

PO Box 159
242 Fredonia Avenue
Fredonia, Wi 53021



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AGENDA

FREDONIA VILLAGE BOARD MEETING THURSDAY, SEPTEMBER 1, 2022 – 7:00 PM Fredonia Government Center - Board Room 242 Fredonia Avenue, Fredonia, Wisconsin

THE FOLLOWING BUSINESS WILL BE BEFORE THE VILLAGE BOARD FOR INITIATION, DISCUSSION, CONSIDERATION, DELIBERATION AND POSSIBLE FORMAL ACTION

1. Call to order
2. Pledge of Allegiance / Roll Call
3. Consent agenda:
 - A. Approve minutes of August 18, 2022 Village Board meeting.
 - B. Approve General Fund, Water and Sewer Invoices.
4. Open session for citizen questions and comments.
Please note public comments are limited to five minutes per person.
5. Report on operations of Village by:
 - A. Village President
 - B. Report of Village Marshal
 1. Motion to approve purchasing two (2) portable, battery operated, speed monitoring signs.
 - C. Report of Fire Chief
 1. Minutes from joint meeting: Town of Belgium, Village of Belgium, Town of Fredonia, Village of Fredonia 8/23/22.
 - D. Director of Public Works/Wastewater Treatment Plant
 - E. Clerk/Treasurer
 - F. Ozaukee County District 2 Supervisor
 - G. Report of Public Works Committee – D Dohrwardt
6. Items for Discussion and/or Action:
 - A. Motion to approve temporary placement of shipping containers at 603.05 Fredonia Avenue for a period not longer than 24 months.
 - B. Motion to approve a contract for Maintenance of Assessment Records

with Assessment Technologies of Wisconsin LLC for years 2023 through 2025 for an amount not to exceed \$7,600 annually.

- C. Motion to approve Engagement Letter for audit services with Bakertilly for years ending 2022, 2023, and 2024.
- D. Motion to approve Resolution for Inclusion Under the Wisconsin Retirement System.
- E. Motion to approve Designation of Agent with Wisconsin Department of Employee Trust Funds.
- F. Motion to approve an Online Access Security Agreement with Wisconsin Department of Employee Trust Funds.
- G. Motion to approve Automated Clearing House (ACH) Direct Withdrawal Authorization with Wisconsin Department of Employee Trust Funds.
- H. Discussion and possible action regarding 114 North Wilson and 233 North Wilson Street zoning and property usage.

7. Correspondence

8. Convene to closed session pursuant to Wisconsin Statutes 19.85(1)(e) for real estate and competitive bargaining matters.

9. Adjourn closed session and reconvene into open session.

10. Action as recommended pursuant to closed session.

11. Items for future consideration by Village Board.

12. Adjournment

UPCOMING MEETINGS:

Plan Commission – September 12

Public Safety – to be determined

Village Board – September 15, 2022

UPON REASONABLE NOTICE, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request this service, contact the village clerk at (262) 692-9125.

VIEW/ATTEND MEETING VIA ZOOM

The Village of Fredonia will be utilizing ZOOM as a part of the Village Board meetings. All meetings will adhere to Wisconsin Open Meetings Laws and follow guidance provided by the WI Department of Justice. **The public is able to attend public meetings in person.** ZOOM is intended to provide an additional option for the public to join the meeting via computer, iPad, tablet, or telephone.

We ask that you have your microphone muted. The Village reserves the right to mute disruptive attendees.

The Village President will recognize anyone wishing to talk at the appropriate time and ask you to make your comments.

To have the link sent to you, please contact the Village Clerk at:
mdepies@village.fredonia.wi.us

<https://us02web.zoom.us/j/83628958761?pwd=bVMwQjdiOHhJVDlJNWWh3YkRRZy9VQT09>

**VILLAGE OF FREDONIA
VILLAGE BOARD MEETING MINUTES
AUGUST 18, 2022**

President Dohrwardt called the Village Board meeting to order at 7:00 p.m. the Pledge of Allegiance followed.

Board members present: Don Dohrwardt, Dan Gehrke (7:07 p.m.), Bill McLarty, John Long, Rick Abegglen, and Josh Haas.

Board members absent: Bruce Paape.

Staff/Officials present: Village Clerk Melissa Depies, Director of Public Works Roger Strohm, Fire Chief Brian Weyker, and Village Marshal Mike Davel.

Others present: Wendi Unger-Baker Tilly (via Zoom), Cory Schmidt-Ozaukee Press, and resident Sandi Tretow.

Consent Agenda

Motion by Trustee Haas, seconded by Trustee Abegglen, to approve the August 4, 2022 Village Board meeting minutes, the General Fund, Water and Sewer bills as presented. Motion carried unanimously.

2021 Final Audit – presentation by Wendi Unger, Baker Tilly

Wendi Unger, partner with Baker Tilly, explained that the objective of the audit was to express an opinion on the financial statements of the Village as of December 31, 2021.

She stated that a clean unmodified audit opinion has been issued for the fiscal year ending December 31, 2021. The financial statements are fairly presented in accordance with generally accepted accounting principles and all appropriate disclosures have been properly reflected in the financial statements.

Ms. Unger stated that in 2022 the Village will need to report on GASB 87 which pertains to leasing.

Open Session for Citizen Questions and Comments

None

Report on Operations of Village by Village President

President Dohrwardt had nothing to report.

Report on Operations of Village by Village Marshal

Board members reviewed the report.

Report on Operations of Village by Fire Chief

Fire Chief Weyker has nothing to report.

Report on Operations of Village by Director of Public Works/Wastewater Treatment Plant Operator

Board members reviewed the report highlighting projects and other activities of the Public Works crew as prepared by Director of Public Works Strohm.

Director Strohm stated that paving of North Wilson Street is scheduled for Wednesday, August 24.

Report on Operations of Village by Clerk/Treasurer

Board members reviewed the activities report as prepared by Village Clerk/Treasurer Depies.

Clerk Depies stated that the August election went very smooth. There were 588 voters and 28 Election Day Registrations.

Report by Ozaukee County District 2 Supervisor

Trustee Haas stated that there are problem areas on STH 57 that have been reported. County crews will be looking into these areas and scheduling repairs as needed.

Report of Personnel Committee – B McLarty

Trustee McLarty stated that Personnel met to discuss and recommend approval of the Firefighter/Paramedic 1 job description and pay scale. The job description and pay scale is basically the same as what is being used in neighboring communities such as Port Washington, Saukville, and Grafton.

Wisconsin Retirement System (WRS) and State of Wisconsin Health Insurance was also discussed. The overall cost to the Village is approximately \$4,000 with most of that being additional contributions to WRS.

Report of Public Works – D Dohrwardt

President Dohrwardt stated that the committee has set a standing meeting date of the third Monday of the month (as needed) for Public Works.

A representative from Stand and Associates was at the meeting and gave a good report explaining the timing of projects necessary to maintain proper water supply for the next 20 years. Recommendation is to replace the booster pump with a higher capacity pump so that the full capacity of the well pumps can be realized. It is anticipated that a third well will be needed when approximately 200 more homes are constructed or equivalent water demand is needed. Booster pump and necessary building upgrades is anticipated to cost approximately \$430,000.

Report of Architectural Control Board – J Long

Trustee Long highlighted activities of the Architectural Control Board stating that a shed was approved at 351 Emerald Hills Drive and a fence was approved at 522 Fraiser Street.

Trustee Long stated that Daniel and Brady Watry have requested to place a 40 foot storage container at their property 603.05 Fredonia Avenue. This property is zoned B1 which does not allow outside storage. This matter will need formal Village Board approval therefore will be on the September 1 agenda. He also noted that the property adjacent is zoned Manufacturing, also owned by the Watrys, where outside storage is allowed. Director Strohm stated that the Village has received no complaints about the property since the Watry boys purchased the building.

A letter will be sent to Gary Streff regarding the cleanup of the barn. It was suggested that maybe the Lions or other civic group could assist with cleanup.

Director Strohm stated that Dollar General submitted very preliminary layout plans for 111 Fredonia Avenue (the old daycare location). The Village has not been contacted by Dollar General directly only representatives working on a site plan.

Items for Discussion and/or Action

Motion to approve the job description for the Full-time Firefighter/Paramedic 1 (Fire/Medic)

Motion by Trustee McLarty, seconded by Trustee Haas, to approve the Full-time Firefighter/Paramedic 1 (Fire/Medic) job description as presented. Motion carried unanimously.

Motion to approve the Fire/Medic pay scale

Motion by Trustee Abegglen, seconded by Trustee Haas, to approve the pay scale for the Full-time Firefighter/Paramedic 1 (Fire/Medic) as presented. Motion carried unanimously.

Motion to approve Website Design Final Approval

Motion by Trustee Haas, seconded by Trustee McLarty, to approve the final design of the website as presented by Civic Plus. Motion carried unanimously.

Motion to waive park rental fees for Holy Cross 4-H Club and St. John's Lutheran Church

Motion by Trustee Gehrke, seconded by Trustee Haas, to waive park rental fees for Holy Cross 4-H Club and St. John's Lutheran Church. Motion carried unanimously.

