, and facilities to fulfill the specified requirements. We understand that our ability to meet the criteria and provide the required services shall be judged solely by the Selection Committee.

We have attached the following:

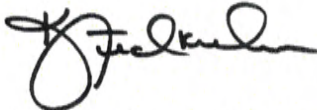
1. Proposal as outlined in Request for Proposal (RFP) Section V
2. RFP Appendix A: Proposer Guarantees and Warranties
3. RFP Appendix B: Insurance
4. RFP Appendix C: Fixed Fees (separate envelope)

It is further understood and agreed that all information included in, attached to, or required by the RFP shall be public record upon delivery to the City of Lake Geneva. We have provided a redacted version of our proposal to be used in the event of any required public posting.

We look forward to the opportunity to assist the City. I am available to clarify any aspect of our proposal. Please feel free to contact me via telephone at 703.836.6701 or via email at kfedkenheuer@cottoncpa.com if I can provide any additional information.

Very truly yours,

Cotton & Company LLP

A handwritten signature in black ink, appearing to read 'K Fedkenheuer', with a stylized flourish at the end.

Kellie Fedkenheuer, CPA/CFF, CFE
Partner

TECHNICAL PROPOSAL

Cotton & Company LLP (Cotton & Company) is pleased to provide our technical details proposal response to the City of Lake Geneva (the City). We are a certified public accounting (CPA) firm licensed and in good standing with the Commonwealth of Virginia (VA), the State of Maryland (MD), and the District of Columbia (D.C.). ***We are qualified to perform public accounting services in all other jurisdictions.*** Since our founding in 1981, Cotton & Company has conducted financial statement, financial-related, contract and grant, performance, information security, and information technology (IT) audits for—and of—many federal and state-level agencies. We also provide forensic accounting, litigation support, and expert witness services for both governmental and private entities. Our qualifications and experience are outlined below.

1.0 UNDERSTANDING OF THE ENGAGEMENT

The City's Business Improvement District (BID) is a public-private tax collecting entity established in 1991 by property and business owners in the downtown area to help fund the improvement and maintenance of the City's downtown area. The collective oversees efforts including organizing festivals and events like Maxwell Street Days, First Fridays, street beautification, free downtown shuttles, and other district improvement and marketing efforts. BIDs are a common type of quasi-governmental entity operating in all major American cities. They are typically established by local property owners to pool self-taxed funds for the purpose of enhancing local amenities and neighborhoods, and have proved very effective at achieving these goals.

However, BIDs have also been known to have issues with oversight and transparency. A September 13, 2021, news article¹ details the concerns raised by Spyro Condos, newly elected BID Board President. Condos claims he inherited a dwindling fund balance, excessive debt, and several outstanding payables from vendors and service providers. The comptroller reported at Board meetings that the BID has had a growing negative fund balance since 2017; however, the prior president contends no such problems or negative fund balance existed when he left office in May 2020 and that any negative balances were the result of uncoordinated accounting practices and reporting cut-off dates.

In situations like this, with multiple versions of events and funds, an independent third-party forensic auditor can help resolve the matter by performing interviews; reviewing bank statements, invoices, and checks; reconciling records to financial reports provided to the Board and City; determining relevant policy and procedures; and identifying gaps in internal controls or significant weaknesses in existing procedures that may allow discrepancies to occur. Cotton & Company has extensive experience providing similar forensic and expert services to federal, state, and local-level agencies, as well as commercial clients. This proposal addresses methodologies we may employ, including data analytics software, possible deliverables, and precautions we take to ensure all work and deliverables are protected and prepared for court should that become necessary. We additionally provide resumes for key personnel, including our proposed testifying expert and firm senior partner, Ms. Kellie Fedkenheuer, CPA/Certified in Financial Forensics (CFF), Certified Fraud Examiner (CFE).

¹ https://www.lakegenevanews.net/news/local/citing-alleged-mismanagement-business-improvement-district-requests-city-audit-past-bid/article_cc3c6016-0374-598f-a40b-bd50d00cd6a1.html. Accessed October 26, 2021.

2.0 INDEPENDENCE [IV B. 2., a., b., c.; VII, B. 1., Bullet 1, Bullet 3]

Cotton & Company affirms we are independent of the City and the BID, as defined by generally accepted accounting principles (GAAP) and the U.S. Comptroller General's *Government Auditing Standards* (GAS).

Cotton & Company performed a company-wide internal conflict of interest check prior to preparing this proposal. We confirm that none of our employees have relatives who are residents of, or property or business owners in, the City or the BID. We also affirm that we have no professional relationships with any organizations affiliated with the City or the BID.

3.0 LICENSE TO PRACTICE IN WISCONSIN [IV B. 3.; VII, B. 1., Bullet 1]

Cotton & Company is a CPA partnership with a business license to practice in Wisconsin (WI), and we are authorized to practice in WI as an out-of-state firm. WI permits out-of-state CPAs to practice in-state as long as they are licensed and in good standing in a substantially equivalent state. The CPAs who will oversee, manage, and perform the work are licensed in VA which is considered an equivalent state to WI by the National Association for State Boards of Accountancy (NASBA). All staff on this engagement are required to meet the continuing professional education (CPE) requirements prescribed by *Generally Accepted Government Auditing Standards* (GAGAS), as that is a requirement for all Cotton & Company auditors.

Out-of-state CPA firms are also required to comply with Wisconsin peer review requirements. Cotton & Company meets this requirement, as we discuss in more detail in **Section 4.0: FIRM QUALIFICATIONS AND EXPERIENCE**.

Finally, Cotton & Company proposes to perform the work under Statement on Standards for Forensic Services (SSFS), as promulgated by the American Institute of Certified Public Accountants' (AICPA's) Forensic and Valuation Services Executive Committee.

4.0 FIRM QUALIFICATIONS AND EXPERIENCE [IV B. 4., a., b.; VII, B. 1., Bullet 4]

Since our founding in 1981, Cotton & Company has focused our practice on providing services predominantly related to governmental agencies and programs. We have completed thousands of engagements for dozens of federal and state-level governmental clients encompassing a broad range of financial and forensic accounting services, including:

- Forensic accounting and fraud investigation
- Litigation support
- Financial and compliance audits of government contracts and grants
- Financial and performance audits of government agencies

In particular, Cotton & Company has considerable experience assisting federal and state agencies with complex civil and criminal investigations. This experience includes the forensic analysis of a variety of financial records, including financial statements, general ledgers (GLs) and other accounting reports, and bank statements and supporting records (e.g., deposit slips, checks). Our personnel have extensive experience in applying GAGAS, the Federal Acquisition Regulation (FAR), Office of Management and Budget (OMB) Circulars, Cost Accounting Standards (CAS), GAAP, various AICPA standards, and Council of the Inspectors General on Integrity and Efficiency (CIGIE) standards.



Cotton & Company uses IDEA data analytics software to provide a wide range of analytical tests that enable us to deliver high-quality, cost-effective services for our clients. Specifically, the IDEA platform enables us to rapidly make connections across accounts and time; create and run reports and other queries specifically tailored to our clients' needs; and identify irregularities and outliers within large data sets through the application of various techniques and models.

Cotton & Company understands the importance of being able to break information down in a way that makes it understandable to someone without an accounting background. We use visual aids to explain various types of financial activity to a diverse audience in a straightforward manner. For example, we use Microsoft Visio to prepare a variety of demonstratives and graphics that summarize how funds were spent, as well as provide simplified visual explanations of complex financial analyses and activities. Our visuals have been used in numerous litigious situations, including settlement hearings, depositions, arbitrations, and at trials.

Cotton & Company has approximately 200 employees and is certified by the VA Department of Small Business and Supplier Diversity (DSBSD) as a small business. Our certification number is 704647, and it expires on February 14, 2024. Most relevantly, our Contracts and Grants/Litigation Support (CGL) group includes 10 full-time staff who are focused on carrying out forensic accounting procedures.

We will perform the work of this engagement at Cotton & Company's headquarters, located at 333 John Carlyle Street, Suite 500, Alexandria, VA 22314. Cotton & Company can accommodate any preferred video-conferencing platform for status updates and other meetings. We are proposing a one-week site visit for three individuals to Lake Geneva, WI to support performance of the required tasking. Cotton & Company provided an estimate for travel in the Dollar Cost Proposal; however, if additional travel is required, we will request a modification.

Cotton & Company plans to staff this engagement with licensed CPAs, CFEs, and a CFF. Our proposed team will consist of five individuals, including a senior partner, a quality control senior partner, a senior manager, a manager, and a staff auditor.² All personnel for this engagement are employed full-time by Cotton & Company. The key personnel for this engagement include the following:

- **Kellie Fedkenheuer, CPA/CFF, CFE:** Engagement Partner/Testifying Expert Witness
- **Jason Boberg, CPA, CFE:** Quality Control (QC) Partner
- **Stacey Ferris, CPA, CFE:** Senior Manager
- **Megan Parrish, CFE:** Manager

4.1 RESULTS OF THE FIRM'S LATEST FEDERAL OR STATE DESK REVIEWS

Cotton & Company's commitment to quality enables us to provide our clients with high-quality services and deliverables. This commitment to quality is demonstrated by our willingness to become one of the first accounting firms in the U.S. to voluntarily undergo annual peer reviews; GAS only requires peer reviews once every 3 years. We received a rating of "pass," the highest possible rating, on our most recent peer review report, completed on September 2, 2021 (for the year ended December 31, 2020), with no letter of comments. (See **Appendix B: External Quality Control Review** for a copy of our most recent peer review report.) The peer review process covers financial audits, performance audits, and attestation engagements.

² Key personnel are manager-level employees and above.

5.0 PARTNER, SUPERVISORY, AND STAFF QUALIFICATIONS AND EXPERIENCE [IV 5., a., b., c., d., e.; VII, B, 1., Bullet 2, 2., Bullet 3]

Cotton & Company's proposed senior management and above-positioned personnel overseeing this engagement are all licensed and active CPAs with more than 38 combined years of experience in forensic accounting, litigation support, and government/municipal entity consulting.

Additionally, given that the majority of Cotton & Company's clients are federal entities subject to GAGAS, we require all employees to follow GAGAS CPE requirements. Cotton & Company provides ample training through sponsoring employees to attend professional conferences, internal seminars from experienced staff, and a large online library of self-study Becker CPE. Our personnel are active participants in the professional community, serving on committees with the AICPA, Virginia Society of Certified Public Accountants (VSCPA), Association of Government Accountants (AGA), and Association of Certified Fraud Examiners (ACFE).

Table 1: Key Personnel Qualifications and Experience

Key Personnel and Certifications	Proposed Position	Licensed to Practice as a CPA in WI?	CPE Totals for Last 3 Years
Kellie Fedkenheuer, CPA/CFF, CFE	Engagement Partner/Testifying Expert Witness	Yes, equivalent license in VA	2020: 43.0 2019: 37.0 2018: 58.5
Forensic Accounting Experience: 11 years of forensic accounting and investigation experience, including support for numerous Offices of Inspectors General (OIGs), Department of Justice (DOJ), state Bureaus of Investigation, U.S. Attorney's Offices (USAOs) and private entities. Expert Witness Experience: 11 years of litigation support and expert witness experience. These services have been performed on behalf of law firms (DOJ, USAOs, and private law firms), contractors working in various industries (construction, hospitality, transportation, healthcare), and other private entities. Professional Organizations Memberships: AICPA, VSCPA, ACFE, and American Bar Association (ABA)			
Jason Boberg, CPA, CFE	QC Partner	Yes, equivalent license in VA	2020: 44.0 2019: 36.0 2018: 48.0
Forensic Accounting Experience: 12 years of forensic investigations, audits, and claims analysis, including Architect of the Capitol (AOC), DOJ, and Indian Health Service (IHS), as well as numerous other federal and state agencies. Expert Witness Experience: 9 years of litigation support and expert witness experience. These services have been performed on behalf of law firms (DOJ, USAOs, and private law firms), contractors working in various industries (construction, hospitality, transportation, healthcare), and other private entities. Professional Organizations Memberships: AICPA, ACFE			
Stacey Ferris, CPA, CFE	Senior Manager and Primary Point of Contact (POC)	Yes, equivalent license in VA	2020: 38.5 2019: 45.0 2018: 39.5
Forensic Accounting Experience: 9 years of forensic accounting and fraud investigation experience for banking and construction private clients, local non-profits and charitable organizations, the U.S. Air Force, U.S. Coast Guard (USCG), Legal Services Corporation (LSC), and the Eisenhower Commission. Professional Organizations Memberships: AGA; Northern Virginia Chapter, Membership Committee; ACFE			



Key Personnel and Certifications	Proposed Position	Licensed to Practice as a CPA in WI?	CPE Totals for Last 3 Years
Megan Parrish, CFE	Manager	N/A	2020: 101.5 2019: 43.0 2018: 78.0
Forensic Accounting Experience: 6 years of forensic accounting and investigation experience, including support for numerous OIGs, DOJ, state bureaus of Investigation, USAOs, private entities, and commercial entities.			
Professional Organizations Memberships: ACFE			

Cotton & Company has many longstanding clients. We take pride in the stability of our workforce and our ability to provide staff continuity. Staff continuity has several distinct advantages for the client and Cotton & Company. It enables us to develop effective relationships with client financial management personnel, anticipate and meet all client expectations, and leverage our knowledge from prior engagements to minimize learning curves and use of client resources. It also enables us to cross-train Cotton & Company team members, increasing their knowledge and skills, and fosters continued advancement and promotions. We are committed to maintaining team member continuity on the proposed project. If personnel changes become necessary, Cotton & Company will obtain the City's approval for the change.

We recognize that the assignment of appropriately qualified staff is essential to the success of any engagement. All key personnel have a thorough academic and hands-on knowledge of federal laws, rules, regulations, and requirements.

5.1 COMMITMENT TO AFFIRMATIVE ACTION

Cotton & Company has a commitment to and fundamental belief in equal employment opportunity and complying with all applicable laws concerning Equal Employment Opportunity (EEO) and Affirmative Action (AA).

Cotton & Company does not discriminate, nor will it tolerate any discrimination or harassment against any employee or any applicant for employment on the basis of race, color, creed, religion, sex, sexual orientation, gender identity, religion, national origin, ancestry, age, handicap or disability, marital status, veteran status, citizenship status, or any other basis prohibited by federal, state, or local law. This policy governs all aspects of employment including, but not limited to, recruitment, advertising, hiring, promotions, demotions, transfers, reductions in force, rehires, leaves of absence, compensation, benefits, training, termination of employment, and all other terms and conditions of employment.

Human Resources Management has overall responsibility for this policy and maintains reporting and monitoring procedures. Appropriate disciplinary action may be taken against any employee willfully violating this policy.

6.0 SIMILAR ENGAGEMENTS WITH OTHER GOVERNEMENT ENTITIES [IV 6.; VII, B, 1. Bullet 4, 2, Bullet 2]

Sections 6.1 to 6.5 provide past performance information for engagements similar to the City's scope of work.

6.1 SIMILAR ENGAGEMENT PROJECT #1: OKLAHOMA STATE BUREAU OF INVESTIGATION (OSBI)

OSBI Investigation	
Company/Agency Name	OSBI
Date	March 19, 2021 – Present
Contract Value	Ongoing Contract – Confidential
Engagement Partners	Kellie Fedkenheuer
Total Hours	1,571.50 hours to-date; the engagement is still ongoing.
Name and Telephone Number of the Principal Client Contact	Kimberley Conyers, General Counsel Phone: (405) 879-2605 Email: kim.conyers@osbi.ok.gov
Scope of Work	
Cotton & Company is currently engaged by the Oklahoma State Bureau of Investigation (OSBI) to assist with an ongoing investigation into the public funds received by an entity in Oklahoma. Specifically, the investigation, which parallels an investigative audit being performed by the Oklahoma State Auditor, focuses on alleged misconduct and misappropriation of public funds. Cotton & Company is assisting with the tracing of funds through multiple bank accounts, preparing demonstratives summarizing the funds tracing, reviewing the disbursements from the entity's bank accounts to identify inappropriate and unallowable expenditures made using public funding, accumulating the payments made for management services to identify duplication, and preparing a detailed analysis of related parties and entities.	

6.2 SIMILAR ENGAGEMENT PROJECT #2: USAO – MONEY LAUNDERING INVESTIGATION

USAO Money Laundering Investigation	
Company/Agency Name	USAO
Date	March 2, 2021 – Present
Contract Value	Ongoing Contract – Confidential
Engagement Partners	Kellie Fedkenheuer
Total Hours	1,553.25 hours to-date; the engagement is still ongoing.
Name and Telephone Number of the Principal Client Contact	Madeline O'Connor, Assistant U.S. Attorney Phone: (631) 715-7870 Email: madeline.oconnor@usdoj.gov
Scope of Work	
Cotton & Company is currently retained by the USAO to assist the U.S. government with the investigation of alleged money laundering activity involving multiple small businesses in the state of New York. Cotton & Company reviewed the bank statements and supporting documentation (deposit slips, checks) provided by the various financial institutions and traced funds within multiple bank accounts owned by a business to determine where illegal funds were received from, where those funds were sent to, and what assets and real properties were purchased using the funds in question. Cotton & Company also validated fund tracing previously completed internally by USAO and assisted with the preparation of an affidavit that was used to seize the subject bank accounts and assets. We are currently assisting the USAO with follow-up analyses related to the seizure, as well as with plea negotiations.	

6.3 SIMILAR ENGAGEMENT PROJECT #3: U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID) OIG INVESTIGATION SUPPORT

USAID OIG Investigation Support	
Company/Agency Name	USAID OIG, Office of Investigations
Date	April 5, 2021 – Present
Contract Value	Ongoing Contract – Confidential
Engagement Partners	Jason Boberg

USAID OIG Investigation Support	
Total Hours	1,421.25 hours to-date; the engagement is still ongoing.
Name and Telephone Number of the Principal Client Contact	Charles Dionne , Assistant Special Agent in Charge Phone: (202) 717-0097 Email: cdionne@usaid.gov
Scope of Work	
USAID and an American contractor entered into a prime contract to manage the performance of high-volume medical procedures in a third-world country. The contractor entered into several subcontracts with various medical providers who carried out the procedures in a foreign country. The subcontractors submitted invoices and supporting documentation to the prime contractor for reimbursement, which the prime contractor subsequently submitted to USAID for reimbursement. Cotton & Company is currently retained by the USAID OIG to assist with the ongoing investigation and provide a report that outlines the findings. We are reviewing invoices and corresponding supporting documentation produced by both the prime contractor and numerous subcontractors to estimate the overpayments made by USAID. In addition, we are performing various analyses on the information to determine the reasonableness of the data and to identify fraud indicators. Cotton & Company will prepare a formal expert report and testimony regarding our findings and estimate of damages, if requested by USAID.	

6.4 SIMILAR ENGAGEMENT PROJECT #4: CLAIM ANALYSIS OF LIEN AGAINST FORFEITABLE PROPERTY SUBJECT TO USAO INVESTIGATION

Claim Analysis of Lien Against Forfeitable Property Subject to USAO Investigation	
Company/Agency Name	USAO Eastern District of New York
Date	April 10, 2020 – Present
Contract Value	Ongoing Contract – Confidential
Engagement Partners	Kellie Fedkenheuer
Total Hours	1,382.50 hours to-date; the engagement is still ongoing.
Name and Telephone Number of the Principal Client Contact	Madeline O'Connor , Assistant U.S. Attorney Phone: (631) 715-7870 Email: madeline.oconnor@usdoj.gov
Scope of Work	
Cotton & Company is currently retained by the USAO to assist with the evaluation of a bank's lien against a forfeitable resort property. Cotton & Company reviewed the documentation provided by the bank and third-party sources to determine if the lien was adequately supported; identified the inconsistencies between the source documentation provided by the bank and the third-party service provider; traced the disbursements to funding memos to determine the purpose of the disbursements; and traced the disbursements to the wire transfer documentation to determine the entities that received the funds. Cotton & Company provided two declarations in the matter that included testimony regarding the lack of documentation provided to support the bank's lien, the numerous inconsistencies between the bank records and the third-party service provider's records, the amount of disbursements advanced to the borrower, and whether the disbursements were used to benefit the development of the resort being forfeited by the U.S. government. We are currently assisting the USAO with hearing support and settlement negotiations.	

6.5 SIMILAR ENGAGEMENT PROJECT #5: POTOMAC CONFERENCE OF SEVENTH DAY ADVENTISTS (PCSDA) INVESTIGATION

PCSDA Investigation	
Company/Agency Name	PCSDA
Date	July 26, 2018 to July 31, 2019
Contract Value	\$84,530
Engagement Partners	Kellie Fedkenheuer

PCSDA Investigation	
Total Hours	818 hours
Name and Telephone Number of the Principal Client Contact	Dave Vandever , Vice President of Finance Phone: (240) 678-6646 Email: davev@pcsda.org
Scope of Work	
A non-profit organization engaged Cotton & Company to calculate the entity's damages resulting from an employee that misappropriated the assets at two separate educational institutions. Cotton & Company assisted the entity with segregating the expenditures that personally benefitted the employee, rather than benefitting the non-profit organization. In addition, we calculated the lost revenues that resulted from the employee's misappropriation of assets. We prepared an expert report that summarized the organization's damages and presented the report to the State's Attorneys' Office in order to assist the prosecution of the defendant. The organization also submitted our report to its insurer as part of an insurance claim for asset recovery restitution. Upon completion of the initial investigation, the organization requested that Cotton & Company perform an additional evaluation of potential misappropriation of funds controlled by a related entity. Cotton & Company reviewed the entity's total revenues and total expenditures covering a 4-year period to determine why the entity was unable to make the required periodic payments to the organization on a timely basis. We tested expenditures for compliance with internal and organizational policies. Cotton & Company identified costs that appeared inappropriate or unrelated to the routine operations of the entity, as well as unsupported expenditures. In addition, Cotton & Company analyzed the construction costs related to a renovation project to determine the reasonableness and cost allocations, calculate total construction cost overruns, and evaluate expenditures for compliance with organizational policies and the loan agreement. We prepared a report with a summary of findings and recommendations for next steps and internal controls to prevent similar future issues.	

7.0 AUDIT APPROACH [IV 7.]

7.1 QUALITY CONTROL AND ASSURANCE

Cotton & Company's quality control and assurance philosophy addresses every segment of the firm's work contributing to its product. This philosophy emphasizes the importance of exercising due professional care in conducting engagements and preparing related reports. Below we discuss our quality assurance philosophy as it relates to deliverables, professional competence, due professional care, planning and supervision, and sufficient relevant data.

Professional Competence: Our team brings extensive forensic accounting experience and formal training to each investigation. The team will be supervised by credentialed individuals holding CPA licenses in good standing, as well as CFE and CFF certificates. Our staff on this project are experienced in forensic accounting procedures and analysis, and many either hold or are pursuing one or more of the CPA, CFE, and CFF credentials. We are trusted by many of the country's top investigative agencies and units to support their work for use in legal proceedings and testifying before the Senate.

- **Independence.** In all matters relating to audits, evaluations, and other services and the entities we serve, whether governmental or private, Cotton & Company is committed to remaining free from personal and external impairment to independence, maintaining organizational independence, and maintaining an independent attitude and appearance.

For each engagement, all team members are required to sign an "Engagement-Level Statement of Ethical Responsibilities" form stating that the team member has met their ethical responsibilities on the engagement, including maintaining independence. The team maintains this statement in the

engagement workpapers, and the quality control partner reviews the statement before the team releases the final report.

- **Hiring.** A professional service firm's most valuable assets are its personnel. The quality of a firm's hiring practices directly affects its performance. Cotton & Company therefore expends considerable effort in screening and selecting our employees and specifically seeks high levels of such positive attributes as intelligence, integrity, motivation, and aptitude, as well as work experience and academic background. Employment decisions are made at the highest level in the firm, reflecting their importance.

Due Professional Care: This aspect entails care in the work plan and how field work and reporting is carried out. Our most senior engagement personnel design and guide the audit plan and approach. Our fieldwork is documented in our workpapers, and we ensure that all report statements and amounts are supported by those workpapers. For reporting, we consider who the report users will be and their level of understanding of accounting concepts. Our reports include visuals that clearly illustrate the results of our analysis and explain complex accounting concepts. For this engagement, when documenting how BID collected and spent its funds, we will include visuals that show the events that occurred during the period under review, to make the report accessible to individuals who do not have a background in accounting.

Planning and Supervision: Our staffing strategy consists of assigning appropriately experienced personnel who bring a wide range of experience to all engagements. It is essential to engagement success to provide the requisite technical skills for every job. Consequently, we propose key personnel with relevant forensic accounting experience. Partners are heavily involved in engagement management to provide their unique, specialized perspectives to the process.

The most senior engagement personnel, typically the partner and senior manager, develop the engagement methodology and work plan, and review all work products to ensure accuracy, completeness, and correct presentation. In this way, the progression of a case is fully documented, from initial planning through workpaper development, performance of procedures, and compiling of findings.

Sufficient Relevant Data: A report must be carefully written to provide an account of facts and supported findings; it cannot speculate or make statements that are probable yet unsupported. Every statement in our reports is supported by underlying documentation and data. Prior to issuing the final report, we provide the stakeholders with an opportunity to review and respond to our findings and provide any further explanations or documentation available.

7.2 SERVICE DELIVERY/WORK PLAN [VII, B, 2., Bullet 4]

Based on the Scope of Work prescribed in the Request for Proposal (RFP), Cotton & Company plans to progress as described in the steps outlined below; however, we will be flexible throughout the engagement, and we can modify our work plan as necessary to meet the City's needs.

- Hold a kick-off meeting to discuss the scope of work and designate POCs.
- Provide the City POC with a list of requested interviews; schedule and perform interviews to walk through BID activities, obtain personal accounts of any disputes or issues within the BID and of how the City Finance Department works with the BID, and other relevant information.

- Based on interviews, prepare a document request list. Obtain GLs and other requested documents.
- Perform analytical procedures to trace expenditures and revenues; make a judgmental sample selection including large purchases, any transactions called out by interviewees, and transactions that are booked in an unexpected fashion or that otherwise seem irregular.
- Perform other investigative procedures based on the results of our analysis of the transactions to determine if fraud indicators exist.
- Provide a sample request list to obtain supporting documentation for selected transactions.
- Obtain and review documents; submit follow-up document requests if necessary.
- Prepare a draft report and submit it for internal review and QC.
- Provide the approved draft report to the City Administrator for comment.
- Revise the report in accordance with comments and agreed-upon changes.
- Issue the expert report to the engaging party.
- Hold a closing meeting to present results and report findings to the Lake Geneva Common Counsel.

In addition to the steps above, Cotton & Company is available to provide expert testimony in deposition or court proceedings. We will perform these activities at Cotton & Company's litigation support rates, as identified in the Dollar Cost Proposal.

Please see **Section 7.2.1** for our proposed key dates and time periods.

7.2.1 Schedule

Cotton & Company is committed to performing the work within six months, or 180 days, from the project kickoff. This schedule of dates relies on timely cooperation from all stakeholders. The schedule may be significantly accelerated or encounter major delays due to unforeseen occurrences. We will work closely with the City Administrator or designated POC, providing weekly status updates to keep them informed of progress and issues encountered.

Table 2: Detailed Schedule for Completing the Forensic Review

Item	Start Date ³
Kick-off meeting	TBD
Weekly status update meeting with City Administrator	TBD day of week
Interviews with relevant persons	First 30 days after kick-off
Obtaining and reviewing documentation and accounting records, including sample selection and follow-up document requests	Days 31 – 90 after kick-off
Follow-on interviews and drafting findings, visuals, and supporting schedules	Days 91 – 120
Draft report provided to City Administrator for comment, including any follow on procedures and revisions	Days 121 - 150
Final report for City Administrator review and comment	Days 151 – 179 after kick-off
Closing meeting and report acceptance, including determination of City's next steps and whether expert witness services will be required.	180 days after kick-off

³ The number of days identified in this column represents calendar days, not business days.

7.2.2 Explanation of the Audit Methodology to Be Followed

Interviews with Knowledgeable Persons. The Cotton & Company team will perform interviews of current and former Board members who served during the 2017 to 2019 time period. The interviews will cover, but are not limited to:

- General operations of the Board
- Any conflicts pertaining to spending of public funds
- Any suspicions of unauthorized activity
- The process BID used to submit and approve expenditures and subsequently issue checks
- Any observed irregularities and how these irregularities have been resolved

We may request additional information or follow-up interviews with various personnel identified during the investigation.

Data Analytics Performed on GL Data. The Cotton & Company team has obtained and analyzed GL detail and other accounting records for numerous governmental and private entities. We understand that the City processes some of the BID's expenses and check payments, and we will need to obtain all accounting records that the City holds for the BID, as well as the BID's records. Once we obtain the data in the necessary digital format, we will upload it to our IDEA data analytics platform and run a suite of analytical tests. Some example tests that we may run are included in **Appendix C: List of IDEA Analytical Procedures**; the tests performed will depend upon planning conversations with the City and BID representatives and accounting personnel. Cotton & Company's forensic accountants developed these tests for conducting reviews of numerous governmental and private entities to identify non-compliance with relevant policies and procedures, as well as other issues.

We will review the results of the tests and make a judgmental sample of transactions to request supporting documentation. Our team will examine that support to identify any unauthorized transactions and determine which controls were not effective in preventing this unauthorized activity. We will also identify any suspicious activity, and may request additional support or follow-up interviews based on the results.

Contractual Activity Analysis. Cotton & Company will obtain and review a sample of contracts and agreements entered into by the BID, including any accounts of oral understandings or agreements. We will determine through interviews with City personnel, and our review of policy manuals, the criteria for allowable and reasonable activity by the City.

Visualizing Events, People, and Transactions. The Cotton & Company team is experienced in using Visio and other tools to create visualizations of events, actions, and related transactions. For this case, we will likely prepare visuals that show the inflow and timing of revenues and spending activity. These types of visuals can be extremely useful for court proceedings, if it becomes necessary. We will include these visuals in our report, and we can expand upon them for additional expert witness testimony as needed.

Report. Our final report will summarize our procedures and all discovered abnormal activity, past or present, with a quantification, cause, and consequence. The report will contain a sufficient level of detail to support loss recovery and will include recommendations to prevent future recurrence.



We will provide additional expert witness services in deposition or court at the hourly rates stated in the Dollar Cost Proposal, if requested by the City.

8.0 IDENTIFICATION OF ANTICIPATED POTENTIAL AUDIT PROBLEMS [IV 8.]

Cotton & Company anticipates that there may be a lack of documentation or accounting records, or lack of cooperation with interview and document requests. It is not uncommon for people to feel intimidated by a forensic review, which can cause a delay in receiving documentation that is responsive to document requests. As auditors and forensic accountants with years of experience, we are able to help individuals understand the nature of our requests and encourage a cooperative relationship that benefits all parties' interests. Nonetheless, should our efforts be met with resistance, the City attorneys may need to become involved to assist with the production of documents or interviews.

Perhaps the most common issue we encounter with all types of clients is a lack of records in the appropriate format for data analysis. Should we receive the GLs and other accounting data in formats that cannot be readily imported to Microsoft Excel, our staff will need to manually enter the data, and this can take considerable time. We therefore strongly encourage our clients to provide us the data in an Excel-readable format. If substantial data entry is required, we will request a modification for that time.

9.0 SAMPLES OF GENERAL PURPOSE FINANCIAL STATEMENTS ISSUED BY WISCONSIN MUNICIPALITIES IN WHICH THE OFFEROR'S OPINION IS CONTAINED [VII, B, 1., Bullet 6]

Cotton & Company has not previously performed an audit of general purpose financial statements issued by Wisconsin municipalities; however, we have extensive experience performing financial statement audits of federal government clients, as well as prepared numerous expert reports, as discussed in the past performance section of our proposal. However, given the sensitive nature of forensic engagements, we do not currently have permission to provide samples of these expert reports.



APPENDIX A: PERSONNEL RESUMES

Kellie Fedkenheuer

CPA/CFF, CFE

Partner

Years Experience

Cotton & Company 11

Education

B.B.A., Accounting, James Madison University, 2010

Minor in Computer Information Security, James Madison University, 2010

Certification

Certified Public Accountant (CPA): Virginia, 2011 (#39007)

Certified Fraud Examiner (CFE): 2015 (#636538)

Certified in Financial Forensics (CFF): 2018

Affiliations

Virginia Society of Certified Public Accountants (VSCPA)

2018 Top 5 CPAs Under 35 recipient

American Institute of Certified Public Accountants (AICPA)

Association of Certified Fraud Examiners (ACFE)

CPE

2020: 34.5

2019: 37.0

2018: 58.5

Security Clearance

DSS Top Secret: June 18, 2019

Ms. Fedkenheuer has audit and accounting experience gained since 2010 with Cotton & Company LLP. She leads a number of the firm's litigation support and consulting engagements. Her professional experience is summarized below.

