DATED: 8-25-25

NOTICE TO RESIDENTS OF THE VILLAGE OF WONEWOC

There will be a regular meeting of the Wonewoc Village Board at the Village Hall in the Village of Wonewoc at 6:00 p.m. 8-27-25.
Teleconferencing call-ins are available: Public & trustees must register with the village at 608-464-3114, 24 hours before the board meeting.
Call-in phone number: 608-489-1103, Code 449403
Registered:

AGENDA

Roll Call
    Remote trustee(s) participation:
Communications
Bills and Vouchers
Minutes of Previous Meeting
Public Comment
Committee Reports
Finance Report
Sewer & Water
Electric
Police Report
Streets & Roads
Parks & Tourism
Library Report

1. Review and possibly accept the memorandum of understanding from the Gunderson Hospital and the Wonewoc Development Corporation with respect to solar development project in the Village. (Approve or Deny)
2. Review and possibly take action on the Wonewoc Village Administrator job description and associated job posting. The job posting is to be advertised on online job boards, as well as through local outlets, including the village website. (Approve or Deny)
3. Discuss and possibly take action to select an outside service to complete a sewer rate case study. Johnson Block or Vierbicher (Approve or Deny)
4. Discuss and possibly take action to approve the PSC recommendation to submit for a Simplified Water Rate Case Outreach. (Approve or Deny)
5. Discuss and possibly take action to amend the village insurance to include Sewer Back-up coverage. $1,750/yr (Approve or Deny)
6. Discuss and possibly take action to approve revised USDA Draw Number 2022-37 and Amended Engineering Agreement #4. (Approve or Deny)
7. Discuss and possibly take action to approve selling generator at old sewer plant and generator stowed beside the Hoover Hotel. Sell on WI Auction Block. (Approve or Deny)
8. Discuss and possibly take action to approve hiring part time police officers Tom Schwictenberg & James Tucker. (Approve or Deny)

9. Discuss and possibly take action to approve selling older department firearms (pistols) and use funding for update modifications for the shotgun and rifle. (Approve or Deny
10. Discuss and possibly take action to establish a Sex Offender Ordinance along with enforcement. Attorney to advise. (Approve or Deny)
11. Discuss and possibly take action to approve Licensing Agreement for Utility Poles between Village of Wonewoc and Spectrum Mid-America, LLC. (Approve or Deny)
12. Discuss and possibly take action on the $5/mo. sanitation fee (Garbage) removal per resident request. (Approve or Deny)
13. Discuss and possibly take action to approve Fall Clean-up for Saturday, September 27, 2025, from 7am to 3pm. (Approve or Deny)
14. Discuss and possibly take action to approve Picnic Beer & Wine License for Wonewoc Fire Dept Hunter's Night Out event on September 6, 2025. (Approve or Deny)
15. Discuss and possibly take action to approve Operator License for Shane Huebel for WFD Hunter's Night Out event on September 6, 2025 and Megan Rupp (Cracker Jak) (Approve or Deny)
16. Discuss and possibly take action to approve moving the Vibrant Spaces letters spelling "WONEWOC" from ground mounted to attached to the village building outside wall. (Approve or Deny)
17. Discuss and possibly take action to approve the already installed shelf in the Bakers Field shelter. (Installed & paid for by the Wonewoc Lion's Club) (Approve or Deny)
18. Discuss and possibly take action to approve Johnson Block 2024 Financial Statements and 2024 Single Audit. (Approve or Deny)

/s/ Ed Decot
Ed Decot
Village President

Any person who has a qualifying disability as defined by the Americans With Disabilities Act that requires the meeting or materials at the meeting to be in an accessible location or format must contact the Village Administrator at (608) 464-3114, 200 West Street, Wonewoc, Wisconsin, at least twenty-four hours prior to the commencement of the meeting so that any necessary arrangements can be made to accommodate each request.

Posted:
Lee C. Kucher

Report Criteria:
Detail report.
Invoices with totals above $0 included.
Paid and unpaid invoices included.

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided	GL Account
ALBERT'S REPAIR SERVICES, LLC									
3849	ALBERT'S REPAIR SERVI	1765	SAND BLAST 2 TRANSFOR	07/30/2025	600.00	600.00	08/04/2025		035000573
Total ALBERT'S REPAIR SERVICES, LLC:					600.00	600.00			
ALLIANT ENERGY/WP&L									
124	ALLIANT ENERGY/WP&L	7-21-25	5180510000	07/21/2025	28.60	28.60	08/04/2025		015431190
124	ALLIANT ENERGY/WP&L	7-21-25	8339410000	07/21/2025	42.13	42.13	08/04/2025		015342190
124	ALLIANT ENERGY/WP&L	7-21-25	9832050000	07/21/2025	11.27	11.27	08/04/2025		035000562
124	ALLIANT ENERGY/WP&L	7-21-25	2664940000	07/21/2025	15.97	15.97	08/04/2025		015161191
124	ALLIANT ENERGY/WP&L	7-21-25	1497730000	07/21/2025	15.92	15.92	08/04/2025		025511230
124	ALLIANT ENERGY/WP&L	7-21-25	2195740000	07/21/2025	29.07	29.07	08/04/2025		015600190
124	ALLIANT ENERGY/WP&L	8-15-25	8643830000	08/15/2025	49,460.56	49,460.56	08/12/2025		035000545
124	ALLIANT ENERGY/WP&L	8-15-25	8466820000	08/15/2025	1.02	1.02	08/12/2025		015342190
124	ALLIANT ENERGY/WP&L	8-15-25	0357330000	08/15/2025	11.14	11.14	08/12/2025		058000856
Total ALLIANT ENERGY/WP&L:					49,615.68	49,615.68			
AMAZON CAPITAL SERVICES									
3347	AMAZON CAPITAL SERVI	1PPN-XVJ4-D1	BOOKS	08/01/2025	115.96	115.96	08/25/2025		025511195
3347	AMAZON CAPITAL SERVI	1PPN-XVJ4-D1	DVD'S	08/01/2025	153.30	153.30	08/25/2025		025511198
Total AMAZON CAPITAL SERVICES:					269.26	269.26			
AT & T MOBILITY									
3902	AT & T MOBILITY	287351449062	FIRSTNET POLICE CELL P	07/18/2025	80.76	80.76	08/04/2025		015211182
Total AT & T MOBILITY:					80.76	80.76			
BAUERNFEIND BUSINESS TECHNOLOGIES									
3913	BAUERNFEIND BUSINES	INV189561	DESKTOP FOLDING-INSE	07/31/2025	187.78	187.78	08/13/2025		039000929
3913	BAUERNFEIND BUSINES	INV189561	DESKTOP FOLDING-INSE	07/31/2025	187.76	187.76	08/13/2025		049000929
3913	BAUERNFEIND BUSINES	INV189561	DESKTOP FOLDING-INSE	07/31/2025	187.76	187.76	08/13/2025		058000840
Total BAUERNFEIND BUSINESS TECHNOLOGIES:					563.30	563.30			
BLACKSTONE TECHNOLOGIES, LLC									
3686	BLACKSTONE TECHNOL	252780	PERFORMANCE PATCH	08/19/2025	128.00	128.00	08/19/2025		015431190
Total BLACKSTONE TECHNOLOGIES, LLC:					128.00	128.00			
BLANKLY, SHANE									
3926	BLANKLY, SHANE	8-12-25	POOL PARTY REFUND	08/12/2025	80.00	80.00	08/12/2025		0144620
Total BLANKLY, SHANE:					80.00	80.00			
BORDER STATES ELECTRIC SUPPLY									
3487	BORDER STATES ELECT	930859589	UP-GRADE LINE MATERIA	08/01/2025	147.94	147.94	08/13/2025		035000572
3487	BORDER STATES ELECT	930900797	UP-GRADE LINE MATERIA	08/08/2025	83.31	83.31	08/13/2025		035000572
Total BORDER STATES ELECTRIC SUPPLY:					231.25	231.25			