Motion to refer 233 North Wilson Street – Total Care Group to the Village Attorney for review to ensure the facility is in conformance with all state and local statutes and ordinances

Motion by Trustee Gehrke, seconded by Trustee Haas, to authorize Trustee Long to contact the Village Attorney to review state and local statutes and ordinances to ensure the property at 233 North Wilson Street – Total Care Group is in conformance. Motion carried unanimously.

Correspondence

None

Items for Future Consideration by the Village Board

Trustee Gehrke stated that movie in the park is scheduled for Saturday, August 20 and again rain is forecasted. The Village has one year from the originally scheduled show date to play the movies.

Adjournment

Motion by Trustee Haas, seconded by Trustee Gehrke, to adjourn the meeting at 7:48 p.m. Motion carried unanimously.

Respectfully Submitted:

Melissa Depies
Village Clerk

8/30/2022 10:36 AM

Check Register - Quick Report - ALL

Page: 1

ALL Checks

ACCT

GENERAL CHECKING & MONEY MARKET

Dated From:

From Account:

Thru:

Thru Account:

Check Nbr	Check Date	Payee	Amount
17731	8/30/2022	AgSource Cooperative Services LAB SERVICES	532.02
17732	8/30/2022	AURORA MEDICAL CENTER GRAFTON PHARMACH ITEMS	39.41
17733	8/30/2022	DEPIES, MELISSA MILEAGE TO CONFERENCE	402.30
17734	8/30/2022	DIVERSIFIED INSPECTION/ITL. INC. ANNAUL FD SAFETY INSPECTION	1,050.00
17735	8/30/2022	EMERGENCY MEDICAL PRODUCTS, INC. MEDICAL SUPPLIES	816.89
17736	8/30/2022	ENERGENECS, INC. SEALING RUBBER/BRUSH/LABOR	7,940.25
17737	8/30/2022	EXXONMOBIL UNLEADED FUEL	713.47
17738	8/30/2022	FRONTIER INTERNET	65.98
17739	8/30/2022	GEHRKE, DAN LUNCH EMPLOYEE MEETING	53.49
17740	8/30/2022	GLASS GURU OF SHEBOYGAN WI REPLACE GLASS	395.00
17741	8/30/2022	HAWKINS, INC. WATER CHEMICALS	893.76
17742	8/30/2022	HEINEN, BRANDON CLOTHING ALLOWANCE	69.98
17743	8/30/2022	KROEGER, MIKE SAFETY SHOES	302.26
17744	8/30/2022	MENARDS-WEST BEND GLOVES	15.70
17745	8/30/2022	OZAUKEE COUNTY HWY. DEPT. HOT MIX	728.27
17746	8/30/2022	PORT PUBLICATIONS HYDRANT FLUSHING NOTICE	140.00
17747	8/30/2022	SABEL MECHANICAL, LLC. TREATMENT PLANT REPAIRS	4,128.44
17748	8/30/2022	SAFEGUARD BUSINESS SYSTEMS SELF SEAL ENVELOPES	200.76
17749	8/30/2022	STEFFEN PLUMBING & HEATING, INC. WATER HEATER	135.00

8/30/2022 10:36 AM

Check Register - Quick Report - ALL

Page: 2

ALL Checks

ACCT

GENERAL CHECKING & MONEY MARKET

Dated From:

From Account:

Thru:

Thru Account:

Check Nbr	Check Date	Payee	Amount
17750	8/30/2022	STEV LINS HARDWARE, INC. DIGITAL LOCKS	2,805.50
17751	8/30/2022	STREICHER'S, INC. AMMO	274.25
17752	8/30/2022	SWANK MOTION PICTURES INC. CLIFFORD MOVIE	465.00
17753	8/30/2022	THILL, JOHN OAK PARK BATHROOM GOLF RANGE	4,057.50
17754	8/30/2022	USA BLUE BOOK HYDRANT OIL/SAMPLE CELLS/SPRAY BOTTLE	195.72
Grand Total			26,420.95

8/30/2022 10:36 AM

Check Register - Quick Report - ALL

Page: 3

ALL Checks

ACCT

GENERAL CHECKING & MONEY MARKET

Dated From:

From Account:

Thru:

Thru Account:

Amount

Total Expenditure from Fund # 100 - GENERAL FUND	4,990.28
Total Expenditure from Fund # 110 - CAPITAL PROJECTS	3,945.00
Total Expenditure from Fund # 350 - FIRE DEPARTMENT	1,906.30
Total Expenditure from Fund # 600 - WATER UTILITY	8,374.60
Total Expenditure from Fund # 660 - SEWER UTILITY	7,204.77
Total Expenditure from all Funds	26,420.95

FREDONIA VILLAGE MARSHAL
REPORT TO VILLAGE BOARD
August 6, 2022

SIGNIFICANT EVENTS:

UPCOMING EVENTS:

AS OF: July 31, 2022

HOURS:	11795	2021 TOTAL:	3032.5
AVERAGE PER WEEK:	64	2021 AVERAGE:	63
COMPLAINTS 2022:	475	COMPLAINTS 2021:	828
ARRESTS 2022:	81	ARRESTS 2020:	108

EQUIPMENT ISSUES: None

MISCELLANEOUS: Regarding the discussion at the last meeting. Of our 81 citations 44 are traffic. Of the 44, 24 are for speed. That's 54% of our citations are traffic, 54% of those are for speed.

Final 2015 revenue:	\$1,777.71
Final 2016 revenue:	\$5559.55
Final 2017 revenue:	\$3762.85
Final 2018 revenue:	\$1190.04
Final 2019 revenue:	\$4900.00
Final 2020 revenue:	\$1094.00
Final 2021 revenue:	\$6500.00
2022 revenue:	\$640.00
The 7 average is:	\$3540.59

Bruce,

I'm going to purchase 2 portable, battery-operated signs, with some additional batteries and brackets. This will give us the opportunity to move the signs around. I'd suggest we put 2 brackets on S Milwaukee. One near Pine Street catching southbound traffic and one near the Fire Department catching northbound traffic. The other two I'd suggest go on Fredonia Ave. One near the old Village Hall catching eastbound traffic and one at Regal catching westbound. The batteries last about 2 weeks and then can be switched out with others. In theory, we can have continuous radar coverage. Roger will have to sign off on this as his crew will have to mount the brackets and likely, due to our part time status, swap out batteries and move around the signs. My initial thought is to move one around on S Milwaukee and one around on Fredonia Ave.

My cost will be around \$6800.00. I have the budget space to do this but will need board approval. I think this will be a good addition to the Village and it's something that can be used and be productive for years to come. The short answer is these things do cause the average person to slow down. There will still be those that don't, but it's a step in the right direction.

Mike

Joint Meeting
Town of Belgium, Village of Belgium, Town of Fredonia, Village of Fredonia
Tuesday, August 23, 2022
Belgium Town Hall – 171 Main Street, Belgium, WI 53004

Call to Order / Roll Call: The meeting was called to order at 6:00 p.m. by Town of Belgium Chairman Tom Winker. Representatives from all four communities were present including Fire Chiefs, Elected Officials, residents and Ozaukee Press reporter Mitch Maersch. Each person introduced themselves and which community they were from.

Establish a Quorum: This is an open meeting to discuss current and future EMS service options. The purpose of the meeting was to gather information regarding future funding and get updated with the status of the EMS grant application and creation of paramedic job description and wage scale.

Pledge of Allegiance and a Moment of Silence: All in attendance recited the Pledge of Allegiance and observed a moment of silence.

Approval of Minutes: The minutes of the June 14, 2022 Joint Meeting were approved on a **MOTION** by Rose Sauers, seconded by Tom Bichler, and carried.

Agenda items - Consideration, Discussion and Possible Action Regarding:

Presentation from Fire Chief Matthew Fenning, Lake Country Fire & Rescue: Due to unforeseen circumstances, Chief Fenning was not able to attend, so Joe Ruth, Attorney for the Wisconsin Towns Association was present via Zoom and discussed funding challenges that are occurring statewide for EMS services. He discussed funding options once the grant period is up including referendum and fees. He suggested creating a working group now to prepare how to fund once the three years are up. A brief question and answer period took place.

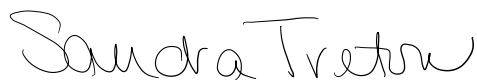
Village of Fredonia resident Wally Thill spoke to the group about how the Northern Ozaukee Ambulance was started 50 years ago, its history, and the challenges they faced.

Fredonia Fire Chief Brian Weyker updated the group on the MOU that was signed by all municipalities, a joint working group needs to be created on how to sustain the program by May 2023 to receive the second half of grant funds, and how to fund after the three years are up. Other updates regarding moving forward on hiring paramedics was also provided.

Brief discussion and question and answer period followed.

Adjourn: A **MOTION** to adjourn at 7:10 p.m. by Rose Sauers, seconded by Sarah Heisler, and carried.