FORENSIC ACCOUNTING AND LITIGATION SUPPORT SERVICES

Forensic Accounting Investigations. Cotton & Company assists the Office of Inspector General (OIG), the U.S. Attorney's Offices (USAO), and other entities with criminal investigations by estimating damages related to fraud allegations. Ms. Fedkenheuer has participated in the following engagements:

- **Charter School Investigation, Oklahoma State Bureau of Investigations.** Cotton & Company is currently retained by the Oklahoma State Bureau of Investigations to assist with an investigation of state funds being improperly handled by an entity in Oklahoma. Ms. Fedkenheuer is leading the engagement that is performing funds tracing to determine where public funds were sent and if those funds were appropriately spent to meet the entity's program objectives.
- **Nail Salon Investigation, USAO - Eastern District of New York.** Cotton & Company is currently retained by the USAO - Eastern District of New York to assist the government with tracing funds within a multiple bank accounts owned by a business to determine where illegal funds were received from and where those funds were sent. Ms. Fedkenheuer leads the engagement performing the funds tracing.
- **Mexican Resort Investigation, USAO - Eastern District of New York.** Cotton & Company is currently retained by the USAO - Eastern District of New York to assist the government with the evaluation of a bank's lien against a forfeitable resort property in Cabo San Lucas, Mexico. Ms. Fedkenheuer leads the engagement to determine whether the lien amount is adequately supported, identifying the inconsistencies between the source documentation provided by the bank and the third-party service party, tracing the disbursements to funding memos to determine the purpose of the disbursements, and tracing the disbursements to the wire transfer documentation to determine the entities that received the funds.

Ms. Fedkenheuer has provided two declarations in the matter that included testimony regarding the lack of documentation provided to support the bank's lien, the numerous inconsistencies between the bank records and the third-party service provider's records, the amount of disbursements advanced to the borrower, and the allocability of those disbursements to the development of the resort. Ms. Fedkenheuer currently assists the USAO with hearing support and settlement negotiations.

- **USAID OIG/USAO - Eastern District of New York.** Cotton & Company is currently retained by the USAID OIG to assist with an ongoing investigation related to a freight shipping company that was retained by USAID to deliver to food aid to various countries. Ms. Fedkenheuer leads the engagement which is estimating USAID's damages related to allegations that the carrier included non-food aid costs in the data provided to the government that generated billing rates for food aid contracts. Ms. Fedkenheuer currently assists the USAO with settlement negotiations with the contractor.
- **USAO - Eastern District of Pennsylvania.** Cotton & Company is currently retained by the USAO - Eastern District of Pennsylvania to assist with an ongoing investigation related to the overruns by a prime contractor on a contract to provide installation, procurement and engineering services on naval vessels. Ms. Fedkenheuer leads the engagement to identify potential damages related to the allegations and assisting USAO with preparing document requests and interrogatories for the contractor.
- **Non-profit religious organization.** Cotton & Company was engaged by a non-profit religious organization to calculate the entity's damages resulting from an employee that was being investigated for the misappropriation of assets at one of the entity's locations. Ms. Fedkenheuer led the engagement that segregated the expenditures that personally benefited the employee versus the non-profit organization. Ms. Fedkenheuer also assisted the non-profit origination with the calculation of lost revenues resulting from the employee's misappropriation of assets. Ms. Fedkenheuer prepared an expert report that summarized the organization's damages and presented the report to the State's Attorney's Office in order to assist the prosecution of the defendant. Cotton & Company also assisted the entity with assessing potential misappropriation of assets at a second location.
- **United States of America v. Derish Wolff.** Ms. Fedkenheuer provided analysis regarding accounting adjustments that a contractor made to its home office indirect cost that significantly impacted its indirect cost rates applied to projects related to reconstruction efforts in Iraq and Afghanistan. Cotton & Company provided an expert report that summarized the estimated damages.

Litigation Support for U.S. Department of Justice (DOJ), Civil and Criminal Division. Cotton & Company assists DOJ in resolving litigation disputes before the U.S. Federal Claims Court and other adjudicators. Ms. Fedkenheuer has participated in the following engagements:

- **San Carlos Irrigation Drainage District v. United States.** Cotton & Company assisted DOJ with its evaluation of claims submitted by the San Carlos Irrigation Drainage District (SCIDD) against the San Carlos Irrigation Project (SCIP) for alleged overcharges, unauthorized charges for Operation & Maintenance (O&M) expenditures and unreasonable arbitrary estimated O&M expenditures that are included in the Districts water rate. Ms. Fedkenheuer assisted the engagement to evaluate the alleged damages to ensure the expenditures were incurred and appropriately allocated to the O&M Rate.

- **Alcan Forest Products.** Cotton & Company was retained by DOJ to evaluate claims submitted by Alcan Forest Products, LP (Alcan) against the U.S. Forest Service (USFS), a branch of the U.S. Department of Agriculture (USDA), for damages resulting from the suspension of two timber sale contracts. Alcan's claim consisted of numerous claim elements, including lost profits, subcontractor costs, idle labor and equipment costs, relocation costs, and travel costs. Ms. Fedkenheuer led the engagement, which included: assisting DOJ with discovery requests; analyzing Alcan's claim calculations and determining whether the amounts were reasonable, allowable, and allocable to the government suspension; preparing an expert report; assisting DOJ with depositions of fact and 30 (b) (6) witnesses; and assisting with settlement negotiations at mediation.
- **Shoshone-Bannock Tribes of the Forth Hall Reservation (Shoshone-Bannock).** Cotton & Company assisted the DOJ with analyzing and evaluating the Shoshone-Bannock's claim for unpaid pre-award and start-up costs. Ms. Fedkenheuer managed the engagement that reviewed Shoshone-Bannock's claim for unpaid pre-award and start-up costs, as well as assisted DOJ with settlement negotiations.
- **Navajo Health Foundation – Sage Memorial Hospital.** Cotton & Company assisted DOJ with the evaluation of claims submitted by Navajo Health Foundation – Sage Memorial Hospital (Sage Memorial Hospital) against the Department of Health and Human Services (HHS) for unpaid contract support costs. Ms. Fedkenheuer managed the analysis and assisted with the development of expert opinions and reports. In addition, Ms. Fedkenheuer assisted DOJ with deposition support by preparing for, reviewing, and attending depositions and assisted DOJ with settlement negotiations.
- **United States v. Ramah Navajo Chapter, et al.** Numerous American Indian tribes and tribal organizations brought suit against the Secretary of the Interior, seeking to collect contract support costs for activities that had to be carried on by a tribal organization as contractor to ensure compliance under the Indian Self-Determination and Education Assistance Act (ISDA). Ms. Fedkenheuer assisted in calculating the total contract support cost that the Bureau of Indian Affairs (BIA) owed to tribes as a result of this lawsuit and assisted with settlement negotiations.
- **Meridian Engineering.** Ms. Fedkenheuer assisted with an engagement to provide expert reports on the reasonableness of claimed costs related to a channel construction project.
- **Always at Market.** Ms. Fedkenheuer assisted in providing analysis and expert opinions regarding a contractor's lost profits calculation submitted as a breach of contract claim.
- **Alutiiq International Corporation.** Ms. Fedkenheuer managed an engagement to provide analysis and expert reports on the reasonableness of claimed termination costs. She performed claim analyses of varying forms, reviewed GSA audit reports, provided support for and attended depositions, and provided Federal Acquisition Regulation (FAR)/Termination for Convenience of the Government (T4C) research to DOJ.
- **Kellogg, Brown & Root.** Ms. Fedkenheuer assisted in the preparation of expert reports regarding a \$42 million claim for costs initially determined to be unreasonable, incurred by a subcontractor to provide dining facility services in Iraq. Ms. Fedkenheuer assisted in determining whether the contractor met its burden of establishing that the costs claimed were reasonable and allowable. Cotton & Company also provided an expert report involving a separate Request for Equitable Adjustment for \$50 million in costs allegedly incurred by a subcontractor that provided living containers in Iraq. Ms. Fedkenheuer managed the engagement when Cotton & Company issued supplemental opinions in 2017. Cotton & Company provided hearing preparation support and expert witness testimony at the Armed Services Board of Contract Appeals hearing. The Judge ruled in favor of the U.S. government.

Litigation Support for Other Federal, State, or Municipal Projects. Cotton & Company has evaluated costs and entity procurement functions on various public projects. Many projects involve large construction contractors' claims for damages or other complaints. Ms. Fedkenheuer has participated in the following engagements:

- **Rutgers University.** Cotton & Company currently assists Rutgers University with a claim that resulted from the termination of the prime contractor on a construction contract at the university. Due to the termination of the contract, the surety was required to find a replacement contractor to complete the work. The surety has filed a claim against Rutgers University related the costs it incurred outside of the contract value. Ms. Fedkenheuer prepared an expert report for mediation that evaluated the surety's claim to determine whether the claim amount is reasonable, allowable, and allocable to the project.
- **NVS Technologies, Inc. (NVS).** Cotton & Company was retained by the Department of Homeland Security (DHS) to review claims submitted by NVS, resulting from the termination of NVS's research and development contract. NVS submitted claims against DHS related to the termination of the contract, and alleged bad faith on behalf of DHS. Ms. Fedkenheuer provided testimony at the Civilian Board of Contract Appeals (CBCA) regarding one of NVS's claims related to the bad faith allegations.
- **Virginia Department of Transportation (VDOT), Change Order Review.** Cotton & Company is currently retained by VDOT to review a change order awarded to a contractor on a road construction project. Ms. Fedkenheuer reviews the change order to ensure the amount awarded was reasonable and properly awarded.
- **VDOT, Work Order Reviews.** Cotton & Company is currently retained by VDOT to review multiple work orders that were awarded to contractors on various construction projects. Ms. Fedkenheuer reviews the work order requests submitted by contractors, as well as the amounts awarded by VDOT, to ensure the amounts awarded were: reasonable, allowable, and allocable project costs that the contractors incurred; not duplicative of the original scope of work; and in compliance with the FAR and the contract.
- **VDOT, Claim Analysis.** Cotton & Company is currently retained by VDOT to review a construction contractor's costs incurred under various work orders regarding the development of a beneficial transportation system in the Hampton Roads area of Virginia. The project was impacted by a 591-day delay period; as a result, the contractor requested additional funds resulting from the delay, as well as remobilization and escalation costs that allegedly resulted from the delay. Ms. Fedkenheuer reviewed the contractor's claimed costs under each work order to determine whether the costs were reasonable, allocable, and allowable. Ms. Fedkenheuer provided her written findings to VDOT, and she currently supports VDOT with the settlement of this claim.
- **General Logistics Group, LTD.** Ms. Fedkenheuer managed an engagement to assist the Army Contracting Command in analyzing a claim for customs taxes incurred to supply and furnish petroleum oil, and lubrication supplies to Afghanistan National Security Forces sites throughout the Government of the Islamic Republic of Afghanistan. Cotton & Company provided an expert report summarizing its opinions and provided expert witness testimony at the Armed Services Board of Contract Appeals hearing.
- **Zalzar FZE (Zalzar).** Cotton & Company assisted the Armed Services Board of Contract Appeals with the assessment of five claims that Zalzar submitted against the Army and Air Force Exchange Service (AAFES) related to the termination of Zalzar's manpower services to AAFES facilities located on military installations in the Middle East. Ms. Fedkenheuer managed the analysis and assisted with

the development of the expert opinions, as well as producing an expert report. In addition, Ms. Fedkenheuer provided support for opposing depositions and cross-examinations at the hearing.

- **NASA Kennedy Space Center Vehicle Assembly Building.** Cotton & Company assisted NASA in assessing change orders submitted by Hensel Phelps and its subcontractors to NASA for delays and inefficiencies related to the Vehicle Assembly Building construction project. Ms. Fedkenheuer led the review and analysis of the subcontractor claims and assisted NASA with settlement negotiations. NASA was unable to settle the change orders which resulted in Hensel Phelps submitting a Request for Equitable Adjustment.
- **Miami-Dade Airport Construction.** Ms. Fedkenheuer assisted the airport in calculating and supporting its claims against an operations and maintenance contractor. She accumulated allowable and recoverable damages incurred by the airport.

Commercial Litigation Support and Consulting Engagements. Cotton & Company assists contractors with claim preparation and other support surrounding termination and equitable adjustment claims against the government. Ms. Fedkenheuer has participated in the following engagements:

- **Blood Centers of America.** Cotton & Company was retained to assist Blood Centers of America with the administration of an Other Transaction Authority (OTA) Agreement between the government and America's Blood Centers to distribute funds to blood centers and other outlets for COVID-19 plasma collection. Ms. Fedkenheuer led the review and evaluation of funding proposals submitted by blood centers across the country to determine the reasonableness of the proposed costs and the allowable award amount.
- **Recording Studio Lost Profits Claim.** Ms. Fedkenheuer led the analysis and rebuttal of a lost profits calculation used to calculate damages resulting from the delayed construction of a recording studio in Miami, FL. Ms. Fedkenheuer prepared rebuttal reports that opined on the reasonableness of the recording studio's lost profits calculation. She provided deposition testimony and testimony at the arbitration hearing. Ms. Fedkenheuer also assisted counsel with post-hearing briefs.
- **Lost Profits related to a Business Interruption.** Ms. Fedkenheuer prepared an expert report that calculated lost profits resulting from a union organization allegedly interrupting the business of an excavator and concrete pouring company. Ms. Fedkenheuer provided deposition testimony in the case, and she is prepared to provide testimony at trial.
- **Charlotte Apartment Building Construction Dispute.** Ms. Fedkenheuer currently leads an engagement to evaluate various claims submitted by an Owner against the general contractor and multiple subcontractors, resulting from the construction of an apartment complex in Charlotte, NC. The claims submitted include lost profits, impaired value, carrying costs, lost returns, executive and project team time, legal expenses, reputational remediation expenses, and design professional expenses. Ms. Fedkenheuer was designated as the expert on behalf of the architect and numerous subcontractors, to opine on the alleged damages; however, the case settled prior to trial.
- **Philadelphia Condo Building Construction Dispute.** Ms. Fedkenheuer lead an engagement to assist a construction contractor with evaluating claims submitted by the Owner related to alleged defective work on the construction of a luxury condo building in Philadelphia, PA. Ms. Fedkenheuer validated the contractor's GMP contract value and verified the construction costs invoiced to the Owner were supported by accounting records and are reasonable, allowable, and allocable to the project. Ms. Fedkenheuer assisted the contractor with settlement negotiations.

- **Alstom Transportation, Inc. (Alstom).** Cotton & Company currently assists Alstom with claims related to its Acela Trainset Service Contract with the National Railroad Passenger Corporation. Ms. Fedkenheuer led the engagement that assisted Alstom with settlement negotiations with Amtrak.
- **Toll Brothers.** Cotton & Company assisted Toll Brothers, a home construction company, in validating legal fees and other costs billed as a result of a settlement with more than 60 homeowners. Ms. Fedkenheuer managed the review of the legal fees, as well as other reimbursable costs incurred by the homeowners, and provided support at the arbitration hearing for one of the homeowners.
- **Midasco, LLC.** Cotton & Company performed an analysis of a claim submitted by the general contractor for the Silver Line project, Capital Rail Constructors (CRC), against Midasco LLC, a subcontractor on the project, for replacement costs it incurred after Midasco left the project. Ms. Fedkenheuer led the analysis of the claim by ensuring that: the claimed replacement costs were reasonable, allowable, and allocable to the project; were not duplicative of other costs; and were actually incurred by CRC. Cotton & Company provided an expert report with opinions and conclusions regarding the replacement costs and provided deposition testimony.
- **Miami Beach Hotel Lost Profits Claim.** Ms. Fedkenheuer managed the analysis and rebuttal of a lost profits analysis used to calculate damages resulting from extended renovations of a hotel in Miami Beach, FL. Ms. Fedkenheuer reviewed financial statements, history and forecast reports, profit and loss reports, and other supporting documentation to determine the reasonableness of the hotel's lost profit calculation using AICPA guidelines. In addition, plaintiffs in this matter performed a reconciliation regarding the contract balances for each defendant. Cotton & Company was retained to rebut the reconciliation for one of the co-defendants in this matter. Ms. Fedkenheuer prepared an expert report and provided deposition testimony for this portion of the matter. Cotton & Company provided pre-trial support and was prepared to testify at trial; however, the case settled prior to the start of trial.
- **Ralph Puig Architect, LLC.** Ms. Fedkenheuer assisted with the calculation of lost profits related to a delay in construction of two car dealerships. Ms. Fedkenheuer reviewed financial statements, job costs, and supporting documentation to determine the lost profits using AICPA guidelines.
- **New York City Water Pollution Control Plant Construction.** The City of New York (City) contracted with a joint venture to furnish equipment and provide materials required for a water pollution control plant upgrade. The joint venture submitted a total cost claim in excess of \$129 million asserting breach of contract, unreasonable delay, and interference and disruption of work. Cotton & Company was retained by the City to provide damages analysis related to the claim. Ms. Fedkenheuer reviewed the claimed costs to determine the amount that was reasonable, allowable, and allocable to the project, as well as assisted the City with settlement negotiations. Cotton & Company is currently retained by the prime contractor to assist with the settlement of one subcontractor's claims related to the project.
- **Lifestar Response.** Ms. Fedkenheuer assisted with the preparation of a lost profits calculation for an ambulatory company who was damaged as a result of employees forming another ambulatory company, which breached the non-compete clause in the employment agreement.
- **Fyfe Co., LLC.** Ms. Fedkenheuer assisted with the calculation of lost profits related to a breach of a Private Label Agreement.
- **DEH Services, LLC. (DEH).** Cotton & Company assisted DEH in supporting costs incurred on a contract to provide fabrication services on a crane project. Ms. Fedkenheuer provided assistance in determining how invoices were prepared, determining what documentation was provided to

support invoiced amounts, testing invoiced costs to supporting documentation, validating claimed labor and material costs, and determining the unpaid contract balance.

- **Eden Roc Hotel.** Cotton & Company assisted the hotel owner of Eden Roc LLP, who was in arbitration with the contractor Hensel Phelps Construction Co. The contractor claimed a lien on the hotel for construction costs incurred for the renovation and expansion of the hotel. Ms. Fedkenheuer assisted in providing analysis on the construction costs and preparing expert reports.

FINANCIAL CONSULTING ENGAGEMENTS

VDOT, Assurance and Compliance Office. Ms. Fedkenheuer participated on an engagement to conduct a review of audits over consulting engineering firms' indirect cost rates. The audits were performed by CPA firms in accordance with the American Association of State Highway and Transportation Officials (AASHTO) *Uniform Audit and Accounting Guide for Audits of Architecture and Engineering Consulting Firms*. The Cotton & Company team reviewed the CPA firms' workpapers to ensure compliance with Generally Accepted Government Auditing Standards (GAGAS), Generally Accepted Auditing Standards (GAAS), FAR Part 31, AASHTO guidance, and other interpretive guidance. The team also determined whether the recommended indirect cost rates are in accordance with FAR.

FINANCIAL AND PERFORMANCE AUDITS

Smithsonian Institution Libraries (SIL). Ms. Fedkenheuer managed a review of funds received and expenditures incurred by SIL on a grant from the Charities Aid Foundation (CAF). Ms. Fedkenheuer confirmed the receipt of CAF contributions and reviewed grant expenditures to evaluate whether the expenses appeared to have been incurred in accordance with the purpose of the grant awards, as well as with the charitable aims and objectives of SIL.

Smithsonian National Museum of Natural History (NMNH). Ms. Fedkenheuer managed a review of funds received and expenditures incurred by NMNH on a grant from CAF. Ms. Fedkenheuer confirmed the receipt of CAF contributions and reviewed grant expenditures to evaluate whether the expenses appeared to have been incurred in accordance with the purpose of the grant awards, as well as with the charitable aims and objectives of NMNH.

Corporation for National and Community Service (CNCS), OIG. Ms. Fedkenheuer participated on an agreed-upon procedures review of federal assistance funds awarded by CNCS to an AmeriCorps grantee. She performed testing for allowability of expenses under CNCS programs and reviewed member files for eligibility.

TESTIMONY UNDER OATH

2021	Arbitration Testimony: Alacran Records, LLC d/b/a Alacran Records and/or Alacran Group v. Walters-Storyk Design Group a/k/a WSDG, LLC. American Arbitration Association. [Case No. AAA Case No. 01-20-0019 3312] (At issue: Lost Profits related to the delayed opening of a recording studio in Miami Beach, Florida.)
2021	Deposition Testimony: Alacran Records, LLC d/b/a Alacran Records and/or Alacran Group v. Walters-Storyk Design Group a/k/a WSDG, LLC. American Arbitration Association. [Case No. AAA Case No. 01-20-0019 3312] (At issue: Lost Profits related to the delayed opening of a recording studio in Miami Beach, Florida.)
2021	Deposition Testimony: Donegal Services, LLC and Crana Services, LLC v. International Union of Operating Engineers Local 150, AFL-CIO. United States District Court, For the

	Northern District of Illinois Eastern Division. [Case No.: 20-CV-01990] (At issue: Lost Profits related to alleged business interruption.)
2020	Supplemental Declaration: United States of America v. Phillip A. Kenner and Tommy C. Constantine. United States District Court Eastern District of New York. [Court Number Cr. No. 13-607(JFB)] (At Issue: Evaluation of disbursements included in a bank's lien against a resort property.)
2020	Declaration: United States of America v. Phillip A. Kenner and Tommy C. Constantine. United States District Court Eastern District of New York. [Court Number Cr. No. 13-607(JFB)] (At Issue: Evaluation of disbursements included in a bank's lien against a resort property.)
2018	Hearing Testimony: NVS Technologies, Inc. v. Department of Homeland Security. Civilian Board of Contract Appeals. [Case No.: 4775] (At issue: Lost profits resulting from a contract termination.)
2017	Deposition Testimony: New National, LLC v. Reliance Construction Company, LLC, et al. Circuit Court of the 11th Judicial Circuit in and for Miami-Dade County, Florida. [Case No.: 2015-006120-CA-01] (At issue: Contract Value and Payment Amounts related to the renovation of a Miami Beach hotel.)

PUBLIC SPEAKING ENGAGEMENTS

Date	Topic	Audience
2021	Lessons Learned: P3 Projects and Work Order Reviews	Virginia Department of Transportation (nine sessions)
2021	Lessons Learned: Work Orders and Project Reviews	Virginia Department of Transportation
2020	The False Claims Act	Private Transportation Industry Professionals
2019	Virginia-Specific Ethics Course 2019	General Dynamics
2019	Virginia-Specific Ethics Course 2019	Grant Thornton (two separate sessions)
2019	Virginia CPA Ethics: 2018 Required Course	Virginia Society of CPAs (VSCPA)
2018	Virginia CPA Ethics: 2018 Required Course	VSCPA (two separate sessions)
2018	Virginia CPA Ethics: 2018 Required Course	VSCPA's Knowledge Now Conference (two separate sessions)
2018	Virginia CPA Ethics: 2018 Required Course	General Dynamics
2018	Virginia CPA Ethics: 2018 Required Course	Capital One Financial Corporation
2018	Virginia CPA Ethics: 2018 Required Course	Financial Planning Association, Financial Planning Forum
2018	Virginia CPA Ethics: 2018 Required Course	VSCPA Professional Issues Updates Conference
2018	Virginia CPA Ethics: 2018 Required Course	Grant Thornton (four separate sessions)
2017	Virginia CPA Ethics: 2017 Required Course	VSCPA's Knowledge Now Conference
2017	Virginia CPA Ethics: 2017 Required Course	Grant Thornton (five separate sessions)
2016	Litigation 101	Cotton & Company LLP
2016	CPA Ethics: 2016 Required Course	National Rural Utilities Cooperative Finance Corporation
2016	CPA Ethics: 2016 Required Course	Capital One Financial Corporation
2016	CPA Ethics: 2016 Required Course	Cotton & Company LLP
2016	CPA Ethics: 2016 Required Course	Grant Thornton LLP
2015	CPA Ethics: 2015 Required Course	Capital One Financial Corporation
2015	Professionalism & Communication	Cotton & Company LLP
2014	Federal Contract Auditing	Department of Labor, Office of Inspectors General



Date	Topic	Audience
2014	Ethics 2014 - Your License Depends on It!	Capital One Financial Corporation
2014	Ethics 2014 - Your License Depends on It!	AOL
2014	Ethics 2014 - Your License Depends on It!	Raffa, P.C.
2014	Ethics 2014 - Your License Depends on It!	Homes, Lowry, Horn & Johnson, Ltd.
2014	Ethics 2014 - Your License Depends on It!	Tate & Tryon
2014	Ethics 2014 - Your License Depends on It!	National Rural Utilities Cooperative Finance Corporation
2014	Ethics 2014 - Your License Depends on It!	NII Holdings, Inc.
2013	Using Your Expert Like an Expert	Virginia Society of CPAs Fraud Conference

Jason Boberg

CPA, CFE

Partner

Years Experience

Cotton & Company 8

Other Professional 3

Education

B.S.B.A., Accountancy, San Diego State University, 2008

Licensing

Certified Public Accountant (CPA): VA, 2012 (#39687)

Certified Fraud Examiner (CFE): 2013 (#639808)

Affiliations

Association of Certified Fraud Examiners (ACFE)

Security Clearance

Top Secret: August 8, 2020

CPE

2020: 44.0

2019: 36.0

2018: 48.0

Mr. Boberg joined Cotton & Company in March 2013 as a senior with more than 3 years' experience in federal auditing. His experience is highlighted below.

FORENSIC ACCOUNTING AND LITIGATION SUPPORT

Forensic Accounting Investigations. Cotton & Company assists Offices of Inspectors General (OIGs) and U.S. Attorney's Offices (USAOs) in criminal investigations by estimating damages related to fraud allegations against individuals and entities. Cotton & Company also assists in resolving litigation disputes before various courts and contracting officers. Mr. Boberg has participated in the following engagements:

- **Indian Health Service (IHS).** *Senior, Supervisory Senior, Manager, Senior Manager, and Partner, 2013 – Present.* Hundreds of American Indian tribes and tribal organizations brought numerous suits against the Secretary of Health and Human Services, seeking to collect contract support costs for activities that had to be carried on by a tribal organization as contractor to ensure compliance under the Indian Self-Determination and Education Assistance Act (ISDEAA). Cotton & Company assisted IHS—an agency within the Department of Health and Human Services (HHS)—in calculating damages related to these contracts. Mr. Boberg has represented the IHS as an expert witness in numerous settlement meetings with a variety of tribes and tribal organizations. Mr. Boberg was responsible for developing the methodology used to analyze these claims, as well as reviewing and presenting the completed analysis for thousands of individual claim years.
- **HHS, Duke University (Duke).** *Senior Manager, 2018 – 2019.* Cotton & Company was retained by HHS to perform a review of Duke's application of its Facilities & Administrative (F&A) rates to a specific contract and to review Duke's related accounting treatment of those indirect costs. Mr. Boberg assisted on the engagement reviewing Duke's application of its F&A rate and Duke's accounting treatment of such indirect costs.

- **Navajo Health Foundation – Sage Memorial Hospital.** *Manager, 2016 – 2017.* Cotton & Company assisted the Department of Justice (DOJ) with the evaluation of claims submitted by the Navajo Health Foundation – Sage Memorial Hospital against HHS for unpaid contract support costs. Mr. Boberg managed the analysis and assisted with the development of expert opinions and reports. Additionally, he assisted DOJ with deposition support by preparing for and reviewing depositions and assisted DOJ with settlement negotiations.
- **San Carlos Irrigation Project.** *Senior Manager and Partner, 2019 – 2020.* Mr. Boberg was retained by the DOJ to provide expert witness services in defense of a claim brought against the government concerning the development overhead and assessment rates used to charge land owners for irrigation services. Mr. Boberg reviewed the claim against the government, produced an expert report stating his opinions on that claim, and provided deposition testimony based on his review.
- **U.S. Agency for International Development (USAID).** *Partner, 2021 – Present.* Mr. Boberg is the engagement partner for a forensic investigation of a contractor that performed work on a USAID contract to provide medical procedures. Mr. Boberg currently assesses the invoiced amounts on the contract to identify instances of fraud, as well as possible false claims acts.
- **Eisenhower Memorial.** *Partner, 2020.* Mr. Boberg led a team in a Guaranteed Maximum Price (GMP) reconciliation to close out the construction the Construction Manager as Constructor (CMc) construction contract for the Eisenhower Memorial in Washington, DC. The team reviewed and validated incurred costs, total GMP value, and calculated the costs savings owed to the contractor.
- **Hotel in South Carolina.** *Senior Manager and Partner, 2019 – Present.* Cotton & Company is retained by the hotel owner to assist with a matter related to the construction of the Hotel Bennett in Charleston, SC. Mr. Boberg assists on the engagement by reviewing the final construction costs incurred by the contractor to determine whether those costs were billed in accordance with the project GMP contract.
- **G&L Associates, Inc.** *Manager and Senior Manager, 2018 – 2019.* Mr. Boberg provided a rebuttal expert report regarding alleged delay and inefficiency claims on a construction project, procured with a GMP contract. His analysis involved: reviewing the opposing expert's report; identifying errors; and reviewing unsupported claims based on a review of the project cost reports, payment applications, timesheets, contracts, and email correspondence.
- **Maintenance Enterprises, LLC.** *Manager, 2017 – 2018.* Mr. Boberg assisted on a team that has provided numerous reports regarding the proper invoicing and cost reasonableness of unpaid invoices for multiple projects related to a \$3 billion construction project.
- **Meridian Engineering Company.** *Senior, 2013.* Mr. Boberg assisted in reviewing multiple claims totaling nearly \$6 million related to delays, differing site conditions, suspension, and early termination of a construction project for DOJ. He reviewed claims submitted against the government, assessed their accuracy, and reconstructed them from supporting financial documentation to determine the proper value.
- **U.S. Agency for International Development (USAID).** *Manager and Senior Manager, 2016 – 2019.* Mr. Boberg managed an engagement to audit the indirect cost rate of a USAID contractor and assisted the USAID OIG in investigating allegations of fraudulent accounting practices by a USAID contractor. His responsibilities included analyzing the contractor's accounting records and identifying any overpayment made by the government as a result of fraudulent actions by the contractor.



- **Library of Congress (LOC) OIG. Manager and Senior Manager, 2017 – 2019.** Cotton & Company performed forensic accounting services in support of two investigations performed by LOC OIG investigators. Mr. Boberg managed these projects, working closely with the investigators to develop and perform detailed testing and review of data, as well as identify potential fraud indicators, in order to assist the investigations.

PERFORMANCE AUDITS

- **Architect of the Capitol (AOC) OIG. Partner, 2019 – Present.** Cotton & Company currently audits a major multi-year construction project being administered by the AOC. Mr. Boberg serves as the engagement partner in charge of the audits of this project, focused on reviewing various aspects of the project.
- **Library of Congress (LOC) OIG. Manager, Senior Manager, and Partner, 2017 – Present.** Cotton & Company currently assists the LOC OIG with a variety of performance audits related to the procurement process. Mr. Boberg manages several of these engagements.

FINANCIAL CONSULTING ENGAGEMENTS

Virginia Department of Transportation (VDOT), Assurance and Compliance Office. Manager, 2016 – 2017

Mr. Boberg participated on an engagement to conduct a review of audits over consulting engineering firms' indirect cost rates. The audits were performed by CPA firms in accordance with the American Association of State Highway and Transportation Officials' (AASHTO's) *Uniform Audit and Accounting Guide for Audits of Architecture and Engineering Consulting Firms*. The Cotton & Company team reviewed the CPA firms' workpapers to ensure they were in compliance with Generally Accepted Government Auditing Standards (GAGAS), Generally Accepted Auditing Standards (GAAS), Federal Acquisition Regulation (FAR) Part 31, AASHTO guidance, and other interpretive guidance. The team also determined whether the recommended indirect cost rates were in accordance with the FAR.

PREVIOUS PROFESSIONAL EXPERIENCE

Naval Audit Service

2009 – 2013

Senior Auditor

As a senior auditor with the Naval Audit Service, Mr. Boberg:

- Supported Naval Criminal Investigative Service (NCIS) and Acquisition Integrity Office (AIO) criminal investigations related to internal controls review and fraud analysis. As part of the fraud analysis investigations, Mr. Boberg investigated allegations based on whistleblower and fraud hotline complaints and assisted agents in a variety of active fraud investigations.
- Audited Navy incentive contracts for efficiency and compliance with pertinent Department of Defense (DoD) and Command-specific guidance. The audits focused on a variety of phases of the contracting process, including procurement, execution, and closeout.
- Conducted extensive field interviews with command personnel, including contracting officers, Inspectors General (IGs), and commanding officers. These interviews related to internal controls and performance practices.
- Wrote reports, performed data collection and analysis, and presented findings to senior management and clients.



TESTIMONY UNDER OATH

- 2020 Deposition Testimony: San Carlos Irrigation Drainage District v. United States, **U.S. Court of Federal Claims**. [Case No. 17-781C] (At issue: Methodology of Setting Operations and Maintenance Rates.)
- 2020 Declaration: Jamestown S’Klallam tribe v. U.S Department of Health and Human Services, **U.S District Court for the District of Columbia**. [Civil Action No. 19-2665 (JEB)] (At issue: Sufficient Support for Plaintiff’s Claimed Health Care Costs.)
- 2019 Affidavit: Balfour Beatty Construction, LLC v. Library Associates, LLC, **Court of Common Pleas**, Charleston County, South Carolina. [Case No. 2019-CP-10-01108] (At issue: Allowability of Construction Liens.)