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided	GL Account
BRIGHTSPEED									
3828	BRIGHTSPEED	7-21-25	301217723	07/21/2025	10.00	10.00	08/12/2025		015161190
3828	BRIGHTSPEED	7-21-25	301319241	07/21/2025	82.97	82.97	08/12/2025		015161190
3828	BRIGHTSPEED	7-21-25	301319418	07/21/2025	45.00	45.00	08/12/2025		015211182
3828	BRIGHTSPEED	7-21-25	301319676	07/21/2025	91.40	91.40	08/12/2025		015161190
3828	BRIGHTSPEED	7-21-25	301319820	07/21/2025	102.74	102.74	08/12/2025		015600190
3828	BRIGHTSPEED	7-21-25	301319378	07/21/2025	105.00	105.00	08/12/2025		015141190
3828	BRIGHTSPEED	7-21-25	301319756	07/21/2025	222.11	222.11	08/12/2025		025511200
3828	BRIGHTSPEED	7-21-25	301319051	07/21/2025	204.79	204.79	08/12/2025		015161190
	Total BRIGHTSPEED:				864.01	864.01			
BUTCH'S BODY SHOP									
3927	BUTCH'S BODY SHOP	8-19-25	2017 FORD 1XPLORER PO	08/19/2025	831.07	831.07	08/19/2025		015211350
	Total BUTCH'S BODY SHOP:				831.07	831.07			
CARDMEMBER SERVICE									
3135	CARDMEMBER SERVICE	8-19-25	POOL SUPPLIES	08/19/2025	371.39	371.39	08/19/2025		015600190
3135	CARDMEMBER SERVICE	8-19-25	RURAL WATER TRAINING	08/19/2025	406.21	406.21	08/19/2025		049000930
3135	CARDMEMBER SERVICE	8-4-25	TREATMENT PLANT RACK	08/04/2025	1,478.22	1,478.22	08/04/2025		058000856
	Total CARDMEMBER SERVICE:				2,255.82	2,255.82			
CENEX									
3750	CENEX	317942CL	ROADS	07/23/2025	112.03	112.03	07/28/2025		015431190
3750	CENEX	317942CL	POLICE	07/23/2025	91.40	91.40	07/28/2025		015211345
3750	CENEX	317942CL	PARKS	07/23/2025	118.74	118.74	07/28/2025		015700190
3750	CENEX	317942CL	ELECTRIC	07/23/2025	51.14	51.14	07/28/2025		039000933
3750	CENEX	317942CL	WATER/SEWER	07/23/2025	69.12	69.12	07/28/2025		049000930
3750	CENEX	8-19-25	ROADS	08/19/2025	121.23	121.23	08/19/2025		015431190
3750	CENEX	8-19-25	POLICE	08/19/2025	79.30	79.30	08/19/2025		015211345
3750	CENEX	8-19-25	PARKS	08/19/2025	121.23	121.23	08/19/2025		015700190
3750	CENEX	8-19-25	ELECTRIC	08/19/2025	94.07	94.07	08/19/2025		039000933
3750	CENEX	8-19-25	WATER/SEWER	08/19/2025	145.02	145.02	08/19/2025		049000930
	Total CENEX:				1,003.28	1,003.28			
CONCEPT PRINTING									
3912	CONCEPT PRINTING	01225692	UTILITY ENVELOP[ES	05/01/2025	125.00	125.00	07/28/2025		049000929
	Total CONCEPT PRINTING:				125.00	125.00			
CTLABORATORIES									
2819	CTLABORATORIES	196784	LANDFILL SAMPLES	07/15/2025	410.00	410.00	08/04/2025		049000923
2819	CTLABORATORIES	8-8-25	TESTING WATER	08/08/2025	80.00	80.00	08/13/2025		046000641
2819	CTLABORATORIES	8-8-25	LABORATORY TESTS--SLU	08/08/2025	2,621.00	2,621.00	08/13/2025		058000828
	Total CTLABORATORIES:				3,111.00	3,111.00			
CUSTOFOAM CORPORTATION									
3919	CUSTOFOAM CORPORTA	1730	1/3 DOWN OF TPO ROOF	07/23/2025	15,329.66	15,329.66	07/28/2025		025511356
	Total CUSTOFOAM CORPORTATION:				15,329.66	15,329.66			
DIGGERS HOTLINE, INC									
2722	DIGGERS HOTLINE, INC	250 7 52301	DIGGER TICKETS	07/31/2025	73.60	73.60	08/13/2025		039000938

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided	GL Account
	Total DIGGERS HOTLINE, INC:				73.60	73.60			
EFTPS									
2746	EFTPS	7-28-25	PAYROLL TAXES	07/28/2025	4,269.62	4,269.62	07/28/2025		0121311
2746	EFTPS	8-11-25	PAYROLL TAXES	08/11/2025	4,405.86	4,405.86	08/11/2025		0121311
	Total EFTPS:				8,675.48	8,675.48			
ELDER, AMY JO									
3510	ELDER, AMY JO	8-12-25	POOL CONCESSIONS	08/12/2025	63.17	63.17	08/12/2025		015600185
3510	ELDER, AMY JO	8-4-25	POOL CONCESSIONS	08/04/2025	18.99	18.99	08/04/2025		015600185
	Total ELDER, AMY JO:				82.16	82.16			
EMPLOYEE TRUST FUNDS									
3261	EMPLOYEE TRUST FUND	8-19-25	HEALTH INSURANCE	08/19/2025	17,116.94	17,116.94	08/19/2025		0121325
	Total EMPLOYEE TRUST FUNDS:				17,116.94	17,116.94			
GENERAL ENGINEERING COMPANY									
3287	GENERAL ENGINEERING	7-16-25	BUILDING PERMITS	07/16/2025	600.00	600.00	08/04/2025		015950190
	Total GENERAL ENGINEERING COMPANY:				600.00	600.00			
HAGEMANN, LLOYD									
3921	HAGEMANN, LLOYD	7-28-25	UTILITY REFUND	07/28/2025	74.69	74.69	07/28/2025		1013101
	Total HAGEMANN, LLOYD:				74.69	74.69			
HARTJE FARM, HOME & TIRE CENT.									
811	HARTJE FARM, HOME &	7-31-25	MISC SUPPLIES	07/31/2025	128.29	128.29	08/13/2025		015431190
	Total HARTJE FARM, HOME & TIRE CENT.:				128.29	128.29			
HAWKINS, INC									
2928	HAWKINS, INC	7157883	SEWER CHEMICALS	08/06/2025	200.60	200.60	08/19/2025		058000827
	Total HAWKINS, INC:				200.60	200.60			
HILLSBORO COUNTY MARKET									
3783	HILLSBORO COUNTY MA	7-31-25	MISC SUPPLIES	07/31/2025	614.35	614.35	08/13/2025		015700190
	Total HILLSBORO COUNTY MARKET:				614.35	614.35			
HILLSBORO SENTRY-ENTERPRISE									
823	HILLSBORO SENTRY-EN	7-23-25	1 YR SUBSCRIPTION--VILL	07/23/2025	40.00	40.00	08/04/2025		015161190
	Total HILLSBORO SENTRY-ENTERPRISE:				40.00	40.00			
HILLSBORO TELEPHONE COMPANY									
3825	HILLSBORO TELEPHONE	7003	INSTALLWI-FI POOL & CAM	07/17/2025	500.00	500.00	08/04/2025		015700190
3825	HILLSBORO TELEPHONE	8-1-25	SEWER PHONE	08/13/2025	58.33	58.33	08/13/2025		058000840
3825	HILLSBORO TELEPHONE	8-1-25	SEWER INTERNET	08/13/2025	74.99	74.99	08/13/2025		058000840
3825	HILLSBORO TELEPHONE	8-1-25	GENERAL INTERNET	08/13/2025	56.78	56.78	08/13/2025		015141190
3825	HILLSBORO TELEPHONE	8-1-25	ELECTRIC INTERNET	08/13/2025	56.78	56.78	08/13/2025		039000929
3825	HILLSBORO TELEPHONE	8-1-25	WATER INTERNET	08/13/2025	56.78	56.78	08/13/2025		049000929