Respectfully submitted:



Sandra Tretow

09/01/2022
Report from Director of Public Works

Village Operations

- Locates for Diggers Hotline
- Branch chip
- Pick up park garbage
- Water rounds
- GIS updates
- WDNR monthly discharge monitoring report
- WDNR monthly water maintenance and operations report
- Clean buildings
- Vehicle Maintenance
- Cut grass
- Weed gardens
- Clean storm drain inlets
- Cut branches
- Cut trees
- Street sweep
- Repair catch basins

Projects and Other Activities:

Work on business park expansion: Paving on Innovation Drive is completed. Working with Jim Larkin on buyers and offers. Laura Logan is continuing to put her plans together.

Hillcrest homes – They want to come to plan commission for plat approval. However, they haven't submitted for plan commission yet.

Wilson St – All work is done except installation of mail boxes. There are three cracked approaches that I will want removed and replaced. Overall I am pleased with the final project. It's been a long road to get there.

Other Ongoing projects

- Budgets
- Comprehensive Plan updates
- Fillmore Street design
- Model impact of proposed developments on water distribution
- Sidewalk Design
- Flood plain modeling for disc golf course
- Industrial waste sampling analysis and invoicing
- Plan for permanent ice rink at Stoney Creek
- Update emergency plans

Report from Wastewater Operator

WASTEWATER TREATMENT PLANT

Plant operations are good. We are well in compliance with permit conditions. Settling results are good. TSS levels in the aeration basin are good. Bugs in the microscope look good. Test results for permitted constituents are really good.

Sludge haulers are testing the sludge. No date on hauling yet. I anticipate that it won't be for another couple of months. We are working on scheduling diffuser replacements for the digester tank 2. Some problems with priming pumps. Met with Strand to kickoff design of extended aeration process - Phase 3 of the upgrades.

Water Pumped vs Sewage treated 2022

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
WWTP Influent (MGal)	4.97	4.21	6.73	9.05	6.53	8.34	5.54					
Water Pumped – Well (MGal)	5.36	4.85	4.70	4.51	5.37	5.46	5.55					

Water Pumped vs Water Metered and Billed 2022

	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Water Pumped – Well (MGal)	5.36	4.85	4.70	4.51	5.37	5.46	5.55					
Water Metered (MGal)			11.51				12.51					
% water unaccounted			23				23					

Water main breaks in the first quarter

Water main breaks in the second quarter

REPORT FROM CLERK-TREASURER SEPTEMBER 1, 2022

Summary of activities completed:

- Board & Committee agendas and minutes
- Receipted and processed approximately 22 Water and Sewer payments – total to date: 772 receipted from the 850 bills sent out.
- Processed dog licenses – Issued 2 license (total 76)
- Annual dog report has been filed with the County
- Building permits
- Election requirements: All post-election work has been completed. Gearing up for the November election!
- Worked with EMC Insurance to complete Workers Compensation and General Liability final audit adjustments.
- Annual MSRB reporting for the bond issue.
- Attended WMCA Clerk's Conference.

- Making progress but still have a lot to learn 😊

Upcoming events:

2023 Budgets Development

Need to work on water billing matters and get notices out to accounts with past due amounts so proper noticing can be done to place arrears on the tax roll.

August 22, 2022 Public Works Committee Minutes.

1. CTO 6:02. Present: Don, John, Josh and Roger, also Melissa and Sandi Tretow.
2. Minutes approved by Josh, 2nd by John, carried.
3. Budgets: Sewer - reduced Washington Ave project by \$5,000 to balance budget. No rate increase is recommended. Water - replace booster pumps for both wells. Money to come from (TBD). No rate increase recommend. Discussed possible water main replacement projects using ARPA \$'s. General Fund - discussed personnel needs, COLA's, Ins. costs, leasing vehicles and equipment, projects, etc. We are waiting for numbers to help prioritize what will make sense for '23. Culvert replacement at S. Milwaukee St./Wheeler Ave and ordering a diesel truck chassis with duels are the two most pressing needs for P/W.
4. Future meeting: finalize budget numbers and pick projects.
5. Adjourned at 8:22, motion by Josh, 2nd by John, carried.

Respectfully submitted,

Don Dohrwardt
Chair, Public Works Committee



Assessment Technologies
of Wisconsin LLC

CONTRACT FOR
MAINTENANCE OF ASSESSMENT RECORDS
2023 - 2025

THIS AGREEMENT: By and between Assessment Technologies of Wisconsin LLC, hereinafter called the "Assessor", and the Village of Fredonia, Ozaukee County, Wisconsin, hereinafter called the "Village".

WITNESSETH: The Assessor and the Village for the compensation stated herein, agree as follows:

ARTICLE I

SCOPE OF WORK: the Assessor, having familiarized himself with the local conditions affecting the cost of the work to be done, and the Standard Specifications for the Annual Maintenance of Real and Personal Property Records in the State of Wisconsin pursuant to Chapter 70, Wisconsin State Statutes, hereby agrees to perform everything required to be performed and to complete in a professional manner everything required to be completed to comply with State Statutes regarding the assessment of Real and Personal Property on behalf of the Village and in accordance with the General Agreements as stated in Article Three of this contract.

ARTICLE II

COMPENSATION: The Village shall pay to the Assessor for the performance of the contract the following compensation of \$7,600 (Seven Thousand Six Hundred Dollars) annually, such amount to be paid as follows:

2023 - 2025

\$1,900 February 1, May 1, August 1, November 1



Assessment Technologies
of Wisconsin LLC

ARTICLE III

GENERAL AGREEMENTS:

- 1) The contract shall begin January 1, 2023 and end December 31, 2025.
- 2) All normal duties and functions of the Assessor as described and set forth in Volume I of the Wisconsin State Assessors Manual, including required meetings, will be performed in a timely manner, and in accordance with the Chapter 70 Laws of the State.
- 3) All services requested over and above the normal yearly assessment functions will be charged extra at a mutually agreed upon rate.
- 4) The Assessor will provide his own equipment, workspace, storage and security of records, while in his possession.
- 5) The Assessor will carry his own Liability and Records Insurance, to protect the Village from suits for damages, injury, lost or destroyed records.
- 6) The Assessor is to be considered an Independent Contractor hired to fill an Appointed Statutory Position, and is not subject to withholding tax, insurance programs or benefits.
- 7) The Village shall with cause have the right to cancel this contract with sixty (60) days written notice. Payment for that year shall be based on work performed.
- 8) All deliverables, documents, communications, and records of all Village of Fredonia Assessment documents for all Village parcels shall be provided to the Village electronically on disk as part of the required deliverables and in PDF and MS-Word RTF editable format at no additional charge.

SUBMITTED TO THE VILLAGE OF FREDONIA THIS 8th DAY OF

August, 2022

Les Ahrens
Director of Valuation Services
Assessment Technologies of Wisconsin, LLC



ACCEPTANCE BY VILLAGE:

The above contract, terms and general agreements are hereby accepted, this

_____ day of _____, 2022

BY GOVERNING BODY OF THE VILLAGE OF FREDONIA

ATTEST:

Authorized Official Signatures and Titles:

President

Trustee

Trustee

Clerk

Baker Tilly US, LLP
777 E Wisconsin Ave, 32nd Fl
Milwaukee, WI 53202-5313

T: +1 (414) 777 5500
F: +1 (414) 777 5555

bakertilly.com

August 25, 2022

Ms. Melissa Depies
Clerk-Treasurer
Village of Fredonia
777 E Wisconsin Ave
32nd Floor
Milwaukee,, Wisconsin 53202

Dear Ms. Depies:

Thank you for using Baker Tilly US, LLP (Baker Tilly, we, our) as your auditors.

The purpose of this letter (the Engagement Letter) is to confirm our understanding of the terms and objectives of our engagement and the nature of the services we will provide as independent accountants of the Village of Fredonia (Client, you, your).

Service and Related Report

We will audit the basic financial statements of the Village of Fredonia as of and for the years ended December 31, 2022, 2023 and 2024, and the related notes to the financial statements. Upon completion of our audit, we will provide the Village of Fredonia with our audit report on the financial statements and supplemental information referred to below. If, for any reasons caused by or relating to the affairs or management of the Village of Fredonia, we are unable to complete the audit or are unable to or have not formed an opinion, or if we determine in our professional judgment the circumstances necessitate, we may withdraw and decline to issue a report as a result of this engagement.

The following supplementary information accompanying the financial statements will also be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and our auditor's report will provide an opinion on it in relation to the financial statements as a whole.

- > Detailed schedules of revenues, expenditures and other financing sources (uses) - budget and actual - general fund

August 25, 2022
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Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis, to supplement the Village of Fredonia's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. As part of our engagement, we will apply certain limited procedures to the Village of Fredonia's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's response to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- > Budget comparison schedules

Our report does not include reporting on key audit matters.

Our Responsibilities and Limitations

The objective of a financial statement audit is the expression of an opinion on the financial statements. We will be responsible for performing that audit in accordance with auditing standards generally accepted in the United States of America (GAAS). These standards require that we plan and perform our audit to obtain reasonable, rather than absolute assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. A misstatement is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user based on the financial statements. The audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Our audit does not relieve management and those charged with governance of their responsibilities. Our audit is limited to the period covered by our audit and does not extend to any later periods during which we are not engaged as auditor.