Stacey Ferris
CPA, CFE
Senior Manager

Years' Experience

Cotton & Company Newly hired
Previous Professional 9

Education

Master of Accountancy (Concentration:
Forensic Accounting), Georgia Southern
University, 2011
B.B.A., Accounting, University of North
Georgia, 2010

Licensing/Certifications

Certified Public Accountant (CPA): GA,
2013 (#CPA031088)
Certified Fraud Examiner (CFE)

Affiliations

Association of Government
Accountants (AGA)
Association of Certified Fraud
Examiners (ACFE)

CPE

2020: 38.5
2019: 45.0
2018: 39.5

Clearance

Top Secret: September 29, 2020

Ms. Ferris joined Cotton & Company in October 2021 as a senior manager. Ms. Ferris has nearly a decade of experience in complex audits, including forensic accounting, litigation support, preparing expert reports, fraud investigation, Generally Accepted Government Auditing Standards (GAGAS) audits, and performance and compliance audits. She is a co-author on an economic impact study of the Advanced Encryption Standard (AES) published by the Department of Commerce, and she has also written articles for professional journals on block chain. Ms. Ferris lectures on how emerging technologies will affect audit, security, and internal control at the Robert H. Smith School of Business, University of Maryland. Her experience is highlighted below.

PREVIOUS PROFESSIONAL EXPERIENCE

University of Maryland **June 2021 – Present**
Adjunct Professor

Ms. Ferris developed and delivers a graduate-level course on the impacts of emerging technologies on information technology (IT) audit and controls, covering National Institute of Standards and Technology (NIST) 800.53 Rev. 5, risk assessments, and internal control development and testing. Her course focuses on emerging technologies of robotics process automation (RPA); artificial intelligence (AI); and machine learning, blockchain, smart contracts, and cryptocurrency.

RM Advisory Services LLC **April 2017 – September 2021**
Managing Consultant

Ms. Ferris performed numerous business development activities, including: pre-marketing; drafting Requests for Information (RFIs), sources sought, and Requests for Proposals (RFPs) responses; and internal development of tools and processes. She sourced federal agency bids by invitation and other prime contractor proposal opportunities for company with aggregate value exceeding \$5 million. Additionally, Ms. Ferris secured and managed outsourced accounting services with value exceeding \$100,000, as well as sourced teaming agreements with large firms for proposals with potential value in excess of \$100 million. Some highlights of her experience include the following engagements:

- **Legal Services Corporation (LSC):** Ms. Ferris led a team tasked with refreshing the LSC grantee financial management guide.

- **U.S. Air Force, Financial Improvement and Audit Remediation (FIAR):** Since August 2019, Ms. Ferris supported the Deloitte team on multiple assessable units, including addressing internal controls documentation, development, and testing. She saw the Contingent Legal Liabilities team through to a material weakness downgrade at the end of fiscal year (FY) 2021.
- **Non-Profit Entities:** Ms. Ferris assisted with outsourced fraud examinations, including data analysis, site visits/interviews of persons making allegations, and drafting findings and recommendations report.
- **NIST:** Ms. Ferris is a co-author of the *Economic Impact of the Advanced Encryption Standard* (September 2018). This engagement involved extensive research and data analysis; identifying, locating, arranging, and leading interviews with industry and NIST personnel; developing a technical survey distributed to over 5,000 persons around the world; reviewing and compiling results; drafting and editing the final report; progress reporting to Program Manager and NIST Contracting Officer's Representative (COR); and other project oversight and administration activities.
- **U.S. Coast Guard (USCG), Agreed-Upon Procedures (AUP):** Ms. Ferris served as the project manager to perform cost audits of the three Great Lakes Pilot Associations whose pilot rates are set by USCG. Ms. Ferris acted as the primary point of contact, performed audit planning, prepared and tested samples, worked through identified issues with both the pilot associations and the USCG, and drafted the final report.

Ferris & Company LLC

April – July 2019

Owner

Ms. Ferris provided audit, accounting and forensic accounting, business analyst, and advisory services to clients (including continuing to support RM Advisory Service projects). Ms. Ferris worked closely with a block chain startup as their audit subject matter expert, business case analyst and product manager evaluating use cases for blockchain, distributed ledgers, AI, and automation tools. She directed the development of prototype wireframes and supported demonstrations and presentations before the U.S. Treasury Office of Innovation, the General Services Administration (GSA), and other private firms. Ms. Ferris also served on an U.S. Patent and Trade Office (USPTO) Office of Inspector General (OIG) compliance audit of small business utilization and procurement practices, supporting the engagement as a subject matter expert (SME), designing and performing compliance tests over acquisition procedures, compiling and analyzing findings, drafting reports, and presenting findings to the OIG.

Other engagements Ms. Ferris assisted with include the books clean-up and restructuring for a small real estate management company, grant proposal writing services, strategic and business development consulting services for small businesses. She also provided forensic accounting, fraud investigation, and internal audit support for a regional CPA firm on two large non-profits clients.

Delta Consulting Group International

January 2016 – March 2017

Senior Consultant

Ms. Ferris assisted testifying experts with expert reports for trial and arbitration in billion-dollar international construction projects, as well as municipal and local infrastructure construction. Projects included the Dubai airport, the Panama Canal expansion, the Washington Metropolitan Area Transit Authority (WMATA) Silver Line expansion, a California municipal waste plant, and the Eisenhower Commission. She reviewed opposing expert reports and identified weaknesses and points of attack. Ms. Ferris also developed financial models from construction labor reports, reviewed change orders, job cost reports, indirect rates and support, and timesheets among other types of documentation. Additionally,



she directed co-workers and temporary staff as needed to complete work; developed Excel-based databases and performed Excel-based data analysis; and drafted findings and procedures for use in expert reports, as well as prepared PowerPoint slides for court. Additionally, Ms. Ferris worked with clients to obtain documents or information, including performing site visits when necessary.

Chongqing University of Education
English Instructor

August 2014 – October 2015

Ms. Ferris instructed over 1,200 college students, from freshmen to seniors, in English writing, speaking, literature, and poetry in a mix of English and Mandarin. She developed lesson plans, class activities, and both midterm and final exams; administered both group written and individual oral final exams; graded exams; and coordinated, financed, and supervised class activities. She also graded and provided group and individual feedback, participated in student-led English Corner activities, maintained classroom order, and created a positive structured learning environment. She also served as a private tutor of English speaking and listening comprehension for young children and adults.

Mueller Waters Products
Senior Internal Auditor

January – July 2014

Ms. Ferris performed various cost savings reviews, including analyzing a factory's reported cost savings projects. She attended site visits to gather and evaluate data, built financial models to test assumptions of claimed cost savings, and presented findings to internal audit management. Ms. Ferris also assisted with various Sarbanes-Oxley (SOX) audits, including evaluating control matrix for completeness and accuracy, updating matrix and narratives, and assisting with site visits for internal control testing. She also performed Electronic Audit Evidence (EAE) integration, which included assisting with the development of testing plan and implemented testing at assigned locations.

Ernst & Young
Senior

January 2012 – January 2014

- **Foreclosure Loan Review:** Regulator mandated review of loan servicing practices between 2009 and 2010 to identify errors, misrepresentations, or other deficiencies; document collection, statutory review, and loss mitigation workstreams; always met or exceeded set quotas; and organized team events.
- **Audit Rotations:** Substantive testing and year-end procedures, SOX testing, and first-quarter planning and audit walkthroughs for public and private clients.
- **Money Laundering Reviews:** Reviewed thousands of wire transactions for money laundering sanctions violations for an international bank; used Treasury databases and public sources to investigate suspicious entities and identify transactions for further investigation.
- **Internal Audit Investigation:** Assisted Director of Internal Audit in deep-dive review of payroll and employee files for investigation of alleged payroll fraud.
- **Due Diligence:** Review small business acquisition documents to identify risk areas.
- **Damages Report:** Reviewed an expert report and created financial models for litigation.

PUBLICATIONS

- "The Economic Impact of the Advanced Encryption Standard, 1996–2017," National Institute of Standards and Technology (NIST). Co-authors David P. Leech, Dr. John T. Scott. September 2018.



- Presented study and findings at University of Maryland 15th annual Cybersecurity Forum in October 2019.
- “The Blockchain Brief,” Journal of Government Financial Management by the Association of Government Accountants. Winter 2018/19.

Megan Parrish
CFE
Manager

Years Experience

Cotton & Company	4.5
Other Professional	1.5

Education

M.S., Forensic Accounting and Fraud Examination, West Virginia University, In Progress
Master of Professional Accounting, West Virginia State University, 2015
B.S., Accounting, Arizona State University, 2014

Licensing/Certifications

Certified Fraud Examiner (CFE)

Affiliations

Association of Certified Fraud Examiners (ACFE)

CPE

2020:	101.5
2019:	43.0
2018:	78.0

Ms. Parrish joined Cotton & Company in June 2017 as a senior auditor with experience performing forensic accounting and investigation services for a large accounting firm. She is currently a manager in Cotton & Company's Contracts and Grants/Litigation Support (CGL) practice. Since joining the firm, Ms. Parrish has gained experience with participating in and managing litigation support and forensic accounting engagements. Her experience is highlighted below.

FORENSIC ACCOUNTING AND LITIGATION SUPPORT SERVICES

Forensic Accounting Investigations. Cotton & Company assists Offices of Inspectors General (OIGs) and U.S. Attorney's Offices (USAO) in criminal investigations by estimating damages related to fraud allegations against individuals and entities. Ms. Parrish has participated in the following engagements:

- ***Nail Salon Investigation, USAO - Eastern District of New York.*** Cotton & Company is currently retained by the USAO - Eastern District of New York to assist the government with their investigation of alleged money laundering activity involving multiple nail salons in New York. Ms. Parrish manages the engagement, which involves tracing the proceeds generated from the labor of numerous nail salon employees who were brought to the U.S. illegally through a wide-range of human smuggling schemes, through multiple bank accounts. Cotton & Company also assists with the preparation of demonstratives and other analyses to support the government's application for warrants to seize these proceeds.
- ***Charter School Investigation, Oklahoma State Bureau of Investigation (OSBI).*** Cotton & Company is currently retained by the Oklahoma State Bureau of Investigations to assist with an investigation of state funds being improperly handled by an entity in Oklahoma. Ms. Parrish is managing the engagement, which involves the tracing of funds through multiple bank accounts, preparing demonstratives summarizing the funds tracing, reviewing the disbursements from the entity's bank accounts to identify inappropriate and unallowable expenditures made using public funding, accumulating the payments made for management services to identify duplication, and preparing a detailed analysis of related parties and entities.

- **U.S. Agency for International Development (USAID) OIG/USAO – Eastern District of New York.** Cotton & Company is currently retained by the USAID OIG to assist with an ongoing investigation related to a freight shipping company that was retained by USAID to deliver to food aid to various countries. Cotton & Company estimates USAID's damages related to inflated rates invoiced by the carrier, resulting from the carrier reporting costs to the government unrelated to food aid. Ms. Parrish has assisted with the review of costs reported by the carrier to the government in order to determine damages.
- **Mexican Resort Investigation, USAO – Eastern District of New York.** Cotton & Company is currently retained by the USAO to assist with evaluating a bank's lien against a forfeiture resort property in Cabo San Lucas, Mexico. Ms. Parrish assists with various analyses to evaluate the bank's claims, including performing a reconciliation of the bank's internal loan records with the records maintained by a third-party loan servicer to identify discrepancies in the loan records, tracing the disbursements from the loan accounts to funding memos to determine the purpose of the disbursed funds, tracing the disbursements from the loan accounts to wire transfer confirmation records, and tracing the disbursements from the loan accounts to multiple bank accounts owned by the borrower or one of its numerous related entities. She also performed analyses to identify red flags and other discrepancies in the loan documentation to determine the validity of the bank's claims.
- **Non-Profit Religious Organization.** Cotton & Company was engaged by a non-profit religious organization to calculate the entity's damages resulting from an employee being investigated for the misappropriation of assets at one of the entity's locations. Ms. Parrish assisted with the development of a work plan to determine the extent of damages, performed activities and analyses to calculate damages, and assisted with the preparation of an expert report summarizing the results of Cotton & Company's evaluation. Cotton & Company presented the calculation of damages to the Montgomery County State's Attorney's Office in order to assist the prosecution of the Defendant. Cotton & Company also assisted the entity with assessing potential misappropriation of assets at a second location.
- **Library of Congress (LOC), OIG.** Cotton & Company assisted the LOC OIG with a variety of performance audits related to the procurement process, as well as provided support on current investigations. Ms. Parrish also assisted with the review and analysis of existing contracts, including both pre-award and post-award procedures, as well as with the analysis of potential conflicts of interest between LOC personnel and several contractors.

Litigation Support for the U.S. Department of Justice (DOJ). Cotton & Company assists DOJ in resolving litigation disputes before the U.S. Federal Claims Court and other adjudicators. Ms. Parrish has participated in the following engagements:

- **United States v. Derish Wolff.** Cotton & Company was retained by DOJ to assist with the identification of fraud indicators and calculation of damages related to the overstated indirect cost rates submitted to the government by The Louis Berger Group, Inc. Ms. Parrish assisted with analysis in this civil case regarding the nature, timing, and extent of accounting adjustments of home office indirect costs that significantly impacted the resulting indirect rates applied to these government projects, as well as with the identification of red flags and calculation of impacts related to these overstatements.
- **Alcan Forest Products, LP (Alcan).** Cotton & Company was retained by DOJ to assist with the evaluation of claims submitted by Alcan against the U.S. Forest Service (USFS)—a branch of the U.S. Department of Agriculture (USDA)—for damages resulting from the suspension of two timber sale contracts. Cotton & Company evaluated Alcan's claims and provided an expert report that included

opinions and conclusions. Cotton & Company's analysis included the recalculation of Alcan's lost profit claim in accordance with the American Institute of Certified Public Accountants' (AICPA) Practice Aid 06-4, *Calculating Lost Profits*, validated subcontractor costs that Alcan passed on to the USFS through its claim, and ensured that claimed costs were not previously recovered the Contracting Officer's (CO's) previous award. Additionally, Ms. Parrish assisted with the claims analysis, discovery request development, and expert report preparation. She also supported the DOJ with deposition preparation and the settlement negotiations at mediation.

- **Northern California Power Agency.** Cotton & Company was retained by the DOJ to provide litigation support services. Ms. Parrish assisted in performing analyses and created animated demonstratives for use in the hearing and eventual trial, which illustrated the percentage of collections through power charges and the remaining outstanding balance of charges levied over a 20-year period and highlighted their impacts.

Commercial Litigation Support and Consulting Engagements. Cotton & Company assists contractors with claim preparation and other support surrounding termination and equitable adjustment claims against the government. Ms. Parrish participated in the following engagements:

- **Recording Studio Lost Profits Claim.** Cotton & Company has been retained to perform the analysis and rebuttal of a lost profits analysis used to calculate damages resulting from the delayed construction of a recording studio in Miami, Florida. Ms. Parrish assisted with analyzing the claimant's general ledger activity to accumulate the in-flows and out-flows of cash running through the company, as well as to identify excessive and/or personal transactions, in order to determine the claimant's ability to mitigate damages.
- **Blood Centers of America (BCA).** Cotton & Company was engaged to assist BCA with the administration of an Other Transaction Agreement (OTA) between the government and the BCA to distribute funds to blood centers and other outlets for COVID-19 plasma collection. Ms. Parrish assisted with the review and evaluation of funding proposals submitted by blood centers to determine the reasonableness of the proposed costs and the allowable award amount.
- **Rutgers, the State University of New Jersey (Rutgers).** Cotton & Company is currently engaged to evaluate claims for alleged damages resulting from delays in the construction of a new building on Rutgers' Busch Campus. Ms. Parrish assists with the claims analyses, development of expert opinions, and expert report preparation for mediation.
- **Fox Engineering, Inc. (Fox).** Cotton & Company was engaged to assist Fox with the development of damages claims related to the Termination for Convenience of six projects by the Owner. Ms. Parrish assisted with claims calculations, including the calculation of lost profits and unabsorbed overhead and lost utilization costs resulting from the terminations, as well as the preparation of a report summarizing the results of Cotton & Company's evaluation.
- **Metro Road Upgrade Project.** Cotton & Company was engaged to prepare a claim for additional costs incurred for a public transit construction project in California. Ms. Parrish performed analyses to evaluate the claim and assisting with the development of expert opinions and reports. Additionally, she assisted with the identification of direct versus indirect project costs in accordance with Cost Accounting Standards (CAS), the firm's Disclosure Statement, and its indirect cost rate proposals.
- **Orano Federal Services, LLC.** Ms. Parrish assisted Orano with the development of two Termination Settlement Proposals related to a federally funded nuclear construction project.



- **Linear Rail Project.** Cotton & Company was retained to review a claim submitted for replacement costs after a contractor self-terminated from a construction contract. Cotton & Company provided an expert report regarding the replacement costs, provided deposition testimony, and prepared to provide trial testimony. Ms. Parrish assisted with analysis of the claim, deposition support, and the development of the expert report.

OTHER RELEVANT PROFESSIONAL EXPERIENCE

CliftonLarsonAllen LLP

August 2015 – April 2017

Senior, Special Advisory Services

As a senior with the Special Advisory Services practice area of a large accounting firm, Ms. Parrish:

- Reconstructed accounting records and traced funds for five related entities, resulting in identification of more than \$1.5 million in claims for a Federal Equity Receiver.
- Formulated data requests and led on-site interviews and walkthroughs to gain an understanding of the ordinary course of business.
- Analyzed purchase card and travel credit card transactions for a nonprofit organization to determine the extent of abuse and fraud; identified deficiencies in internal controls and made recommendations to strengthen the internal control system.

Associate, Special Advisory Services

As an associate with the Special Advisory Services practice area, Ms. Parrish:

- Determined the extent of alleged embezzlement and tax fraud perpetrated by the Chief Financial Officer (CFO) of an elder care residential facility; used IDEA analysis to locate and summarize transactions.
- Assisted the Federal Equity Receiver in all aspects of investigative accounting, reconstruction of pre-receivership records, asset disposition and identification, and management in multiple ongoing matters.
- Participated in interviews, conducted data analytics, and analyzed transactions reported by an investment fund.
- Traced financial information contained in 20-year-old accounting records to prior investments by Defendants in a Federal Equity Receivership matter, which enabled the Receiver to settle a litigation case.
- Analyzed the Receiver's claims against those of a Debtor in Possession and communicated the results to the Office of the U.S. Trustee.

West Virginia University

August 2014 – August 2015

Accounting Graduate Assistant

As a graduate assistant with West Virginia University, Ms. Parrish:

- Developed and successfully implemented a Massive Open Online Course (MOOC) on fraud and forensic accounting.
- Designed a graduate-level course in forensic accounting and fraud examination for a master's program at West Virginia University.



- Created a learning tool and case study to assist beginning accounting students in understanding the impact of various book entries on a company's financial statements.
- Collaborated on research papers for submission to major accounting publications.

PUBLIC SPEAKING ENGAGEMENTS

Date	Topic	Audience
2021	Creating Professional Work Products	Cotton & Company
2019	Creating Professional Work Products	Cotton & Company
2018	Creating Professional Work Products	Cotton & Company
2016	Fraud in the Workplace	Association for the Advancement of Medical Instrumentation



APPENDIX B: EXTERNAL QUALITY CONTROL REVIEW REPORT

Report on the Firm's System of Quality Control

June 22, 2021

To the Partners of Cotton & Company LLP and
The National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Cotton & Company LLP (the "firm") applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended December 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

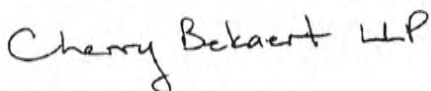
Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*.

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Cotton & Company LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended December 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Cotton & Company LLP has received a peer review rating of *pass*.



Cherry Bekaert LLP



National Peer
Review Committee

September 21, 2021

Steven Koons
Cotton & Company LLP
333 John Carlyle ST Ste 500
Alexandria, VA 22314-5745

Dear Steven Koons:

It is my pleasure to notify you that on September 20, 2021, the National Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is June 30, 2024. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael Wagner", with a stylized, flowing script.

Michael Wagner
Chair, National PRC

+1.919.402.4502

cc: Jeffrey Sabetta, Jesse Carpenter

Firm Number: 900010097356

Review Number: 583560



APPENDIX C: LIST OF IDEA ANALYTICAL PROCEDURES

LIST OF IDEA ANALYTICAL PROCEDURES

Below is a sample list of 66 analytical tests that Cotton & Company could run over the City of Lake Geneva (City) Business Improvement District (BID) general ledger (GL) using IDEA software platform. Cotton & Company has staff members certified in IDEA, and we use the software widely across forensic accounting engagements. This list is subject to change based on the City and BID's needs, records provided, and our conversations with accounting and other stakeholders.

These procedures help our staff to rapidly identify unusual trends, spikes in costs, large or oddly timed transactions, and other matters of interest. Once identified, we determine whether the transaction requires an explanation from the City personnel, and if so, prepare and submit a list of questions and document requests to the appropriate person. Based on the results of this analysis, explanations received, policy and procedure, and walkthroughs, Cotton & Company will compile a list of findings for the final report.

These procedures assume there is a budget to compare actual costs against.

No.	Costs/Controls to Examine
1	Identify accounts that have accumulated the largest total costs within each budget category.
2	Identify costs incurred related to Administrative or Clerical Salaries.
3	Identify costs incurred related to Administrative or Clerical Salaries when none is budgeted.
4	Identify costs incurred related to festival expenses.
5	Identify costs incurred related to festivals when no festival expenses were budgeted.
6	Identify costs incurred related to festivals where costs significantly exceed budgeted amounts.
7	Identify consulting costs.
8	Identify consulting costs incurred without budgeted consulting costs.
9	Identify expenses related to contributions/donations.
10	Identify costs charged during key dates; period to be determined based on client information.
11	Identify costs associated with fundraising.
12	Identify equipment costs.
13	Identify equipment costs incurred when equipment was not budgeted.
14	Identify maintenance and repair expenses related to equipment.
15	Identify costs associated with a grant that occurred prior to the award's effective date.
16	Identify personal expenses such as housing and home maintenance and supplies.
17	Identify construction costs.
18	Identify incentive payments and/or gift cards purchased.
19	Identify insurance expenses.
20	Identify Interest costs.
21	Identify materials and supplies expenses.
22	Identify materials and supplies expenses incurred without budgeted materials and supplies costs.
23	Identify materials and supplies expenses that exceeded \$10,000.
24	Identify materials and supplies expenses that exceeded \$5,000.
25	Identify meal costs that may relate to employee costs or event meals.
26	Identify Other or Miscellaneous Costs.
27	Identify Other or Miscellaneous Costs that exceed \$1,000.
28	Identify Other or Miscellaneous Costs that total to over \$1,000.

No.	Costs/Controls to Examine
29	Identify Other or Miscellaneous Costs incurred on awards without budgeted Other or Miscellaneous Costs.
30	Identify any costs with no corresponding budgeted amounts.
31	Identify costs associated with the shuttle and shuttle maintenance.
32	Identify costs associated with purchase and maintenance of flowers and gardening supplies.
33	Identify non-salary payments to Board members or related family.
34	Identify any instances of non-governmental funding and funding source. Trace to bank deposits.
35	Identify rental costs, esp. rental equipment and purpose.
36	Identify transfers out of cash with no corresponding purpose.
37	Identify costs incurred related to software costs.
38	Identify costs incurred associated with specialized service facility expenses.
39	Identify any funding received specifically for COVID-19 expenses.
40	Identify costs described as COVID-19 expenses.
41	Identify expenses incurred associated with training costs.
42	Identify expenses incurred that did not include a transaction description.
43	Identify travel costs incurred.
44	Identify travel expenses where no travel was budgeted.
45	Based on our experience, identify potentially unallowable expenses using keywords (unallowable, ticket, entertain, flowers, cash, party, boat, promo, advertise, vacation, personal, shared, resort, gift, bribe, business class, first class, upgrade, beer, wine, alcohol, lobby, retire, audit, avoid, remove, shift, candy, sport, baseball, basketball, football, hockey, stage, seats, private, sick, error, insufficient, manual, excess, close, revise, advertising, public relations, selling, marketing, alcohol, entertainment, and/or override) that represent significant risks with unallowable costs that should be reviewed.
46	Identify salaries and wages.
47	Identify Fringe Benefits.
48	Identify salaries and wages where none is budgeted.
49	Identify fringe benefits where none is budgeted.
50	Identify Administrative and Clerical services.
51	Identify Administrative and Clerical Services where none is budgeted.
52	Identify any costs incurred related to sabbatical leave.
53	Identify salary transactions that do not include an employee name.
54	Identify payroll expenses paid to students.
55	Identify salary expenses incurred during summer months.
56	Identify salary expenses earned by temporary employees.
57	Identify non-salary and non-expense reimbursement amounts paid to employees.
58	Identify amounts sent to addresses that are the same as employee residences.
Additional Tests to Run As Needed (Not Scripted)	
60	Identify funding used to purchase items from companies owned by faculty or Board members.
61	Identify payroll earned by employees with unusual job descriptions.
62	Identify salary expenses incurred on dates outside of the normal payroll cycle.
63	Identify payroll reallocations
64	Identify non-travel related expenses paid to employees as vendors.
65	Identify employees receiving compensation from multiple employment sources.
66	Identify payroll accounts that appear to be high-risk based on account title or description.



APPENDIX D: WISCONSIN BUSINESS LICENSE



For Office



State of Wisconsin
Department of Financial Institutions

Endorsement

FOREIGN LIMITED LIABILITY PARTNERSHIP REGISTRATION STATEMENT

COTTON & COMPANY LLP

Received Date: 10/29/2021

Filed Date: 11/1/2021

Filing Fee: \$100.00

Expedited Fee: \$25.00

Entity ID#: C115710

Total Fee: \$125.00

United States of America
State of Wisconsin
DEPARTMENT OF FINANCIAL INSTITUTIONS



CERTIFICATE OF AUTHORITY or REGISTRATION

Issued to
COTTON & COMPANY LLP

an organization formed under the laws of

VIRGINIA

authorizing the organization to transact business in this state effective October 29, 2021 as a
Foreign limited liability partnership, under sec. 178.1003, Wis. Stats.



Date of Issue: November 01, 2021.

Patti Epstein

PATTI EPSTEIN, Administrator
Division of Corporate and Consumer Services
Department of Financial Institutions





APPENDIX E: COMPLETED RFP APPENDIX A: PROPOSER GUARANTEES AND WARRANTIES



APPENDIX A: PROPOSER GUARANTEES AND WARRANTIES

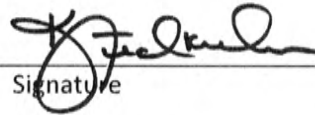
PROPOSER GUARANTEES

The proposer certifies it can and will provide and make available, at a minimum, all services set forth in Section IV, Nature of Services Required.

PROPOSER WARRANTIES

1. Proposer warrants that it is willing and able to comply with State of Wisconsin laws with respect to foreign (non-state of Wisconsin) corporations.
2. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.
3. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the express prior written permission of the CITY of Lake Geneva.
4. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Cotton & Company LLP
Company Name


Signature

333 John Carlyle Street, Suite 500
Alexandria, VA 22314
Address

Kellie Fedkenheuer, CPA/CFF, CFE
Print Name

Cotton & Company LLP
Company Name

Partner
Title

November 5, 2021
Date

703.836.6701 [voice] | 703.836.0941 [fax]
Telephone/Fax



APPENDIX F: COMPLETED RFP APPENDIX B - INSURANCE

Cotton & Company will mail the insurance information required by this appendix to the Director of Finance upon request. We have also provided copies of it below for the City's convenience.

APPENDIX B

INSURANCE EXHIBIT - PROFESSIONAL SERVICES

The professional individual or firm shall procure and maintain for the duration of the contract insurance against claims for injuries to persons or damages to property which may arise from, or be in connection with the performance of the work hereunder by the individual or the firm, his agents, representatives, or employees. The cost of such insurance shall be included in the proposal.

For the purpose of this clause, the term "professional individual or firm" shall also include the individual's or firm's respective officers, agents, officials, employees, volunteers, boards and commissions.

A. Minimum Scope and Limits of Insurance

1. Broad Form Comprehensive General Liability \$1,000,000 combined single limit per occurrence for bodily injury, personal injury, property damage, and products / completed operations.
2. Automobile Liability \$1,000,000 combined single limit per occurrence for bodily injury and property damage
3. Umbrella Liability \$1,000,000 per occurrence, following form.
4. Workers' Compensation Limits as required by State of Wisconsin Labor Code
5. Employers' Liability \$100,000 each accident \$500,000 disease/policy limit \$100,000 disease/each employee
6. Professional Liability (if used on a claims-made basis, insurance coverage shall be maintained for the duration of the contract and for two (2) years following contract completion.) \$1,000,000 per occurrence \$1,000,000 aggregate
7. Personal Property Coverage
8. Adequate insurance to cover the value of personal property (including but not limited to, personal computers) belonging to the Auditor while located on CITY property, while in use or in storage, for the duration of the contract.

B. Aggregate Limits

Any aggregate limits must be declared to and be approved by the CITY. At the option of the CITY, the insurer

shall increase or eliminate the aggregate limit and notify the CITY of any erosion of aggregate limits.

C. Deductibles and Self-Insured Retention's

Any deductibles or self-insured retention's must be declared to and be approved by the CITY. At the option of

the CITY, the insurer shall reduce or eliminate such deductibles or self-insured retention's as regards the CITY

or the Auditors shall procure a bond which guarantees payment of the losses and related investigations, claims

administration and defense expenses. At no time will the CITY be responsible for the payment of deductibles

or self-insured retention's.

D. Notice of Cancellation or Non-renewal

Each insurance policy required by this Exhibit shall be endorsed to state that coverage shall not be suspended,

voided, canceled, or reduced, either in coverage or in limits, except after thirty (30) days prior written notice by

certified mail, return receipt requested, has been given to the CITY.

E. Other Insurance Provisions

The policies are to contain, or be endorsed to contain, the following provisions;

1. Liability, (General, Automobile, Professional) Coverage;

a. "The CITY of Lake Geneva and its respective officers, agents, officials, employees, volunteers, boards and commissions" are to be named as additional insured with regards to liability arising out of activities performed by or on behalf of the Auditor; products and completed operations of the Auditor; premises owned, leased or used by the Auditor. The coverage shall contain no special limitations on the scope of protection afforded to the CITY.

b. The Auditor's insurance coverage shall be the primary insurance as regards the CITY.

Any insurance or self-insurance maintained by the City shall be in excess of the Auditor's insurance and shall not contribute with it.

c. Any failure to comply with the reporting provisions of the policies shall not affect coverage provided to the CITY.

d. Coverage shall state that the Auditor's insurance shall apply separately to each insured against whom a claim is made or a suit is brought, except with respect to the limits of the

insurer's liability.

2. Workers' Compensation and Employer's Liability Coverage

- a. The insurer shall agree to waive all rights of subrogation against the CITY for losses arising from the work performed by the Auditor for the CITY.
- b. If State statute does not require the Auditor to obtain Workers' Compensation insurance, then the Auditor shall furnish the CITY with adequate proof of the self-employment status/ The Auditor agrees to waive all rights of claims against the CITY for losses arising from the work performed by the Auditor. In the event that during the contract this self employment status should change, the Auditor shall immediately furnish proper notice to the CITY and a certificate of insurance indicating that Workers' Compensation insurance and Employer's Liability coverage has been obtained by the Auditor as required by this Exhibit.

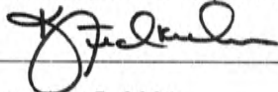
F. Acceptability of Insurers

1. Insurance is to be placed with insurers which have a Best's rating of at least A.
2. Insurance companies must either be licensed to do business in the State of Wisconsin or be deemed to be acceptable by the City's Finance Director.

G. Verification of Coverage

The Auditor shall furnish the CITY with certificates of insurance effecting coverage required by this clause. The certificates and endorsements for each insurance policy are to be signed by a person authorized by the insurer to bind coverage on its behalf. The certificates and endorsements are to be received and approved by the Finance Director before work commences. Renewal of expiring certificates shall be filed thirty (30) days prior to expiration. The CITY reserves the rights to require complete, certified copies of all required policies, at any time.

All insurance documents required by this Exhibit shall be mailed to the Director of Finance.