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided	GL Account
3825	HILLSBORO TELEPHONE	8-1-25	POOL & WIFI	08/13/2025	56.77	56.77	08/13/2025		015600190
	Total HILLSBORO TELEPHONE COMPANY:				860.43	860.43			
IN DEPTH POOL SERVICE									
3684	IN DEPTH POOL SERVIC	3892	POOL CHEMICALS	07/17/2025	419.50	419.50	08/04/2025		015600191
3684	IN DEPTH POOL SERVIC	3994	POOL CHEMICALS	07/30/2025	486.50	486.50	08/13/2025		015600191
	Total IN DEPTH POOL SERVICE:				906.00	906.00			
JOHNSON BLOCK AND COMPANY									
3436	JOHNSON BLOCK AND C	528293	SINGLE AUDIT USDA PRO	06/30/2025	3,500.00	3,500.00	07/25/2025		058000852
	Total JOHNSON BLOCK AND COMPANY:				3,500.00	3,500.00			
JUNEAU COUNTY STAR TIMES									
930	JUNEAU COUNTY STAR	8-25-25	1 YR SUBSCRIPTION--LIB	08/25/2025	113.99	113.99	08/25/2025		025511320
	Total JUNEAU COUNTY STAR TIMES:				113.99	113.99			
LINDA ROSKO MEMORIAL									
3903	LINDA ROSKO MEMORIA	7-30-25	UTILITY REFUND	07/30/2025	22.70	22.70	07/30/2025		1013101
	Total LINDA ROSKO MEMORIAL:				22.70	22.70			
LWMMI									
3925	LWMMI	8-7-25	RONALD HERRWIG SEWE	08/07/2025	8,405.54	8,405.54	08/07/2025		058000831
	Total LWMMI:				8,405.54	8,405.54			
MAVEN COMPUTERS LLC									
3872	MAVEN COMPUTERS LL	1114	OFFICE 365 SUITE - ELEC	08/10/2025	25.00	25.00	08/12/2025		039000929
3872	MAVEN COMPUTERS LL	1114	OFFICE 365 SUITE - GENE	08/10/2025	25.00	25.00	08/12/2025		015141190
3872	MAVEN COMPUTERS LL	1114	OFFICE 365 SUITE - POLIC	08/10/2025	25.00	25.00	08/12/2025		015211200
3872	MAVEN COMPUTERS LL	1114	OFFICE 365 SUITE - SEWE	08/10/2025	25.00	25.00	08/12/2025		058000840
3872	MAVEN COMPUTERS LL	1114	OFFICE 365 SUITE - WATE	08/10/2025	25.00	25.00	08/12/2025		049000929
3872	MAVEN COMPUTERS LL	1114	OFFICE 365 E1	08/10/2025	89.60	89.60	08/12/2025		015111190
3872	MAVEN COMPUTERS LL	1115	Windows 11 UP-GRADE	08/13/2025	425.00	425.00	08/18/2025		015141190
	Total MAVEN COMPUTERS LLC:				639.60	639.60			
MEYER OIL & LP									
3585	MEYER OIL & LP	7-28-25	DIESEL FUEL - ELECTRIC	07/28/2025	540.00	540.00	08/13/2025		039000933
3585	MEYER OIL & LP	7-28-25	DIESEL FUEL - ROADS/PA	07/28/2025	675.00	675.00	08/13/2025		015431190
3585	MEYER OIL & LP	7-28-25	DIESEL FUEL - SEWER	07/28/2025	135.00	135.00	08/13/2025		058000856
	Total MEYER OIL & LP:				1,350.00	1,350.00			
MICROMARKETING									
3722	MICROMARKETING	986141	LARGE PRINT BOOKS	07/29/2025	30.60	30.60	08/25/2025		025511195
3722	MICROMARKETING	987840	LARGE PRINT BOOKS	08/19/2025	39.25	39.25	08/25/2025		025511195
	Total MICROMARKETING:				69.85	69.85			
MID-AMERICAN RESEARCH CHEMICAL									
2933	MID-AMERICAN RESEAR	0853855-IN	PURPLE POWER DEGREA	07/11/2025	480.50	480.50	08/04/2025		058000832
2933	MID-AMERICAN RESEAR	0853856-IN	WEED KILLER	07/11/2025	338.00	338.00	08/04/2025		015700190

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided	GL Account
	Total MID-AMERICAN RESEARCH CHEMICAL:				818.50	818.50			
MID-STATE SUPPLY									
3629	MID-STATE SUPPLY	4717820	MISC SUPPLIES	07/01/2025	302.84	302.84	08/19/2025		015700190
	Total MID-STATE SUPPLY:				302.84	302.84			
MILLER CLASSICS									
3875	MILLER CLASSICS	341499	CANOE LANDING PORTAP	07/22/2025	140.00	140.00	07/28/2025		015710190
	Total MILLER CLASSICS:				140.00	140.00			
MOXON, CHRIS									
3924	MOXON, CHRIS	UTILITY REFU	UTILITY REFUND	07/30/2025	109.28	109.28	07/30/2025		1013101
	Total MOXON, CHRIS:				109.28	109.28			
NORTH SHORE BANK									
3861	NORTH SHORE BANK	7-28-25	TOM BRUMMEYER DEFER	07/28/2025	273.61	273.61	07/28/2025		0121328
3861	NORTH SHORE BANK	8-11-25	TOM BRUMMEYER DEFER	08/11/2025	310.37	310.37	08/11/2025		0121328
	Total NORTH SHORE BANK:				583.98	583.98			
PEST CONTROL CONSULTANTS WISCONSIN									
3920	PEST CONTROL CONSUL	783087	RODENT CONTROL 311 W	07/15/2025	289.00	289.00	07/28/2025		015158190
	Total PEST CONTROL CONSULTANTS WISCONSIN:				289.00	289.00			
PRINCIPAL FINANCIAL GROUP									
3560	PRINCIPAL FINANCIAL G	7-17-25	LIFE/STD/AD&D	07/17/2025	358.49	358.49	07/28/2025		0121322
	Total PRINCIPAL FINANCIAL GROUP:				358.49	358.49			
PUBLIC LIBRARY GENERAL FUND									
3491	PUBLIC LIBRARY GENER	8-25-25	SPECIAL PROGRAMS	08/25/2025	1,611.66	1,611.66	08/25/2025		025511360
3491	PUBLIC LIBRARY GENER	8-25-25	GENERAL SUPPLIES	08/25/2025	28.29	28.29	08/25/2025		025511310
	Total PUBLIC LIBRARY GENERAL FUND:				1,639.95	1,639.95			
QUILL CORPORATION									
1708	QUILL CORPORATION	448797343	TREATMENT PLANT SUPP	07/15/2025	48.99	48.99	08/04/2025		058000851
	Total QUILL CORPORATION:				48.99	48.99			
RIVISTAS, LLC									
3632	RIVISTAS, LLC	21193	MAGAZINE SERVICE	07/22/2025	1,105.83	1,105.83	08/25/2025		025511320
	Total RIVISTAS, LLC:				1,105.83	1,105.83			
SEERA									
3247	SEERA	8-19-25	ENERGY FEES - WMWLD "	08/19/2025	271.80	271.80	08/19/2025		0325310
	Total SEERA:				271.80	271.80			
SHANE HUEBEL									
3412	SHANE HUEBEL	8-13-25	REIMBURSEMENT - PIPE F	08/13/2025	24.50	24.50	08/13/2025		015431190