The audit will include obtaining an understanding of the Village of Fredonia and its environment, including internal controls, sufficient to assess the risks of material misstatement of the financial statements and to determine the nature, timing and extent of further audit procedures. An audit is not designed to provide assurance on internal controls or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control matters that are required to be communicated under professional standards.

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We are also responsible for determining that those charged with governance are informed about certain other matters related to the conduct of the audit, including (i) our responsibility under GAAS, (ii) an overview of the planned scope and timing of the audit, and (iii) significant findings from the audit, which include (a) our views about the qualitative aspects of your significant accounting practices, accounting estimates, and financial statement disclosures; (b) difficulties encountered in performing the audit; (c) uncorrected misstatements and material corrected misstatements that were brought to the attention of management as a result of auditing procedures; and (d) other significant and relevant findings or issues (e.g., any disagreements with management about matters that could be significant to your financial statements or our report thereon, consultations with other independent accountants, issues discussed prior to our retention as independent auditors, fraud and illegal acts, and all significant deficiencies and material weaknesses identified during the audit). Lastly, we are responsible for ensuring that those charged with governance receive copies of certain written communications between us and management including written communications on accounting, auditing, internal controls or operational matters and representations that we are requesting from management.

The audit will not be planned or conducted in contemplation of reliance of any specific third party or with respect to any specific transaction. Therefore, items of possible interest to a third party will not be specifically addressed and matters may exist that would be addressed differently by a third party, possibly in connection with a specific transaction.

Management's Responsibilities

Our audit will be conducted on the basis that the Organization's management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

- > For the preparation and fair presentation of the financial statements and supplementary information in accordance with accounting principles generally accepted in the United States of America;
- > For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements and supplementary information that are free from material misstatement, whether due to fraud or error; and
- > To provide us with:
 - Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements and supplementary information such as records, documentation, and other matters;
 - Additional information that we may request from management for the purpose of the audit; and
 - Unrestricted access to persons within the Organization from whom we determine it necessary to obtain audit evidence

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Management is responsible for (i) adjusting the basic financial statements to correct material misstatements and for affirming to us in a management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period under audit are immaterial, both individually and in the aggregate, to the basic financial statements taken as a whole, and (ii) notifying us of all material weaknesses, including other significant deficiencies, in the design or operation of your internal control over financial reporting that are reasonably likely to adversely affect your ability to record, process, summarize and report external financial data reliably in accordance with GAAP. Management is also responsible for identifying and ensuring that the Village of Fredonia complies with the laws and regulations applicable to its activities.

As part of our audit process, we will request from management and, when appropriate, those charge with governance written confirmation concerning representations made to us in connection with the audit.

Baker Tilly is not a municipal advisor as defined in Section 975 of the Dodd-Frank Wall Street Reform and Consumer Protection Act or under Section 15B of the Securities Exchange Act of 1934 (the Act). Baker Tilly is not recommending an action to the Village of Fredonia; is not acting as an advisor to you and does not owe a fiduciary duty pursuant to Section 15B of the Act to you with respect to the information and material contained in the deliverables issued under this engagement. Any municipal advisory services would only be performed by Baker Tilly Municipal Advisors LLC (BTMA) pursuant to a separate engagement letter between you and BTMA. You should discuss any information and material contained in the deliverables with any and all internal and external advisors and experts that you deem appropriate before acting on this information or material.

Nonattest Services

Prior to or as part of our audit engagement, it may be necessary for us to perform certain nonattest services. For purposes of this letter, nonattest services include services that *Government Auditing Standards* refers to as nonaudit services.

Nonattest services that we will be providing are as follows:

- > Financial statement preparation
- > Adjusting journal entries
- > Compiled regulatory reports

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

We will not perform any management functions or make management decisions on your behalf with respect to any nonattest services we provide.

In connection with our performance of any nonattest services, you agree that you will:

- > Continue to make all management decisions and perform all management functions, including approving all journal entries and general ledger classifications when they are submitted to you.
- > Designate an employee with suitable skill, knowledge, and/or experience, preferably within senior management, to oversee the services we perform.
- > Evaluate the adequacy and results of the nonattest services we perform.

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- > Accept responsibility for the results of our nonattest services.
- > Establish and maintain internal controls, including monitoring ongoing activities related to the nonattest function.

On a periodic basis, as needed, we will meet with you to discuss your accounting records and the management implications of your financial statements. We will notify you, in writing, of any matters that we believe you should be aware of and will meet with you upon request.

In addition to the audit services discussed above, we will compile the annual Financial Report Form to the Wisconsin Department of Revenue and the Public Service Commission Annual Report. See Addendums A and B attached, which are an integral part of this Engagement Letter.

Other Documents

If you intend to reproduce or publish the financial statements in an annual report or other information (excluding official statements), and make reference to our firm name in connection therewith, you agree to publish the financial statements in their entirety. In addition, you agree to provide us, for our approval and consent, proofs before printing and final materials before distribution.

If you intend to reproduce or publish the financial statements in an official statement, unless we establish a separate agreement to be involved in the issuance, any official statements issued by the Village of Fredonia must contain a statement that Baker Tilly is not associated with the official statement, which shall read "Baker Tilly US, LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. Baker Tilly US, LLP, has also not performed any procedures relating to this official statement."

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

The documentation for this engagement, including the workpapers, is the property of Baker Tilly and constitutes confidential information. We may have a responsibility to retain the documentation for a period of time sufficient to satisfy any applicable legal or regulatory requirements for records retention. Baker Tilly does not retain any original client records and we will return such records to you at the completion of the services rendered under this engagement. When such records are returned to you, it is the Village of Fredonia's responsibility to retain and protect its accounting and other business records for future use, including potential review by any government or other regulatory agencies. By your signature below, you acknowledge and agree that, upon the expiration of the documentation retention period, Baker Tilly shall be free to destroy our workpapers related to this engagement. If we are required by law, regulation or professional standards to make certain documentation available to regulators, the Village of Fredonia hereby authorizes us to do so.

Timing and Fees

Completion of our work is subject to, among other things, (i) appropriate cooperation from the Village of Fredonia's personnel, including timely preparation of necessary schedules, (ii) timely responses to our inquiries, and (iii) timely communication of all significant accounting and financial reporting matters. When and if for any reason the Village of Fredonia is unable to provide such schedules, information, and assistance, Baker Tilly and you may mutually revise the fee to reflect additional services, if any, required of us to complete the audit. Delays in the issuance of our audit report beyond the date that was originally contemplated may require us to perform additional auditing procedures which will likely result in additional fees.

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Revisions to the scope of our work will be communicated to you and may be set forth in the form of an "Amendment to Existing Engagement Letter." In addition, if we discover compliance issues that require us to perform additional procedures and/or provide assistance with these matters, fees at our standard hourly rates apply.

Year	2022	2023	2024
Village	\$ 11,250	\$ 12,250	\$ 13,250
Water utility	3,750	4,000	4,300
Sewer utility	3,750	4,000	4,300
Fire/Ambulance	1,250	1,325	1,400
TID	1,500	1,600	1,700
PSC report	1,250	1,325	1,400
State report form C	1,250	1,325	1,400

Invoices for these fees will be rendered each month as work progresses and are payable on presentation. In addition to professional fees, our invoices will include our standard administrative charge, plus travel and subsistence and other out-of-pocket expenses related to the engagement. A charge of 1.5 percent per month shall be imposed on accounts not paid within thirty (30) days of receipt of our statement for services provided. In accordance with our firm policies, work may be suspended if your account becomes thirty (30) days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notice of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination. In the event that collection procedures are required, the Village of Fredonia agrees to be responsible for all expenses of collection including related attorneys' fees.

We may use temporary contract staff to perform certain tasks on your engagement and will bill for that time at the rate that corresponds to Baker Tilly staff providing a similar level of service. Upon request, we will be happy to provide details on training, supervision and billing arrangements we use in connection with these professionals. Additionally, we may from time to time, and depending on the circumstances, use service providers (e.g., to act as a specialist or audit an element of the financial statements) in serving your account. We may share confidential information about you with these contract staff and service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all contract staff and service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the contract staff or third-party service provider. Furthermore, the firm will remain responsible for the work provided by any such contract staff or third-party service providers.

To the extent the services require Baker Tilly receive personal data or personal information from Client, Baker Tilly may process any personal data or personal information, as those terms are defined in applicable privacy laws, in accordance with the requirements of the applicable privacy law relevant to the processing in providing services hereunder. Applicable privacy laws may include any local, state, federal or international laws, standards, guidelines, policies or regulations governing the collection, use, disclosure, sharing or other processing of personal data or personal information with which Baker Tilly or its Clients must comply. Such privacy laws may include (i) the EU General Data Protection Regulation 2016/679 (GDPR); (ii) the California Consumer Privacy Act of 2018 (CCPA); and/or (iii) other laws regulating marketing communications, requiring security breach notification, imposing minimum security requirements, requiring the secure disposal of records and other similar requirements applicable to the processing of personal data or personal information. Baker Tilly is acting as a Service Provider/Data Processor in relation to Client personal data and personal information, as those terms are defined respectively under the CCPA/GDPR. Client is responsible for notifying Baker Tilly of any data privacy laws the data provided to Baker Tilly is subject to and Client represents and warrants it has all necessary authority (including any legally required consent from data subjects) to transfer such information and authorize Baker Tilly to process such information in connection with the services described herein. Client agrees that Baker Tilly has the right to generate aggregated/de-identified data from the accounting and financial data provided by Client to be used for Baker Tilly business purposes and with the outputs owned by Baker Tilly. For clarity, Baker Tilly will only disclose aggregated/de-identified data in a form that does not identify Client, Client employees, or any other individual or business entity and that is stripped of all persistent identifiers. Client is not responsible for Baker Tilly's use of aggregated/de-identified data.