Signed:  Title: Kellie Fedkenheuer, Partner

Date; November 5, 2021



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

05/28/2021

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

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

PRODUCER Welch, Graham & Ogden Ins., Inc. 7723 Ashton Avenue Manassas VA 20109		CONTACT NAME: Kathy Vincent ACSR PHONE (A/C, No, Ext): (703) 530-1300 FAX (A/C, No): (703) 530-9994 E-MAIL ADDRESS: kvincent@wgoins.com	
		INSURER(S) AFFORDING COVERAGE	NAIC #
		INSURER A: Chubb Insurance Co.	12777
		INSURER B: Rated by Multiple Companies	00914
		INSURER C:	
		INSURER D:	
		INSURER E:	
		INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** 21-22 Chubb **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY			D9612661A	05/06/2021	05/06/2022	EACH OCCURRENCE \$ 2,000,000
	☐ CLAIMS-MADE ☒ OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000
							MED EXP (Any one person) \$ 10,000
							PERSONAL & ADV INJURY \$ 2,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE \$ 4,000,000
	☐ POLICY ☒ PROJECT ☐ LOC						PRODUCTS - COMP/OP AGG \$ 4,000,000
	OTHER:						\$
A	AUTOMOBILE LIABILITY			D9612661A	05/06/2021	05/06/2022	COMBINED SINGLE LIMIT (Ea accident) \$ 2,000,000
	☐ ANY AUTO OWNED AUTOS ONLY ☒ HIRED AUTOS ONLY	☐ SCHEDULED AUTOS ☒ NON-OWNED AUTOS ONLY					BODILY INJURY (Per person) \$
							BODILY INJURY (Per accident) \$
							PROPERTY DAMAGE (Per accident) \$
A	☒ UMBRELLA LIAB ☒ EXCESS LIAB	☒ OCCUR ☐ CLAIMS-MADE		D96126621	05/06/2021	05/06/2022	EACH OCCURRENCE \$ 5,000,000
	☐ DED ☒ RETENTION \$ 0						AGGREGATE \$ 5,000,000
							\$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY	☐ Y ☒ N	N/A	42WECRJ2545	01/01/2021	01/01/2022	☒ PER STATUTE ☐ OTH-ER
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)						E.L. EACH ACCIDENT \$ 1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE \$ 1,000,000
							E.L. DISEASE - POLICY LIMIT \$ 1,000,000

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

Insurance Verification

CERTIFICATE HOLDER

Cotton & Company, LLP
333 John Carlyle St
Suite 500
Alexandria VA 22314

CANCELLATION

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

AUTHORIZED REPRESENTATIVE
Kathy Vincent

CERTIFICATE OF INSURANCE

DATE ISSUED: 8/18/21

PRODUCER: CHESAPEAKE PROFESSIONAL LIABILITY BROKERS, INC. 1476 RIDOUT LANE ANNAPOLIS, MD 21409 410-757-1932		THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICY BELOW COMPANIES AFFORDING COVERAGE	
INSURED: COTTON & COMPANY, LLP 333 JOHN CARLYLE STREET, SUITE 500 ALEXANDRIA, VA 22314		COMPANY LETTER A COMPANY LETTER B COMPANY LETTER C COMPANY LETTER D	GREAT DIVIDE INSURANCE CO. CFC/LLOYDS
COVERAGES			

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

CO LTR	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFF DATE	POLICY EXP DATE	LIMITS OF LIABILITY	
	GENERAL LIABILITY ☐ LIABILITY ☐ ☐ Claims Made Occ. ☐ Owners & Contractors Protective				BPP BUS LIAB: MED PAY: TENANTS LEGAL LIAB: A/R: VP: CMPTR: HIRED/NONOWNED AUTO LIAB	
	AUTOMOBILE LIABILITY ☐ Any Auto ☐ All Owned Autos ☐ Scheduled Autos ☐ Hired Autos ☐ Non-Owned Autos ☐ Garage Liability ☐				CSL BODILY INJURY (PER PERSON) BODILY INJURY (PER ACCIDENT) PROPERTY	
	EXCESS LIABILITY ☐ Umbrella Form ☐ Other Than Umbrella Form				EACH OCCURRENCE	AGGREGATE
B	CYBER LIABILITY	ESJ0031328415	5/4/21	5/4/22	\$1,000,000 / \$1,000,000	
A	PROFESSIONAL LIABILITY	VAB201738	5/4/21	5/4/22	\$1,000,000 / \$2,000,000	

DESCRIPTION OF OPERATIONS/LOCATIONS/VEHICLES/SPECIAL ITEMS

RETROACTIVE DATE: 5/4/82

THIS POLICY IS ISSUED ON A CLAIMS-MADE BASIS

CERTIFICATE HOLDER: COTTON & COMPANY, LLP 333 JOHN CARLYLE STREET, SUITE 500 ALEXANDRIA, VA 22314	CANCELLATION: SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING COMPANY WILL ENDEAVOR TO MAIL WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT FAILURE TO MAIL SUCH NOTICE SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE COMPANY, ITS AGENTS OR REPRESENTATIVES.
ACORD 25-S	AUTHORIZED REPRESENTATIVE <i>Daniel W. Hudson</i> Daniel W. Hudson, CPCU

Copy 2 of 6

**PROPOSAL TO PROVIDE
FORENSIC AUDIT SERVICES**

**SUBMITTED TO THE
CITY OF LAKE GENEVA**

DOLLAR COST PROPOSAL

Request for Proposal Subject: Forensic Audit Services

Date of Proposal: November 5, 2021 (Proposal validity period is 1 year from date of proposal opening.)

Firm Name: Cotton & Company LLP

Contact: Kellie Fedkenheuer, CPA/CFF, CFE, Partner

333 John Carlyle Street, Suite 500

Alexandria, Virginia 22314

703.836.6701 [voice]

703.836.0941 [fax]

kfedkenheuer@cottoncpa.com

Tax ID: 54-1172176

DUNS Number: 101919660

Cage Code: OHZX2

DISCLOSURE RESTRICTION

Cotton & Company wishes to invoke protection of the following information for the reasons stated in the table below:

Summary of Information to Be Protected		
Information to Be Protected	Section/Page Number	Why Protection Is Necessary
Federal Tax Identification Number	Title Page	Sensitive information not generally available to the public.
Partner signature	Page 2 of Transmittal Letter; Appendix A (RFP Appendix C)	Sensitive information not generally available to the public.

We have provided a separate redacted proposal document to serve as the public record of our proposal, in accordance with the RFP requirement.

This data that shall not be used or disclosed outside the City and shall not be duplicated, used, or disclosed in whole or in part for any purpose other than to evaluate the proposal. If, however, a contract is awarded to the Offeror as a result of or in connection with the submission of this data, the City shall have the right to duplicate, use, or disclose the data to the extent consistent with its needs in the procurement process, including posting successful quotes and contracts. This restriction does not limit the City's right to use, without restriction, information contained in the data if it is obtained from another source.



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333 John Carlyle Street, Suite 500 | Alexandria, VA 22314
P: 703.836.6701 | F: 703.836.0941 | www.cottoncpa.com

November 5, 2021

David Nord, City Administrator
Lana Klopff, City Clerk
City of Lake Geneva
626 Geneva Street
Lake Geneva, Wisconsin 53147

Subject: Proposal to Provide Forensic Audit Services for the Lake Geneva Business Improvement District

Dear Mr. Nord and Ms. Klopff,

Cotton & Company LLP (Cotton & Company) is pleased to submit our proposal in response to the City of Lake Geneva (the City's) request for forensic audit services for its Business Improvement District (BID). Specifically, the City seeks a forensic audit of the BID's 2017-2019 business records and a report on the findings, including the identification of any irregularities, misappropriated funds, mismanagement of funds, inappropriate related-party transactions, and recommendations on internal controls to prevent or detect future issues. Cotton & Company is well qualified to provide the services requested. Below, we provide the information requested by the City.

Cotton & Company is a veteran-owned business based in Alexandria, Virginia (VA). Since our founding in 1981, we have focused our practice on providing services predominantly related to governmental agencies and programs. We are a firm of 15 partners and more than 200 employees providing a full range of audit, financial management and accounting, enterprise internal control and risk management, information systems, forensic accounting, and litigation support services.

Cotton & Company has many notable achievements with regard to providing forensic accounting, expert witness, data analytics, and compliance review services to government and commercial entities. We are an industry leader in forensic accounting, having assisted dozens of clients in achieving more in-depth understandings of accounting and business operations, identifying noncompliance with policies and procedures, identifying findings, and providing recommendations for business process improvement. We have many repeat clients resulting from competitive procurements, which we consider to be evidence of our record of outstanding and timely performance, quality, and cost-consciousness.

Cotton & Company affirms that our proposal is a firm and irrevocable offer for the period covered. We are committed to completing the work within the time period and according to the schedule set out in this proposal.

We have read the Request for Proposal and fully understand its intent and contents. We certify that we have adequate personnel, insurance, equipment, and facilities to fulfill the specified requirements. We understand that our ability to meet the criteria and provide the required services shall be judged solely by the Selection Committee.

We have attached the following:

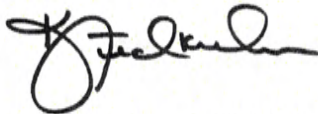
1. Proposal as outlined in Request for Proposal (RFP) Section V
2. RFP Appendix A: Proposer Guarantees and Warranties
3. RFP Appendix B: Insurance
4. RFP Appendix C: Fixed Fees (separate envelope)

It is further understood and agreed that all information included in, attached to, or required by the RFP shall be public record upon delivery to the City of Lake Geneva. We have provided a redacted version of our proposal to be used in the event of any required public posting.

We look forward to the opportunity to assist the City. I am available to clarify any aspect of our proposal. Please feel free to contact me via telephone at 703.836.6701 or via email at kfedkenheuer@cottoncpa.com if I can provide any additional information.

Very truly yours,

Cotton & Company LLP

A handwritten signature in black ink, appearing to read 'K Fedkenheuer', with a stylized flourish at the end.

Kellie Fedkenheuer, CPA/CFF, CFE
Partner



DOLLAR COST PROPOSAL

Cotton & Company LLP (Cotton & Company) is pleased to provide our cost breakdown to the City of Lake Geneva (the City).

1.0 TOTAL ALL-INCLUSIVE MAXIMUM PRICE [V., B., 1., a., b., c.]

Cotton & Company's all-inclusive firm fixed price (FFP) for the City's forensic auditor services, which contains all direct and indirect costs, is \$114,201.21, as detailed in **Section 2.0**. The cost of insurance is included in Cotton & Company's overhead, and we therefore did not price it separately.

2.0 FIXED FEES BY CATEGORY [V., B., 2.]

City of Lake Geneva Forensic Auditor Services			
Labor Category	Proposed Rates	Hours	Total
Senior Partner	\$300.24	47	\$14,111.28
Senior Manager	230.72	156	35,992.32
Manager	197.47	218	43,048.46
Staff Auditor/Consultant	89.67	195	17,485.65
Labor			\$110,637.71
Travel ¹			3,563.50
Total Firm Fixed Price		566	\$114,201.21

Travel Buildup				
Description	Amount	# of Staff	# of Days or Qty	Total
GSA Lodging – Lake Geneva Per Night	\$96.00	3	5	\$1,440.00
GSA Per Diem – Lake Geneva Full Day	59.00	3	4	708.00
GSA Per Diem – Lake Geneva First & Last Day	44.25	3	2	265.50
Average Rental Car Cost for 6 Days	400.00	1	1	400.00
Average Flight Cost (DCA to MIL)	250.00	3	1	750.00
Total Estimated Travel		566		\$3,563.50

3.0 RATES FOR ADDITIONAL PROFESSIONAL SERVICES [V., B., 3.]

Any additional professional services for forensic accounting services will be provided at the rates below.

Labor Category	Forensic Accounting Proposed Rates
Senior Partner	\$300.24
Partner	253.89
Senior Manager	230.72
Manager	197.47

¹ The proposed travel is based on the assumptions identified in **Section 5.0**. This is an estimate based on our understanding of the scope of work, which we can adjust with the client upon award.



Labor Category	Forensic Accounting Proposed Rates
Supervisory Senior	158.18
Senior Auditors/Consultants	113.85
Staff Auditors/Consultants	89.67

Any additional professional services for litigation support, including expert witness services will be provided at the rates below.

Labor Category	Litigation Support Proposed Rates		
	CY 2021	CY 2022	CY 2023
Lead Consultant	\$456	\$470	\$484
Other Firm Partners	439	453	466
Senior Manager	346	357	367
Managers	315	325	334
Supervisory Seniors	279	288	296
Senior Auditors/Consultants	242	250	257
Staff Auditors/Consultants	204	210	217
Paralegals/Interns	107	111	114
Data Entry	74	76	79

4.0 MANNER OF PAYMENT [V., B., 4.]

Cotton & Company will submit partial payment invoices based on the estimated completion of each phase of the contract, as outlined below. We are assuming that we will complete the project within six months following contract award. Cotton & Company will work with the City regarding any revisions to the schedule if the City prefers a different approach.

We will invoice any additional professional services at the beginning of the month following that in which we incur the hours, using the labor rates identified in **Section 3.0**.

We will invoice any required travel beyond that included in **Section 2.0** on a cost-reimbursable basis in the month following that in which it is incurred. Cotton & Company will provide the City an estimate and request a contract modification for any additional travel.

Payment terms are NET 30.

City of Lake Geneva Forensic Auditor Services FFP Payment Schedule			
Invoice Date (No. of Months After Award)	Work Phase	% of FFP Labor	Invoice Amount
1	Planning & Document Requests	10%	\$11,063.77
2	Review of Vendor Contracts	40%	44,255.08
3	Data Analytics of Accounting Detail	20%	22,127.54
4	Draft Report	20%	22,127.54
5	Final Report	5%	5,531.89
6	Final Workpapers	5%	5,531.89
Total FFP Labor		100%	\$110,637.71
Invoice Date	Description	% of FFP Travel	Invoice Amount
When Incurred	Travel	100%	3,563.50
GRAND TOTAL			<u>\$114,201.21</u>

5.0 ASSUMPTIONS

For purposes of this proposal, we are assuming the following conditions:

- Cotton & Company's price is based on several assumptions:
 - a. The report can be issued in 180 days, or six months.
 - b. The BID Board Chair and current and former members of the Board will be responsive to requests for documents and meeting requests.
 - c. Similarly, all City personnel who handle BID finances, payments, or approvals will be responsive to requests for documents and meeting requests.
 - d. We will receive accounting records in Excel, CSV, or another native format. Records may include, but are not limited to, trial balances, general ledgers, checklists, transaction details lists, and vendor and employee lists.
 - For example, receiving a trial balance or general ledger as a scanned photo or PDF creates a document that cannot be machine-read or imported to our data analytics platform. If we must perform manual data entry of large documents, this causes delays and may be billed at hourly data entry rates.
- **Travel.** The proposed travel included in **Section 2.0** is based on the following assumptions.
 - a. Three individuals will travel to Lake Geneva, WI for one week.
 - b. All travel is estimated in accordance with the Federal Travel Regulations using the GSA standard rates for lodging and per diem, with any excess covered by Cotton & Company.
 - c. Flight and rental car costs are based on rates viewed through our company's travel booking platform TripActions on November 3, 2021, and are subject to change. In particular, travel costs fluctuate based on the month of the travel. Travel during the months of November to February may be less expensive, while travel during the months of March to October may be



more expensive. This quote does not include other fees that are added by vendors upon purchase.



APPENDIX A: COMPLETED RFP APPENDIX C: FIXED FEES



333 John Carlyle Street, Suite 500 | Alexandria, VA 22314
P: 703.836.6701 | F: 703.836.0941 | www.cottoncpa.com

RFP APPENDIX C: FIXED FEES

Firm's Name: Cotton & Company LLP

Location of office staffing the audit: Alexandria, VA

Number of Municipal professional audit Number of Municipal audit staff to be assigned staff at this location: to CITY: Our proposed team will consist of five individuals, including a senior partner, a quality control senior partner, a senior manager, a manager, and a staff auditor.¹

We will perform the work of this engagement at Cotton & Company's headquarters, located at 333 John Carlyle Street, Suite 500, Alexandria, VA 22314. Cotton & Company can accommodate any preferred video-conferencing platform for status updates and other meetings. We are proposing a one-week site visit for three individuals to Lake Geneva, WI to support performance of the required tasking. Cotton & Company provided an estimate for travel in the Dollar Cost Proposal; however, if additional travel is required, we will request a modification.

Wisconsin Municipal audit clients (FY engagements for municipalities):

Cotton & Company has not previously performed an audit of Wisconsin municipalities; however, we have extensive experience performing financial statement audits of federal government clients. Below, we have provided information regarding our recent financial statement audit clients.

Financial Statement Audit Client	No. of FYs Audited	FYs Audited
U.S. Transportation Command (USTRANSCOM)	3	2018 – Present
Defense Health Program (DHP), Air Force Medical Service (AFMS) ⁱ	3	2018 – Present
Library of Congress (LOC), Copyright Licensing Division (CLD) ⁱⁱ	3	2018 – Present
U.S. Marine Corps (USMC) ⁱ	4	2017 – 2020
U.S. Capitol Police (USCP) ⁱⁱⁱ	14	2001 – 2010; 2017 – Present
U.S. House of Representatives	17	2000 – 2017
Architect of the Capitol	2	2013 – 2014
U.S. Navy (Navy)	2	2015 – 2016
Schedule of Federal Debt ^{iv}	15	2006 – Present
Federal Deposit Insurance Corporation (FDIC) ^{iv}	8	2013 – Present
U.S. Securities and Exchange Commission (SEC) ^{iv}	5	2016 – Present
Consumer Financial Protection Bureau ^{iv}	6	2013 – 2018
Federal Housing Finance Agency ^{iv}	4	2013 – 2016

¹ Key personnel are manager-level employees and above.

Financial Statement Audit Client	No. of FYs Audited	FYs Audited
----------------------------------	--------------------	-------------

ⁱ Cotton is a significant subcontractor on this audit (i.e., partner- and manager-level involvement in engagement planning, fieldwork, and reporting).

ⁱⁱ Cotton audits CLD's fiduciary financial statements.

ⁱⁱⁱ Cotton performed the financial statement audits for FYs 2001 through 2010. Starting in FY 2017, Cotton has provided audit support staff and quality control reviews to assist the OIG in performing the audit.

^{iv} Cotton supports the IT component of this audit; GAO is the principal auditor.

The Proposer, in compliance with this Request for Proposal, has examined the specifications and related documents and hereby proposes to provide this service in accordance with this RFP and any contract documents within the time frames set forth herein and at prices agreed to.

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

Total Cost Proposal: \$114,201.21

Any additional professional services for forensic auditing will be provided at the rates below.

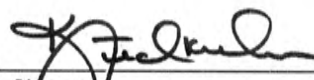
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Labor Category	Litigation Support Proposed Rates		
	CY 2021	CY 2022	CY 2023
Lead Consultant	\$456	\$470	\$484
Other Firm Partners	439	453	466
Senior Manager	346	357	367
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Supervisory Seniors	279	288	296
Senior Auditors/Consultants	242	250	257
Staff Auditors/Consultants	204	210	217
Paralegals/Interns	107	111	114
Data Entry	74	76	79

Cotton & Company LLP

Company Name


Signature

333 John Carlyle Street, Suite 500
Alexandria, VA 22314

Address

Kellie Fedkenheuer, CPA/CFF, CFE

Print Name

Cotton & Company LLP

Company Name

Partner

Title

November 5, 2021

Date

703.836.6701 [voice] | 703.836.0941 [fax]

Telephone/Fax

November 5, 2021



PROFESSIONAL SERVICES PROPOSAL

Forensic Audit Services

PREPARED FOR:

CITY OF LAKE GENEVA
BUSINESS IMPROVEMENT DISTRICT

SUBMITTED BY:

Anthony M. Cervini, CPA, CFE
Partner-in-Charge, Government Services
anthony.cervini@sikich.com

Dan Berg, CPA
Partner, Government Services
dan.berg@sikich.com

Mary O'Connor, ASA, CFE
Partner, Forensic and Valuation Services
mary.oconnor@sikich.com

13400 Bishops Lane, Suite 300
Brookfield, WI 53005
262.754.9400

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COVER LETTER

November 5, 2021

City of Lake Geneva
Ms. Lana Kropf
City Clerk
626 Geneva Street
Lake Geneva, WI 53147

Dear Ms. Kropf,

We appreciate this opportunity to present the City of Lake Geneva with our proposal to provide forensic audit services. We believe that our qualifications, experience and expertise are clearly distinguishable as indicated in the following proposal. The expertise that we possess in conducting forensic auditing and investigative services for government sector clients is demonstrated by our **staff's experience and their involvement** in various professional organizations.

In addition to our Government Services Team, our Forensic and Valuation Services team members are Certified Fraud Examiners (CFE) and have extensive experience conducting forensic audits, fraud investigations and internal control reviews for state and local governments. **Sikich's** expert industry resources ensure our clients receive the quality and timeliness only available from a firm of our caliber.

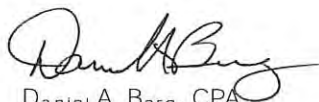
We have received the Request for Proposal and are prepared to commit the resources necessary to provide services to the City of Lake Geneva Business Improvement District. We will not only perform the forensic audit requested, but we will also provide additional assistance throughout the engagement if needed. We understand the scope of the work to be performed and the timing requirements as specified in the Request for Proposal and are committed to performing the specified services within that timeframe.

We welcome the opportunity to meet with your team to present our proposal. We look forward to the prospect of working with you.

Sincerely,



Anthony M. Cervini, CPA, CFE
Partner-in-Charge, Government Services



Daniel A. Berg, CPA
Partner, Government Services



Mary O'Connor, ASA, CFE
Partner, Forensic and Valuation Services

SIKICH FIRM PROFILE

WHO WE ARE

Multi-disciplinary: We are a professional services firm specializing in auditing, accounting, tax, technology and advisory services.

Excellent reputation: With a reputation for professional excellence, SIKICH provides unsurpassed client service as well as timely and cost-effective services.

Award-winning: SIKICH has been named, for the fifth year in a row, to the 2017 Inc. 5000 List. The firm appears on the magazine's annual ranking of the fastest growing private companies in the United States. You will have access to national resources with a local partner.

SIKICH BY THE NUMBERS

- 1,000+ Total employees
- 100 Years of combined experience serving NFP organizations
- 50 States served, with clients nationwide
- 10 Consecutive "pass" peer reviews
- 1 Collaborative and positive culture

HONORS AND RECOGNITIONS

ACCOUNTING

- Top 30 Certified Public Accounting Firms
- #28 in Accounting Today's 2018 Top 100 Accounting Firms
- #4 in Accounting Today's 2016 Largest Accounting Firms in the Great Lakes Region

TECHNOLOGY

- Top 1% of all enterprise resource planning solution partners in the world
- #7 on Accounting Today's Top 100 VARs in 2018-2021
- Microsoft Dynamics Inner Circle
- Microsoft Dynamics President's Club
- Oracle® NetSuite 5 Star Award

WORKPLACE

- Milwaukee's Best and Brightest Companies to Work For
- Chicago's Best and Brightest Companies to Work For
- Best Places to Work in Indiana
- Best Places to Work in Illinois
- National Best and Brightest Companies to Work For - 2017

EXECUTIVE SUMMARY

We know what's challenging to the City of Lake Geneva and its Business Improvement District. Here are the strategies and solutions we recommend for you in order to face those challenges head-on and achieve success.

Thank you for considering SIKICH. We appreciate the opportunity to submit a proposal for your consideration.

SIKICH has more than 1000 employees across 20 offices and a global presence with our membership in the PrimeGlobal Alliance. Clients turn to us for their professional service needs due to our deep industry knowledge working with organizations of their size and for the caliber of service and attention we provide—especially when it comes to dedicated, experienced service teams and partner access.

WORKING WITH ORGANIZATIONS JUST LIKE YOU

SIKICH has worked with a multitude of government agencies to successfully meet similar objectives. SIKICH's Forensic and Valuation Services team regularly assists local governments, school districts and private sector clients conduct forensic audits, internal investigations, and assess and mitigate risk. Our team is committed to recommending the most effective strategies in order for you to focus on your core mission.

WHY LAKE GENEVA SHOULD SELECT SIKICH

Clients turn to us because our professionals are uniquely qualified to provide the service and industry expertise necessary to drive their organizational success. Specifically, SIKICH offers the access to resources, decades of experience and passion for action necessary to face your challenges head-on with you.

KEY ENGAGEMENT TEAM AND QUALIFICATIONS

A crucial component to Lake Geneva's success is working with a team that is completely dedicated to the local government industry, ensuring that those individuals understand your challenges. Your engagement team is made up of senior professionals who will provide the expertise, insights and responsiveness your organization requires.

OUR APPROACH TO RISK AND FRAUD ASSESSMENT

Our approach to forensic audits is forward-thinking and customized for Lake Geneva's specific needs. We operate in a way that provides full attention to conducting an accurate and thorough review of significant areas, including those that present the greatest risk and where new opportunities for financial and operational improvement may exist.

SCOPE OF SERVICES AND FEES

The scope of our work for Lake Geneva is outlined in this proposal. We want to invest in what we hope will become a long-lasting relationship with Lake Geneva, which is why we commit to delivering the results you require.

We would be honored to call the City of Lake Geneva our client and look forward to working with you. Thank you for considering SIKICH.

TECHNICAL PROPOSAL

(In response to RFP Section IV)

STATEMENT OF INDEPENDENCE

Sikich has evaluated its independence from the City of Lake Geneva and the Downtown Lake Geneva Business Improvement District in accordance with generally accepted auditing standards, the Governmental Auditing Standards, 2018 revision, published by the U.S. Government Accountability Office, and the AICPA Code of Professional Conduct. Based upon our evaluation, Sikich is free of any personal and external impairment with respect to the City of Lake Geneva and the Downtown Lake Geneva Business Improvement District and is independent with respect to any non-attest services provided to the City of Lake Geneva and the Downtown Lake Geneva Business Improvement District, both in fact and in appearance to any knowledgeable third party.

LICENSE TO PRACTICE IN WISCONSIN

Sikich is a licensed Public Accountant Limited Liability Partnership (Wisconsin license #1197-3). All of the partners assigned to the engagement are registered and licensed Certified Public Accountants (CPAs) in Wisconsin or a state with substantial equivalency.

FIRM QUALIFICATIONS AND EXPERIENCE

Helping clients achieve long-term success is what we do. Our professionals will bring to your engagement the deep industry and service-level experience they have accumulated throughout the years. Sikich's partners and managers are actively involved with the AICPA, GASB and state CPA societies, and the ACFE.

Sikich's Forensic and Valuation team members are Certified Fraud Examiners (CFE), are actively involved in professional organizations and routinely offer training and professional education to clients and other professionals in the local government sector.

Your Sikich engagement team is comprised of experienced CPAs and fraud examiners who have been working in their fields for years. Providing high-quality Forensic Audit services and internal investigations is second nature to each of them, which is proven through our impressive track record of client satisfaction. This team will provide Lake Geneva with timely completion of professional services.

EXPERIENCE PERFORMING FORENSIC AUDITS AND INTERNAL INVESTIGATIONS

Sikich experts in the Audit and Forensic and Valuation Services areas routinely assist clients navigate the forensic audit and internal investigation process and work with clients identifying malfeasance and implementing an efficient and effective control framework to mitigate risk and detect and prevent incidents of fraud.

SIKICH PEER REVIEW

Since our firm's inception, we have received unmodified ("pass") peer review reports. As required by professional standards, we undergo a peer review every three years. In 2020, we received our eleventh consecutive "pass" peer review report. This is the highest level of recognition conferred upon a public accounting firm for its quality control systems. There are no current or previous disciplinary actions taken against the firm by state regulatory bodies or professional organizations during the past three years.

PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE

Sikich commits to providing a team of senior professionals, all of whom have unmatched expertise in the government industry.

A crucial component to a successful audit is working with a team that is completely dedicated to the government industry, ensuring that those individuals understand your challenges and what it takes to realize success. The City of Lake Geneva, and Downtown Lake Geneva Business Improvement District will receive unparalleled levels of expertise, insights and responsiveness from a team of senior professionals who have significant experience working with government entities. We make every effort to recruit and retain quality staff. However, employee turnover is inevitable. In the event of staff turnover, we will discuss any staffing changes that may impact the engagement in advance.

The key engagement team members will be supported by staff on the firm's government services team based out of our Milwaukee and Naperville offices.

KEY ENGAGEMENT TEAM MEMBERS AND QUALIFICATIONS

Sikich commits to providing a team of senior professionals, all of whom have unmatched expertise in the local government industry.

A crucial component to Lake Geneva's success is working with a team dedicated to the local government industry, ensuring that those individuals understand your challenges and what it takes to realize success. Lake Geneva will receive unparalleled levels of expertise, insights and responsiveness from a team of senior professionals who have significant experience working with local governments on forensic audits and internal investigations.

Lake Geneva's key engagement team members are part of the firm's Government and Forensic and Valuation Services teams. Please refer to the Exhibits section on page 10 to read biographies of the proposed engagement team as well as additional information on the size of our offices and services provided.

MARY O'CONNOR ASA, CFE

ENGAGEMENT PARTNER

As the engagement partner, Mary will be the primary point of contact for Lake Geneva and will be directly responsible for all aspects of the engagement. Because we are committed to building a long-term relationship with Lake Geneva, Mary will be actively involved in all phases of the forensic audit and will serve as a key resource throughout the engagement for any questions or concerns you may have—regardless of whether or not those are directly related to the engagement. Mary's responsibilities as the engagement partner will include preliminary planning, field visits, procedure reviews, engagement wrap-up and ongoing communication beyond the engagement's specific scope.

ANTHONY M. CERVINI, CPA, CFE

CO-RESOURCE PARTNER

The resource partner is responsible for providing overall technical support for the engagement as well as serving as a backup for the engagement partner. Anthony has participated in hundreds of audits of municipalities, school districts and other governmental entities since beginning his career with Sikich. He also has been responsible for serving as lead instructor for governmental accounting, auditing, financial reporting, cash management and internal control courses internally and for the Wisconsin Government Finance Officers Association (WGFOA), Illinois Government Finance Officers Association (IGFOA), and the Illinois CPA Society.

DANIEL A. BERG, CPA

CO-RESOURCE PARTNER

As a co-resource partner, Dan will also be responsible for the overall technical support of the engagement. This includes developing and coordinating the overall audit plan, the in-depth review of all workpapers and the review of the annual financial reports.

Dan has more than thirty-five years of experience in the state and local government industry, including performing audits, consulting, special projects, agreed-upon procedures, internal control studies, revenue audits and a variety of other engagements for municipalities and other local governmental units since 1982. Dan is also actively involved in the Wisconsin Government Finance Officers Association (WGFOA) and the Wisconsin Association of School Business Officials (WASBO).

JAMES M. SULLIVAN, JD, CFE, CIG

LEAD INVESTIGATOR – FORENSIC AND VALUATION SERVICES

As the Lead Investigator, Jim will be responsible for leading the forensic audit team in the field and coordinating all forensic audit and investigative efforts. Jim has extensive experience conducting forensic audits, internal investigations, fraud risk assessments and implementing appropriate controls that minimize an agency's fraud risk exposure. Jim is well attuned to fraud risks faced by local government agencies having served for 12 years as the Inspector General for the Chicago Public Schools, two years as a deputy IG for CPS and six years as a deputy IG for the City of Chicago. With 21 years of total IG experience, Jim has conducted and supervised thousands of investigations and forensic audits in the government sector. Jim performs similar services for Sikich clients, conducting forensic audits, internal investigations and fraud risk assessments. Jim regularly provides professional development training to professional organizations serving local government and agency professionals in Wisconsin, Illinois and across the country.

KATE BURIAN, CPA, CFE

SENIOR MANAGER – FORENSIC AND VALUATION SERVICES

As a senior manager, Kate will be a secondary contact for anything related to the successful forensic audit of your organization. Kate will be responsible for conducting the forensic audit and assisting in coordinating all internal investigation and fraud assessment efforts.

Kate is an experienced not-for-profit and government sector auditor and consultant with more than 13 years of experience providing audit and attestation services. Kate has served on the Board of Directors of the Chicago Chapter of a national not-for-profit organization, as well as a firm ambassador and committee member for the Illinois CPA Society.

ADDITIONAL PROFESSIONAL STAFF

Other professional staff assigned to the engagement will be full-time employees of the firm and have a minimum of one to three years of forensic audit and fraud assessment experience. In addition, all professional staff assigned to government engagements meet and usually exceed CPE requirements and possess a specific knowledge of government accounting, reporting and compliance requirements, as well as risk and fraud assessments. This is achieved by participating in professional development courses sponsored by the AICPA, ICPAS, and ACFE.

This enables our firm to staff our engagements with qualified professionals, providing valuable services to our clients during the forensic audit engagement and throughout the year. We can assure you that our professional staff would not need any on the job accounting, forensic auditing or risk assessment training by your staff. Moreover, we can assure Lake Geneva the quality of staffing necessary for the engagement, even if a change in personnel is required, subject to your approval.

REFERENCES

The below listed references are local government engagements in the last five years with components that were similar in scope to that reflected in Lake Geneva's RFP. Various SIKICH service areas have performed forensic audit services for other clients, both public and private sector clients who, pursuant to our contracts, choose to remain confidential. The general nature of those engagements can be further explained if requested.

Client: Chippewa County Wisconsin
Project: Forensic Review (2019 and 2021)
Contact: Mr. Randy Scholz
County Administrator
711 N. Bridge Street
Chippewa Falls, WI 54729
rscholz@co.chippewa.wi.us
715.726.4597

Client: Buelow, Vetter, Buikema, Olson & Viet LLC
Project: Forensic Audit for local government client of law firm (2019)
Contact: Ms. Mary Hubacher, Partner
20855 Watertown Road, Suite 200
Waukesha, WI 53186
mhubacher@buelowvetter.com
262.364.0274

Client: Joliet Junior College
Project: Financial Controls Consulting/Forensic Audit (2021) (another 2021 project ongoing)
Contact: Dr. Judy Mitchell, President
Joliet Junior College
1215 760 Red Oak Lane
Joliet, IL 60451
jrmitchell@jjc.edu
815.280.2207

FORENSIC AUDIT APPROACH

After further discussions with City of Lake Geneva Business Improvement District (BID), Sikich will plan the forensic audit. Forensic audits are usually performed to collect evidence to prove or disprove an allegation. Initial discussions with BID, Sikich will gain an understanding of any allegations. As directed by BID leadership, Sikich will perform a deep dive into financial processes or specific transactions of concern. These processes will include:

1. Plan the investigation / forensic audit.
2. Acquire and review policies and procedures relevant to BID engagements, vendor management, accounts payable, event ticketing, revenue collection, ticket reconciliation and recording and depositing processes.
3. Collect evidence — including:
 - a. contracts,
 - b. proposals,
 - c. vendor evaluations,
 - d. invoices,
 - e. accounts payable records,
 - f. supporting documentation for transactions,
 - g. payroll records,
 - h. employee reimbursement records,
 - i. event records including ticket records, cash collection records, ticket reconciliations and deposit records,
 - j. audit trail records,
 - k. access logs,
 - l. bank reconciliations,
 - m. relevant journal entries,
 - n. and other financial data, as needed.
4. Interview relevant staff involved in the transactions.
5. Analyze and review evidence collected and information received from interviews.
6. Discuss findings with BID leadership.
7. If requested, Sikich will issue a detailed investigative report detailing the investigative processes engaged in and all findings. If further requested, Sikich will provide comprehensive recommendations to align BID processes with documented policies and procedures and best practices designed to reduce the risk of employee error or misconduct.