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided	GL Account
	Total SHANE HUEBEL:				24.50	24.50			
SOLCHENBERGER, PAIGE									
3918	SOLCHENBERGER, PAIG	7-28-25	UTILITY REFUND	07/28/2025	167.77	167.77	07/28/2025		1013101
	Total SOLCHENBERGER, PAIGE:				167.77	167.77			
SPEE DEE									
3657	SPEE DEE	1296830	TREATMENT PLANT SAMP	08/02/2025	141.26	141.26	08/13/2025		058000828
	Total SPEE DEE:				141.26	141.26			
STUART C IRBY CO									
3712	STUART C IRBY CO	SO14224363.0	UP-GRADE LINE MATERIA	07/24/2025	175.00	175.00	08/13/2025		035000572
	Total STUART C IRBY CO:				175.00	175.00			
THE BANK OF MAUSTON									
3922	THE BANK OF MAUSTON	07/28/2025	USDA DEBT RESERVE AC	07/28/2025	12,050.00	12,050.00	07/29/2025		0513101
	Total THE BANK OF MAUSTON:				12,050.00	12,050.00			
TOWN & COUNTRY SANITATION									
2870	TOWN & COUNTRY SANI	8-1-25	GARBAGE SERVICE	08/01/2025	2,746.34	2,746.34	08/13/2025		015461190
2870	TOWN & COUNTRY SANI	8-1-25	RECYCLING SERVICE	08/01/2025	1,175.68	1,175.68	08/13/2025		015461190
2870	TOWN & COUNTRY SANI	8-1-25	RECYCLING TONAGE FEE	08/01/2025	270.00	270.00	08/13/2025		015461190
	Total TOWN & COUNTRY SANITATION:				4,192.02	4,192.02			
UNIFIRST CORPORATION									
3756	UNIFIRST CORPORATIO	1490094758	MATS ONLY	07/25/2025	87.12	87.12	07/28/2025		015800190
3756	UNIFIRST CORPORATIO	1490096646	MATS ONLY	08/08/2025	87.12	87.12	08/13/2025		015800190
	Total UNIFIRST CORPORATION:				174.24	174.24			
USA BLUEBOOK									
2947	USA BLUEBOOK	INV00780958	SEWER SUPPLIES	07/29/2025	187.81	187.81	08/13/2025		058000827
	Total USA BLUEBOOK:				187.81	187.81			
WEBER, DONNA									
3923	WEBER, DONNA	7-30-25	UTILITY REFUND	07/30/2025	13.13	13.13	07/30/2025		1013101
	Total WEBER, DONNA:				13.13	13.13			
WI DEPARTMENT OF REVENUE									
2733	WI DEPARTMENT OF RE	8-7-25	sales tax payment	08/07/2025	4,582.40	4,582.40	08/07/2025		0121611
	Total WI DEPARTMENT OF REVENUE:				4,582.40	4,582.40			
WI DNR									
3450	WI DNR	WU112833	WATER USE FEES	04/29/2025	125.00	125.00	08/14/2025		049000928
	Total WI DNR:				125.00	125.00			

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided	GL Account
WI EFTPS									
2747	WI EFTPS	8-7-25	STATE PAYROLL TAXES	08/07/2025	1,610.42	1,610.42	08/07/2025		0121312
	Total WI EFTPS:				1,610.42	1,610.42			
WI STATE LABORATORY OF HYGIENE									
2860	WI STATE LABORATORY	816267	FLUORIDE TESTING	07/31/2025	31.00	31.00	08/13/2025		049000923
	Total WI STATE LABORATORY OF HYGIENE:				31.00	31.00			
WILDENRADT, DEAN									
3880	WILDENRADT, DEAN	7-20-25	CONTRACT MOWING - To	07/20/2025	62.50	62.50	08/04/2025		015700190
3880	WILDENRADT, DEAN	8-13-25	CONTRACT MOWING	08/13/2025	237.50	237.50	08/13/2025		015700190
3880	WILDENRADT, DEAN	8-19-25	CONTRACT MOWING	08/19/2025	162.50	162.50	08/19/2025		015700190
3880	WILDENRADT, DEAN	8-4-25	CONTRACT MOWING	08/04/2025	337.50	337.50	08/04/2025		015700190
3880	WILDENRADT, DEAN	8-4-25	CONTRACT MOWING	08/04/2025	175.00	175.00	08/04/2025		015700190
	Total WILDENRADT, DEAN:				975.00	975.00			
WILLIAM RILEY									
3810	WILLIAM RILEY	8-6-25	BLACKTOP REPAIR - N. EA	08/06/2025	4,000.00	4,000.00	08/13/2025		058000856
	Total WILLIAM RILEY:				4,000.00	4,000.00			
WIS. DEPT. OF JUSTICE-TIME									
422	WIS. DEPT. OF JUSTICE-	455TIME-0000	SYSTEM SUPPORT FEE	07/10/2025	192.75	192.75	08/04/2025		015211190
	Total WIS. DEPT. OF JUSTICE-TIME:				192.75	192.75			
WISCONSIN RETIREMENT SYSTEM									
2312	WISCONSIN RETIREMEN	8-19-25	WRS Retirement	08/19/2025	3,880.46	3,880.46	08/19/2025		0121321
	Total WISCONSIN RETIREMENT SYSTEM:				3,880.46	3,880.46			
WISCONSIN RURAL WATER ASSOC.									
2321	WISCONSIN RURAL WAT	S9195	SYSTEM MEMBERSHIP RE	08/01/2025	340.00	340.00	08/13/2025		049000921
	Total WISCONSIN RURAL WATER ASSOC.:				340.00	340.00			
WONEWOC AREA FIRE & AMBULANCE									
2713	WONEWOC AREA FIRE	8-12-25	EQUIPMENT REPLACEME	08/12/2025	976.71	976.71	08/12/2025		017010190
	Total WONEWOC AREA FIRE & AMBULANCE:				976.71	976.71			
WONEWOC UTILITIES									
2349	WONEWOC UTILITIES	8-13-25	73236300	08/13/2025	291.56	291.56	08/13/2025		015342190
2349	WONEWOC UTILITIES	8-13-25	52533101	08/13/2025	587.06	587.06	08/13/2025		015710190
2349	WONEWOC UTILITIES	8-13-25	52553103	08/13/2025	12.00	12.00	08/13/2025		015700190
2349	WONEWOC UTILITIES	8-13-25	52573101	08/13/2025	26.47	26.47	08/13/2025		015700190
2349	WONEWOC UTILITIES	8-13-25	5260501	08/13/2025	22.66	22.66	08/13/2025		015700190
2349	WONEWOC UTILITIES	8-13-25	52593101	08/13/2025	12.00	12.00	08/13/2025		015700190
2349	WONEWOC UTILITIES	8-13-25	6136000	08/13/2025	12.00	12.00	08/13/2025		015431190
2349	WONEWOC UTILITIES	8-13-25	6124000	08/13/2025	75.00	75.00	08/13/2025		058000856
2349	WONEWOC UTILITIES	8-13-25	6124100	08/13/2025	12.00	12.00	08/13/2025		058000856
2349	WONEWOC UTILITIES	8-13-25	52683101	08/13/2025	47.42	47.42	08/13/2025		058000856
2349	WONEWOC UTILITIES	8-13-25	2222000	08/13/2025	1,564.90	1,564.90	08/13/2025		015600190
2349	WONEWOC UTILITIES	8-13-25	3283500	08/13/2025	115.77	115.77	08/13/2025		015431190

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided	GL Account
2349	WONEWOC UTILITIES	8-13-25	5109500	08/13/2025	12.00	12.00	08/13/2025		015431190
2349	WONEWOC UTILITIES	8-13-25	5113200	08/13/2025	400.80	400.80	08/13/2025		015161191
2349	WONEWOC UTILITIES	8-13-25	5267500	08/13/2025	90.50	90.50	08/13/2025		025511220
2349	WONEWOC UTILITIES	8-13-25	5267500	08/13/2025	1,033.15	1,033.15	08/13/2025		025511210
2349	WONEWOC UTILITIES	8-13-25	2237000	08/13/2025	34.08	34.08	08/13/2025		058000856
2349	WONEWOC UTILITIES	8-13-25	2237500	08/13/2025	94.41	94.41	08/13/2025		015700190
2349	WONEWOC UTILITIES	8-13-25	5106800	08/13/2025	12.00	12.00	08/13/2025		039000930
2349	WONEWOC UTILITIES	8-13-25	5265700	08/13/2025	24.00	24.00	08/13/2025		039000930
2349	WONEWOC UTILITIES	8-13-25	7326000	08/13/2025	268.72	268.72	08/13/2025		046000622
2349	WONEWOC UTILITIES	8-13-25	7326200	08/13/2025	975.42	975.42	08/13/2025		015342190
	Total WONEWOC UTILITIES:				5,723.92	5,723.92			
WONEWOC-CENTER SCHOOLS									
2323	WONEWOC-CENTER SC	7-28-25	MOBILE HOME TAXES	07/28/2025	189.58	189.58	07/28/2025		0141140
	Total WONEWOC-CENTER SCHOOLS:				189.58	189.58			
	Grand Totals:				163,983.94	163,983.94			

Report Criteria:
- Detail report.
- Invoices with totals above $0 included.
- Paid and unpaid invoices included.