Baker Tilly has established information security related operational requirements that support the achievement of our information security commitments, relevant information security related laws and regulations, and other information security related system requirements. Such requirements are communicated in Baker Tilly's policies and procedures, system design documentation and contracts with customers. Information security policies have been implemented that define our approach to how systems and data are protected. Client is responsible for providing timely written notification to Baker Tilly of any additions, changes or removals of access for Client personnel to Baker Tilly provided systems or applications. If Client becomes aware of any known or suspected information security or privacy related incidents or breaches related to this agreement, Client should timely notify Baker Tilly via email at dataprotectionofficer@bakertilly.com.

Any additional services that may be requested, and we agree to provide, may be the subject of a separate engagement letter.

We may be required to disclose confidential information to federal, state and international regulatory bodies or a court in criminal or other civil litigation. In the event that we receive a request from a third party (including a subpoena, summons or discovery demand in litigation) calling for the production of information, we will promptly notify the Village of Fredonia, unless otherwise prohibited. In the event we are requested by the Village of Fredonia or required by government regulation, subpoena or other legal process to produce our engagement working papers or our personnel as witnesses with respect to services rendered to the Village of Fredonia, so long as we are not a party to the proceeding in which the information is sought, we may seek reimbursement for our professional time and expenses, as well as the fees and legal expenses, incurred in responding to such a request.

We may be required to disclose confidential information with respect to complying with certain professional obligations, such as peer review programs. All participants in such peer review programs are bound by the same confidentiality requirements as Baker Tilly and its employees. Baker Tilly will not be required to notify the Village of Fredonia if disclosure of confidential information is necessary for peer review purposes.

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Our fees are based on known circumstances at the time of this Engagement Letter. Should circumstances change significantly during the course of this engagement, we will discuss with you the need for any revised audit fees. This can result from changes at the Village of Fredonia, such as the turnover of key accounting staff, the addition of new funds or significant federal or state programs or changes that affect the amount of audit effort from external sources, such as new accounting and auditing standards that become effective that increase the scope of our audit procedures. This Engagement Letter currently includes all auditing and accounting standards and the current single audit guidance in effect as of the date of this letter., except for GASB 87, Leases.

We would expect to continue to perform our services under the arrangements discussed above from year to year, unless for some reason you or we find that some change is necessary. We will, of course, be happy to provide the Village of Fredonia with any other services you may find necessary or desirable.

Resolution of Disagreements

In the unlikely event that differences concerning services or fees should arise that are not resolved by mutual agreement, both parties agree to attempt in good faith to settle the dispute by mediation administered by the American Arbitration Association (AAA) under its mediation rules for professional accounting and related services disputes before resorting to litigation or any other dispute-resolution procedure. Each party shall bear their own expenses from mediation.

If mediation does not settle the dispute or claim, then the parties agree that the dispute or claim shall be settled by binding arbitration. The arbitration proceeding shall take place in the city in which the Baker Tilly office providing the relevant services is located, unless the parties mutually agree to a different location. The proceeding shall be governed by the provisions of the Federal Arbitration Act (FAA) and will proceed in accordance with the then current Arbitration Rules for Professional Accounting and Related Disputes of the AAA, except that no pre hearing discovery shall be permitted unless specifically authorized by the arbitrator. The arbitrator will be selected from Judicate West, AAA, Judicial Arbitration & Mediation Services (JAMS), the Center for Public Resources or any other internationally or nationally recognized organization mutually agreed upon by the parties. Potential arbitrator names will be exchanged within fifteen (15) days of the parties' agreement to settle the dispute or claim by binding arbitration, and arbitration will thereafter proceed expeditiously. Any issue concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of these procedures, shall be governed by the FAA and resolved by the arbitrators. The arbitration will be conducted before a single arbitrator, experienced in accounting and auditing matters. The arbitrator shall have no authority to award nonmonetary or equitable relief and will not have the right to award punitive damages or statutory awards. Furthermore, in no event shall the arbitrator have power to make an award that would be inconsistent with the Engagement Letter or any amount that could not be made or imposed by a court deciding the matter in the same jurisdiction. The award of the arbitration shall be in writing and shall be accompanied by a well reasoned opinion. The award issued by the arbitrator may be confirmed in a judgment by any federal or state court of competent jurisdiction. Discovery shall be permitted in arbitration only to the extent, if any, expressly authorized by the arbitrator(s) upon a showing of substantial need. Each party shall be responsible for their own costs associated with the arbitration, except that the costs of the arbitrator shall be equally divided by the parties. Both parties agree and acknowledge that they are each giving up the right to have any dispute heard in a court of law before a judge and a jury, as well as any appeal. The arbitration proceeding and all information disclosed during the arbitration shall be maintained as confidential, except as may be required for disclosure to professional or regulatory bodies or in a related confidential arbitration. The arbitrator(s) shall apply the limitations period that would be applied by a court deciding the matter in the same jurisdiction, including the contractual limitations set forth in this Engagement Letter, and shall have no power to decide the dispute in any manner not consistent with such limitations period. The arbitrator(s) shall be empowered to interpret the applicable statutes of limitations.

Our services shall be evaluated solely on our substantial conformance with the terms expressly set forth herein, including all applicable professional standards. Any claim of nonconformance must be clearly and convincingly shown.

Limitation on Damages and Indemnification

The liability (including attorney's fees and all other costs) of Baker Tilly and its present or former partners, principals, agents or employees related to any claim for damages relating to the services performed under this Engagement Letter shall not exceed the fees paid to Baker Tilly for the portion of the work to which the claim relates, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of Baker Tilly relating to such services. This limitation of liability is intended to apply to the full extent allowed by law, regardless of the grounds or nature of any claim asserted, including the negligence of either party. Additionally, in no event shall either party be liable for any lost profits, lost business opportunity, lost data, consequential, special, incidental, exemplary or punitive damages, delays or interruptions arising out of or related to this Engagement Letter even if the other party has been advised of the possibility of such damages.

As Baker Tilly is performing the services solely for your benefit, you will indemnify Baker Tilly, its subsidiaries and their present or former partners, principals, employees, officers and agents against all costs, fees, expenses, damages and liabilities (including attorney's fees and all defense costs) associated with any third-party claim, relating to or arising as a result of the services, or this Engagement Letter.

Because of the importance of the information that you provide to Baker Tilly with respect to Baker Tilly's ability to perform the services, you hereby release Baker Tilly and its present and former partners, principals, agents and employees from any liability, damages, fees, expenses and costs, including attorney's fees, relating to the services, that arise from or relate to any information, including representations by management, provided by you, its personnel or agents, that is not complete, accurate or current, whether or not management knew or should have known that such information was not complete, accurate or current.

Each party recognizes and agrees that the warranty disclaimers and liability and remedy limitations in this Engagement Letter are material bargained for bases of this Engagement Letter and that they have been taken into account and reflected in determining the consideration to be given by each party under this Engagement Letter and in the decision by each party to enter into this Engagement Letter.

The terms of this section shall apply regardless of the nature of any claim asserted (including, but not limited to, contract, tort or any form of negligence, whether of you, Baker Tilly or others), but these terms shall not apply to the extent finally determined to be contrary to the applicable law or regulation. These terms shall also continue to apply after any termination of this Engagement Letter.

You accept and acknowledge that any legal proceedings arising from or in conjunction with the services provided under this Engagement Letter must be commenced within twelve (12) months after the performance of the services for which the action is brought, without consideration as to the time of discovery of any claim or any other statutes of limitations or repose.

Other Matters

Neither this Engagement Letter, any claim, nor any rights or licenses granted hereunder may be assigned, delegated or subcontracted by either party without the written consent of the other party. Either party may assign and transfer this Engagement Letter to any successor that acquires all or substantially all of the business or assets of such party by way of merger, consolidation, other business reorganization or the sale of interest or assets, provided that the party notifies the other party in writing of such assignment and the successor agrees in writing to be bound by the terms and conditions of this Engagement Letter.

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Our dedication to client service is carried out through our employees who are integral in meeting this objective. In recognition of the importance of our employees, it is hereby agreed that the Village of Fredonia will not solicit our employees for employment or enter into an independent contractor arrangement with any individual who is or was an employee of Baker Tilly for a period of twelve (12) months following the date of the conclusion of this engagement. If the Village of Fredonia violates this nonsolicitation clause, the Village of Fredonia agrees to pay to Baker Tilly a fee equal to the hired person's annual salary at the time of the violation so as to reimburse Baker Tilly for the costs of hiring and training a replacement.