During the course of the engagement, if evidence is uncovered that points to possible criminal conduct, we will ask BID and the City of Lake Geneva administration to cooperate with us to implement an Incident Management Protocol. Depending on the situation, these procedures will include the securing of evidence with attention to chain of custody and maintenance of originals, electronic imaging of digital devices and servers, coordination with legal counsel, and preparation of any appropriate insurance claims. These services will be provided under a separate engagement letter for an additional fee.

PROFESSIONAL HOURLY RATE AND ESTIMATED FEES

As requested, Sikich's Fee Proposal is provided in a separate document, consistent with Appendix C as provided in the RFP.

EXHIBITS

APPENDIX A – PROPOSERS GUARANTEES AND WARRANTIES

SIKICH FIRM PROFILE

ENGAGEMENT TEAM BIOGRAPHIES

- Anthony M. Cervini, CPA, CFE
- Daniel Berg, CPA
- Mary O'Connor, ASA, CFE
- James M. Sullivan, JD, CFE, CIG
- Kate Burian, CPA, CFE

APPENDIX A

PROPOSER GUARANTEES AND WARRANTIES

Proposer Guarantees

The proposer certifies it can and will provide and make available, at a minimum, all services set forth in Section IV, Nature of Services Required.

Proposer Warranties

1. Proposer warrants that it is willing and able to comply with State of Wisconsin laws with respect to foreign (non-state of Wisconsin) corporations.
2. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.
3. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the express prior written permission of the CITY of Lake Geneva.
4. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.



Mary O'Connor, ASA, CFE
Sikich, LLP
Partner, Forensic and Valuation Services
mary.oconnor@sikich.com
262.754.9400

FIRM PROFILE



ORGANIZATION

Sikich LLP, a leading professional services firm specializing in accounting, technology, investment banking* and advisory services**, has 1,000+ professionals throughout the country. Founded in 1982, Sikich now ranks within the country's top 30 largest Certified Public Accounting firms and is among the top one percent of all enterprise resource planning solution partners in the world. From corporations and not-for-profits to state and local governments, Sikich clients can use a broad spectrum of services and products that help them reach long-term, strategic goals.

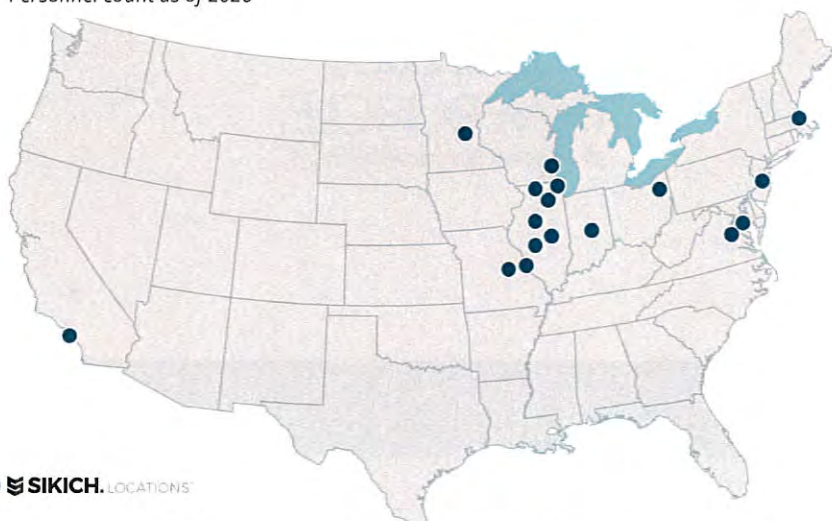
INDUSTRIES

Sikich provides services and solutions to a wide range of industries. We have devoted substantial resources to develop a significant base of expertise and experience in:

AGRICULTURE	AUTOMOTIVE	CONSTRUCTION & REAL ESTATE
DISTRIBUTION & SUPPLY CHAIN	GOVERNMENT	HIGH-TECH
LIFE SCIENCES	MANUFACTURING	NOT-FOR-PROFIT
PRIVATE EQUITY	PROFESSIONAL SERVICES	

STATISTICS

2020 Revenue \$184.2M
 Total Partners 100+
 Total Personnel 1,000+
Personnel count as of 2020



● SIKICH LOCATIONS

Akron, OH
(330) 864-6661

Crofton, MD
(410) 451-5150

Milwaukee, WI
(262) 754-9400

Princeton, NJ
(609) 285-5000

Washington, MO
(636) 239-4785

Alexandria, VA
(703) 836-1350

Decatur, IL
(217) 423-6000

Minneapolis, MN
(331) 229-5235

Springfield, IL
(217) 793-3363

Boston, MA
(508) 485-5588

Indianapolis, IN
(317) 842-4466

Naperville, IL
(630) 566-8400

St. Louis, MO
(314) 275-7277

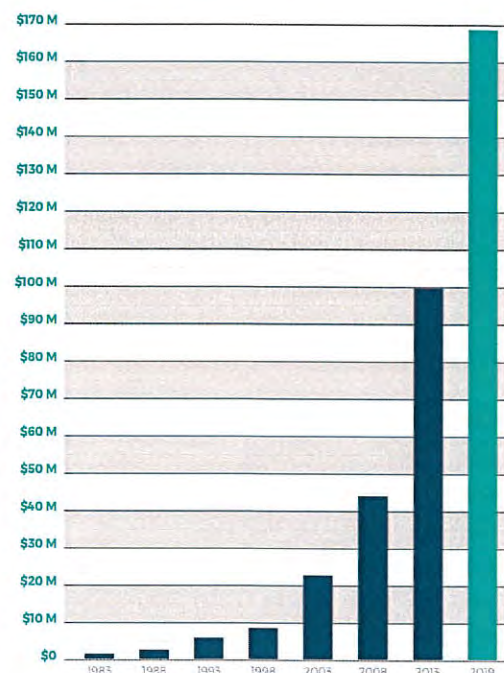
Chicago, IL
(312) 648-6666

Los Angeles, CA
(877) 279-1900

Peoria, IL
(309) 694-4251

St. Louis, MO
(636) 532-9525

SIKICH TOTAL REVENUE



SERVICES

ACCOUNTING, TAX & ASSURANCE

TECHNOLOGY

- Business Application
- Cloud & Infrastructure
- Consulting & Implementation
- Security and Compliance
- Digital Transformation Consulting

ADVISORY

- Business Succession Planning
- Insurance Services
- Forensic and Valuation Services
- Human Capital Management & Payroll Consulting
- Investment Banking
- Marketing & Communications
- Retirement Plan Services
- Supply Chain
- Transaction Advisory Services
- Wealth Management

* Securities offered through Sikich Corporate Finance LLC, member FINRA/SIPC.

** Investment advisory services offered through Sikich Financial, an SEC Registered Investment Advisor.

ANTHONY M. CERVINI

CPA, CFE

Partner-in-Charge, Government Services

Anthony M. Cervini, CPA, CFE, is responsible for providing technical services to Sikich's governmental clients in all areas of governmental accounting, auditing, financial reporting, budget development, internal controls, revenue and expenditure forecasting, and cash and debt management.

Anthony has participated in hundreds of audits of municipalities and other governmental entities since beginning his career with Sikich in 2005. He also has been responsible for serving as lead instructor for governmental accounting, auditing, financial reporting, cash management and internal control courses internally and for the Illinois Government Finance Officers Association (IGFOA), Wisconsin Government Finance Officers Association (WGFOA) and Illinois CPA Society.

Anthony serves on the GFOA Special Review Committee and the Illinois CPA Society Government Report Review Committee and previously served as a budget reviewer for the Government Finance Officers Association Distinguished Budget Presentation Award.

SERVICE AREAS

- Governmental Audit, Accounting
- Governmental Financial Reporting

AFFILIATIONS

- American Institute of Certified Public Accountants
- Illinois CPA Society Government Report Review Committee
GAAP Sub-Chair (2018-2020)
- Illinois Government Finance Officers Association
- Wisconsin Government Finance Officers Association
- GFOA Special Review Committee
- Naperville Area Humane Society, Treasurer (2010-2017)
- PrimeGlobal Managers' Leadership Program (2015-2016)

EDUCATION

- Bachelor's Degree in Accounting, The University of Iowa
- Master of Business Administration, Benedictine University

**LOCATION:****NAPERVILLE OFFICE**

1415 W. Diehl Road
Suite 400
Naperville, IL 60563

P: 630.566.8574

F: 630.499.8668

anthony.cervini@sikich.com

DANIEL A. BERG

CPA

Partner

Daniel A. Berg, CPA, is a partner on Sikich's governmental services team. With more than 35 years of experience in public accounting, Dan concentrates on all areas of accounting, auditing, financial reporting, budget development, revenue and expenditure forecasting, cash and debt management and cable television franchise agreed-upon procedures. He has participated in more than 1,200 audits of municipalities and other governmental units.

In addition to his client responsibilities, Dan has developed training materials and served as lead instructor for governmental accounting, auditing and financial reporting training courses for internal staff and external audiences, including the Illinois and Wisconsin Government Finance Officers Association, Northwestern University, Illinois Association of Park Districts, Illinois Municipal Treasurers Association, Illinois Institute of Technology, Northern Illinois University, the Park District Risk Management Agency and various library systems.

SERVICE AREAS

- Governmental Audit, Accounting
- Governmental Financial Reporting

AFFILIATIONS

- Illinois CPA Society
- Government Finance Officers Association, Special Review Committee
- Illinois Government Finance Officers Association
- Wisconsin Government Finance Officers Association
- Illinois Association of Park Districts

EDUCATION

- Bachelor's Degree in Accounting, Benedictine University

**LOCATION:****NAPERVILLE OFFICE**

1415 W. Diehl Rd
Suite 400
Naperville, IL 60563
P: 630.566.8535
F: 630.236.4665
dan.berg@sikich.com

MARY O'CONNOR

ASA, CRE, CMI, CFE

Partner, Forensic and Valuation Services

Mary O'Connor, ASA, CFE, has worked exclusively in the field of valuation and financial forensics over her career. She specializes in business valuation and the appraisal of tangible and intangible assets for litigation and financial statement reporting with special focus in intangible assets in property tax appeal, securities, and transaction matters. She also possesses extensive experience with fairness and solvency opinions.

Mary has provided opinions to a wide variety of public and private clients in a range of industries including health care, governmental entities, agricultural businesses and food companies, senior living, technology, financial services, automotive, hospitality/gaming, manufacturing, natural resources, retail, utilities, waste management/recycling and real estate development. She has also provided litigation consulting and expert witness testimony to federal, state and local jurisdictions (including U.S. Tax Court, Delaware Chancery and Property Tax Appeals Boards) nationally and internationally in cases related to business valuation, lost profits damage analysis, diminution of business value, fraudulent conveyance, shareholder dispute, intangible assets in property assessment, breach of contract, fraud, estate taxation, marital dissolution, sale/leaseback, subrogation, ability to pay, insurance defense, condemnation and bankruptcy matters for both Plaintiffs and Defendants.

She is experienced in melding the skills of investigative accounting, valuation, economic analysis, fraud investigation and forensic technology in cases of all sizes. She has been called as an expert in large cases related to the 9/11 attack and has provided business valuations for diverse assets including the Polish Stock Exchange and the Chicago Bears. Mary has conducted many investigations of fraud and employee dishonesty for both publicly traded and privately held companies as well as municipal units and school districts.

SERVICE AREAS

- Dispute Advisory
- Fraud Investigation
- Business Valuation

AFFILIATIONS

- American Society of Appraisers, Member, Board of Governors, 2009-2013
- Senior Member, American Society of Appraisers (ASA)
- Chicago ASA Chapter President, 2005
- Association of Certified Fraud Examiners (ACFE)
- Illinois Association of Defense Trial Counsel (IDC)
- Counselors of Real Estate (CRE)
- Institute for Professionals in Taxation (IPT)

EDUCATION

- Bachelor of Arts, University of Illinois at Urbana – Champaign
- Master of Business Administration in Fraud Investigation, St. Xavier University
- Master of Business Administration in Finance, Georgia State University

**LOCATIONS:****CHICAGO OFFICE**

200 W. Madison St.
Suite 3200
Chicago, IL 60606

NAPERVILLE OFFICE

1415 W. Diehl Road
Suite 400
Naperville, IL 60563

P: 312.648.6652

F: 630.375.8831

mary.oconnor@sikich.com

JAMES M. SULLIVAN

JD, CFE, CIG

Consultant

James M. Sullivan, JD, CFE, CIG, is a managing director in Sikich's dispute advisory service area. In this role, Jim conducts investigations of alleged fraud, evaluates systems and procedures for control weaknesses, and recommends appropriate controls to prevent fraud.

Jim served for 12 years as the Inspector General for the Chicago Board of Education, the third-largest public education system in the country. During his tenure, Jim's office investigated and exposed multi-million dollar fraud schemes committed by vendors resulting in criminal convictions and the civil recovery of funds from the unscrupulous contractors. Jim also conducted and led investigations that uncovered some of the largest employee orchestrated theft schemes in local government and successfully worked with prosecutors to secure criminal charges. As Inspector General, Jim also served as a member of the Chicago Board of Education's Audit Committee. Before being appointed Inspector General, Jim was a Deputy Inspector General at the Chicago Board of Education and the City of Chicago. Jim began his legal career as a criminal prosecutor with the Cook County State's Attorney's Office, successfully handling hundreds of bench and jury trials and appellate arguments.

Jim has been a long-time board member of the Association of Inspectors General (AIG), serving a term as the AIG's second vice president. Jim has spoken at numerous AIG national training conferences and also presented on a paper he co-authored, Search and Seizure Issues Raised in Investigations of Workplace Misconduct: O'Connor v. Ortega and Its Progeny. For more than 10 years, Jim trained other Inspectors Generals, executive level staff, investigators and auditors in the AIG's certification institutes. As a founding member of the Illinois Chapter of the Association of Inspectors General, Jim served as the organization's president and has helped train local IG staff members, investigators and auditors.

In his role as Inspector General, Jim has been a guest on Chicago Tonight (WTTW), Politics Tonight (WGN) and other local news shows and has discussed investigations conducted by his office in a variety of print and online news outlets.

SERVICE AREAS

- Dispute Advisory

AFFILIATIONS

- Association of Inspectors General
- Illinois Chapter of the Association of Inspectors General

EDUCATION

- Bachelor's Degree in Sociology/Criminal Justice, Benedictine University
- Juris Doctor, John Marshall Law School
- Certified Fraud Examiner (CFE)
- Certified Inspector General, Association of Inspectors General



LOCATION:

CHICAGO OFFICE

200 West Madison St.
Suite 3200

Chicago, IL 60606

P: 312.648.6679

F: 312.922.5566

james.sullivan@sikich.com

KATE BURIAN

CPA, CFE

Senior Manager, Forensic & Valuation Services

Kate Burian, CPA, CFE, has over 11 years of experience in public accounting, with a specialization in white collar investigations and consulting services for government and school entities. At Sikich, Kate works in forensic investigations for clients in a variety of industries.

Her prior experience includes providing audit and attestation services to not-for-profits and affordable housing organizations. This includes work under Government Auditing Standards (Yellow Book), Uniform Guidance for Single Audits, and reporting and compliance under HUD and state/local organizations.

Kate has served on the Board of Directors for the Chicago chapter of Step Up, a national not-for-profit mentoring organization, as well as a firm ambassador and committee member for the Illinois CPA Society.

**LOCATION:****CHICAGO OFFICE**

200 W. Madison St.
Suite 3200
Chicago, IL 60606
P: 312.648.6658

kate.burian@sikich.com**SERVICE AREAS**

- White Collar & Corporate Investigations
- Government & School District Investigations
- Dispute Resolution

AFFILIATIONS

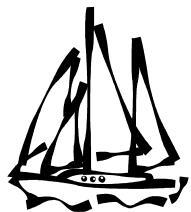
- American Institute of Certified Public Accountants (AICPA)
- Illinois CPA Society, Co-Chair of the Young Professionals Group and Firm Ambassador
- Association of Certified Fraud Examiners (ACFE)
- Step Up, Committee Member and Board Alum
- World Business Chicago, Economic Growth Fellow Alum

EDUCATION AND CERTIFICATIONS

- Bachelor of Science in Accounting, University of Illinois at Chicago
- Master of Science in Accounting, University of Illinois at Chicago
- Certified Public Accountant (CPA)
- Certified Fraud Examiner (CFE)

Resolution 22-R01

The Common Council of the City of Lake Geneva does hereby establish the following revised schedule of fees, effective January 10, 2022.



SCHEDULE OF FEES

CITY OF LAKE GENEVA, WISCONSIN

The City of Lake Geneva may retain overpayments of taxes, fees, licenses, and similar charges when the overpayment is \$2 or less, unless such refund is specifically requested by the remitter.

LICENSES & PERMITS	
Temporary Retailer's	\$10.00 Each
Provisional/Temp. Operator (60 days)	\$15.00 each
Operator- 1 Year License (First Time Applicants)	\$50.00
Operator- 2 Year License (Renewal)	\$75.00
Class A Liquor	\$500.00
Class A Beer	\$100.00
Class C Wine	\$100.00
Class B Liquor (Quota License)	\$500.00
Class B Beer	\$100.00
Reserve Class B Liquor	\$10,000.00
Change of Agent	\$10.00
Publication Fee	\$25.00
Extension of Premises	\$25.00
ANNEXATION FILING FEE - DUE UPON PETITION	\$200.00
AMUSEMENTS	
Coin Operated music machine/juke box	\$20.00 per machine
ASSESSMENT REQUEST LETTER	\$35.00 each
BANNER PERMIT	\$1.00 per banner per day of display
BUSINESS LICENSE	\$25.00 Annual
Late fee after July 1	\$20.00 (in addition to license fee)
CAT LICENSE	
Not Spayed/Neutered	\$8.00 Annual
Spayed/Neutered	\$4.00 Annual
Late fee after April 1, or 30 days after adoption of new animal if adoption occurs after April 1	\$5.00 (in addition to license fee)
DOG LICENSE	
Not Spayed/Unneutered	\$30.00 Annual
Spayed/Neutered	\$15.00 Annual
Late fee after April 1, or 30 days after adoption of new animal if adoption occurs after April 1	\$5.00 (in addition to license fee)
BOWLING ALLEY	\$20.00 per lane
BILLIARDS OR POOL TABLE	\$40.00 per table
CARRIAGE COMPANY LICENSE	\$50.00 Annual
Each Additional Carriage	\$25.00
CLOSING OUT SALE	\$25.00 event
CIGARETTE/TOBACCO LICENSE * STATUTORY	\$100.00 Annual

CREAMERY PERMIT	\$50.00
DIRECT SELLERS PERMIT	\$50.00 nonrefundable application fee
EVENT PERMIT (PER POLICY)	
PUBLIC ASSEMBLY PERMIT	Non-profit organization: No charge For-profit organization: \$60 per day
BLOCK PARTIES OR GAZEBO USE (1 hour Photo Session in Gazebo in Flat Iron Park)	Non-profit organization: No charge For-profit organization: \$75
TIER 1 EVENT	Non-profit organization: No charge For-profit organization: \$250 for an event up to seven days, additional \$50 per day thereafter
TIER 2 EVENT	Non-profit organization: No charge For-profit organization: \$500 for an event up to seven days, additional \$100 per day thereafter
MESSAGE ESTABLISHMENT	
Investigation	\$50.00 Annual
Transfer	\$50.00
MOBILE HOME PARK LICENSE	\$100.00 Annual
PARADE PERMITS	\$25.00 nonrefundable application fee
BASEBALL TOURNAMENT PERMIT FEE – VETERAN’S PARK	\$1,000 Security Deposit
Friday Rental	\$150.00
Saturday Rental	\$300.00
Sunday Rental	\$300.00
PARKING STICKERS	
Resident & Non-Resident Residence Owners – Lasts 2 years (even) – 3 hours free parking	4 free per residence each additional \$25.00
Business Owner – 3 hours free parking	\$25.00 Lasts 2 years (even) \$25.00 for 1 year (effective Jan. 1 2017) \$50.00 (effective Jan. 1, 2018)
Walworth County Resident - 3 hours free parking	\$160.00 Lasts 2 years (even) \$80.00 for 1 year
Parking Lot Permit	\$400.00 Annual
PARKING RATES	
All Parking Stalls Rate	2.00 per hour
Parking Meter Bags/Contractor Permits	\$10.00 administrative fee \$25.00 deposit per locked bag March 1 – Nov 14: \$20.00 daily per bag Nov 15 – Feb 29: \$10.00 daily per bag
PARKING TICKETS	
Expired Stall (Over 3 hours; Over 5 hours; Over 25 min.)	\$20.00
More than 3 motorcycles	\$20.00
Improper Use or Display of Sticker	\$20.00
Backed into parking stall	\$25.00
Compact Car Only	\$25.00
No Parking Zone	\$25.00
Over the Line	\$25.00

Parking by fire hydrant	\$40.00
Handicap Zone	\$150.00
Parking with Trailer or Trailer alone in Sage Lot D	\$25.00
Parking any Vehicle without a Trailer or with an occupied Trailer in Boat Launch Parking Lot F	\$25.00
LATE FEES	
Expired Stall After 10 days	\$40.00
More than 3 motorcycles After 10 days	\$40.00
Backed into parking stall After 10 days	\$50.00
Compact Car Only After 10 days	\$50.00
No Parking Zone After 10 days	\$50.00
Parking by fire hydrant	\$80.00
Handicap Zone	\$300.00
Second Collection Letter Fee	\$6.00
Vehicle Suspension Release Fee	\$20.00
PUBLIC RECORDS REQUESTS * STATUTORY	
Photocopies (can include hourly wage for gathering data)	\$0.25 per page
Large Plan Set Printing (Larger than 11"X17")	\$1.75 per page
RADON TEST KIT	\$10.00
REISSUE CHECK FEE	\$25.00
RETURNED CHECK FEE (NSF)	\$30.00 each
ROOM TAX LICENSE	\$10.00 Annual
SHOWS, CIRCUS, CARNIVALS	
Circus	\$50.00 per day
Tent Show - Day 1	\$15.00
Tent Show - Each Additional Day	\$10.00
All Other	\$2.00 per day
SIDEWALK CAFÉ PERMIT	\$15.00 per seat Annual
STREET USE PERMIT	\$25.00 nonrefundable application fee
Up to two days	\$40.00
More than two days	\$100.00
TAX EXEMPT REPORT FILING (every other year)	\$20.00
Late Fee	\$20.00
TAXI CAB COMPANY LICENSE	\$50.00 Annual
Each Additional Car	\$25.00
TAXI CAB DRIVER LICENSE	\$25.00 Annual
THEATER LICENSE	
Up to 1,200 seats	\$200.00
Over 1,200 seats	\$275.00
TOURIST ROOMING/SHORT-TERM RENTAL LICENSE	\$750.00 \$400.00 Annual
TRAPPING PERMIT	\$25.00 Annual
CITY HALL MEETING ROOM RENT	\$25 per event

LAKEFRONT	
BEACH	

(Open Memorial Day thru Labor Day - no glass containers allowed)		
Children age 6 and under		Free
Ages 7 and up		\$8.00 per day
Resident Beach Tags (Maximum 6 per Household)		\$3.00 per tag
Seasonal Pass Ages 7 and up		\$80.00 per year
Beach Bathrooms - Opening/Cleaning		Hourly Rate
BOAT LAUNCH PERMIT		
One-Time Launch	Resident	Non-Resident
Non-Trailer Non-Motor	\$7.00	\$8.00
Less than 20 feet	\$10.00	\$11.00
20 feet to 25 feet 11 inches	\$14.00	\$21.00
26 feet and over	\$16.00	\$24.00
Season Launch Permit	Resident	Non-Resident
Non-Trailer Non-Motor	\$70.00	\$80.00
Less than 20 feet	\$100.00	\$110.00
20 feet to 25 feet 11 inches	\$140.00	\$210.00
26 feet and over	\$160.00	\$240.00
COMMERCIAL BOAT LAUNCH PERMIT	\$1,000 per year (unlimited launches)	
ANNUAL WEST END PIER SLIP, LAGOON SLIP, BUOY, DINGHY, KAYAK AND PADDLEBOARD RACK LEASE PERMITS	<i>Rates may change on an annual basis by the Common Council</i>	
WEST-END PIER 24' SLIP		
Resident		\$1,976.00
Non- Resident Property Owner- Dwelling		\$3,106.00
Non-Resident Property Owner- Lot or Rental		\$3,623.00
Non-Resident		\$4,139.00
WEST-END PIER 26' SLIP		
Resident		\$2,306.00
Non- Resident Property Owner- Dwelling		\$3,519.00
Non-Resident Property Owner- Lot or Rental		\$4,002.00
Non-Resident		\$4,484.00
LAGOON SLIP & BUOY		
Resident		\$852.00
Non- Resident Property Owner- Dwelling		\$1,485.00
Non-Resident Property Owner- Lot or Rental		\$1,778.00
Non-Resident		\$2,070.00
LAGOON PERSONAL WATER CRAFT SLIP		\$1,200.00
DINGHY RAMP		
Resident		\$147.00
Non- Resident Property Owner- Dwelling		\$223.00
Non- Resident Property Owner- Lot or Rental		\$265.00
Non-Resident		\$307.00
KAYAK, & PADDLEBOARD RACKS (7 MONTH RENTAL)		
Resident		\$171.00
Non- Resident Property Owner- Dwelling		\$261.00
Non- Resident Property Owner- Lot or Rental		\$309.00
Non-Resident		\$359.00
RIVIERA SLIPS		\$5,934.23

RIVIERA BUOYS	\$2,720.64
Season Launch Pass for Kayaks, Canoes and Paddleboards (non-trailer, non-motor)	\$30.00 per year
RIVIERA LOWER LEVEL CONCOURSE LEASE RATE	\$43.50/Sq Foot
RIVIERA RENTALS (ALL CONFERENCES/CONVENTIONS & WEDDINGS HELD NOVEMBER 15 THROUGH APRIL 30) <i>Maximum attendees is 380</i>	Rates below effective until December 31, 2021
Security Deposit	\$1,000.00
Resident Rental Fee (Friday, Saturday, Sunday)	\$2,500.00
Non-Resident Rental Fee (Friday, Saturday, Sunday)	\$3,000.00
Resident & Non-Resident Weekday Rental Fee (Monday - Thursday)	\$500.00
Not-for-Profit Group Rental Fee	\$400.00
Per Hour Set Up Fee	\$20.00 per hour
Security Guards for Event (2)	Additional Renter Expense - Hourly Rate
Extra Security Guard over 250 attendees	Additional Renter Expense - Hourly Rate
RIVIERA RENTALS (WEDDINGS HELD MAY THROUGH NOVEMBER 15) <i>Maximum attendees is 380</i>	Rates below effective until December 31, 2021
Security Deposit	\$1,000.00
Resident Rental Fee (Monday - Thursday)	\$625.00
Resident Rental Fee (Friday & Sunday- Non-Holiday)	\$1,700.00
Resident Rental Fee (Saturday)	\$1,950.00
Non-Resident Rental Fee (Monday- Thursday)	\$1,250.00
Non-Resident Rental Fee (Friday & Sunday- Non-Holiday)	\$3,400.00
Non- Resident Rental Fee (Saturday)	\$3,900.00
RIVIERA RENTAL RATES (OFF PEAK SEASON- DECEMBER 1- APRIL 30) <i>Maximum attendees is 380</i>	Rates below effective January 1, 2022
Security Deposit	\$1,000.00
Holiday Booking Surcharge	\$250.00
Per Hour Set Up Fee	\$20.00 per hour
Security Guards for Event (2)	Additional Renter Expense - Hourly Rate
Extra Security Guard over 250 attendees	Additional Renter Expense - Hourly Rate
SOCIAL EVENTS (WEDDINGS, ANNIVERSARIES, ETC)	
Resident Friday	\$1,900.00
Resident Saturday	\$2,350.00
Resident Sunday	\$1,500.00
Resident Mon-Thurs	\$1,000.00
Non-Resident Friday	\$3,800.00
Non-Resident Saturday	\$4,700.00
Non-Resident Sunday	\$3,000.00
None-Resident Mon-Thurs	\$1,500.00
CORPORATE EVENTS	(PEAK SEASON: MAY 1- NOVEMBER 30; OFF- PEAK SEASON: DECEMBER 1- APRIL 30)
Peak Season Rates:	
Weekday (Mon-Thurs)- One Day Event	\$1,250.00
Weekday (Mon-Thurs)- Multi-Day Event *Minimum of two days/group stays overnight a minimum of 1 night)	\$850.00
Friday- Half Day AM	\$850.00

Friday- Full Day	\$1,700.00
(Above Friday Rates: only available as add-on to multi-day event with hotel stays)	
Friday	\$4,700.00
Saturday	\$5,500.00
Sunday	\$4,900.00
CORPORATE EVENTS	
Off-Peak Season Rates:	
Weekday (Mon-Thurs)- One Day Event	\$1,250.00
Weekday (Mon-Thurs)- Multi-Day Event *Minimum of two days/group stays overnight a minimum of 1 night)	\$850.00
Friday- Half Day AM	\$850.00
Friday- Full Day	\$1,700.00
(Above Friday Rates: only available as add-on to multi-day event with hotel stays)	
Friday	\$3,800.00
Saturday	\$4,700.00
Sunday	\$3,000.00
NON-PROFIT EVENTS	
Monday- Thursday (Year Round)	\$1,000.00
Friday, Saturday & Sunday (Off-Peak Only)	\$1,000.00
RIVIERA RENTAL RATES (PEAK SEASON- MAY 1- NOVEMBER 30) <i>Maximum attendees is 380</i>	Rates below effective January 1, 2022
Security Deposit	\$1,000.00
Holiday Booking Surcharge	\$250.00
Per Hour Set Up Fee	\$20.00 per hour
Security Guards for Event (2)	Additional Renter Expense - Hourly Rate
Extra Security Guard over 250 attendees	Additional Renter Expense - Hourly Rate
SOCIAL EVENTS (WEDDINGS, ANNIVERSARIES, ETC)	
Resident Friday	\$2,350.00
Resident Saturday	\$2,750.00
Resident Sunday	\$2,250.00
Resident Mon-Thurs	\$1,000.00
Non-Resident Friday	\$4,700.00
Non-Resident Saturday	\$5,500.00
Non-Resident Sunday	\$4,500.00
None-Resident Mon-Thurs	\$1,750.00
RIVIERA RENTAL RATES (PEAK SEASON- MAY 1- NOVEMBER 30; OFF- PEAK SEASON- DECEMBER 1- APRIL 30) <i>Maximum attendees is 380</i>	Rates below effective January 1, 2023
SOCIAL EVENTS (WEDDINGS, ANNIVERSARIES, ETC)	PEAK SEASON RATES
Resident Friday	\$2,850.00
Resident Saturday	\$3,275.00
Resident Sunday	\$2,750.00
Resident Mon-Thurs	\$1,425.00
Non-Resident Friday	\$5,800.00
Non-Resident Saturday	\$6,750.00
Non-Resident Sunday	\$5,500.00

Non-Resident Mon-Thurs	\$2,400.00
Holiday Surcharge	\$300.00
SOCIAL EVENTS (WEDDINGS, ANNIVERSARIES, ETC)	OFF-PEAK SEASON RATES
Resident Friday	\$2,375.00
Resident Saturday	\$2,850.00
Resident Sunday	\$1,950.00
Resident Mon-Thurs	\$1,425.00
Non-Resident Friday	\$4,750.00
Non-Resident Saturday	\$5,800.00
Non-Resident Sunday	\$3,800.00
Non-Resident Mon-Thurs	\$2,100.00
Holiday Surcharge	\$300.00

BUILDING & ZONING	
Building	
Minimum permit fee for all building permits	Residential \$65.00 Commercial \$100.00
Residential Construction:	
One & Two family & attached garage (new, addition and alterations)	\$0..33 / sq. ft. New Single Family Construction \$1,000.00 Minimum
Accessory buildings & garages	\$0.25 / sq. ft.
Decks	\$0.15 / sq. ft., or \$65.00 Minimum
Roofing and Siding	\$65.00
Commercial Construction:	
Residences - Apartments, Three family & over, Row Housing, Multiple Family Dwellings, Institutional (new, addition and alterations)	\$0 .33 / sq. ft. New Commercial Construction \$1,500.00 Minimum
Local Business, Office Building (new, addition or alteration)	\$0.30/ sq. ft.
Manufacturing or Industrial (new, addition or alteration)	\$0.30 / sq. ft.
Commercial , structures, alterations, residing, reroofing, repairs, where square footage cannot be calculated	\$10.00 / \$1,000.00 valuation
Plan Examination:	
One and Two Family Residence	\$150.00
Apartments, Three Family Residence, Row Housing, Multiple family Building State Approved Plans	\$180.00 plus \$10.00 /unit
Commercial, Industrial, Institutional & Additions State Approved Plans	\$350.00
Without state approved plans	\$150.00
Heating Plans, Energy Calculations, or Lighting Plans submitted separately	\$125.00/ Plan
Additions, Alterations to 1 & 2 Family Dwellings	\$75.00