DATED: 7-23-25

NOTICE TO RESIDENTS OF THE VILLAGE OF WONEWOC

There was a regular meeting of the Wonewoc Village Board at the Village Hall in the Village of Wonewoc at 6:00 p.m. 7-23-25.
Teleconferencing call-ins are available: Public & trustees must register with the village at 608-464-3114, 24 hours before the board meeting.
Call-in phone number: 608-489-1103, Code 449403
Registered: None

MINUTES

Roll Call: Matt Schmidt - Y, Kathy Kucher -Y, Tonia Schumann - Y, Lori Stokes - N, Mike Roraff - Y, Josh Roehling - Y, Ed Decot - Y

Remote trustee(s) participation: None
Communications
Motion to accept Bills and Vouchers by Roehling, 2nd by Schmidt - passed
Motion to accept Minutes of Previous Meeting by Roraff, 2nd by Kucher - passed

Public Comment:
Richard Kilmer – canoe landing driveway needs more grave
Police Chief Brummeyer introduced & commended Jazman Johnson who repainted the Police Dept sign on the village hall.

Committee Reports
Finance Report – reviewed & explained the tentative sewer minimum Equivalent User Formula to the board
Sewer & Water – up-date on Treatment Plant progress
Electric – Damian continues to work on grid up-grade
Police Report – potential two additional part-time officers
Streets & Roads – rain hampering progress on Washington Street repair
Parks & Tourism – Wi-Fi at pool and campsites installed, canoe landing shelter rock refreshed
Library Report – solar project up-date

Motion to approve the Public Pool as a suitable location for the Lion's Club drinking fountain by Roraff, 2nd by Schmidt - passed. Lion Club members present agreed.

Motion to approve the appointment of Ann Blackdeer to the Library Board as an In-Town Representative by Schmidt, 2nd by Roehling - passed. Term to start Sept. 2025.

Motion to approve the Finance Committee's recommendation to purchase a 12-month Special CD for $12,000.00 with the Bank of Mauston at an interest rate of 3.96%. USDA Debt Reserve by Roraff, 2nd by Schumann - passed

Motion to authorize the Sewer and Water Committee to prepare an amended draft of the current Sewer Ordinance 2025-01 for board review by Schmidt, 2nd by Kucher - passed.

Motion to approve USDA Draw Number 2022-37 by Schmidt, 2nd by Roehling - passed.

Motion to approve the funding for the Police committee's recommendations for upgrading the squad car computer system for $3,190.00. Reference Baycom quote #SC20250702B by Schmidt, 2nd by Roraff - passed. Total cost not to exceed $3,796.00.

Motion to authorize the Police Committee to prepare an amended draft of the current ordinance TITLE 8 MOTOR VEHICLES AND TRAFFIC, Section 8.01.05 Parking, stopping and standing regulated (B) to include Village Parking Lots for board review by Schumann, 2nd by Roehling - passed.

Motion to authorize the Finance Committee to work with the local Airbnb owners along with Legal to address room tax collection within the Village of Wonewoc. Actions to include the possibility of recouping any lost tax revenue which has previously been paid by the Airbnb owners by Schmidt, 2nd by Roehling - passed

Motion to approve the funding for the hardware up-grades to the current computer(s) needed to support Window11 operating software approved at the 5/28/2025 board meeting. Reference Maven Computers quote #1002. Total cost not to exceed $3,703.00 by Roraff, 2nd by Schmidt.

Motion to approve the start of the Raze & Removal process on parcel #291910223, at 311 West Street by Roraff, 2nd by Schmidt - passed. Village Attorney Roy stated our Building Inspector should be contacted for this inspection. Dept of Health need not be involved.

Motion to accept the surrender of Toors Easy Stop Inc, licenses Class "A" Beer and "Class A" liquor at 300 Center Street, owner Sahibpreet Singh Toor, contingent on the successful closing of the real estate sale by Schmidt, 2nd by Schumann – passed. Village Attorney Roy stated vaping licenses cannot be withheld.

Motion to approve the Alcohol Beverage License Application for Wonewoc Mini Mart, LLC at 300 Center Street, owners Gokarna Ojha & Lila Mainali, contingent on the successful closing of the real estate sale by Schmidt, 2nd by Kucher – passed.

Motion to adjourn at 7:45 by Schmidt, 2nd by Roehling

/s/ Lee C. Kucher
Lee C. Kucher
Administrator

Posted:
Lee C. Kucher

Village of Wonewoc

SPECIAL MEETING OF VILLAGE BOARD

MINUTES

There was a special board meeting of the Village Board of the Village of Wonewoc held on Tuesday, August 19, 2025, at 6:00 p.m. in the Village Hall, Wonewoc, Wisconsin.

Roll Call: Matt Schmidt - Y, Kathy Kucher -Y, Tonia Schumann - Y, Lori Stokes - Y, Mike Roraff - Y, Josh Roehling - Y, Ed Decot - Y

1. Motion to approve the partial closing of the alley between Washington Street and Gordon Street on Friday, August 29, 2025 from 6pm to 9pm for a medical fund-raising event for a double lung transplant patient by Roraff, 2nd by Schmidt - passed.
2. Motion to accept Retirement Letter of Lee Kucher by Schmidt, 2nd by Kucher – Passed. Search committee appointed: Schumann, Roraff, Decot & Stokes. Schumann to write Job Description for approval by the board at August meeting.
3. Motion to adjourn at 6:22 pm by Schmidt, 2nd by Kucher - passed

/s/Lee C. Kucher
Lee C. Kucher

Lee Kucher

From:	Melanie S. Lendosky <MLendosky@johnsonblock.com>
Sent:	Friday, August 8, 2025 10:15 AM
To:	Lee Kucher
Subject:	FW: SEWER RATE STUDY

I went back in my emails to see what we had quoted someone else. I was off. It looks like it would be more in the range of $4,000-$6,000

JBC JOHNSON BLOCK CPAs

Melanie Lendosky, CPA, | Audit Manager
1315 Bad Axe Court
Viroqua, WI 54665

office 888.308.8281 Ext. 306| fax 608.515.5881
e-mail mlendosky@johnsonblock.com

Click here for secure file transfer

f in

Your referrals are the highest compliment you can give us. New business is always welcome. Thank you!

From: Kevin Krysinski <KKrysinski@johnsonblock.com>
Sent: Tuesday, March 25, 2025 8:43 AM
To: Melanie S. Lendosky <MLendosky@johnsonblock.com>
Subject: RE: SEWER RATE STUDY

We should probably do this. As far as fee I'm not sure the size of this. Generally maybe $4-$6K

JBC JOHNSON BLOCK CPAs

Kevin Krysinski, CPA | Partner | **Johnson Block and Company, Inc.**
9701 Brader Way, Suite 202

Middleton, WI 53562

vierbicher
planners | engineers | advisors

201 E. Main Street, Suite 100
Reedsburg, WI 53959
(800) 261-6468 Toll-Free
www.vierbicher.com

August 19, 2025

Lee Kucher
Village of Wonewoc
200 West Street
PO Box 37
Wonewoc, WI 53968-0037

Re: Agreement to Provide Professional Consulting Services

Dear Mr. Kurcher,

Vierbicher Associates, Inc. (Consultant) is pleased to submit this Agreement to provide Professional Services to Village of Wonewoc (Client). All sections included in this Agreement and the General Terms and Conditions form the basis for this Agreement.

I. PROJECT UNDERSTANDING

The Village of Wonewoc is seeking a proposal for a wastewater rate analysis resulting in recommendations for adjustment to, or replacement of, the current wastewater rate schedule. Analysis must focus on creation of a fair and balanced rate structure that provides sufficient revenues to meeting the financial obligations of the wastewater utility.

II. SCOPE OF SERVICES

A. General

Consultant shall complete an analysis of the Client's current wastewater rate schedule and utility financial obligations and shall review wastewater rate schedules of similar sized utilities within Wisconsin. The Consultant shall develop adjustments to, or replacement of, the wastewater rate schedule for consideration by the Village of Wonewoc.

B. Specific Services Provided by Consultant

1. Consultant shall document current wastewater rate schedule.
2. Consultant shall acquire wastewater rate schedules from five (5) similar sized wastewater utilities throughout Wisconsin and compile a rate comparison matrix.
3. Constant shall develop a wastewater rate schedule that adjusts or replaces the current Client wastewater rate schedule.
4. Consultant shall develop a comparative rate model to enable what if analysis of the adjusted or replacement wastewater rate schedule on representative wastewater customers of the Client.
5. Consultant shall present the proposed wastewater rate schedule to the Village for consideration. Presentation will include wastewater rate matrix and rate model analysis.