The services performed under this Agreement do not include the provision of legal advice and Baker Tilly makes no representations regarding questions of legal interpretation. Client should consult with its attorneys with respect to any legal matters or items that require legal interpretation under federal, state or other type of law or regulation.

Baker Tilly US, LLP, trading as Baker Tilly, is an independent member of Baker Tilly International. Baker Tilly International Limited is an English company. Baker Tilly International provides no professional services to clients. Each member firm is a separate and independent legal entity and each describes itself as such. Baker Tilly US, LLP is not Baker Tilly International's agent and does not have the authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, Baker Tilly US, LLP, nor any of the other member firms of Baker Tilly International has any liability for each other's acts or omissions. The name Baker Tilly and its associated logo is used under license from Baker Tilly International Limited.

This Engagement Letter and any applicable online terms and conditions or terms of use ("Online Terms") related to online products or services made available to Village of Fredonia by Baker Tilly ("Online Offering") constitute the entire agreement between the Village of Fredonia and Baker Tilly regarding the services described in this Engagement Letter and supersedes and incorporates all prior or contemporaneous representations, understandings or agreements, and may not be modified or amended except by an agreement in writing signed between the parties hereto. For clarity and avoidance of doubt, the terms of this Engagement Letter govern Baker Tilly's provision of the services described herein, and the Online Terms govern Village of Fredonia's use of the Online Offering. This Engagement Letter's provisions shall not be deemed modified or amended by the conduct of the parties.

The provisions of this Engagement Letter, which expressly or by implication are intended to survive its termination or expiration, will survive and continue to bind both parties, including any successors or assignees. If any provision of this Engagement Letter is declared or found to be illegal, unenforceable or void, then both parties shall be relieved of all obligations arising under such provision, but if the remainder of this Engagement Letter shall not be affected by such declaration or finding and is capable of substantial performance, then each provision not so affected shall be enforced to the extent permitted by law or applicable professional standards.

If because of a change in the Village of Fredonia's status or due to any other reason, any provision in this Engagement Letter would be prohibited by, or would impair our independence under laws, regulations or published interpretations by governmental bodies, commissions or other regulatory agencies, such provision shall, to that extent, be of no further force and effect and this agreement shall consist of the remaining portions.

This agreement shall be governed by and construed in accordance with the laws of the state of Illinois, without giving effect to the provisions relating to conflict of laws.

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We appreciate the opportunity to be of service to you.

If there are any questions regarding this Engagement Letter, please contact Wendi M. Unger, the engagement partner on this engagement who is responsible for the overall supervision and review of the engagement and determining that the engagement has been completed in accordance with professional standards. Wendi M. Unger is available at 414 777 5423, or at wendi.unger@bakertilly.com.

Sincerely,

BAKER TILLY US, LLP

A handwritten signature in black ink that reads "Baker Tilly US, LLP". The script is cursive and fluid, with the letters "B", "T", and "U" being particularly large and stylized.

Enclosure

The services and terms as set forth in this Engagement Letter are agreed to by:

Official's Name

Official's Signature

Title

Date

ADDENDUM A

We will perform the following services:

1. We will compile, from information you provide, the annual Financial Report Form to the Wisconsin Department of Revenue, for the year ended December 31, 2022. Upon completion of the compilation of the annual Financial Report Form, we will provide you with our accountants' compilation report. If for any reason caused by or relating to affairs or management of the Village of Fredonia, we are unable to complete the compilation or if we determine in our professional judgment the circumstances necessitate, we may withdraw and decline to submit the annual Financial Report Form to you as a result of this engagement.

Our report on the annual Financial Report Form of the Village of Fredonia is presently expected to read as follows:

Management is responsible for the Financial Report Form C for the year ended December 31, 2022 included in the accompanying prescribed form. We have performed a compilation engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial report form C included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by the management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Financial Report form C included in the prescribed form.

The Financial Report Form C included in the accompanying prescribed form is presented in accordance with the requirements of the Wisconsin Department of Revenue, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Wisconsin Department of Revenue and is not intended to be and should not be used by anyone other than this specified party.

Our Responsibilities and Limitations

We will be responsible for performing the compilation in accordance with *Statements on Standards for Accounting and Review Services* established by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements. We will utilize information that is the representation of management without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for the statements to be in conformity with GAAP.

Our engagement cannot be relied upon to disclose errors, fraud or other illegal acts that may exist and, because of the limited nature of our work, detection is highly unlikely. However, we will inform the appropriate level of management of any material errors, and of any evidence that fraud may have occurred. In addition, we will report to you any evidence or information that comes to our attention during the performance of our compilation procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies in your internal control as part of this Engagement Letter.

Management's Responsibilities

The Village of Fredonia's management is responsible for the financial statements referred to above. In this regard, management is responsible for (i) the preparation and fair presentation of the Financial Report Form C included in the form prescribed by the Wisconsin Department of Revenue, (ii) designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the Financial Report Form C, (iii) preventing and detecting fraud, (iv) identifying and ensuring that you comply with the laws and regulations applicable to its activities, and (v) making all financial records and related information available to us. Management also is responsible for identifying and ensuring that you comply with the laws and regulations applicable to its activities.

Management is responsible for providing us with the information necessary for the compilation of the financial statements and the completeness and the accuracy of that information and for making your personnel available to whom we may direct inquiries regarding the compilation. We may make specific inquiries of management and others about the representations embodied in the financial statements.

ADDENDUM B

We will perform the following services:

2. We will compile, from information you provide, the Public Service Commission Annual Report, including the balance sheets of the Village of Fredonia Water Utility, an enterprise fund of the Village of Fredonia, as of December 31, 2022 and 2021, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2022 and 2021. Upon completion of the Public Service Commission Annual Report, we will provide you with our accountants' compilation report. If for any reason caused by or relating to affairs or management of the Village of Fredonia, we are unable to complete the compilation or if we determine in our professional judgment the circumstances necessitate, we may withdraw and decline to submit the Public Service Commission Annual Report to you as a result of this engagement.

Our report on the Public Service Commission Annual Report of the Village of Fredonia is presently expected to read as follows:

Management is responsible for the balance sheets of the Village of Fredonia Water Utility, an enterprise fund of the Village of Fredonia, as of December 31, 2022 and 2021, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2022 and 2021, included in the accompany prescribed form. We have performed a compilation engagement in accordance with *Statements on Standards of Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements included in the prescribed form.

These financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Public Service Commission of Wisconsin, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended to be and should not be used by anyone other than this specified party.

Our Responsibilities and Limitations

We will be responsible for performing the compilation in accordance with *Statements on Standards for Accounting and Review Services* established by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements. We will utilize information that is the representation of management without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for the statements to be in conformity with GAAP.

Our engagement cannot be relied upon to disclose errors, fraud or other illegal acts that may exist and, because of the limited nature of our work, detection is highly unlikely. However, we will inform the appropriate level of management of any material errors, and of any evidence that fraud may have occurred. In addition, we will report to you any evidence or information that comes to our attention during the performance of our compilation procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies in your internal control as part of this Engagement Letter.

Management's Responsibilities

The Village of Fredonia's management is responsible for the financial statements referred to above. In this regard, management is responsible for (i) the preparation and fair presentation of the financial statements included in the form prescribed by the Public Service Commission of Wisconsin, (ii) designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial statements, (iii) preventing and detecting fraud, (iv) identifying and ensuring that you comply with the laws and regulations applicable to its activities, and (v) making all financial records and related information available to us. Management also is responsible for identifying and ensuring that you comply with the laws and regulations applicable to its activities.

Management is responsible for providing us with the information necessary for the compilation of the financial statements and the completeness and the accuracy of that information and for making your personnel available to whom we may direct inquiries regarding the compilation. We may make specific inquiries of management and others about the representations embodied in the financial statements.



Resolution of Inclusion Under the Wisconsin Retirement System

Wis. Stat. §§ 40.21, 40.22

Wisconsin Department
of Employee Trust Funds
1-877-533-5020 (toll free)
Fax 608-266-5801
etf.wi.gov

The (Governing Body) Village Board of the (Employer Legal Name) Village of Fredonia authorizes and approves participation in the Wisconsin Retirement System on the effective date of January 1, 2023.

Eligible employees will participate in the WRS beginning on the effective date pursuant to the participation option chosen below. **This resolution must be received by, and is irrevocable after, November 15 prior to the effective date.**

Eligible Employee Participation Options (check one)

- ☐ All current and future eligible employees will participate in the WRS.
- ☒ This employer will provide a one-time offer to current eligible employees to elect or waive WRS participation as of the above effective date. All eligible employees hired after the above effective date must be enrolled in the WRS.

Note: Employees who waive WRS coverage and continue to be employed by this employer will never be eligible for future WRS coverage and any other related benefits that may be available because of WRS participation.

- ☐ Only future eligible employees hired by this employer on or after the effective date of this resolution will be enrolled in the WRS.

Prior Service (Optional)

If nothing is selected, the default is 0%. Read page 2 of this form for information about Prior Service.

- ☒ The employer will pay the cost of providing 0% prior service credit for WRS-eligible employees who worked for the employer before the WRS effective date.