Accessory building over 240 sq. ft., and decks for 1 & 2 family dwellings	\$40.00
Wisconsin Uniform Building Permit Seal	\$45.00
Occupancy Permit (including commercial tenant change)	\$65.00/Residential \$100.00/Commercial & Industrial
Temporary (6 months or less Commercial only)	\$75.00
Permit Renewal (6 month extension or less)	\$200.00 Commercial \$65.00 Residential
Heating and Air Conditioning:	
Heating and Air Conditioning Distribution Systems	\$4.00/ 100 sq. ft. of conditioned area with a minimum fee of \$65.00
New Residential Heating	\$125.00 first unit, \$65.00 each additional unit.
Replacement Residential Heating	\$65.00 / unit
Commercial New or Replacement Heating	\$150.00/ unit, up to and including 150,000 BTU units. Additional fee of \$20.00 / each 50,000 BTU fraction thereof up to a maximum of \$900.00 / unit.
Residential Air Conditioning – Other than Wall Units (new or replacement)	\$65.00 / unit
Commercial Air Conditioning - Other than Wall Units (new or replacement)	\$150.00/ unit up to 5tons or 60,000 BTU's. Additional fee of \$20.00 each ton or 12,000 BTU's or fraction thereof up to a maximum of \$900.00 / unit
Permanently installed Wall unit (example - Fireplace, wall pack)	\$65.00 / unit
Commercial/Industrial Exhaust Hoods and Exhaust Systems	\$75.00
Plumbing Permit:	
Fixture Count	\$17.00/ fixture, drain or device, \$65.00 Minimum
Water Main	\$1.00 / lineal foot of sewer or private water main, \$65.00 Minimum
Sanitary Sewer	\$1.00 / lineal foot of sewer or private water main, / \$9.00 per manhole \$65.00 Minimum
Storm Sewer	\$1.00 / lineal foot of sewer or private water main / \$12.00 per manhole or basin \$65.00 Minimum
Exterior Grease Trap	\$100.00
Electrical:	
Residential Minimum	\$65.00 minimum.
New Residential Service	\$100.00/ Service First 200 Amps,

	\$25.00 each additional 100 Amps.
Residential Service Update	\$100.00/ Service
Residential Sub-Panel	\$65.00/ Panel
Residential Generator	\$75.00 (includes gas piping)
Temporary Electrical Service	\$100.00 up to 200 Amps. \$25.00 each additional 100 Amps.
Commercial Electrical Minimum	\$150.00 Minimum
Commercial Electrical Re-Inspections	\$150.00/ Inspection
Commercial Service (New or Update)	\$150.00 First 200 Amps, \$25.00 each additional 100 Amps.
Commercial Sub-Panel	\$50.00 First 100 Amps, \$10.00 each additional 100 Amps.
Commercial Generator	\$150.00 (included gas piping)
Commercial Low Voltage	\$1.00/ Device, \$100.00 Minimum
Commercial Exterior Light Fixture Replacement	\$100.00 per site
Residential Electrical Permit - for minor installations with fees not exceeding \$5.00, the permit fee may be waived by the inspector. Commercial Electrical Permit - for minor installations with fees not exceeding \$5.00, the permit fee may be waived by the inspector.	\$0.12 / sq. ft. of area served, \$65.00 minimum. \$0.12 / sq. ft. of area served, \$150.00 minimum.
Erosion control fees:	
New One and Two Family Buildings	\$125.00 / lot
One and Two Family Additions and Accessory Structures	\$65.00
Multi-Family Residential, Commercial, Industrial and Institutional	\$180.00/Building, plus \$5.00/1,000 sq. ft. disturbed lot area up to \$2,000.00 max.
Zoning	
Zoning Permit	\$65.00
Temporary Use (per Section 98-906)	\$65.00
Zoning Verification Letter	\$65.00
Sign Permit (per Section 98-907)	\$65.00 minimum or \$0.35/ sq ft of sign area
Early Start Permit to start construction	\$125.00 (1-2 family) \$250.00 (all others)
Fuel Tanks	\$75.00 administrative fee/ tank for installation or removal
Wrecking or Razing- Building Inspector may waive the fee if the structure is condemned	\$100.00 (One or two family residences and accessory Structure over 250 sq ft)
Commercial/ Industrial Razing	\$350.00
Moving buildings over public right-of-ways	\$250.00 plus \$0.03/ sq ft

Special Inspections and Reports	\$150.00/ inspection report
Text Amendment (per Section 98-902)	\$400.00
Zoning Map Amendment (per Section 98-903)	\$400.00
Certified Survey Map (CSM)	For each new Residential Lot Created: \$400.00 For each new Commercial Lot Created: \$200.00
Extra Territorial Zoning (CSM)	\$150.00
Plat Renewal	\$150.00
Conditional Use (per Section 98-905)	\$400.00 \$100.00
Site Plan (per Section 98-908)	\$400.00
Variance (per Section 98-910)	\$400.00
Interpretation (per Section 98-911)	\$150.00
Appeal (per Section 98-912)	\$400.00
PD Zoning Map Amendment (Includes 1 PIP Review)	\$750.00
PIP Review	\$400.00
Filing or Recording fee with City Clerk, plus actual recording fee	\$10.00
Triple Fees: Upon failure to obtain a permit before work on a building has been started, except in emergency cases, the total fee shall be triple the total fees charged.	
NOTE: Fees shall be charged on gross square footage defined as follows: The exterior dimensions, including attached garage and each floor level	
NOTE: In determining costs, all construction shall be included with the exception of heating, air conditioning, electrical or plumbing work.	
NOTE: All fee amounts shall be rounded up to the next full dollar amount.	
NOTE: An additional fee for plan review may be assessed at the time of application for renewal of the permit.	
* Base fee may be modified by Subsection (4) of Section 98-935, Fees of the Zoning Code	

CEMETERY FEES	
Opening Grave - Weekdays (Full Burial)	\$675.00
Opening Grave - Saturdays (Full Burial)	\$800.00
Opening Grave - Weekdays (Cremation)	\$450.00
Opening Grave - Saturdays (Cremation)	\$525.00
Two cremations buried in same grave at one time	\$100.00 extra charge
Opening Grave - Weekdays - Baby Under 1 Year	\$200.00
Opening Grave - Saturdays - Baby Under 1 Year	\$300.00
Grave (50% Perpetual Care)	\$650.00

Grave – Single Cremation (50% Perpetual Care)	\$400.00
Grave – Double Cremation (50% Perpetual Care)	\$500.00
Columbarium Niche (includes opening & inurnment) (\$200 Perpetual Care)	\$1,200.00 \$1,000.00 bottom row
2 nd Inurnment if Niche allows for two	\$150.00 additional
Niche Door Inscriptions	\$240.00
Frost Charges (November 1 to March 15)	\$75.00
Stake Out Fee for Foundations	\$50.00
Foundation Charges	\$0.40 per square inch
Use of Cemetery for Functions	20% of Gross Receipts
POLICE DEPARTMENT FEES	
FINGERPRINTING	
City Residents	\$15.00
Individuals employed in business in city limits or working for city licensed business	\$15.00
Non-Residents	\$60.00
PUBLIC WORKS FEES	
CONSTRUCTION PERMIT FEE	
Curb Cut/Driveway Approach Fee	
Right-of-Way Excavation Fee	\$25.00
Storm Sewer Connection Fee	\$25.00
Sanitary Sewer Connection Fee	\$25.00
Special brush, limb and refuse pick-up	\$25.00
Dumpster Delivery	\$24.00 per 15 minutes
Dumpster Pick-up	\$50.00 per dumpster
	\$50.00 plus additional landfill fees

FIRE DEPARTMENT FEES	
Fees for Apparatus and Personnel	1 hour minimum and fractions thereafter on hourly rates unless stated otherwise
Chief, Deputy Chief or Assistant Chief	\$26.00/hr.
Fire and EMS Personnel	\$26.00/hr.
Engine/Squad	\$550.00/hr.
Truck (aerial apparatus)	\$875.00/hr.
Brush Truck	\$300.00/hr.
Air Boat	\$300.00/hr.
Technical Rescue and Utility	\$500.00/hr.

Chief, Deputy Chief, Assistant Chief, or Command Vehicle	\$50.00/hr.
Utility	\$50.00/hr.
Ambulance	\$270.00/hr.
Paramedic Intercept Fee (Option a OR b)	
a. Flat Rate Billed to Requesting Municipality	\$400.00
b. Shared Revenue from Requesting Municipality	50% Monies Received
EMS First Responder and Transport Fees	
Residents Fee	\$150.00 per call
Non-Resident Fee	\$200.00 per call
Ambulance Transport Fee Schedule	
Advanced Life Support Base Rate	\$1,200.00
Advanced Life Support Base Rate (ALS2)	\$1,200.00
Advanced Life Support Base Rate (Intercept)	\$1,200.00
Advanced Life Support Base Rate (Intercept ALS2)	\$1,200.00
Equal Level Staffing Mutual Aid	\$300.00
Basic Life Support Base Rate	\$1,000.00
Mileage Charge	\$20.00 per mile
Supplies used fee	-
Oil Dry	\$10.00 per bag
Class A, B, or AB Firefighting Foam	\$30.00/gallon
Fees Relating To Permits Required	
Fire pit burn permit	\$15.00 each fire or \$50.00 yr
Fireworks permit	\$50.00
Burning permits	\$50.00
Key box processing fee	\$10.00
Operational Permit	\$75.00
Fees Relating To Fire Protection Systems	
Basic system Review	\$250
Fee is charged for systems without hydraulic calcs	
Fire Sprinkler, Fire Control and/or Fire Suppression system plan review with one set of hydraulic calculations. (Fee is charged for each separate floor and /or area of building per system and review.)	\$300.00
Verifications of Additional Hydraulic Calcs (fee is charged for each additional set of hydraulic calculations required by the AHJ)	\$175.00
Additional review of same system. (Fee applies to all re-submittals.)	\$300
Site inspection during installation 2 hour minimum Note: system may not be concealed prior to inspection. Inspections are required for all systems.	\$75.00/hr.
Modifications to existing systems	
Min. fee per system without hydraulic calcs	\$75.00
Fee per sprinkler up to 15 sprinklers w/o calcs	\$20.00 ea.

Fee per sprinkler up to 15 with calcs	\$200.00
Fire Pumps per review	\$300.00
Fire prevention inspection fee schedule:	
Residential Building Type:	
4 to 36 units	\$10 per unit per year
37 to 60 units	\$400 per year
61 to 99 units	\$450 per year
100 units and above	\$500 per year
Commercial:	
Under 1,000 square feet	\$50
1,000 to 4,999 square feet	\$100
5,000 to 24,999 square feet	\$150
25,000 to 99,000 square feet	\$200
100,000 to 174,999 square feet	\$400
175,000 to 249,999 square feet	\$700
Industrial:	
Under 5,000 square feet	\$100
5,000 to 24,999 square feet	\$200
25,000 to 99,000 square feet	\$300
100,000 to 174,999 square feet	\$500
175,000 to 349,999 square feet	\$800
Additional conditions: (a) The fee for hotels and motels shall be the same as for residential property, except that the fee shall be calculated on a per room basis. (b) Square footage refers to the total floor area of any building or structure. (c) Inspection fees shall be charged to the property owner. Any fees unpaid by November 1 of each year shall be entered upon the tax roll as a special charge against the property and all proceedings in relation to the collection, return, and sale of the property for delinquent real estate taxes, shall apply to the inspection fee.	
Sprinkler system underground mains	
0-200 feet	\$75.00
201-999 feet	\$125.00
1000 or more	\$300
Fire hose standpipe connections	\$15.00 each
Other fire protection systems (hood, wet & dry chem.)	\$300
Fire alarm systems per control panel	\$250.00
Fire Alarm system manual pull stations, initiating devices; this includes smoke, heat, flame, ionization, photoelectric detectors, water flow devices and all monitoring devices per review.	\$50.00 up to 3 \$10 each additional
Witness of all required tests – 2 hour minimum	\$150/hr.
Inspection during installation	\$75.00/hr.
Fire protection Consulting on systems and or for occupancies or permits	\$75.00/hr. 1 Hour Minimum

Adopted this 10^h day of January, 2022.

Mayor Charlene Klein

Attest: City Clerk Lana Kropf

Original Alcohol Beverage Retail License Application

Submit to municipal clerk.

For the license period beginning June 30 20 22 ;
ending June 30 20 22

TO THE GOVERNING BODY of the: ☐ Town of } LAKE GENEVA
☐ Village of }
☒ City of }

County of WACWORTH Aldermanic Dist. No. _____ (if required by ordinance)

1. The named ☐ Individual ☐ Partnership ☒ Limited Liability Company
☐ Corporation / Nonprofit Organization

hereby makes application for the alcohol beverage license(s) checked above.

2. Name (individual/partners give last name, first, middle; corporations/limited liability companies give registered name): GUAC STAR LLC

Applicant's WI Seller's Permit No.: FEIN Number: <u>456-1030843076-04</u> <u>87-3863950</u>	
LICENSE REQUESTED ▶	
TYPE	FEE
☐ Class A beer	\$
☒ Class B beer	\$ <u>100-</u>
☒ Class C wine	\$ <u>100-</u>
☐ Class A liquor	\$
☐ Class A liquor (cider only)	\$ N/A
☐ Class B liquor	\$
☐ Reserve Class B liquor	\$
☐ Class B (wine only) winery	\$
Publication fee	\$ <u>25-</u>
TOTAL FEE	\$ <u>225-</u>

An "Auxiliary Questionnaire," Form AT-103, must be completed and attached to this application by each individual applicant, by each member of a partnership, and by each officer, director and agent of a corporation or nonprofit organization, and by each member/manager and agent of a limited liability company. List the name, title, and place of residence of each person.

Title	Name (Last, First, M.I.)
President/Member	<u>PRESIDENT SINGH, KEVIN</u>
Vice President/Member	<u>VICE PRESIDENT ECHEVERRIA, GILBERTO</u>
Secretary/Member	<u>SECRETARY ALVAREZ, FRANKLIN J</u>
Treasurer/Member	<u>TREASURER GARCIA, FELIPE J</u>
Agent ▶	<u>BAN MANACCA SCHROFF, DONNA</u>
Directors/Managers	

3. Trade Name ▶ GUAC STAR Business Phone Number 847-322-9008
4. Address of Premises ▶ 120/122 BROAD ST Post Office & Zip Code ▶ LAKE GENEVA, WI 53147

5. Is individual, partners or agent of corporation/limited liability company subject to completion of the responsible beverage server training course for this license period? ☒ Yes ☐ No
6. Is the applicant an employee or agent of, or acting on behalf of anyone except the named applicant? ☐ Yes ☒ No
7. Does any other alcohol beverage retail licensee or wholesale permittee have any interest in or control of this business? ☐ Yes ☒ No
8. (a) Corporate/limited liability company applicants only: Insert state WISCONSIN and date 12/7/21 of registration.
(b) Is applicant corporation/limited liability company a subsidiary of any other corporation or limited liability company? ☐ Yes ☒ No
(c) Does the corporation, or any officer, director, stockholder or agent or limited liability company, or any member/manager or agent hold any interest in any other alcohol beverage license or permit in Wisconsin? ☐ Yes ☒ No
(NOTE: All applicants explain fully on reverse side of this form every YES answer in sections 5, 6, 7 and 8 above.)

9. Premises description: Describe building or buildings where alcohol beverages are to be sold and stored. The applicant must include all rooms including living quarters, if used, for the sales, service, consumption, and/or storage of alcohol beverages and records. (Alcohol beverages may be sold and stored only on the premises described.) 1ST FLOOR UNIT 120 + 122 SOLD AT BAR, CONSUMED IN DINING AREA
10. Legal description (omit if street address is given above): SOLD AT BAR, STORAGE BEHIND BAR + KITCHEN - upstairs records office
11. (a) Was this premises licensed for the sale of liquor or beer during the past license year? ☒ Yes ☐ No
(b) If yes, under what name was license issued? WICKED POKE HUT
12. Does the applicant understand they must register as a Retail Beverage Alcohol Dealer with the federal government, Alcohol and Tobacco Tax and Trade Bureau (TTB) by filing (TTB form 5630.5d) before beginning business? [phone 1-877-882-3277]. ☒ Yes ☐ No
13. Does the applicant understand they must hold a Wisconsin Seller's Permit? [phone (608) 266-2776]. ☒ Yes ☐ No
14. Does the applicant understand that they must purchase alcohol beverages only from Wisconsin wholesalers, breweries and brewpubs? ☒ Yes ☐ No

READ CAREFULLY BEFORE SIGNING: Under penalty provided by law, the applicant states that each of the above questions has been truthfully answered to the best of the knowledge of the signer. Any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000. Signer agrees to operate this business according to law and that the rights and responsibilities conferred by the license(s), if granted, will not be assigned to another. (Individual applicants, or one member of a partnership applicant must sign; one corporate officer, one member/manager of Limited Liability Companies must sign.) Any lack of access to any portion of a licensed premises during inspection will be deemed a refusal to permit inspection. Such refusal is a misdemeanor and grounds for revocation of this license.

(Officer of Corporation / Member / Manager of Limited Liability Company / Partner / Individual)

TO BE COMPLETED BY CLERK

Date received and filed with municipal clerk <u>DEC 17, 2021</u>	Date reported to council / board	Date provisional license issued	Signature of Clerk / Deputy Clerk
Date license granted	Date license issued	License number issued	

Auxiliary Questionnaire Alcohol Beverage License Application

Submit to municipal clerk.

Individual's Full Name (please print)	(last name)	(first name)	(middle name)
SINGH		KEVIN	

The above named individual provides the following information as a person who is (check one):

☐ Applying for an alcohol beverage license as an **individual**.

☐ A member of a **partnership** which is making application for an alcohol beverage license.

☒ MEMBER of QUAC STAR LLC
(Officer / Director / Member / Manager / Agent) (Name of Corporation, Limited Liability Company or Nonprofit Organization)

which is making application for an alcohol beverage license.

The above named individual provides the following information to the licensing authority:

1. How long have you continuously resided in Wisconsin prior to this date? 0 YEARS

2. Have you ever been convicted of any offenses (other than traffic unrelated to alcohol beverages) for violation of any federal laws, any Wisconsin laws, any laws of any other states or ordinances of any county or municipality? ☐ Yes ☒ No
If yes, give law or ordinance violated, trial court, trial date and penalty imposed, and/or date, description and status of charges pending. (If more room is needed, continue on reverse side of this form.)

3. Are charges for any offenses presently pending against you (other than traffic unrelated to alcohol beverages) for violation of any federal laws, any Wisconsin laws, any laws of other states or ordinances of any county or municipality? ☐ Yes ☒ No
If yes, describe status of charges pending.

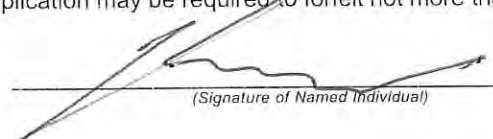
4. Do you hold, are you making application for or are you an officer, director or agent of a corporation/nonprofit organization or member/manager/agent of a limited liability company holding or applying for any other alcohol beverage license or permit? ☐ Yes ☒ No
If yes, identify. _____
(Name, Location and Type of License/Permit)

5. Do you hold and/or are you an officer, director, stockholder, agent or employee of any person or corporation or member/manager/agent of a limited liability company holding or applying for a wholesale beer permit, brewery/winery permit or wholesale liquor, manufacturer or rectifier permit in the State of Wisconsin? ☐ Yes ☒ No
If yes, identify. _____
(Name of Wholesale Licensee or Permittee) (Address By City and County)

6. Named individual must list in chronological order last two employers.

Employer's Name <u>GOING BANANAS</u>	Employer's Address <u>812 WRIGLEY DR LAKE GENEVA, WI 53147</u>	Employed From <u>9/2020</u>	To <u>CURRENT</u>
Employer's Name <u>ALL AMERICAN WASHER</u>	Employer's Address <u>912 E. HIGH ST MUNDELEIN, IL 60060</u>	Employed From <u>10/2012</u>	To <u>CURRENT</u>

READ CAREFULLY BEFORE SIGNING: Under penalty provided by law, the undersigned states that each of the above questions has been truthfully answered to the best of the knowledge of the signer. The signer agrees that he/she is the person named in the foregoing application; that the applicant has read and made a complete answer to each question, and that the answers in each instance are true and correct. The undersigned further understands that any license issued contrary to Chapter 125 of the Wisconsin Statutes shall be void, and under penalty of state law, the applicant may be prosecuted for submitting false statements and affidavits in connection with this application. Any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000.


(Signature of Named Individual)

Auxiliary Questionnaire Alcohol Beverage License Application

Submit to municipal clerk.

Individual's Full Name (please print) (last name)	(first name)	(middle name)
ECHVERRIA	GILBERTO	

The above named individual provides the following information as a person who is (check one):

☐ Applying for an alcohol beverage license as an **individual**.

☐ A member of a **partnership** which is making application for an alcohol beverage license.

☒ MEMBER of GUAC STAR LLC
(Officer / Director / Member / Manager / Agent) (Name of Corporation, Limited Liability Company or Nonprofit Organization)

which is making application for an alcohol beverage license.

The above named individual provides the following information to the licensing authority:

- How long have you continuously resided in Wisconsin prior to this date? 0 YEARS
- Have you ever been convicted of any offenses (other than traffic unrelated to alcohol beverages) for violation of any federal laws, any Wisconsin laws, any laws of any other states or ordinances of any county or municipality? ☐ Yes ☒ No
If yes, give law or ordinance violated, trial court, trial date and penalty imposed, and/or date, description and status of charges pending. (If more room is needed, continue on reverse side of this form.)
- Are charges for any offenses presently pending against you (other than traffic unrelated to alcohol beverages) for violation of any federal laws, any Wisconsin laws, any laws of other states or ordinances of any county or municipality? ☐ Yes ☒ No
If yes, describe status of charges pending.
- Do you hold, are you making application for or are you an officer, director or agent of a corporation/nonprofit organization or member/manager/agent of a limited liability company holding or applying for any other alcohol beverage license or permit? ☐ Yes ☒ No
If yes, identify. (Name, Location and Type of License/Permit)
- Do you hold and/or are you an officer, director, stockholder, agent or employee of any person or corporation or member/manager/agent of a limited liability company holding or applying for a wholesale beer permit, brewery/winery permit or wholesale liquor, manufacturer or rectifier permit in the State of Wisconsin? ☐ Yes ☒ No
If yes, identify. (Name of Wholesale Licensee or Permittee) (Address By City and County)

6. Named individual must list in chronological order last two employers.

Employer's Name <u>WILHE WASHER</u>	Employer's Address <u>2101 GREENLEAF AVE</u>	Employed From <u>1989</u>	To <u>1996</u>
Employer's Name <u>ALL AMERICAN</u>	Employer's Address <u>912 HIGH ST MUNDELEIN</u>	Employed From <u>1996</u>	To <u>2021</u>

READ CAREFULLY BEFORE SIGNING: Under penalty provided by law, the undersigned states that each of the above questions has been truthfully answered to the best of the knowledge of the signer. The signer agrees that he/she is the person named in the foregoing application; that the applicant has read and made a complete answer to each question, and that the answers in each instance are true and correct. The undersigned further understands that any license issued contrary to Chapter 125 of the Wisconsin Statutes shall be void, and under penalty of state law, the applicant may be prosecuted for submitting false statements and affidavits in connection with this application. Any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000.

(Signature of Named Individual)

Auxiliary Questionnaire Alcohol Beverage License Application

Submit to municipal clerk.

Individual's Full Name (please print) (last name) Alvarez	(first name) Franklin	(middle name) Leovani
---	---------------------------------	---------------------------------

The above named individual provides the following information as a person who is (check one):

☐ Applying for an alcohol beverage license as an **individual**.

☐ A member of a **partnership** which is making application for an alcohol beverage license.

☒ **Member** of **Guac Star LLC**
(Officer / Director / Member / Manager / Agent) (Name of Corporation, Limited Liability Company or Nonprofit Organization)

which is making application for an alcohol beverage license.

The above named individual provides the following information to the licensing authority:

1. How long have you continuously resided in Wisconsin prior to this date? 0 years
2. Have you ever been convicted of any offenses (other than traffic unrelated to alcohol beverages) for violation of any federal laws, any Wisconsin laws, any laws of any other states or ordinances of any county or municipality? ☐ Yes ☒ No
 If yes, give law or ordinance violated, trial court, trial date and penalty imposed, and/or date, description and status of charges pending. (If more room is needed, continue on reverse side of this form.)

3. Are charges for any offenses presently pending against you (other than traffic unrelated to alcohol beverages) for violation of any federal laws, any Wisconsin laws, any laws of other states or ordinances of any county or municipality? ☐ Yes ☒ No
 If yes, describe status of charges pending.

4. Do you hold, are you making application for or are you an officer, director or agent of a corporation/nonprofit organization or member/manager/agent of a limited liability company holding or applying for any other alcohol beverage license or permit? ☐ Yes ☒ No
 If yes, identify.

(Name, Location and Type of License/Permit)

5. Do you hold and/or are you an officer, director, stockholder, agent or employee of any person or corporation or member/manager/agent of a limited liability company holding or applying for a wholesale beer permit, brewery/winery permit or wholesale liquor, manufacturer or rectifier permit in the State of Wisconsin? ☐ Yes ☒ No
 If yes, identify.

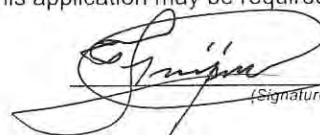
(Name of Wholesale Licensee or Permittee)

(Address By City and County)

6. Named individual must list in chronological order last two employers.

Employer's Name works All American Washer	Employer's Address 912 E Highs St Mundelein IL	Employed From 03-3-2002	To 12-15-2021
Employer's Name Willie Washer Manufacturer	Employer's Address 2101 Greenleaf Ave Elk Grove Village IL	Employed From 5-5-1996	To 2001 2-18-1996

READ CAREFULLY BEFORE SIGNING: Under penalty provided by law, the undersigned states that each of the above questions has been truthfully answered to the best of the knowledge of the signer. The signer agrees that he/she is the person named in the foregoing application; that the applicant has read and made a complete answer to each question, and that the answers in each instance are true and correct. The undersigned further understands that any license issued contrary to Chapter 125 of the Wisconsin Statutes shall be void, and under penalty of state law, the applicant may be prosecuted for submitting false statements and affidavits in connection with this application. Any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000.


(Signature of Named Individual)

Auxiliary Questionnaire Alcohol Beverage License Application

Submit to municipal clerk.

Individual's Full Name (please print) (last name)	(first name)	(middle name)
Garcia	Felipe	Jesus

The above named individual provides the following information as a person who is (check one):

- ☐ Applying for an alcohol beverage license as an **individual**.
☐ A member of a **partnership** which is making application for an alcohol beverage license.

☒ **MEMBER** of **GUAC STAR LLC**
(Officer / Director / Member / Manager / Agent) (Name of Corporation, Limited Liability Company or Nonprofit Organization)

which is making application for an alcohol beverage license.

The above named individual provides the following information to the licensing authority:

1. How long have you continuously resided in Wisconsin prior to this date? 0 YEARS
2. Have you ever been convicted of any offenses (other than traffic unrelated to alcohol beverages) for violation of any federal laws, any Wisconsin laws, any laws of any other states or ordinances of any county or municipality? ☐ Yes ☒ No
If yes, give law or ordinance violated, trial court, trial date and penalty imposed, and/or date, description and status of charges pending. (If more room is needed, continue on reverse side of this form.)
3. Are charges for any offenses presently pending against you (other than traffic unrelated to alcohol beverages) for violation of any federal laws, any Wisconsin laws, any laws of other states or ordinances of any county or municipality? ☐ Yes ☒ No
If yes, describe status of charges pending.
4. Do you hold, are you making application for or are you an officer, director or agent of a corporation/nonprofit organization or member/manager/agent of a limited liability company holding or applying for any other alcohol beverage license or permit? ☐ Yes ☒ No
If yes, identify.
5. Do you hold and/or are you an officer, director, stockholder, agent or employee of any person or corporation or member/manager/agent of a limited liability company holding or applying for a wholesale beer permit, brewery/winery permit or wholesale liquor, manufacturer or rectifier permit in the State of Wisconsin? ☐ Yes ☒ No
If yes, identify.

6. Named individual must list in chronological order last two employers.

Employer's Name	Employer's Address	Employed From	To
NORTH STAR STAMPING	1264 Industrial Dr Lake in Hills	2007	2010
ALL AMERICAN WASHER	912 E High St Mundelein IL	2010	2021

READ CAREFULLY BEFORE SIGNING: Under penalty provided by law, the undersigned states that each of the above questions has been truthfully answered to the best of the knowledge of the signer. The signer agrees that he/she is the person named in the foregoing application; that the applicant has read and made a complete answer to each question, and that the answers in each instance are true and correct. The undersigned further understands that any license issued contrary to Chapter 125 of the Wisconsin Statutes shall be void, and under penalty of state law, the applicant may be prosecuted for submitting false statements and affidavits in connection with this application. Any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000.

(Signature of Named Individual)

Auxiliary Questionnaire Alcohol Beverage License Application

Submit to municipal clerk.

Individual's Full Name (please print) (last name) (first name) (middle name)
Schroff Donna Renee

The above named individual provides the following information as a person who is (check one):

☐ Applying for an alcohol beverage license as an **individual**.

☐ A member of a **partnership** which is making application for an alcohol beverage license.

☒ **AGENT** of **GUAC STAR LLC**
(Officer / Director / Member / Manager / Agent) (Name of Corporation, Limited Liability Company or Nonprofit Organization)

which is making application for an alcohol beverage license.

The above named individual provides the following information to the licensing authority:

1. How long have you continuously resided in Wisconsin prior to this date? 27 years
2. Have you ever been convicted of any offenses (other than traffic unrelated to alcohol beverages) for violation of any federal laws, any Wisconsin laws, any laws of any other states or ordinances of any county or municipality? ☐ Yes ☒ No
If yes, give law or ordinance violated, trial court, trial date and penalty imposed, and/or date, description and status of charges pending. (If more room is needed, continue on reverse side of this form.)

3. Are charges for any offenses presently pending against you (other than traffic unrelated to alcohol beverages) for violation of any federal laws, any Wisconsin laws, any laws of other states or ordinances of any county or municipality? ☐ Yes ☒ No
If yes, describe status of charges pending.

4. Do you hold, are you making application for or are you an officer, director or agent of a corporation/nonprofit organization or member/manager/agent of a limited liability company holding or applying for any other alcohol beverage license or permit? ☐ Yes ☒ No
If yes, identify.

(Name, Location and Type of License/Permit)

5. Do you hold and/or are you an officer, director, stockholder, agent or employee of any person or corporation or member/manager/agent of a limited liability company holding or applying for a wholesale beer permit, brewery/winery permit or wholesale liquor, manufacturer or rectifier permit in the State of Wisconsin? ☐ Yes ☒ No
If yes, identify.

(Name of Wholesale Licensee or Permittee)

(Address By City and County)

6. Named individual must list in chronological order last two employers.

Employer's Name village of Pleasant Prairie Recplex	Employer's Address 9900 Terwall Terrace Pleasant Prairie 53158	Employed From Jan. 2009	To March 2020
Employer's Name Dicks Sporting Goods	Employer's Address 9899 76th St Kenosha, WI 53158	Employed From Sep 2008	To Jan. 2009

READ CAREFULLY BEFORE SIGNING: Under penalty provided by law, the undersigned states that each of the above questions has been truthfully answered to the best of the knowledge of the signer. The signer agrees that he/she is the person named in the foregoing application; that the applicant has read and made a complete answer to each question, and that the answers in each instance are true and correct. The undersigned further understands that any license issued contrary to Chapter 125 of the Wisconsin Statutes shall be void, and under penalty of state law, the applicant may be prosecuted for submitting false statements and affidavits in connection with this application. Any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000.

Donna Schroff
(Signature of Named Individual)

Schedule for Appointment of Agent by Corporation / Nonprofit Organization or Limited Liability Company

Submit to municipal clerk.

All corporations/organizations or limited liability companies applying for a license to sell fermented malt beverages and/or intoxicating liquor must appoint an agent. The following questions must be answered by the agent. The appointment must be signed by an officer of the corporation/organization or one member/manager of a limited liability company and the recommendation made by the proper local official.

To the governing body of: ☐ Town
☐ Village of LAKE GENEVA County of WALWORTH
☒ City

The undersigned duly authorized officer/member/manager of GUAC STAR LLC
(Registered Name of Corporation / Organization or Limited Liability Company)

a corporation/organization or limited liability company making application for an alcohol beverage license for a premises known as
GUAC STAR
(Trade Name)

located at 120 BROAD ST, LAKE GENEVA, WI 53147

appoints Donna Schroff

to act for the corporation/organization/limited liability company with full authority and control of the premises and of all business relative to alcohol beverages conducted therein. Is applicant agent presently acting in that capacity or requesting approval for any corporation/organization/limited liability company having or applying for a beer and/or liquor license for any other location in Wisconsin?

☐ Yes ☒ No If so, indicate the corporate name(s)/limited liability company(ies) and municipality(ies).