C. Additional Services if Requested by Client

If requested by Client, Consultant is prepared to provide the following additional services:

1. Wastewater Rate Schedule Public Meeting

NOTE: These services are not part of this Agreement. A separate Agreement or Amendment to this Agreement will be necessary to formally contract for this work.

III. SERVICES NOT PROVIDED AS PART OF THIS PROJECT

In addition to the "Services Not Provided as Part of This Agreement" section indicated in the attached General Terms and Conditions, the following services are not included as part of this work.

A. Financial Advisement
B. Legal Services
C. Engineering Services

IV. INFORMATION PROVIDED BY OTHERS

In order to complete our scope of services, the following information shall be provided by others:

A. Client to provide current wastewater rate schedule.
B. Client to provide previous wastewater rate schedule.
C. Client to provide current water rate schedule.
D. Client to provide water usage data for clients.
E. Client to provide "average client" sample utility bill.

V. SCHEDULE

A. This Agreement is based upon the following anticipated schedule:

Activity		Date
1.	Authorization to Proceed	August 28, 2025
2.	Kick-off Meeting	September 3, 2025
3.	Presentation of Proposed Wastewater Rate Schedule	September 24, 2025

VI. SCHEDULE OF DELIVERABLES

The following deliverables shall be provided to the Client throughout the course of the project:

A. Comparative Wastewater Rate Matrix
B. Wastewater Rate Schedule Scneario Model
C. Proposed Wastewater Rate Schedule

VII. DESIGNATION OF RESPONSIBLE PARTIES

The designated responsible parties representing the Client and Consultant, respectively, shall have authority to transmit instructions, receive information, and render decisions relative to the project on behalf of each respective party.

Overall coordination and project supervision for Consultant is the responsibility of Andrew R Kurtz, Project Manager. He, along with other personnel, shall provide the services required for the various aspects of the project. Please direct all communications that have a substantive impact on the project to Andy.

The Client designates Lee Kucher as its representative. Consultant shall direct all communications that have a substantive impact on the project to that individual, and that individual's responses shall be binding on the Client.

VIII. FEES

A. The estimated Time & Expense fee to provide the scope of services described herein is $1750.00:

1. Meetings $500.00
2. Wastewater Comparitive Matrix $500.00
3. Wasterwater Rate Schedule Scenario Model $250.00
4. Proposed Wastewater Rate Schedule and Presentation $500.00

B. These fees assume that the work will be completed within the time frame set forth herein. If significant delays to the project occur, which are not due to the negligence of the Consultant including, by way of example and not limitation, decisions of the Client, regulatory approvals, deferrals to the next construction season or calendar year, etc., the Consultant reserves the right to negotiate and adjust an appropriate change to the fees.

IX. GENERAL TERMS AND CONDITIONS

The General Terms and Conditions dated 4-1-22 and attached hereto are incorporated herein by reference.

We appreciate the opportunity to work with you on this project. If this Agreement is acceptable to you, please sign the Authorization below and return one copy to our Reedsburg office. Should you have any questions or require any additional information, please feel free to contact me.

Sincerely,

Andrew R Kurtz
Planning & Community Development Manager

Enclosure: General Terms and Conditions

AUTHORIZATION TO PROCEED

In witness whereof, the parties have made and executed this Agreement as of the day and year written below.

Client

Lee Kucher
Village of Wonewoc
200 West Street
PO Box 37
Wonewoc, WI 53968-0037

Date

Consultant

Andrew R Kurtz
Planning & Community Development Manager
Vierbicher Associates, Inc.
201 E. Main Street, Suite 100
Reedsburg, WI 53959

August 19, 2025
Date

VIERBICHER ASSOCIATES, INC. (CONSULTANT)
GENERAL TERMS AND CONDITIONS OF SERVICES

1. Services Not Provided as Part of This Agreement

Environmental studies, resident construction observation services, archaeological investigations, soil borings, geotechnical investigations, flood plain analysis, wetland delineations, public hearing representation, easements, property descriptions or surveys, negotiations for property rights acquisitions, and other detailed studies or investigations, unless specifically identified in this Agreement for Services, are not included as part of this work.

2. Hazardous Environmental Conditions

Unless specifically identified in this Agreement for Services, it is acknowledged by both parties that Consultant's scope of services does not include any services related to the discovery, identification, presence, handling, removal, transportation, or remediation at the site, or the inspection and testing of hazardous materials, such as asbestos, mold, lead paint, PCBs, petroleum, hazardous waste, or radioactive materials. Client acknowledges that Consultant is performing professional services for Client, and Consultant is not and shall not be required to become an "arranger," "operator," "generator" or "transporter" of hazardous substances as defined in the Comprehensive Environmental Response, Compensation, and Liability Act of 1990 (CERCLA). Client shall defend, indemnify and hold Consultant harmless from and against any CERCLA-based claims.

3. Additional Services

The Scope of Services in this Agreement is intended to cover services normally required for this type of project. However, occasionally events occur beyond the control of the Consultant or the Client that create a need for additional services beyond those required for a standard agreement.

The Consultant and/or Client shall promptly and in a timely manner bring to the attention of the other the potential need to change the Scope of Services set forth above, necessitated by a change in the Scope of Project, Scope of Services, or the Schedule. When a change in the Scope of Services, Schedule, or Fees is agreed to by the Consultant and Client, it shall be initiated by written authorization of both parties.

4. Client's Responsibility

A. Provide Consultant with all criteria and full information as to Client's requirements for the project, including design objectives and constraints, capacity and performance requirements, flexibility, expandability, and any budgetary limitations; furnish previous plans, studies and other information relevant to the project; furnish copies of all design and construction standards which Client will require to be included in the drawings and specifications; and furnish copies of Client's standard forms, and conditions, including insurance requirements and related documents for Consultant to include in the bidding documents, or otherwise when applicable.

B. Furnish to Consultant any other information pertinent to the project including reports and data relative to previous designs, or investigations at or adjacent to the site, including hazardous environmental conditions and other data such as reports, investigations, actions or citations.

C. Consultant shall be entitled to rely, without liability, on the accuracy and completeness of any and all information provided by Client, Client's Consultants and contractors, and information from public records, without the need for independent verification.

D. Arrange for safe access to and make all provisions for Consultant to enter upon public and private property as required for Consultant to perform services under this Agreement.

E. Examine all alternate solutions, studies, reports, sketches, drawings, specifications, proposals, and other documents presented by Consultant and render timely decisions pertaining thereto.

F. For projects involving construction, attend any pre-bid conference, bid opening, pre-construction conferences, construction progress and other job related meetings, and substantial completion and final payment inspections.

G. For projects involving construction, if more than one prime contract is to be awarded for the work designed or specified by Consultant, designate a person or entity to have authority and responsibility for coordinating the activities among the various prime contractors, and define and set forth in writing the duties, responsibilities, and limitations of authority of such individual or entity and the relation thereof to the duties, responsibilities, and authority of Consultant.

H. For projects involving construction, retain a qualified contractor, licensed in the jurisdiction of the Project to implement the construction of the Project. In the construction contract, Client shall require Contractor to: (1) obtain Commercial General Liability Insurance and auto liability insurance and name Client, Consultant, and Consultant's employees and subconsultants as additional insureds of those policies; and (2) indemnify and hold harmless Client, Consultant, and Consultant's employees and subconsultants from and against any and all claims, damages, losses, and expenses ("Claims"), including but not limited to reasonable attorneys' fees and economic or consequential damages, arising in whole or in part out of any act or omission of the Contractor, any subcontractor, or anyone directly or indirectly employed by any of them.

I. If Client designates a Construction Manager or Contractor or an individual or entity other than, or in addition to, Consultant to represent Client at the site, the Client shall define and set forth in writing the duties, responsibilities, and limitations of authority of such other party and the relation thereof to the duties, responsibilities, and authority of Consultant as defined in this Agreement.

J. Provide information relative to all concealed conditions, subsurface conditions, soil conditions, as-built information, and other site boundary conditions. Consultant shall be entitled to rely upon the accuracy and completeness of such information. If Client does not provide such information, Consultant shall assume that no conditions exist that will negatively affect the Scope of Services or Project and Client will be responsible for extra costs and/or damages resulting from the same.