Eligible Employee Participation Exclusion (Applies to all participation options — check only if applicable)

- ☐ This employer will exclude employees of a public utility under Wis. Stat. § 196.01(5) from WRS participation pursuant to Wis. Stat. § 40.21(7)(b).

Certification

I hereby certify that this resolution is a true, correct, and complete copy of the resolution adopted by the above governing body on 09/01/2022 (MM/DD/YYYY).

- ☒ I further certify that this employer is not operating, administering, or otherwise participating in an alternative or replacement retirement plan which replaces or exempts the employer from FICA taxes.

I understand that Wis. Stat. § 943.395 provides criminal penalties for knowingly making false or fraudulent statements, and hereby certify that, to the best of my knowledge and belief, the above information is true and correct.

6

Total number of all employees (includes WRS eligible and ineligible)

39-6006270

Federal tax identification number

Ozaukee

Employer County

Certifying Officer signature

Don

Dohrwardt

Certifying Officer printed name

Village

President

Certifying Officer title

mdepies@village.fredonia.wi.us

Employer benefit contact email address

For ETF use only

Date Received:

ETF Employer ID:

Effective Date:

Initials:



Important Information About Prior Service

Prior service is an **optional benefit** where employers pay the entire cost of providing WRS service credit for employees who worked for the employer before they joined the WRS. This program was originally created for employers who did not offer *any* retirement benefits to their employees before joining the WRS. Electing prior service may provide a benefit for your employees but will include costs for the employer and also requires a cost study to be completed. **Prior service costs should be carefully considered by the employer.**

Prior service is **not** an option if the employer:

- Elected to enroll only *future eligible* employees (Option 3)
- Has a creation date that is equal to the WRS Participation date. For example, two entities will merge to become one entity effective 01/01/2023 *and* the entity's WRS Participation date is 01/01/2023.

The employer is still required to pay the remaining balance, even if an employee is not eligible for a monthly retirement annuity. An employee is not eligible for a WRS annuity if they:

- Terminate and take a benefit before they are vested in the WRS
- Terminate and take a benefit before meeting minimum retirement age (age 50 for protective category, age 55 for all others)

Prior Service Benefit Summary																	
Benefit Details	<ul style="list-style-type: none"> • Most valuable to a long-term employee after minimum retirement age who plans to work <i>at least</i> five more years as a full-time employee. • Does not count toward vesting requirements. • Does not increase the employee or employer contribution amounts. • Any employee deemed WRS eligible as of the employer's WRS effective date must be provided with prior service. Participation may not be limited. • A Prior Service election is irrevocable. <p>Prior service does not add monetary contributions to the employee's account. It adds years of WRS creditable service to the employee's account.</p>																
Options	<p>Employers can elect to purchase 25, 50, 75, or 100% service. Any employer can add or increase prior service any time. If an employer does elect prior service, 0% is the default.</p> <p>For example, below are the service purchase options for an employee with 20 years of service prior to the employer's WRS participation:</p> <table border="1"> <tr> <td>Prior Service %</td><td>100%</td><td>75%</td><td>50%</td><td>25%</td><td>0%</td></tr> <tr> <td>Service Credit</td><td>20 years</td><td>15 years</td><td>10 years</td><td>5 years</td><td>0 years</td></tr> </table>					Prior Service %	100%	75%	50%	25%	0%	Service Credit	20 years	15 years	10 years	5 years	0 years
Prior Service %	100%	75%	50%	25%	0%												
Service Credit	20 years	15 years	10 years	5 years	0 years												
Vesting Required?	<p>Yes. Prior service is forfeited if an employee closes their account before minimum retirement age or is not vested. To become vested:</p> <ul style="list-style-type: none"> • Employees first enrolled in the WRS on or after 07/01/2011 must have five years of WRS creditable service • Employees first enrolled in the WRS before 07/01/2011 were vested on their enrollment date 																

(continued on next page)

<p>Cost</p>	<ul style="list-style-type: none"> • The employer pays the entire cost of prior service which may be prohibitively expensive and requires careful consideration. • Rollovers from other qualified pension plans or personal checks cannot be used to purchase prior service. • Payment options: <ul style="list-style-type: none"> ○ Make full payment, or; ○ Have the payments amortized by paying a small percentage of their total monthly payroll over 30 consecutive years. <p>Note: Employers may make lump sum payments to reduce interest cost over the amortization period. Interest is assessed annually using an assumed interest rate (currently 7.0%) on the outstanding balance of the liability.</p> <p>For some employers, <i>the interest charged may be greater than the principal paid each year</i>, resulting in the liability balance increasing rather than decreasing.</p>
<p>Alternatives</p>	<p>Prior Service can be prohibitively expensive for employers. A more cost-effective alternative is <i>voluntary</i> employer-paid additional contributions.</p> <p>An employer-paid additional contribution is an optional benefit that is:</p> <ul style="list-style-type: none"> • Credited to employee account and increase employee's monthly annuity at retirement, and is credited with the same amount of interest as required contributions. • Payable only as a life annuity; no lump sum or annuity certain is available if employee is eligible for a retirement annuity. • Generally paid in the same optional form as the regular annuity when application is made for the regular annuity on required deposits. • Paid to the employee whether they are vested or not. • Taxable when paid. <p>With additional contributions, the employer may choose who to provide this benefit to. The employer may stop making additional contributions at any time.</p> <p>You do not elect employer-paid additional contributions on the resolution to join the WRS. After the employer's WRS effective date, they may report additional contributions on their Monthly Retirement Remittance report.</p>

Prior Service Cost Study

The cost of prior service varies by employer. **Employers electing 25-100% prior service must complete a cost study before submitting a resolution.**

Cost Study Summary	
Employer Required to Purchase Prior Service?	No. A cost study completed before the resolution is submitted is non-binding. The employer is under no obligation to purchase prior service.
Cost Study Fee	<ul style="list-style-type: none">• 10 or less employees: \$25• 11 or more employees: \$50
How to Request	Send a written request to ETF with the items listed below before October 1: <ul style="list-style-type: none">• Completed Prior Service Cost Study (ET-1321) form• Check made payable to ETF (fees listed above)
Timing	ETF will send the employer a Cost Report four to six weeks after the Cost Study is received. If the employer decides to pay for Prior Service, they can enter the percent of coverage on the Resolution of Inclusion Under WRS (ET-1319).

Adding or Increasing Prior Service

Employers may add or increase prior service in increments of 25% if they:

- do not offer prior service.
- are currently offering 25 – 75% of prior service.
- offered prior service to teachers but want to add prior service for educational support staff (*school districts only*).

Note: Adding coverage for educational support staff may change teacher prior service rate. A weighted average rate will apply to all covered employees.

ETF requires a Prior Service Cost Study before adding or increasing prior service.

Increasing Prior Service	
Employee Eligibility	All employees who were: <ol style="list-style-type: none">1. enrolled in the WRS on the employer's initial WRS participation date; <i>and</i>2. are still active with the employer.
Impact on Employer Contributions	<ul style="list-style-type: none">• If the employer submits a resolution to add or increase prior service, the employer's monthly contributions will increase.• There is no retroactive adjustment for employees who have terminated since initial participation.
Cost Study Fee	<ul style="list-style-type: none">• None
How to Request	Send a written request to ETF with the item listed below before October 1: <ol style="list-style-type: none">1. Completed Prior Service Cost Study (ET-1321) form <p>Mail to: Dept. of Employee Trust Funds PO Box 7931 Madison, WI 53707-7931</p>
Timing	ETF will send the employer a Cost Report four to six weeks after the Cost Study is received. To add or increase prior service, a Resolution to Increase Prior Creditable Service (ET-1311) must be received by ETF no later than November 15. The increase will be effective the following January 1.
Employer Required to Purchase Prior Service?	If a cost study is completed <i>before</i> the ET-1311 is submitted, the employer is not required to add or increase service. If the ET-1311 is submitted, it is irrevocable after November 15 and the employer is required to pay the cost of increasing prior service.



Designation of Agent

Wis. Stat. § 40.03 (2) (j)

Wisconsin Department
of Employee Trust Funds
1-877-533-5020 (toll free)
Fax 608-266-5801
etf.wi.gov

Employer Instructions

- Use this form to name an employee or employees to represent the employer for matters related to ETF-administered benefit programs.
- Required fields must be completed even if you are updating contact information. Incomplete forms will be rejected.
- The current agent or other certifying official must complete the **Certification** section. A newly designated agent may not sign this section. Certifying officials include but are not limited to: mayor, president, chairman, superintendent, administrator, or board member.
- Email the completed, signed form to ETFSMBEmployerSecurityAccess@etf.wi.gov. Do not mail. If you cannot email, please fax to: 608-266-5801.
- If you have questions about completing this form, please call Employer Services at 1-877-533-5020, Option 2.