Is applicant agent subject to completion of the responsible beverage server training course? ☒ Yes ☐ No

How long immediately prior to making this application has the applicant agent resided continuously in Wisconsin? 27 yrs

Place of residence last year [REDACTED]

For: GUAC STAR LLC
(Name of Corporation / Organization / Limited Liability Company)

By: [Signature]
(Signature of Officer / Member / Manager)

Any person who knowingly provides materially false information in an application for a license may be required to forfeit not more than \$1,000.

ACCEPTANCE BY AGENT

I, Donna Schroff, hereby accept this appointment as agent for the
(Print / Type Agent's Name)

corporation/organization/limited liability company and assume full responsibility for the conduct of all business relative to alcohol beverages conducted on the premises for the corporation/organization/limited liability company.

Donna Schroff 12-14-2021
[REDACTED] [REDACTED]

APPROVAL OF AGENT BY MUNICIPAL AUTHORITY (Clerk cannot sign on behalf of Municipal Official)

I hereby certify that I have checked municipal and state criminal records. To the best of my knowledge, with the available information, the character, record and reputation are satisfactory and I have no objection to the agent appointed.

Approved on 12-20-2021 by [Signature] Title Police Chief
(Date) (Signature of Proper Local Official) (Town Chair, Village President, Police Chief)



LEARN 2 SERVE™

CERTIFICATE OF COMPLETION

This certifies that

Donna Schroff

is awarded this certificate for

Wisconsin Responsible Beverage Server Training



Completion Date
12/16/2021



Expiration Date
12/16/2023



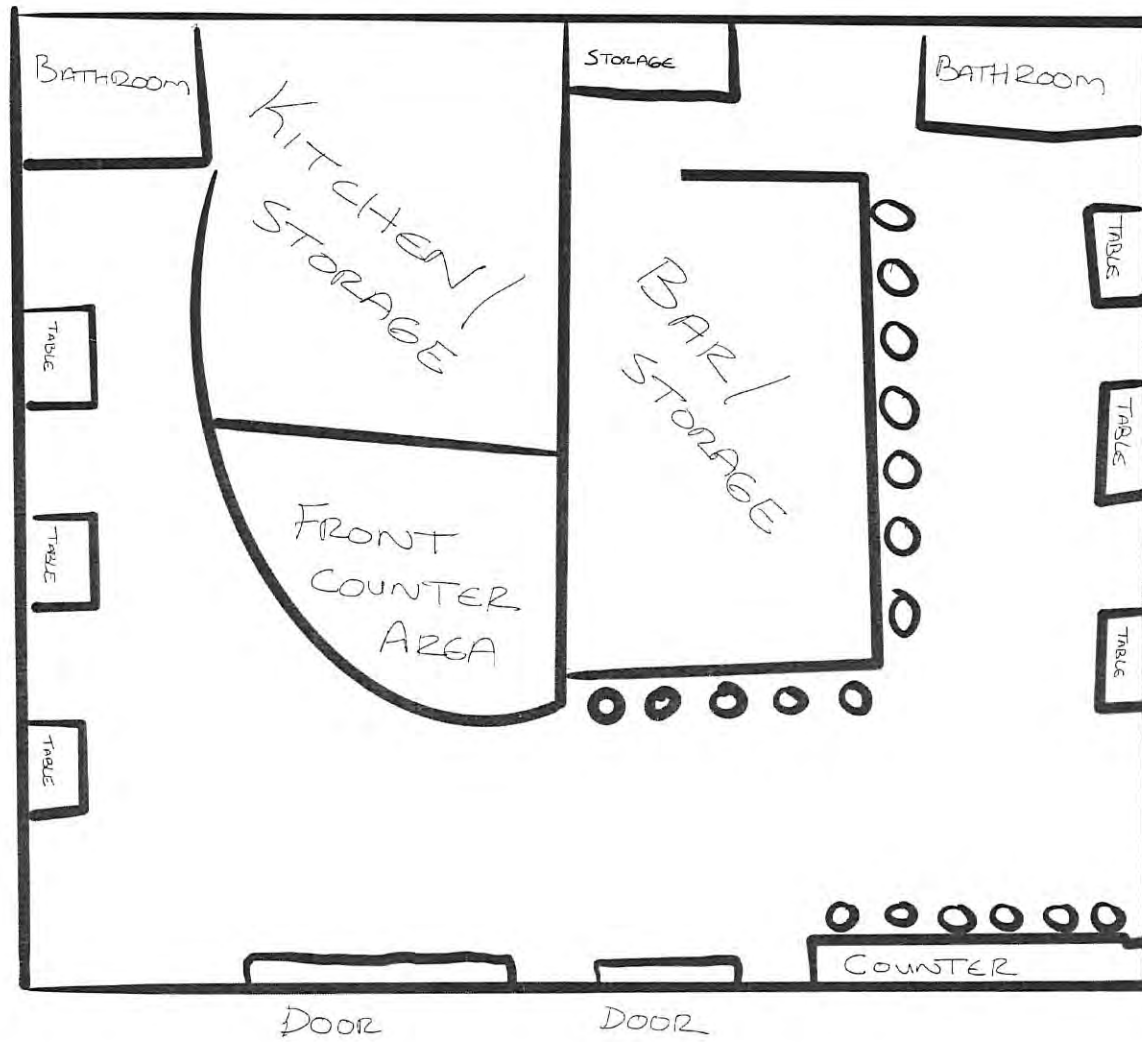
Certificate #
WI-00597934

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

Official Signature

This certificate is non-transfereable and represents the successful completion of an approved Wisconsin Department of Revenue Responsible Beverage Server Course in compliance with secs. 125.04(5)(a)5., 125.17(6), and 134.66(2m), Wis. Stats.

5000 Plaza on the Lake, Suite 305 | Austin, TX 78746 | 877.881.2235 | www.360training.com





AIA[®] Document G701[™] – 2017

Change Order

PROJECT: *(Name and address)*
Lake Geneva Public Library Health
Project
Lake Geneva, Wisconsin

CONTRACT INFORMATION:
Contract For: General Construction

Date: 08/03/2021

CHANGE ORDER INFORMATION:
Change Order Number: 3

Date: 12/30/2021

OWNER: *(Name and address)*
City of Lake Geneva
626 Geneva Street
Lake Geneva, WI 53147

ARCHITECT: *(Name and address)*
FEH Design
1241 Corporate Center Drive
Oconomowoc, WI 53066

CONTRACTOR: *(Name and address)*
Selzer-Ornst Construction Company
6222 West State Street
Milwaukee, WI 53213

THE CONTRACT IS CHANGED AS FOLLOWS:

(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)

PR# 4 - Add 3,160.00

The original Contract Sum was	\$	870,893.00
The net change by previously authorized Change Orders	\$	27,434.00
The Contract Sum prior to this Change Order was	\$	898,327.00
The Contract Sum will be increased by this Change Order in the amount of	\$	3,160.00
The new Contract Sum including this Change Order will be	\$	901,487.00

The Contract Time will be increased by Zero (0) days.

The new date of Substantial Completion will be

NOTE: This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

ARCHITECT *(Firm name)*

CONTRACTOR *(Firm name)*

OWNER *(Firm name)*

SIGNATURE

SIGNATURE

SIGNATURE

PRINTED NAME AND TITLE

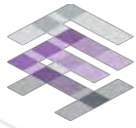
PRINTED NAME AND TITLE

PRINTED NAME AND TITLE

DATE

DATE

DATE



PROPOSAL REQUEST (PR)

DATE	12/14/2021		
PR #	004	# OF PAGES	4 (INCLUDING COVER)
CONTRACT FOR	SELZER-ORNST CONSTRUCTION COMPANY, LLC.		
ATTENTION	DONALD MICHNA, PROJECT MANAGER		
ADDRESS	6222 WEST STATE STREET MILWAUKEE, WISCONSIN 53213		
FEH PROJECT NUMBER	2019411.03		
PROJECT NAME	LAKE GENEVA LIBRARY - SAFETY RENOVATIONS		
ADDRESS	918 WEST MAIN STREET LAKE GENEVA, WISCONSIN 53147		
ISSUED BY	Aaron Davis, Managing Principal Architect		
ATTACHMENTS	ED1.1, E2.1		
DISTRIBUTION	PROJECT TEAM		
The work shall be carried out in accordance with the following supplemental instructions issued in accordance with the Contract Documents without charge in Contract Sum or Contract Time. Proceeding with the work in accordance with these instructions indicated your acknowledgement that there will be no change in the Contract Sum or Contract Time.			
COMMENTS			

Electrical

ED1.1 ELECTRICAL DEMOLITION PLAN

Stair 110 Area:

- Existing camera removed.

E1.1 ELECTRICAL POWER/SYSTEMS FLOOR PLANS

Add Key Note 31.

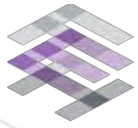
Tech Area 104:

- Add (4) data as shown on plan.

Circ Desk 119:

- Revise (2) data.
- Add data for camera location and key note 33.

Children's Desk 125:



- o Add (1) data for camera location and key note 33.

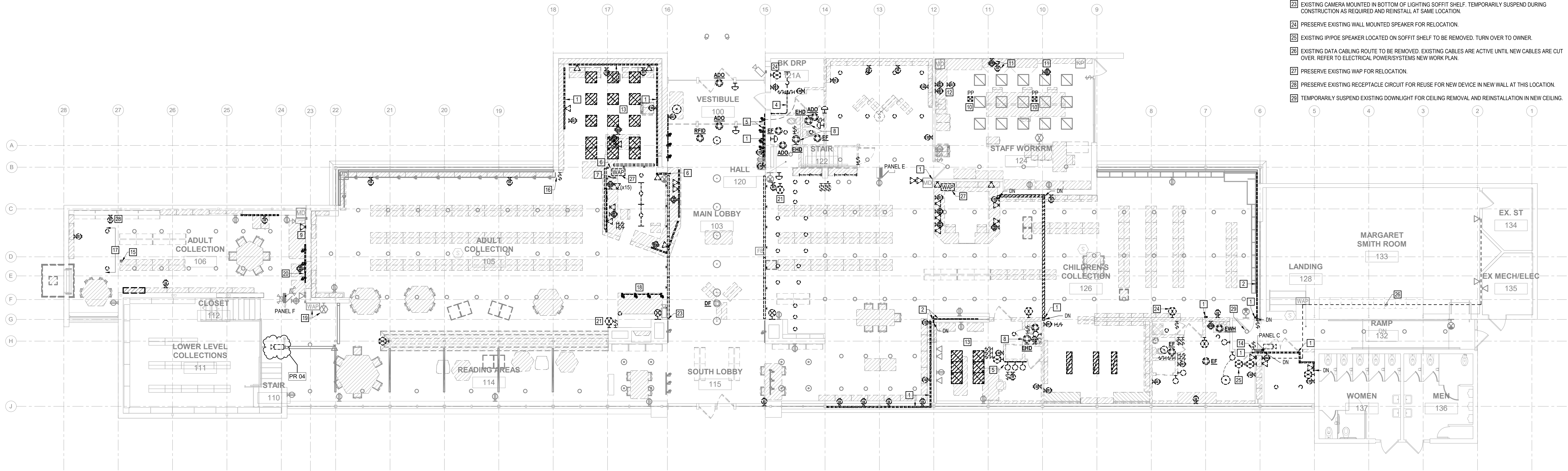
Pre-School 127:

- o Revise data as shown on plan.

Landing 128:

- o Add (1) data for camera location and key note 33.

C:\Users\jazzline\Documents\9628 - Lake Geneva Public Library - MEP - jazzline@henneman.com.rvt



1 ELECTRICAL DEMOLITION PLAN
SCALE: 1/8" = 1'-0"

LIGHTING CONTROL FOR
DIRECTOR OF ADULT
SERVICES OFFICE TO BE
REMOVED. PROVIDE NEW
SWITCH COVER PLATE AS
REQUIRED. ALL OTHER
EXISTING SWITCHES TO
REMAIN.



2 LANDING 128 SOUTH WALL DETAIL
SCALE: 1/2" = 1'-0"

ELECTRICAL GENERAL NOTES

1. REFER TO SHEET EG1.1 FOR ELECTRICAL GENERAL DEMOLITION REQUIREMENTS.
2. PRESERVE EXISTING LIGHTING CIRCUITS FOR REUSE.
3. CONTRACTOR TO PROVIDE A 40 HOUR BID ALLOWANCE FOR LOCATING AND TERMINATING ABANDONED SYSTEMS CABLING AND ASSOCIATED DEVICES.
4. ALL DEMOLISHED DATA CABLES SHALL BE REMOVED BACK TO EQUIPMENT RACK IN BASEMENT.

ELECTRICAL KEY NOTES

1. EXISTING SURFACE RACEWAY TO BE REMOVED.
2. EXISTING COAXIAL CABLE TO BE REMOVED.
3. DATA CABLING STUBBED UP FROM BELOW AND UP WALL AND OUT TO VESTIBULE.
4. EXISTING SURFACE CONDUIT TO BE REMOVED.
5. EXISTING WALL MOUNTED LIGHTING TRACK TO BE REMOVED.
6. EXISTING DATA SURFACE RACEWAY TO BE REMOVED.
7. EXISTING POWER AND DATA STUBBED UP FROM BELOW TO BE REMOVED. REMOVE CONDUIT AND COORDINATE FLOOR PATCHING WITH GC.
8. EXISTING HAND DRYERS TO BE REMOVED AND PRESERVED FOR REUSE.
9. SOURCE FOR DATA TO WALLS.
10. PRESERVE EXISTING DATA AND POWER CIRCUITS ROUTED THROUGH POWER POLES FOR REUSE IN NEW WORK ISLAND.
11. DEVICE MOUNTED ON CASEWORK.
12. PRESERVE EXISTING POWER CIRCUIT FOR REUSE.
13. LIGHT FIXTURE INSTALLATION AND ASSOCIATED CONDUIT, BOXES, ETC. LOCATED ABOVE EXISTING CEILING GRID TO BE REMOVED.
14. LIGHT SWITCH FOR DIRECTOR OF ADULT SERVICES OFFICE TO BE REMOVED. REFER TO DETAIL 2 THIS SHEET.
15. EXISTING CONDUIT STUBBED DOWN FROM CEILING AND ASSOCIATED LIGHTING FOR BOOK DISPLAY TO BE REMOVED.
16. ADJUST EXISTING TRACK FEED TO ACCOMMODATE NEW PARTIAL HEIGHT WALL. PRESERVE EXISTING TRACK CIRCUIT TO ROUTE INTO NEW CONDUIT IN NEW WALL AND OUT TO EXISTING TRACK. EXISTING CONTROL TO BE REWORKED. REFER TO LIGHTING NEW WORK PLAN.
17. CONVERT EXISTING DOWNLIGHT AND CIRCUIT TO BASEFEED FOR NEW SUSPENDED LINEAR FIXTURES. RETURN REMOVED DOWNLIGHT TO OWNER FOR ATTIC STOCK IF OWNER DESIRED.
18. EXISTING TRACK AND TRACK LIGHTING TO BE REMOVED. PRESERVE EXISTING LIGHTING CIRCUIT FOR REUSE.
19. PRESERVE EXISTING SPEAKER AND WAP LOCATED ON TOP OF EXISTING CABINET FOR RELOCATION TO WALL MOUNT AT THIS LOCATION.
20. EXISTING SURFACE RACEWAY, ASSOCIATED DEVICES AND WALL MOUNTED TRACK LIGHTING AT THIS LOCATION TO BE REMOVED FOR WALL REMOVAL.
21. PRESERVE EXISTING SPEAKER LOCATED ON TOP OF EXISTING SOFFIT SHELF FOR RELOCATION.
22. NOT USED.
23. EXISTING CAMERA MOUNTED IN BOTTOM OF LIGHTING SOFFIT SHELF. TEMPORARILY SUSPEND DURING CONSTRUCTION AS REQUIRED AND REINSTALL AT SAME LOCATION.
24. PRESERVE EXISTING WALL MOUNTED SPEAKER FOR RELOCATION.
25. EXISTING IP/POE SPEAKER LOCATED ON SOFFIT SHELF TO BE REMOVED. TURN OVER TO OWNER.
26. EXISTING DATA CABLING ROUTE TO BE REMOVED. EXISTING CABLES ARE ACTIVE UNTIL NEW CABLES ARE CUT OVER. REFER TO ELECTRICAL POWERSYSTEMS NEW WORK PLAN.
27. PRESERVE EXISTING WAP FOR RELOCATION.
28. PRESERVE EXISTING RECEPTACLE CIRCUIT FOR REUSE FOR NEW DEVICE IN NEW WALL AT THIS LOCATION.
29. TEMPORARILY SUSPEND EXISTING DOWNLIGHT FOR CEILING REMOVAL AND REINSTALLATION IN NEW CEILING.

PROJECT TITLE CITY OF LAKE GENEVA

LAKE GENEVA PUBLIC LIBRARY

918 W. MAIN STREET
LAKE GENEVA, WI. 53147

SHEET TITLE

ELECTRICAL DEMOLITION PLANS

IN ASSOCIATION WITH

Henneman
Engineering Inc.
energy focused

MADISON:
1232 Forest Drive, Suite 101
Madison, WI 53717
Project Number: 21-8928



FEH DESIGN

SIOUX CITY, IA
(712) 252-3889

DES MOINES, IA
(515) 288-2000

DUBUQUE, IA
(563) 583-4900

OCONOMOWOC, WI
(262) 968-2055

SHEET

DATE ISSUED 6/18/21/21
ISSUED FOR BIDDING
REV. NO. DATE
2 09/17/21
3 11/22/21
4 12/13/21
PROJECT NUMBER
2019411

ED1.1

ELECTRICAL KEY NOTES (CON'T)

- PULL NEW DATA CABLES TO EXISTING LOCATIONS WHILE EXISTING CABLES ARE ACTIVE. CUT OVER AT OUTLET SHALL OCCUR AFTER NORMAL BUSINESS HOURS WHEN LIBRARY IS CLOSED. COORDINATE SCHEDULING WITH OWNER.
- RELOCATED IPOE SPEAKER. MOUNT ON VERTICAL FACE OF CEILING SOFFIT SO SPEAKER DOES NOT HANG BELOW BOTTOM OF SOFFIT OR OBSTRUCT TRIM.
- WIRELESS DOOR ACTUATOR. COORDINATE FINAL LOCATIONS WITH ARCHITECTURAL PRIOR TO ROUGH-IN.
- EXTEND EXISTING RECEPTACLE CIRCUIT AS REQUIRED TO NEW DEVICE.
- NEW CABLES FROM EXISTING EQUIPMENT RACK IN BASEMENT TO EXISTING OUTLET LOCATIONS IN SMITH ROOM. CORE THROUGH FLOOR IN TUNNEL AT NEW WALL LOCATION.
- TERMINATE AT WORKSTATION THROUGH BASE FEED.
- COORDINATE FINAL MOUNTING HEIGHT AND LOCATION WITH SECURITY CONTRACTOR.

ELECTRICAL KEY NOTES (CON'T)

- CORE FLOOR FROM BASEMENT AND STUB POWER CONDUIT UP FROM BASEMENT. PROVIDE CONDUIT TO DEVICES MOUNTED AT 6" AFF.
- ROUTE WIRING FOR DOOR OPERATOR IN CONDUIT UP FROM BASEMENT, INTO TUNNEL AND VERTICAL THROUGH FLOOR INTO FLOOR TRENCH TO OPERATOR.
- REFER TO ARCHITECTURAL PLANS FOR PROTECTION DURING CONSTRUCTION.
- FIREPLACE TO BE CONTROLLED WITH REMOTE AND TIMED CONTROLS FROM LIGHTING SYSTEM. PROVIDE WIRELESS LOAD CONTROLLER COMPATIBLE WITH LUTRON VIVE SYSTEM AND LOCATE ABOVE CEILING SHELF.
- NEW LOCATION FOR EXISTING SPEAKER.
- ROUTE CABLES ALONG TOP SIDE OF SOFFIT AND EXTEND TO EXISTING OUTLETS.
- PROVIDE NEW CABLE TO EXISTING WAP LOCATED ON SOFFIT SHELF.

ELECTRICAL KEY NOTES (CON'T)

- CONDUIT UP FROM BASEMENT, INTO TUNNEL AND VERTICAL THROUGH FLOOR. PROVIDE PVC CONDUIT TO RFID LOW VOLTAGE SYSTEM.
- PROVIDE FURNITURE FEED FOR SYSTEMS FURNITURE. ROUTE CONDUIT UP FROM BASEMENT, INTO TUNNEL AND VERTICAL THROUGH FLOOR.
- CONDUIT UP FROM BASEMENT, INTO TUNNEL AND VERTICAL THROUGH FLOOR INTO NEW WALL. ROUTE THRU EXISTING WALL CAVITY FOR ACCESS TO ROOMS 123 AND 124. ROUTE THROUGH NEW WALL FOR ACCESS TO ROOMS 121B/C.
- EXTEND EXISTING CIRCUIT SERVING MEETING RM 117 TO NEW RECEPTACLE.
- CONDUIT UP FROM BASEMENT, INTO TUNNEL AND VERTICAL THROUGH FLOOR.
- EXISTING SPEAKER AND/OR WAP PREVIOUSLY SITTING ON SHELF/SOFFIT TO BE WALL MOUNTED AT 84" AFF.
- RECEPTACLE BELOW COUNTER FOR AUTOMATIC FAUCET CONTROLLER. COORDINATE LOCATION WITH PLUMBING CONTRACTOR.

ELECTRICAL KEY NOTES (CON'T)

- RELOCATED ELECTRIC HAND DRYER. COORDINATE MOUNTING HEIGHT WITH ARCHITECTURAL ELEVATION AND HAND DRYER REQUIREMENTS.
- CONDUIT UP FROM BASEMENT, INTO TUNNEL AND VERTICAL THROUGH FLOOR INTO NEW WALL AND OVER TO NEW DEVICE.
- PROVIDE ROUGH-IN AND STUB CONDUIT DOWN TO ROUGH-IN FROM CEILING FOR FUTURE CARD READER.
- CONDUIT UP FROM BASEMENT, INTO TUNNEL AND VERTICAL THROUGH FLOOR INTO CHASE TO UNDER COUNTER. DEVICE MOUNTED IN TABLE TOP PORTAL DEVICE. CONCEAL WIRING WITHIN MILLWORK TOP CHASE FROM END WALL. GC SHALL CUT R.O. IN MILLWORK TOP. PROVIDE LEW ELECTRIC PUFF-CT-SS-2USB OR SIMILAR.
- CONDUIT UP FROM BASEMENT, INTO TUNNEL AND VERTICAL THROUGH FLOOR TO DEVICES. DEVICES AT THIS LOCATION MAY BE SURFACE MOUNTED.
- EXTEND EXISTING POWER POLE CIRCUIT TO NEW POWER POLE. PROVIDE LEGRAND 250TP OR SIMILAR.
- PROVIDE FURNITURE FEED FOR SYSTEMS FURNITURE. ROUTE THRU EXISTING WALL CAVITY TO FURNITURE FEED.

ELECTRICAL GENERAL NOTES

- ALL BRANCH CIRCUIT RACEWAYS SHALL BE CONCEALED UNLESS NOTED OTHERWISE. SURFACE MOUNTING METHODS ARE NOT PERMITTED. EG TO CONTACT A/E, PRIOR TO BEGINNING WORK, TO REVIEW UNIQUE AREAS WHERE CONCEALMENT MAY NOT BE POSSIBLE.
- CIRCUITS SHOWN NEXT TO EXISTING DEVICES ARE FOR REFERENCE ONLY. UNLESS NOTED OTHERWISE, EXISTING DEVICES SHALL REMAIN ON THEIR EXISTING CIRCUITS.
- PROTECT AND PRESERVE EXISTING TO REMAIN DEVICES DURING CONSTRUCTION.
- LABEL DEMOLISHED EMPTY CIRCUITS AS SPARE ON ASSOCIATED PANEL SCHEDULE.
- ALL NEW DATA CABLING FROM EXISTING IT RACK LOCATED IN BASEMENT.
- MECHANICAL TUNNELS SHOWN ON PLANS ARE CONFINED DUCTWORK CRAWL SPACES. CONTRACTOR SHALL INCLUDE ALL NECESSARY LABOR AND TEMPORARY LIGHTING TO ACCESS TUNNEL AREAS.
- REINSTALLED SPEAKERS ARE IPOE AND REQUIRE DATA JACK FROM EXISTING EQUIPMENT RACK IN BASEMENT.

ELECTRICAL KEY NOTES

- CORE FLOOR FROM BASEMENT AND STUB POWER CONDUIT UP FROM BASEMENT. PROVIDE CONDUIT TO RECEPTACLES CONCEALED UNDER CASEWORK. MOUNT RECEPTACLES TO INTERIOR OF CASEWORK AT 18" AFF.
- CORE FLOOR FROM BASEMENT AND STUB DATA CONDUIT UP FROM BASEMENT. PROVIDE CONDUIT TO DATA DEVICES CONCEALED UNDER CASEWORK. MOUNT RECEPTACLES TO INTERIOR OF CASEWORK AT 18" AFF.
- REPLACE EXISTING DUPLEX RECEPTACLE WITH NEW DEVICE.
- CONDUIT UP FROM BASEMENT, INTO TUNNEL AND VERTICAL THROUGH FLOOR INTO CHASE TO ABOVE CEILING.
- CONDUIT UP FROM BASEMENT, INTO TUNNEL AND VERTICAL THROUGH FLOOR INTO NEW WALL.

CIRCUITING LEGEND	
PANEL B = B-x (x=CIRCUIT NUMBER)	
PANEL C = C-x (x=CIRCUIT NUMBER)	
PANEL E = E-x (x=CIRCUIT NUMBER)	
PANEL F = F-x (x=CIRCUIT NUMBER)	

1 ELECTRICAL BASEMENT PLAN
SCALE: 1/8" = 1'-0"

2 ELECTRICAL POWER/SYSTEMS MAIN LEVEL PLAN
SCALE: 1/8" = 1'-0"



Change Order #13

Project:	Customer:	Prepared By:
21-0730-0840 Lake Geneva Library	Selzer-Ornst Construction Company	Shaun D Zaskowski
Contract #11	West State Street	shaun@empower-elec.com
Contract Date: 8/24/2021	Milwaukee WI 53209	12/22/2021

1. PR#004 **\$3,160.00**

Description of Change:

Provide and Install cabling according to PR#4

Tech Area 104

Add (4) data as show on plan consisting of Two (2) Category 6 rated cables each.

Circ Desk 119

Reduce (1) data as show on plan to a total of (3) Category 6 rated cable's

Reduce 2 data as show on plan to a total of (2) Category 6 rated cables

Add (1) data for camera as shown on plan consisting of (1) Category 6 cable each and Key note 33

Children's Desk 125

Add (1) data for camera location consisting of (1) Category 6 rated cable

Pre School 127

Add (3) data as shown on plan consisting of (1) Category 6 rated cable each

Landing 128

Add (1) data for camera as shown on plan consisting of (1) Category 6 rated

All floor cores and sleeves needed in new locations

<i>Item</i>	<i>QTY</i>	<i>Price</i>	<i>Subtotal</i>
material	1.00	\$1,160.00	\$1,160.00
labor	20.00	\$100.00	\$2,000.00

Total Price: \$3,160.00

Original Contract Sum:	\$114,500.00
Net Change by Previously Authorized Change Orders:	\$963.50
Adjusted Contract Sum Prior to This Change Order:	\$115,463.50
Value of This Change Order:	\$3,160.00
Revised Contract Total:	\$118,623.50

We hereby agree to make the changes specified for Total Price listed above.

CONTRACTOR: Shawn D Zaskowski 12/22/2021
Empower Electric

The above prices and specifications of this Change Order are satisfactory and are hereby accepted. All work shall be performed under the same terms and conditions as specified in the original contract unless otherwise stipulated.

ACCEPTED BY: _____
Selzer-Ornst Construction Company

Report Criteria:

Report type: Summary

[Report].Check Issue Date = 12/20/2021,12/21/2021,12/29/2021

Check.Type = {<>} "Adjustment"

Bank.Bank account = "043230"

Check Issue Date	Check Number	Vendor Number	Payee	Amount
12/20/2021	78141	3118	PAYNE & DOLAN INC	4,550.00
12/21/2021	78142	6341	ALTERNATIVE STORAGE	175.00
12/21/2021	78143	5757	AT & T	1,076.25
12/21/2021	78144	2104	AT&T	1,709.28
12/21/2021	78145	2108	AT&T LONG DISTANCE	9.30
12/21/2021	78146	2109	AT&T MOBILITY	1,352.98
12/21/2021	78147	6263	CHARTER COMMUNICATIONS	179.97
12/21/2021	78148	5709	FEH DESIGN	18,412.13
12/21/2021	78149	2550	GENEVA AUTO BODY	1,474.00
12/21/2021	78150	6365	JOHNSON, JUDY ANDREWS	328.65
12/21/2021	78151	6354	LIBRARY FURNITURE INTERNATIONAL	61,248.00
12/21/2021	78152	6373	MANITOWISH RIVER STUDIO TRAILS NORTH	18.95
12/21/2021	78153	3038	NELSON, BRANDI	52.12
12/21/2021	78154	6178	SWING NOUVEAU INC.	4,500.00
12/21/2021	78155	5001	VERIZON WIRELESS	299.46
12/21/2021	78156	5071	WE ENERGIES	3,749.11
12/21/2021	78157	5091	WI DEPT OF ADMINISTRATION	600.00
12/29/2021	78238	2046	ALLIANT ENERGY	218.97
12/29/2021	78239	2104	AT&T	577.24
12/29/2021	78240	2109	AT&T MOBILITY	49.18
12/29/2021	78241	6313	B & J STORAGE	540.00
12/29/2021	78242	6214	CAPITAL ONE	229.44
12/29/2021	78243	6263	CHARTER COMMUNICATIONS	479.95
12/29/2021	78244	6129	DE LAGE LANDEN FINANCIAL SERVICES INC	166.84
12/29/2021	78245	6378	EVENT PROFESSIONALS LLC	500.00
12/29/2021	78246	2670	HOME DEPOT CREDIT	240.88
12/29/2021	78247	2800	KORNAK, EMILY	20.00
12/29/2021	78248	3038	NELSON, BRANDI	1,146.84
12/29/2021	78249	4915	TIETZ, KATIE	1,146.84
12/29/2021	78250	4973	US BANK	8,512.14
12/29/2021	78251	4975	US CELLULAR	625.44
Grand Totals:				114,188.96

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
11-00-00-16100	175.00	.00	175.00
11-00-00-21100	2,179.58	24,542.00-	22,362.42-
11-10-00-52450	1,474.00	.00	1,474.00
11-12-00-52210	86.45	.00	86.45
11-12-00-53300	126.56	.00	126.56
11-12-00-53310	202.09	.00	202.09
11-15-10-53990	44.18	.00	44.18

GL Account	Debit	Credit	Proof
11-16-10-52210	1,017.86	.00	1,017.86
11-16-10-52240	1,011.11	.00	1,011.11
11-16-10-53500	90.45	.00	90.45
11-21-00-51380	857.07	.00	857.07
11-21-00-52210	2,382.73	.00	2,382.73
11-21-00-52620	1,076.25	.00	1,076.25
11-21-00-53300	124.86	.00	124.86
11-21-00-53310	716.69	.00	716.69
11-21-00-53420	447.35	.00	447.35
11-21-00-53990	148.76	.00	148.76
11-21-00-54100	1,854.59	.00	1,854.59
11-21-00-54150	2,293.68	.00	2,293.68
11-21-00-57360	4,219.98	.00	4,219.98
11-22-00-52210	2,895.00	2,179.58-	715.42
11-22-00-52240	739.13	.00	739.13
11-22-00-53400	166.84	.00	166.84
11-22-00-53500	229.44	.00	229.44
11-24-00-52620	66.37	.00	66.37
11-32-10-52210	314.72	.00	314.72
11-32-10-52240	967.39	.00	967.39
11-51-10-52240	715.04	.00	715.04
11-52-01-52240	98.41	.00	98.41
40-00-00-21100	.00	5,465.09-	5,465.09-
40-54-10-52210	77.33	.00	77.33
40-55-10-52210	105.48	.00	105.48
40-55-10-52240	99.78	.00	99.78
40-55-10-53500	150.43	.00	150.43
40-55-20-52210	32.07	.00	32.07
40-55-40-53000	5,000.00	.00	5,000.00
42-00-00-21100	.00	162.20-	162.20-
42-34-50-52210	162.20	.00	162.20
43-00-00-21100	.00	4,744.96-	4,744.96-
43-21-00-17010	97.48	.00	97.48
43-22-00-17010	97.48	.00	97.48
43-32-10-17010	4,550.00	.00	4,550.00
48-00-00-21100	.00	421.31-	421.31-
48-00-00-52210	84.09	.00	84.09
48-00-00-52220	218.97	.00	218.97
48-00-00-52240	118.25	.00	118.25
61-00-00-21100	.00	.28-	.28-
61-00-00-53110	.28	.00	.28
62-00-00-21100	.00	.30-	.30-
62-00-00-92100	.30	.00	.30
98-00-00-21100	.00	79,660.13-	79,660.13-
98-00-00-54170	79,660.13	.00	79,660.13
99-00-00-21100	.00	1,372.27-	1,372.27-
99-00-00-52110	560.00	.00	560.00
99-00-00-52210	193.32	.00	193.32
99-00-00-52220	600.00	.00	600.00
99-00-00-54100	18.95	.00	18.95
Grand Totals:	118,548.12	118,548.12-	.00

Dated: 1-4-2022Mayor: Charlene Klein

City Council: _____

Joap Yunker
Ken Horn
[Signature]

City Recorder: _____

Report Criteria:

Report type: Summary

[Report].Check Issue Date = 12/20/2021,12/21/2021,12/29/2021

Check.Type = {<>} "Adjustment"

Bank.Bank account = "043230"

Report Criteria:

Detail report.