5. Additional General Considerations (for projects involving construction)

A. Consultant shall not at any time have any responsibility to supervise, direct, or have control over any contractor's work, nor shall Consultant have authority over or responsibility for the means, methods, techniques, sequences, or procedures of construction selected or used by any contractor, for safety precautions and programs incident to a contractor's work progress, nor for any failure of any contractor to comply with laws and regulations applicable to contractor's work.

B. Consultant neither guarantees the performance of any contractor nor assumes responsibility for any contractor's failure to furnish and perform its work in accordance with the contract between Owner and such contractor.

C. Consultant shall not be responsible for the acts or omissions of any contractor, subcontractor or supplier, or of any contractor's agents or employees or any other persons (except Consultant's own employees) at the project site or otherwise furnishing or performing any of construction work; or for any decision made on interpretations or clarifications of the construction contract given by Owner without consultation and advice of Consultant.

6. Fees

A. The fees set forth in this Agreement are based on the assumption that the work will be completed within the time frame set forth herein. If significant delays to the project occur, which are not due to the negligence of the Consultant, e.g. decisions of the Client, regulatory approvals, deferrals to the next construction season or calendar year, etc., the Consultant reserves the right to negotiate and adjust an appropriate change to the fees.

B. Consultant may submit invoices monthly for work completed to date. Fixed fees will be submitted on the basis of percent of the Scope of Services completed. Estimated fees will be submitted on the basis of time and expense incurred in accordance with Consultant's fee schedule in effect at the time the costs are incurred.

C. Invoices are due upon receipt. For invoices not paid after 30 days, interest will accrue at the rate of 1 ½% per month. Payments will be credited first to interest and then to principal. In the event any portion of the account remains unpaid after 90 days after the billing, Consultant may initiate collection action and the Client shall be responsible for all costs of collection, including reasonable attorneys' fees. As a matter of business practice, Consultant would intend to file lien rights against the property if payment is not received before lien rights would expire. Consultant shall have the right to suspend its services without any liability arising out of or related to such suspension in the event invoices are not paid within 30 days of receipt.

D. When estimates of fees or expenses are quoted, they are simply that, estimates. Actual costs invoiced may be higher or lower due to actual fees or expenses incurred. When fees or expenses are anticipated to be higher or lower than estimated, Consultant shall make every effort to inform Client in a timely manner, even prior to incurring the costs, if possible.

E. Consultant will bill additional services, if requested, in accordance with the fee schedule in effect at the time the work is performed or as otherwise negotiated.

7. Sales Tax for Landscape Design Services

State and local sales tax will be applied to projects for Landscape Design Services, where applicable. The sales tax will be reflected on regular Client invoices. Should sales tax be imposed, they shall be in addition to Consultant's agreed upon compensation.

Those services subject to the sales tax will be identified in the Agreement and on invoices sent to the Client.

Applicable sales tax will not be applied to projects for Landscape Design Services if the Client provides a Tax Exempt Certificate.

8. Dispute Resolution

In the event a dispute shall develop between the Client and the Consultant arising out of or related to this Agreement, the Client and Consultant agree to use the following process to resolve the dispute:

A. The Client and Consultant agree to first negotiate all disputes between them in good faith for a period of at least 30 days from notice first being served in writing to the Client or Consultant of the dispute.

B. If the Client and Consultant are unable to resolve the dispute by negotiation as described above, the Client and Consultant agree to submit the dispute to non-binding mediation. Such mediation shall be conducted in accordance with Construction Industry Dispute Resolution procedures of the American Arbitration Association.

C. If the Client and Consultant are unable to resolve the dispute by negotiation or by mediation, they are free to utilize whatever other legal remedies are available to settle the dispute subject to the "Controlling Laws" section of these General Terms and Conditions located below.

9. Insurance

A. **Consultant**

Consultant maintains general liability and property insurance; vehicle liability; and workers' compensation coverage meeting state and federal mandates. Consultant also carries professional liability insurance. Certificates of Insurance will be provided upon written request.

B. **Client**

The Client shall procure and maintain, at its expense, general liability, property insurance and, if appropriate, workers' compensation and builders risk insurance. Client waives all claims against the Consultant arising out of losses or damages to the extent such losses or damages are covered by the foregoing insurance policies maintained by the Client.

C. **Contractor**

For projects involving construction, Contractor shall procure, as directed by the Client and/or as provided in the specifications or general conditions of the contract for construction, Certificates of Insurance for the type and amounts as directed by the Client, and shall require the Contractor to name the Client and Consultant as an additional insured under the Contractor's general and auto liability policies as defined in 4.H. above.

10. Limitations of Liability/Indemnity

A. Definitions:

1) Contract Administration. Contract Administration includes services related to construction as outlined in the Agreement. These services may include Construction Staking, Construction Observation, and/or Administration of the Construction Contract between the Owner and Contractor.

2) Construction Documents. Documents (plans, and/or specifications) conveying a design intent, used by a qualified, capable Contractor for construction of a project.

B. Limitation of Liability

In recognition of the relative risks, rewards and benefits of different types of projects to both the Client and Consultant, the risks have been allocated such that the Client agrees to the following depending upon the services outlined in the Agreement.

1) For Agreements that include Contract Administration or the development of construction documents with Contract Administration:

The Consultant, Consultant's subconsultants (if any), and their agents or employees shall not be jointly, severally, or individually liable to Client for any and all injuries, damages, claims, losses or expenses arising out of this Agreement from any cause or causes in excess of the available limits of Consultant's professional liability insurance policy. Such causes include, but are not limited to, Consultant's negligence, errors, omissions, strict liability, or breach of Agreement.

2) For Agreements that include the development of construction documents but do not include Contract Administration services as outlined in the Agreement:

The Consultant, Consultant's subconsultants (if any), and their agents or employees shall not be jointly, severally, or individually liable to Client for any and all injuries, damages, claims, losses or expenses arising out of this Agreement from any cause or causes in excess of five times the fee received by the Consultant, not including reimbursable subconsultant fees and expenses, or the available limits of Consultant's professional liability insurance policy, whichever is less. Such causes include, but are not limited to, Consultant's negligence, errors, omissions, strict liability or breach of Agreement.

3) For Agreements that do not include the development of construction documents or Contract Administration services as outlined in the Agreement:

The Consultant, Consultant's subconsultants (if any), and their agents or employees shall not be jointly, severally, or individually liable to Client for any and all injuries, damages, claims, losses or expenses arising out of this Agreement from any cause or causes in excess of two times the fee received by the Consultant, not including reimbursable subconsultant fees and expenses, or the available limits of Consultant's professional liability insurance policy, whichever is less. Such causes include, but are not limited to, Consultant's negligence, errors, omissions, strict liability or breach of Agreement.

C. Client and Consultant each agree to indemnify and hold the other harmless, and their respective officers and employees from and against liability for losses, damages and expenses, including reasonable attorneys' fees recoverable under applicable law, to the extent they are caused by the indemnifying party's negligent acts, errors or omissions. In the event claims, losses, damages or expenses are caused by the joint or concurrent negligence of Client and Consultant, they shall be borne by each party in proportion to its negligence (whether sole, concurrent, or contributory). Neither Client nor Consultant shall have a duty to provide the other an up-front defense of any claim.

D. Nothing in this Agreement shall be construed to create, impose, or give rise to any duty owed by Client or Consultant to any contractor, subcontractor, supplier, other individual or entity, or to any surety for or employee or any of them.

All duties and responsibilities undertaken pursuant to this Agreement will be for the sole and exclusive benefit of Client and Consultant and not for the benefit of any other party.

11. Betterment

If any item or component of the Project is required due to the omission from the construction documents, Consultant's liability shall be limited to the reasonable costs of correction of the construction, less the cost to Client if the omitted component had been initially included in the contract documents. All costs of errors, omissions, or other changes that result in betterment to the Project shall be borne by Client and shall not be a basis of claim against Consultant. It is intended by this provision that Consultant will not be responsible for any cost or expense that provides betterment, upgrade, added value, or enhancement of the Project.