Employer Information	
Employer Name <i>Village of Fredonia</i>	ETF Employer ID Number <i>39-6006270</i>
Employer Address <i>242 Fredonia Ave / PO Box 159, Fredonia WI 53021</i>	
Designation will be effective on the date received by ETF. Otherwise, a future effective date (MM/DD/YYYY format) may be provided:	

Agent Information (Required)	
The agent handles ETF-administered benefit eligibility and reporting. They also serve as the primary contact for matters related to ETF-administered benefit programs.	
Name (first, middle, last) <i>Melissa Depics</i>	Title <i>Village Clerk/Treasurer</i>
Work telephone <i>(608) 692-Ext 9125</i>	Work email address <i>mdepics@Village.Fredonia.WI.US</i>

Alternate Agent Information	
The alternate agent may act on behalf of the agent if they are unable to perform their duties. An alternate agent is not required but is encouraged.	
<input type="checkbox"/> Check here if the employer does not want to name an alternate agent (no additional information is required)	
Name (first, middle, last)	Title
Work telephone () Ext.	Work email address

WRS Contact Information (Required for WRS-participating employers)

The WRS contact acts on the agent's behalf for Wisconsin Retirement System (WRS) eligibility and reporting. They will also serve as the contact for WRS questions.

☒ Check here if the WRS contact is the same as the designated agent **or** if the employer does not participate in the WRS (no additional information required)

Name (first, middle, last)

Title

Work telephone
() Ext.

Work email address

Insurance Contact Information (Required for employers with ETF-administered insurance)

The insurance contact acts on the agent's behalf for ETF-administered insurance program eligibility and reporting. They will also serve as the contact for insurance questions.

☒ Check here if the insurance contact is the same as the designated agent **or** if the employer does not participate in any ETF-administered insurance programs (no additional information required)

Name (first, middle, last)

Title

Work telephone
() Ext.

Work email address

Certification

This section must be completed by an authorized individual who is not listed as the agent above, unless that individual is the current designated agent. ETF retains the right to reject an employer's designee under authority of Wis. Stat. § 40.03.

Note: For State Government only, the designation must be certified by the head of that agency.

Date (MM/DD/YYYY)

Signature of certifying official

Title of certifying official

09/01/2022

Village President

Work telephone
(262) 692-9125

Work email address

ddohwardt@Village.Fredonia.wi.us

**Stay Connected**

Email addresses provided on this form will be automatically subscribed to ETF E-mail Updates. This service provides important information about ETF benefits administration. **It is your responsibility to read, forward to others in your agency as necessary, and take the necessary action related to information in each ETF E-mail Update.**

Add etfwi@public.govdelivery.com to your email address book to prevent news from ETF from ending up in a SPAM folder. If you have questions, please call Employer Services at 1-877-533-5020.



Online Access Security Agreement

Wis. Stat. § 40.07 (1)

Wisconsin Department
of Employee Trust Funds

1-877-533-5020 (toll free)
Fax 608-266-5801
etf.wi.gov

Both pages of this form must be completed, and an agent signature is required. Please email the completed, signed form to ETFSMBEmployerSecurityAccess@etf.wi.gov. Do not mail. If you cannot email, please fax to: 608-266-5801.

Please note the following:

- A WRS Case Manager will contact new users directly with their username and temporary password.
- Existing users requiring a change in access, contact information, or a name change will be notified by email once the request is complete.
- Updating an existing user's last name will result in a new username. The existing password and security questions will not change.
- New users are automatically subscribed to ETF E-mail Updates, an ETF email service providing employers with important ETF benefits administration information. **It is the user's responsibility to read, forward to others in your agency as necessary, and take the necessary action related to information in each ETF E-mail Update.** Add etfwi@public.govdelivery.com to your email address book to prevent news from ETF from ending up in a SPAM folder.
- If a user account is not used over a six-month period, the account will be disabled and deleted. An Online Access Security Agreement will need to be resubmitted if the impacted user needs to regain access.

Request Type

Select one. Please complete a new form for additional requests.

- ☒ Add access for new employee/third-party vendor
- ☐ Delete access for existing employee/third-party vendor
- ☐ Change access for existing employee/third-party vendor
- ☐ Name/Contact Information change for existing employee/third-party vendor Former name:

Employee/Vendor Information *All fields are required for all request types.*

Employee name (first, middle, last)

Melissa S Depies

Vendor name (if applicable)

Village of Fredonia

Work Address

242 Fredonia Avenue / PO box 159, Fredonia, WI 53021

Work telephone

(262)692-9125

IAM Username ☒ Check here if you *do not* currently have an IAM Username

Work email address

mdepies@village.fredonia.wi.us

Employee/Vendor Online Access Security Agreement *Required for add access or change access requests only.*

By signing and dating below, you are agreeing to the following terms and conditions:

- Security measures are required to provide inquiry and update abilities for the Wisconsin Retirement System (WRS) and other Department of Employee Trust Funds (ETF)-administered benefit programs.
- I will not share my username and password with any other person.
- I agree to maintain the confidentiality of all information that I obtain through online access to participant accounts.
- Information in these accounts is not a public record and disclosure to any person or organization is prohibited.
- ETF Web Applications, myETF Benefits, and Access Management (IAM) is intended for use by employers and vendors to administer WRS and other ETF-administered benefit programs. It is not intended to provide information to members or to assist members in making retirement or other benefit decisions.
- I understand Wisconsin Statutes, § 943.70 provide criminal penalties for offenses against computer data and programs. Violation of this provision will result in termination of my online access to member accounts and/or termination of my employer's online access to member accounts.

Employee or vendor signature

Date (MM/DD/YYYY)

09/01/2022

Employer Agent must complete Page 2.**Employer Agent: Select Access** *Required for add access or change access requests only.*

Check all applications this individual is authorized to use.

If this is a change access request, check systems this employee previously had (and should continue to have) access to.

The Insurance section is for employers participating in ETF-administered health and/or ICI programs.**WRS** (ETF Web Applications for Employers)☒ WRS Previous Service & Benefit Inquiry☒ WRS Contribution Remittance☒ WRS Account Update*

*Also includes access to: WRS Transaction Upload, WRS Earnings Reports (On-going), and WRS Earnings Reconciliation Reports (Final).

Insurance (myETF Benefits)☒ ICI premium paymentHealth Eligibility (*check one*)☐ read only ☒ full accessHealth Premium (*check one*)☐ read only ☒ full access**Note for STAR agencies:** Select *Read Only* for Health Eligibility and Health Premium. Full access can only be designated by DOA.**Accumulated Sick Leave***State agencies, UW System, and UWHC only (check one)*☒ full-submit to ETF☐ restricted-submit for review**SFTP Server** (for FTP users only)☒ Access to SFTP serverSTAR Super User (DOA Approval Required) ☐**Employer Information** *All fields are required for all request types.*

Employer name

ETF Employer ID Number(s)

Certifying Signature *Required for all requests.*

This section must be completed by the designated employer agent or alternate agent.

By signing and dating below, you are agreeing to the following terms and conditions:

- I certify that I am responsible for reporting information to the Wisconsin Retirement System, and the above employee/vendor is authorized to gain access to online accounts.
- I understand it is the employer's responsibility to notify ETF immediately if a user terminates employment or loses authorization.
- I understand Wisconsin Statutes, § 943.395, provide criminal penalties for knowingly making false or fraudulent claims on this form and hereby certify that, to the best of my knowledge and belief, the above information is true and correct.

Employer agent name

Melissa Depies

Telephone

(262)692-9125

Employer agent signature

Date (MM/DD/YYYY)

09/01/2022

ETF Use Only: Security Administrator

Logon ID

ETF security administrator signature

Date (MM/DD/YYYY)



Automated Clearing House (ACH) Direct Withdrawal Authorization

Wisconsin Department
of Employee Trust Funds
PO Box 7931
Madison WI 53707-7931
1-877-533-5020 (toll free)
Fax 608-267-4549
etf.wi.gov

Completing and signing this agreement authorizes the Department of Employee Trust Funds to withdraw funds through the Automated Clearing House (ACH) procedure from the Wisconsin Retirement System employer account listed below. Transactions submitted for this ACH process must be remitted to ETF at least four (4) business days prior to the debiting date. This will ensure the timely processing of the ACH transaction. Prior to the first transaction, a prenote file will be forwarded to the employer's banking institution for the verification of information. ETF will notify employers by e-mail or telephone if the prenote process fails within seven working days.

Authorization Agreement for ACH Withdrawals		
Employer Name	Employer EIN number	Requested Effective Date
	69-036-	

I (we) hereby authorize the Department of Employee Trust Funds to automatically initiate debit entries to our Checking or Savings account indicated below and to the banking institution named below, hereinafter called the BANKING INSTITUTION, to debit the same to such account for payment of Wisconsin Retirement System (WRS) contributions.

Banking institution		Branch
City, State, ZIP code		
Transit routing number	Account Number	Account to be debited: <input type="checkbox"/> Checking <input type="checkbox"/> Saving

This authorization will remain in effect until I, as the WRS Agent or any future designated WRS Agent for the above named WRS Employer, notify ETF of its termination in writing and in such manner to afford ETF and the Banking Institution reasonable time and opportunity to act on it.

Date (MM/DD/YYYY)	Print name	
WRS agent signature		
ETF contact email address:		Telephone number

Please email the completed, signed form to ETFSMBEmployerWRS@etf.wi.gov. Do not mail. If you cannot email, please fax to 608-266-5801.