Invoices with totals above \$0.00 included.

Only unpaid invoices included.

Invoice.Batch =

"12312021","12312021A","P12312021","P12312021A","P12312021B","P12312021C","F12312021","F12312021A","F12312021B"

Invoice Detail.GL account (2 Characters) = {<>} "61"

Invoice Detail.GL account (2 Characters) = {<>} "62"

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
ABT MAILCOM				
41037	12/20/2021	2021 TAX BILL MAILING	11-14-30-53120 POSTAGE-CITY CLERK	1,557.62
Total ABT MAILCOM:				1,557.62
ANDRES MEDICAL BILLING LTD				
253496	12/08/2021	EMS BILLING-NOV	11-22-00-52140 OUTSIDE BILLING SERVICES	2,614.90
Total ANDRES MEDICAL BILLING LTD:				2,614.90
APHE LLC				
288	12/27/2021	CPR CARDS/CLASS	11-22-00-56100 CPR CLASS PAY	10.00
39	07/17/2021	CPR CARDS/CLASS	11-22-00-56100 CPR CLASS PAY	240.00
Total APHE LLC:				250.00
ASSOCIATED APPRAISAL CONSULTANTS INC				
160116	01/01/2022	JAN 2022 ASSESSMENT & CAM	11-00-00-16100 PREPAID EXPENSES	8,079.17
Total ASSOCIATED APPRAISAL CONSULTANTS INC:				8,079.17
AURORA HEALTH CARE				
1474058	12/13/2021	BLOOD DRAW	11-21-00-53800 PD SPECIAL INVESTIGATIONS	25.00
Total AURORA HEALTH CARE:				25.00
BOUND TREE MEDICAL LLC				
84246069	10/12/2021	AED CABINET-RIVERIA	11-29-00-53400 EMER MGMT SUPPLIES	255.99
84248027	10/13/2021	AED CABINET-WATER WASTE	11-29-00-53400 EMER MGMT SUPPLIES	255.99
84295201	11/18/2021	EMS MED SUPPLIES	11-22-00-58100 EMS EQUIPMENT/SUPPLIES	195.09
84316534	12/08/2021	EMS MED SUPPLIES	11-22-00-58100 EMS EQUIPMENT/SUPPLIES	42.79
84316535	12/08/2021	G3 QUICKLOOK	11-22-00-58500 EQUIPMENT OUTLAY	397.98
84318496	12/09/2021	EMS MED SUPPLIES	11-22-00-58100 EMS EQUIPMENT/SUPPLIES	120.07
Total BOUND TREE MEDICAL LLC:				1,267.91
BRIAN WALES, PIANO TUNER				
12/9/21	12/09/2021	PIANO TUNING-RIV WEDDING	40-55-10-46740 UPPER RIVIERA REVENUE	150.00
Total BRIAN WALES, PIANO TUNER:				150.00
BUMPER TO BUMPER AUTO PARTS				
662-451397	12/28/2021	WIPERS,PLOW GUIDES-#23	11-32-10-53510 VEHICLE/EQUIPMENT MAINTENANCE	53.77
662-451398	12/28/2021	WIPERS-STOCK	11-32-10-53510 VEHICLE/EQUIPMENT MAINTENANCE	24.18
Total BUMPER TO BUMPER AUTO PARTS:				77.95

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
BUREAU OF CORRECTIONAL ENTERPRISES				
306-187571	12/14/2021	PAPER TOWEL,LINERS	11-16-10-53500 CITY HALL BLDG MAINT SUPPLIES	161.34
Total BUREAU OF CORRECTIONAL ENTERPRISES:				161.34
CDW GOVERNMENT INC				
N610108	11/15/2021	MULTI PORT HUB	50-21-00-58000 POLICE EQUIPMENT PURCHASES	125.96
N840325	11/19/2021	CISCO PORTS-NETWORK UPG	11-21-00-58100 EQUIPMENT OUTLAY	2,245.84
P161923	11/30/2021	MESH NETWORK/DESKTOP	11-22-00-58500 EQUIPMENT OUTLAY	1,050.34
Total CDW GOVERNMENT INC:				3,422.14
CINTAS CORP				
5087490540	12/13/2021	FIRST AID SUPPLIES	11-32-10-53900 FIRST AID AND SAFETY SUPPLIES	97.98
Total CINTAS CORP:				97.98
CINTAS FIRE PROTECTION				
0F36647400	12/23/2021	FIRE EXTINGUISHER INSP	11-32-10-53900 FIRST AID AND SAFETY SUPPLIES	1,772.57
0F36647401	12/22/2021	FIRE EXTINGUISHER INSP	48-00-00-53600 CEM MAINT SERVICE EXP	148.95
0F36647402	12/22/2021	FIRE EXTINGUISHER INSP	40-55-20-53600 RIV MAINTENANCE SERVICE COSTS	78.80
Total CINTAS FIRE PROTECTION:				2,000.32
COMPLETE OFFICE OF WISCONSIN				
241091	12/13/2021	2022 CALENDARS	11-21-00-53100 PD OFFICE SUPPLIES	25.80
Total COMPLETE OFFICE OF WISCONSIN:				25.80
CONWAY SHIELD				
0483772	11/30/2021	AIR COMPRESSOR OIL	11-22-00-53600 FIREHOUSE MAINT SERVICE COSTS	213.00
0485224	12/27/2021	VEHICLE WASH	11-22-00-53510 EQUIP MAINT SUPPLIES-FIRE DEPT	85.00
Total CONWAY SHIELD:				298.00
CULLIGAN OF BURLINGTON				
NOV 2021	11/30/2021	SOLAR SALT-NOV	40-55-20-53600 RIV MAINTENANCE SERVICE COSTS	114.00
Total CULLIGAN OF BURLINGTON:				114.00
DINGES FIRE COMPANY				
24778	12/21/2021	GAUGE-ENG1	11-22-00-53510 EQUIP MAINT SUPPLIES-FIRE DEPT	65.42
Total DINGES FIRE COMPANY:				65.42
DUNN LUMBER				
102776	12/07/2021	OIL-RETURNED	11-32-13-54300 TREE & BRUSH OPER SUPPLIES	167.52-
944738	11/18/2021	REGAL TOOL	11-32-10-53400 OPERATING SUPPLIES-STREET DEPT	66.85
955252	11/30/2021	GUN MOUNT-#206	11-21-00-53420 PD SPECIAL EQUIPMENT	10.11
960952	12/06/2021	SPRAY PAINT,NUTS,BOLTS-PLO	11-32-12-53510 EQUIP MAINT SUPPL-SNOW & ICE	44.42
961466	12/07/2021	SLOTTED ANGLE-CHIPPER TRK	11-32-13-54300 TREE & BRUSH OPER SUPPLIES	17.79
961531	12/07/2021	OIL,SEA FOAM,BAR OIL	11-32-13-54300 TREE & BRUSH OPER SUPPLIES	257.47
961702	12/07/2021	CHAIN-GATE #19	11-32-12-53510 EQUIP MAINT SUPPL-SNOW & ICE	71.84
962636	12/08/2021	LIGHTERS	48-00-00-53990 CEM MISC EXP	3.49
966773	12/13/2021	PAINT-GRAFFITI	11-21-00-53990 PD MISCELLANEOUS EXP	11.48
968979	12/15/2021	SCREWDRIVER,DETERGENT	40-55-10-53500 BLDG MAINT SUPPLIES-UPPER RIV	26.15
970019	12/16/2021	BATTERIES-SHOP SUPPLIES	11-32-10-53400 OPERATING SUPPLIES-STREET DEPT	15.99

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
973275	12/20/2021	MBX REPAIR-1169 ROLLING LN	11-32-13-54200 TREE & BRUSH-REPAIR	82.98
973663	12/21/2021	CHAIN SAW	11-32-13-54300 TREE & BRUSH OPER SUPPLIES	899.99
973672	12/21/2021	SAW PARTS	11-32-13-54300 TREE & BRUSH OPER SUPPLIES	59.88
973676	12/21/2021	SAW PARTS	11-32-13-54300 TREE & BRUSH OPER SUPPLIES	8.99
975793	12/23/2021	ANTI FREEZE	11-52-00-53520 GROUNDS MAINT SUPPLIES	17.97
975864	12/23/2021	ANTI FREEZE	11-52-00-53520 GROUNDS MAINT SUPPLIES	5.99
976652	12/23/2021	CAULK GUN,SILICONE	11-22-00-53500 BLDG MAINT SUPPLIES-FIREHOUSE	11.98
978875	12/28/2021	ICE MELT,SPREADER	11-22-00-53500 BLDG MAINT SUPPLIES-FIREHOUSE	153.91
Total DUNN LUMBER:				1,599.76
EAGLE MEDIA INC				
00133433-1	11/09/2021	UNIFORM-EMBROIDERED HAT	11-21-00-51390 PART TIME UNIFORM EXPENSE	96.00
00133434-1	10/15/2021	UNIFORM-WARD	11-21-00-51380 PD UNIFORM ALLOWANCE	11.00
00133434-1	10/15/2021	UNIFORM-RESERVES	11-21-00-51390 PART TIME UNIFORM EXPENSE	55.00
00133738	12/16/2021	UNIFORM-COLEMAN	11-21-00-51390 PART TIME UNIFORM EXPENSE	10.00
00133782	12/08/2021	UNIFORM-HINZPETER	11-21-00-51380 PD UNIFORM ALLOWANCE	119.96
00133782	12/08/2021	UNIFORM-KOSTMAN	11-21-00-51380 PD UNIFORM ALLOWANCE	185.94
00133782	12/08/2021	UNIFORM-REYNOLDS	11-21-00-51380 PD UNIFORM ALLOWANCE	59.98
Total EAGLE MEDIA INC:				537.88
ELKHORN CHEMICAL CO INC				
638303	12/22/2021	GLOVES-MECH SHOP	11-32-10-53900 FIRST AID AND SAFETY SUPPLIES	735.20
638946	11/30/2021	TISSUE PAPER	11-22-00-53400 OPERATING SUPPLIES	63.09
639425	12/16/2021	CLEANING SUPPLIES	11-22-00-53500 BLDG MAINT SUPPLIES-FIREHOUSE	116.97
Total ELKHORN CHEMICAL CO INC:				915.26
ELKHORN NAPA AUTO PARTS				
251157	12/08/2021	MAINT SHOP SUPPLIES	11-32-10-53400 OPERATING SUPPLIES-STREET DEPT	54.16
251337	12/10/2021	DRILL BIT-GATE#19	11-32-13-54200 TREE & BRUSH-REPAIR	90.25
252500	12/22/2021	SHOP SUPPLIES	11-32-10-53510 VEHICLE/EQUIPMENT MAINTENANCE	158.41
252616	12/23/2021	LIGHT RELAY-#27	11-32-10-53510 VEHICLE/EQUIPMENT MAINTENANCE	16.36
Total ELKHORN NAPA AUTO PARTS:				319.18
EVERGREEN SEPTIC SERVICE LLC				
18442	11/18/2021	GREASE TRAP CLEANING	40-55-20-53500 BLDG MAINT SUPPLIES-LOWER RIV	195.00
Total EVERGREEN SEPTIC SERVICE LLC:				195.00
FAIRWYN LTD				
304 N STONE	12/22/2021	304 N STONE RIDGE DR	11-00-00-23540 DEVELOPER DEPOSITS	3,500.00
Total FAIRWYN LTD:				3,500.00
FIRE-RESCUE SUPPLY LLC				
9399	12/10/2021	FORCIBLE ENTRY TOOL	11-22-00-57360 DONATION PURCHASES	2,100.00
Total FIRE-RESCUE SUPPLY LLC:				2,100.00
FLOWER, JIM				
REIMB 12/23/2	12/23/2021	364 MILES NOV-C/E	11-24-00-53300 BLDG INSPECTOR TRAVEL-MILEAGE	203.84
Total FLOWER, JIM:				203.84

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
FORD OF LAKE GENEVA				
78096	12/07/2021	MOUNT/BALANCE TIRES-#205-2	11-21-00-53610 PD EQUIP MAINT SERV COSTS	200.80
78108	12/10/2021	OIL CHG/TIRE ROTATE-#207.21	11-21-00-53610 PD EQUIP MAINT SERV COSTS	43.65
Total FORD OF LAKE GENEVA:				244.45
GATEWAY TECHNICAL COLLEGE				
26772	12/20/2021	EMT SCHOOL-SCHILTZ	11-22-00-55100 EMS TRAINING PAY	1,078.79
Total GATEWAY TECHNICAL COLLEGE:				1,078.79
GENERAL COMMUNICATIONS INC.				
231731	12/18/2021	SETCOM EQUIP & SETUP-CMD	43-21-00-17010 PD CAPITAL PROJECTS	1,520.65
231731-1	12/18/2021	SETCOM EQUIP & SETUP-CMD	43-22-00-17010 FD CAPITAL PROJECTS	1,520.66
231732	12/18/2021	CMD VEH HEADSETS-TELECO	43-21-00-17010 PD CAPITAL PROJECTS	137.50
231732-1	12/18/2021	CMD VEH HEADSETS-TELECO	43-22-00-17010 FD CAPITAL PROJECTS	137.50
298715	10/14/2021	CONNECT ERROR-H20 TOWER	11-21-00-52620 PD COMMUNICATION SYS MAINT FEE	187.50
300035	11/23/2021	SEAT COVERS-#200	50-21-00-58000 POLICE EQUIPMENT PURCHASES	330.00
300494	12/15/2021	NEW MICS-SPARE	11-21-00-53610 PD EQUIP MAINT SERV COSTS	119.00
300794	12/22/2021	NEW MIC-#205	11-21-00-53610 PD EQUIP MAINT SERV COSTS	119.00
Total GENERAL COMMUNICATIONS INC.:				4,071.81
GIROLAMO, MARCIE				
REIMB 5/6/21	12/11/2021	SEC DEP-GIROLAMO5/6/21	40-55-10-23530 SECURITY DEPOSITS-UPPER RIV	1,000.00
REIMB 5/6/21	12/11/2021	SEC GRD,SETUP-GIROLAMO 5/	40-55-10-46740 UPPER RIVIERA REVENUE	324.88-
Total GIROLAMO, MARCIE:				675.12
HEIN ELECTRIC SUPPLY CO				
974787-00	12/02/2021	1070 CAREY ST	11-32-10-53600 ST DEPT BLDG MAINT SERV COSTS	115.16
Total HEIN ELECTRIC SUPPLY CO:				115.16
HENRY SCHEIN INC				
14252769	12/16/2021	EMS SUPPLIES	11-22-00-58100 EMS EQUIPMENT/SUPPLIES	154.22
14252771	12/21/2021	EMS SUPPLIES	11-22-00-58100 EMS EQUIPMENT/SUPPLIES	1,073.84
14273326	12/16/2021	EMS SUPPLIES	11-22-00-58100 EMS EQUIPMENT/SUPPLIES	26.28
14575190	12/21/2021	EMS SUPPLIES	11-22-00-58100 EMS EQUIPMENT/SUPPLIES	6.57
Total HENRY SCHEIN INC:				1,260.91
INITIAL DESIGNS				
9109	12/01/2021	UNIFORM-MED RES	11-29-00-54140 MEDICAL RESERVE CORPS	128.47
Total INITIAL DESIGNS:				128.47
ITU ABSORB TECH INC				
7821121	12/09/2021	MATS,RAGS,COVERALLS	11-32-10-53600 ST DEPT BLDG MAINT SERV COSTS	89.66
Total ITU ABSORB TECH INC:				89.66
JAMES IMAGING SYSTEMS INC				
1139708	12/20/2021	TOSH ES3555C-DEC	11-21-00-55310 COPY MACHINE & SHREDDING SVC	126.51
1139709	12/20/2021	TOSH ES357-DEC	11-21-00-55310 COPY MACHINE & SHREDDING SVC	20.14

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
Total JAMES IMAGING SYSTEMS INC:				146.65
JEFFERSON FIRE & SAFETY INC				
IN135709	11/23/2021	SQUAD CASCADE PARTS	11-22-00-53510 EQUIP MAINT SUPPLIES-FIRE DEPT	36.60
IN136111	12/10/2021	UNIFORM-HELMET	50-22-00-58000 FIRE EQUIPMENT PURCHASES	1,342.62
PB000932	12/28/2021	(7) COATS,(7) PANTS	50-22-00-58000 FIRE EQUIPMENT PURCHASES	21,635.50
Total JEFFERSON FIRE & SAFETY INC:				23,014.72
JERRY WILLKOMM INC				
284622	12/21/2021	1505.0 GALS GAS	11-32-10-53410 VEHICLE-FUEL & OIL	4,227.55
407288	12/08/2021	OFF ROAD PUMP REPAIR	11-32-10-53410 VEHICLE-FUEL & OIL	170.28
407726	12/22/2021	HYDRO FLUID	11-32-10-53410 VEHICLE-FUEL & OIL	473.00
Total JERRY WILLKOMM INC:				4,870.83
JOHNSON'S NURSERY				
81277	11/30/2021	TREE REPLACEMENT-DOWNTOWN	11-32-13-53460 PURCHASE OF TREES	176.00
Total JOHNSON'S NURSERY:				176.00
KAPUR & ASSOCIATES INC				
110479	11/15/2021	2020 LG PAVING PROGRAM	43-32-10-17010 2020/2021 STREET IMP PROGRAM	120.00
110487	11/15/2021	SNAKE ROAD	43-32-10-17010 2020/2021 STREET IMP PROGRAM	3,387.28
110503	11/15/2021	2021 GIS	11-30-00-52160 CITY ENGINEERING FEES	290.50
110504	11/15/2021	2021 PASER WISLR	11-30-00-52160 CITY ENGINEERING FEES	4,134.08
110512	11/15/2021	2021 LG ST PROGRAM	43-32-10-17010 2020/2021 STREET IMP PROGRAM	2,651.00
110543	11/16/2021	BLOOMFIELD/EDWARDS SIGNA	43-32-10-17020 DPW CAPITAL PROJECTS	33,335.00
Total KAPUR & ASSOCIATES INC:				43,917.86
LAKE GENEVA ANIMAL HOSPITAL				
616313	12/01/2021	PICKUP/BOARD	11-21-00-52910 CARE OF STRAY ANIMALS	25.00
Total LAKE GENEVA ANIMAL HOSPITAL:				25.00
LAKE GENEVA LIONS CLUB				
REIMB 12/7/20	12/07/2021	SEC DEP-LIONS CLB 12/7/21	40-55-10-23530 SECURITY DEPOSITS-UPPER RIV	1,000.00
REIMB 12/7/20	12/07/2021	SEC GRD,SETUP-LIONS CLB 12	40-55-10-46740 UPPER RIVIERA REVENUE	567.50
Total LAKE GENEVA LIONS CLUB:				432.50
LAKE GENEVA UTILITY				
1600 MONTE	12/03/2021	1600 MONTE VISTA DR	45-00-00-24530 SEWER IMPACT FEES	1,865.00
1600 MONTE	12/03/2021	1600 MONTE VISTA DR	45-00-00-24520 WATER IMPACT FEES	1,690.00
1620 MONTE	12/22/2021	1620 MONTE VISTA DR	45-00-00-24520 WATER IMPACT FEES	1,690.00
1620 MONTE	12/22/2021	1620 MONTE VISTA DR	45-00-00-24530 SEWER IMPACT FEES	1,865.00
304 N STONE	12/09/2021	304 N STONE RIDGE DR	45-00-00-24520 WATER IMPACT FEES	1,690.00
304 N STONE	12/09/2021	304 N STONE RIDGE DR	45-00-00-24530 SEWER IMPACT FEES	1,865.00
Total LAKE GENEVA UTILITY:				10,665.00
LAKESIDE INTERNATIONAL LLC				
2266537P	12/06/2021	POWER STEERING PUMP-#27	11-32-10-53510 VEHICLE/EQUIPMENT MAINTENANCE	915.38

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
Total LAKESIDE INTERNATIONAL LLC:				915.38
LASER ELECTRIC SUPPLY				
1127081-00	12/01/2021	LED LIGHTS-VETS BUILDINGS	11-52-01-53500 BLDG MAINT & REPAIR	148.68
1485531-00	11/18/2021	LED LIGHTS-VETS BUILDINGS	11-52-01-53500 BLDG MAINT & REPAIR	85.34
1485706-00	12/03/2021	ELECTRIC PANEL REPAIR-1070	11-32-10-53600 ST DEPT BLDG MAINT SERV COSTS	44.53
Total LASER ELECTRIC SUPPLY:				278.55
LASER WORKS UNLIMITED LLC				
1722	11/30/2021	(12) EMT/FF OF THE YEAR	11-22-00-53990 FIRE MISCELLANEOUS EXP	106.00
Total LASER WORKS UNLIMITED LLC:				106.00
LEXIPOL LLC				
INVLEX7105	12/01/2021	LEXIPOL SUBSCRIPTION-2022	11-00-00-16100 PREPAID EXPENSES	5,285.00
Total LEXIPOL LLC:				5,285.00
MALEK & ASSOCIATES CONSULTANTS				
6274	12/10/2021	PLAN REVIEW-504 WELLS	11-22-00-57500 SPRINKLER SYSTEMS EXPENSES	655.00
6278	12/23/2021	PLAN REVIEW-753 GENEVA PK	11-22-00-57500 SPRINKLER SYSTEMS EXPENSES	345.00
Total MALEK & ASSOCIATES CONSULTANTS:				1,000.00
MARIO TROMBETTA				
23207	06/08/2021	REBUILD-NEW SQUADS	50-21-00-58000 POLICE EQUIPMENT PURCHASES	5,102.70
23209	07/31/2021	NEW SETUP-#206	50-21-00-58000 POLICE EQUIPMENT PURCHASES	5,260.00
23212	12/05/2021	NEW SETUP-#200-21	50-21-00-58000 POLICE EQUIPMENT PURCHASES	5,300.00
23213	12/05/2021	CIVILIANIZE SQUAD-#200-09	50-21-00-58000 POLICE EQUIPMENT PURCHASES	890.00
23214	12/05/2021	CIVILIANIZE SQUAD-#207-15	50-21-00-58000 POLICE EQUIPMENT PURCHASES	2,000.00
23215-1	12/05/2021	CONVERSION-CAR 4	11-29-00-53610 EMER MGMT VEHICLE MAINT/SVC	2,540.00
23216	12/05/2021	RMV LB/INST WSHLD LED-#207	50-21-00-58000 POLICE EQUIPMENT PURCHASES	810.00
Total MARIO TROMBETTA:				21,902.70
MARLIN PRINTING & GRAPHICS				
666828	12/14/2021	WINDOW ENVELOPES	11-14-30-53100 CITY CLERK OFFICE SUPPLIES	78.33
666828	12/14/2021	WINDOW ENVELOPES	11-15-10-53100 ACCTG OFFICE SUPPLIES	78.33
666828	12/14/2021	WINDOW ENVELOPES	11-24-00-53100 BLDG INSPECTOR OFFICE SUPPLIES	39.17
666828	12/14/2021	WINDOW ENVELOPES	42-34-50-53100 OFFICE SUPPLIES	39.17
Total MARLIN PRINTING & GRAPHICS:				235.00
MARTIN GROUP				
1281667	12/20/2021	KONICA 20-NOV	11-21-00-55310 COPY MACHINE & SHREDDING SVC	22.10
Total MARTIN GROUP:				22.10
MERCY HEALTH SYSTEM				
400010070-12/	12/09/2021	BLOOD DRAW	11-21-00-53800 PD SPECIAL INVESTIGATIONS	18.00
Total MERCY HEALTH SYSTEM:				18.00
OFFICE DEPOT				
212997392001	12/16/2021	COPY PAPER	11-22-00-53100 OFFICE SUPPLIES	73.12

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
216528746001	12/10/2021	2022 CALENDAR	11-21-00-53100 PD OFFICE SUPPLIES	47.67
217479872001	12/15/2021	COPY PAPER	11-16-10-53100 CITY HALL OFFICE SUPPLIES	288.08
217479872001	12/15/2021	COPY PAPER	42-34-50-53100 OFFICE SUPPLIES	72.04
217518477001	12/23/2021	BADGE HOLDERS	11-14-30-53100 CITY CLERK OFFICE SUPPLIES	15.02
217518477001	12/23/2021	POST ITS,CORR/ADD TAPE,FIL	11-15-10-53100 ACCTG OFFICE SUPPLIES	41.83
217524785001	12/23/2021	POP UP POST ITS	11-15-10-53100 ACCTG OFFICE SUPPLIES	17.63
Total OFFICE DEPOT:				555.39
ONSOLVE LLC				
15205884	12/02/2021	ONE CALL PROGRAM	11-29-00-53600 ONE CALL NOW PROGRAM	578.81
Total ONSOLVE LLC:				578.81
PATS SERVICES INC				
A-225241	11/27/2021	PORT A POTTY SVC-NOV	48-00-00-52260 CEM WATER/SEWER EXP	220.00
Total PATS SERVICES INC:				220.00
POMP'S TIRE SERVICE INC				
60262063	12/16/2021	TIRE REPAIR-SQ1	11-22-00-52400 EQUIPMENT REPAIRS-FIRE DEPT	311.20
Total POMP'S TIRE SERVICE INC:				311.20
PROVEN POWER INC				
02-386558	12/14/2021	BLOWER/DRAW	11-52-01-59520 GROUNDS MAINTENANCE SUPPLIES	2,468.00
Total PROVEN POWER INC:				2,468.00
QUILL CORPORATION				
21746140	12/17/2021	OFFICE SUPPLIES	11-21-00-53100 PD OFFICE SUPPLIES	91.27
Total QUILL CORPORATION:				91.27
RELIANT FIRE APPARATUS INC				
C1003907	12/17/2021	COOLANT PROBE-TOWER #1	11-22-00-52400 EQUIPMENT REPAIRS-FIRE DEPT	103.95
Total RELIANT FIRE APPARATUS INC:				103.95
ROTE OIL COMPANY				
2123200014	08/20/2021	63.1 GALS DYED DIESEL	11-32-10-53410 VEHICLE-FUEL & OIL	151.38
2134800410	12/14/2021	204.6 GALS DYED DIESEL	11-32-10-53410 VEHICLE-FUEL & OIL	531.75
2134800411	12/14/2021	529.7 GALS CLEAR DIESEL	11-32-10-53410 VEHICLE-FUEL & OIL	1,540.90
Total ROTE OIL COMPANY:				2,224.03
SAFE STEP LLC				
3666	12/27/2021	SIDEWALK REPAIRS	11-32-10-52700 SIDEWALK REPAIRS	2,500.00
Total SAFE STEP LLC:				2,500.00
SHRED-IT				
8000453170	11/25/2021	SHREDDING SVC-NOV	11-21-00-55310 COPY MACHINE & SHREDDING SVC	51.23
Total SHRED-IT:				51.23

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
SIREN SERVICES				
684	12/06/2021	REPAIRS-ENG 1	11-22-00-52400 EQUIPMENT REPAIRS-FIRE DEPT	1,565.31
714	12/18/2021	ELETRICAL-TOWER #1	11-22-00-53510 EQUIP MAINT SUPPLIES-FIRE DEPT	267.80
727	12/27/2021	ANN AERIAL MAIN BEAM TST	11-22-00-58200 STATE MANDATED EQUIP TESTING	2,499.85
733	12/28/2021	REPAIRS-ENG 1	11-22-00-52400 EQUIPMENT REPAIRS-FIRE DEPT	5,225.49
Total SIREN SERVICES:				9,558.45
TODAY'S UNIFORMS				
208183	10/07/2021	UNIFORM-HERWALD	11-22-00-51380 FIRE DEPT UNIFORMS	45.95
209160	10/29/2010	UNIFORMS-NEUMUELLERS	11-22-00-51380 FIRE DEPT UNIFORMS	388.30
Total TODAY'S UNIFORMS:				434.25
TOP PACK DEFENSE LLC				
7176	11/12/2021	UNIFORM-HALL	11-21-00-51380 PD UNIFORM ALLOWANCE	270.00
7277	12/10/2021	UNIFORM-GREETHAM	11-21-00-51380 PD UNIFORM ALLOWANCE	381.54
7303	12/07/2021	UNIFORM-HANSEN	11-21-00-51380 PD UNIFORM ALLOWANCE	694.96
Total TOP PACK DEFENSE LLC:				1,346.50
TOTAL PARKING SOLUTIONS INC				
105584	12/17/2021	CMS MONITORING-DEC	42-34-50-54500 SUPPORT CONTRACTS	3,445.00
TOTAL PARKING SOLUTIONS INC:				3,445.00
TRACTOR SUPPLY CREDIT PLAN				
834320	12/14/2021	CHAIN EYES	11-32-10-53510 VEHICLE/EQUIPMENT MAINTENANCE	21.98
Total TRACTOR SUPPLY CREDIT PLAN:				21.98
TRUGREEN PROCESSING CTR				
151608084	11/30/2021	TURF TREATMENT-RIV	11-52-00-53620 GROUNDS FERTILIZER/WEED CONTR	105.30
Total TRUGREEN PROCESSING CTR:				105.30
UNIFORM DEN EAST INC				
77711	12/17/2021	UNIFORM-BOULAND	11-21-00-51380 PD UNIFORM ALLOWANCE	25.50
Total UNIFORM DEN EAST INC:				25.50
UNITED LABORATORIES				
INV337055	12/21/2021	CLEANING SUPPLIES	40-55-20-53500 BLDG MAINT SUPPLIES-LOWER RIV	510.60
Total UNITED LABORATORIES:				510.60
VANGUARD SCULPTURE SERVICES				
4505	12/20/2021	FTN ANGEL REPAIR-VANDALIS	40-55-20-53550 FOUNTAIN MAINT EXP	3,050.00
Total VANGUARD SCULPTURE SERVICES:				3,050.00
VILLALOBOS, LESLIE				
REIMB 12/10/2	12/10/2021	SEC DEP-VILLALOBOS 12/10/21	40-55-10-23530 SECURITY DEPOSITS-UPPER RIV	1,000.00
REIMB 12/10/2	12/10/2021	SEC GRD,S/UP-VILLALOBOS 12	40-55-10-46740 UPPER RIVIERA REVENUE	698.25
Total VILLALOBOS, LESLIE:				301.75

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
VP PLUS INC				
13930	12/14/2021	ELECTRICAL REPAIRS	11-22-00-53500 BLDG MAINT SUPPLIES-FIREHOUSE	678.15
Total VP PLUS INC:				678.15
WALWORTH COUNTY SHERIFF				
NOV 2021	12/20/2021	RANGE USE FEES-2021	11-21-00-54100 PD TRAINING EXPENSES	150.00
Total WALWORTH COUNTY SHERIFF:				150.00
WANKOWSKI, SHANNON				
REIMB 12/4/21	12/04/2021	SEC DEP-WANKOWSKI 12/4/21	40-55-10-23530 SECURITY DEPOSITS-UPPER RIV	1,000.00
REIMB 12/4/21	12/04/2021	SEC GRD,S/UP-WANKOWSKI 12	40-55-10-46740 UPPER RIVIERA REVENUE	433.88
Total WANKOWSKI, SHANNON:				566.12
WELDERS SUPPLY CO				
10254786	12/03/2021	PROPANE	11-32-10-53410 VEHICLE-FUEL & OIL	226.42
10256354	12/13/2021	PROPANE TANK RNT-FORKLIFT	11-32-10-53410 VEHICLE-FUEL & OIL	55.00
10256956	12/16/2021	PROPANE TANK RNT-FORKLIFT	11-32-10-53410 VEHICLE-FUEL & OIL	47.92
Total WELDERS SUPPLY CO:				329.34
WI DEPT OF TRANSPORTATION				
395-00002421	12/01/2021	W MAIN ST	43-32-10-17010 2020/2021 STREET IMP PROGRAM	2,363.00
Total WI DEPT OF TRANSPORTATION:				2,363.00
WISCONN VALLEY MEDIA GROUP				
53997	12/15/2021	LN-BID CRACK SEALING	11-10-00-53140 OFFICIAL PUBLICATIONS & NOTICE	98.96
53998	12/15/2021	LN-RFP IMPACT FEE STUDY	11-10-00-53140 OFFICIAL PUBLICATIONS & NOTICE	78.24
53999	12/15/2021	LN-ORD #21-11 REMOTE ATTD	11-10-00-53140 OFFICIAL PUBLICATIONS & NOTICE	71.67
Total WISCONN VALLEY MEDIA GROUP:				248.87
ZOLL MEDICAL CORPORATION				
3368956	09/24/2021	(2) AED'S	11-22-00-58500 EQUIPMENT OUTLAY	3,111.38
3411917	12/07/2021	EMS SUPPLIES	11-22-00-58100 EMS EQUIPMENT/SUPPLIES	431.20
Total ZOLL MEDICAL CORPORATION:				3,542.58
Grand Totals:				186,035.40

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
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Dated: 1-4-2022Mayor: Charles KleinCity Council: Joan MuellerRon FordDavid HolmCity Recorder:

Report Criteria:

Detail report.

Invoices with totals above \$0.00 included.

Only unpaid invoices included.

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