12. Use of Documents

All documents prepared or furnished by Consultant pursuant to this Agreement are instruments of Consultant's professional service, and Consultant shall retain all ownership and property interest therein, including all copyrights. Consultant grants Client a license to use instruments of Consultant's professional service for the purpose of planning, constructing, occupying or maintaining the project or as otherwise intended. Reuse or modification of any such documents by Client, without Consultant's written permission and professional involvement in the applicable reuse or modification, shall be at Client's sole risk, and Client agrees to waive all claims against and defend, indemnify and hold Consultant harmless from all claims, damages and expenses, including attorneys' fees, arising out of such reuse by Client or by others acting through Client.

13. Survey Stakes for Construction (for projects involving construction)

Stakes placed by Consultant for use by the Contractor shall only be used for the specific purpose indicated. Any use of stakes by the Client for purposes other than indicated and/or communicated by the Consultant, without Consultant's written permission, shall be at Client's sole risk, and Client agrees to indemnify and hold Consultant harmless for all claims, damages and expense, including attorneys' fees, arising out of such unauthorized use by Client or others acting through Client.

14. Use of Electronic Media

Copies of documents that may be relied upon by Client are limited to the printed copies (also known as hard copies) that are signed or sealed by Consultant except for electronic copies of documents available for printing by contractors during bidding and/or construction from QuestCDN.com or as specified in this Agreement for Services or as specifically indicated in writing by Consultant. Files in electronic formats, or other types of information furnished by Consultant to Client such as text, data or graphics, are only for convenience of Client. Any conclusion or information obtained or derived from such electronic files will be at the user's sole risk. When transferring documents in electronic formats, Consultant makes no representations as to long-term compatibility, usability, or readability of documents resulting from the use of software application packages, operating systems or computer hardware differing from those in use by Consultant at the beginning of the project.

15. Opinions of Cost

When included in Consultant's scope of services, opinions or estimates of probable construction cost are prepared on the basis of Consultant's experience and qualifications and represent Consultant's judgment as a professional generally familiar with the industry. However, since Consultant has no control over the cost of labor, materials, equipment or services furnished by others, over contractor's methods of determining prices, or over competitive bidding or market conditions, Consultant cannot and does not warrant or guarantee that proposals, bids, or the actual construction cost will not vary from Consultant's opinions or estimates of probable construction cost.

16. Approvals

Client acknowledges that the approval process necessary to estimate or maintain a project timeline is both unpredictable and outside the Consultant's control. Consultant does not guarantee reviews or approvals by any governing authority or outside agency, nor the ability to achieve or maintain any project timeline.

17. Certifications

Consultant shall not be required to sign any documents, no matter by whom requested, that would result in Consultant's having to certify, quantity, or warrant the existence of conditions that Consultant cannot ascertain or otherwise represent information or knowledge inconsistent with Consultant's scope of services for the Project.

18. Third Parties

Nothing contained in this Agreement shall create a contractual relationship with, or a cause of action in favor of, a third party against either the Client or Consultant. Consultant's services hereunder are being performed solely for the benefit of the Client, and no other entity shall have any claims against Consultant because of this Agreement or Consultant's performance of services hereunder.

19. No Express or Implied Warranty

Consultant makes no representation nor does consultant extend any warranty of any kind, either express or implied, to client with respect to this agreement or the project and hereby disclaims all implied warranties of merchantability, fitness for a particular purpose, or noninfringement of the intellectual property rights of third parties with respect to any and all of the foregoing.

20. Damages Waiver

In no event shall consultant be liable to client, or anyone, for any consequential, incidental, indirect, special, punitive, or exemplary damages including, without limitation, loss of use, lost income, lost profits, loss of reputation, unrealized savings, diminution in property value, cost of replacement, business or goodwill, suffered or incurred by such other party in connection with the this agreement or the project, arising out of any and all claims including, but not limited to, tort, strict liability, statutory, breach of contract, and breach of express and implied warranty claims (should it be determined that such warranty claims survive the disclaimers set forth in this agreement).

21. Standard of Care

The Standard of Care for all professional services performed or furnished by Consultant under this Agreement shall be the skill and care used by members of Consultant's profession practicing under similar circumstances or similar scope of services at the same time and in the same locality.

22. Termination

The obligation to provide further services under this Agreement may be terminated:

A. **For Cause**

1) By either party upon 30 days written notice in the event of substantial failure by the other party to perform in accordance with the terms hereof, through no fault of the terminating party. The failing party shall have the right, within 30 days, to correct or remedy the cited failures.

2) By Consultant

a) Upon seven days written notice if Consultant believes that he is being requested by Client to furnish or perform services contrary to Consultant's responsibilities as a licensed professional. Consultant shall have no liability to Client on account of such termination.

b) Upon seven days written notice if the Consultant's services for the project are delayed or suspended for more than 90 days for reasons beyond Consultant's control.

c) Upon seven days written notice if the Client has failed to pay for previous services rendered and/or if his account is more than 60 days past due.

B. **To Discontinue Project**

By Client effective upon the receipt of notice by Consultant.

C. **Reimbursement for Services**

Consultant shall be reimbursed for all services and expenses rightfully incurred prior to termination.

23. Force Majeure/Project Schedule

Neither party shall be deemed in default of this Agreement to the extent that any delay or failure in the performance of its obligations results from any cause beyond its reasonable control and without its negligence. . In the event Consultant is hindered, delayed, or prevented from performing its obligations under this Agreement as a result of any cause beyond its reasonable control, including but not limited to delays due to power or data system outages, acts of nature, public health emergencies including but not limited to infectious disease outbreaks and pandemics, governmental orders or directives, failure of any governmental or other regulatory authority to act in a timely manner, failure of the Client to furnish timely information or approve or review Consultant's services or design documents, or delays caused by faulty performance by Client's contractors or consultants, the time for completion of Consultant's services shall be extended by the period of resulting delay and compensation equitably adjusted. Client agrees that Consultant shall not be responsible for damages, nor shall the Consultant be deemed in default of this Agreement due to such delays.

24. Successors, Assigns and Beneficiaries

A. Client and Consultant each is hereby bound and the partners, successors, executors, administrators and legal representatives of Client and Consultant are hereby bound to the other party by this Agreement and to the partners, successors, executors, administrators and legal representatives (and said assigns) of such other party, in respect of all covenants, agreements and obligations of this Agreement.

B. Neither Client nor Consultant may assign, sublet, or transfer any rights under or interest (including, but without limitation, moneys that are due or may become due) in this Agreement without the written consent of the other, except to the extent that any assignment, subletting, or transfer is mandated or restricted by law. Unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any duty of responsibility under this Agreement.

25. Municipal Financial Advisor Services

The Consultant is not registered with the Securities and Exchange Commission as a municipal advisor. Consultant does not perform municipal advisory services (as covered under the Dodd-Frank Wall Street Reform and Consumer Protection Act, signed into law on July 21, 2010, as it relates to financial products and services). In the event Client desires such services, it is the Client's responsibility to retain an independent registered advisor for that purpose.

26. Controlling Laws

This Agreement is to be governed by the laws of the state in which the project is located and in force at the time of completion of deliverables.

27. Entire Agreement

These General Terms and Conditions and the accompanying Agreement constitute the full and complete Agreement between Client and Consultant and supersedes all prior understandings and agreements between the parties and may be changed, amended, added to, superseded, or waived only if Client and Consultant specifically agree in writing to such amendment of the Agreement. There are no promises, agreements, conditions, undertakings, warranties, or representations, oral or written, express or implied, between the parties other than as set forth in these General Terms and Conditions and accompanying Agreement. In the event of any inconsistency between these General Terms and Conditions, the proposal, Agreement, purchase order, requisition, notice to proceed, or like document, these General Term and Conditions shall govern.

28. Authority

The person signing the accompanying agreement acknowledges that if the person is signing in a capacity other than individually, the execution and delivery of this document has been duly authorized and the member, owner, officer, partner or other representative who is executing this document have the full power, authority and right to do so, and that such execution is sufficient and legally binding on the entity on whose behalf this document is signed, to enable the document to be enforceable in accord with its terms.

Public Service Commission of Wisconsin

Summer Strand, Chairperson
Kristy Nieto, Commissioner
Marcus Hawkins, Commissioner

4822 Madison Yards Way
P.O. Box 7854
Madison, WI 53707-7854

July 18, 2025

Wonewoc Electric And Water Utility
PO Box 37
Wonewoc, WI 53968-0037

Re: Simplified Rate Case Outreach Utility: 6760

To Whom It May Concern:

To help ensure that Wisconsin water utilities provide safe, reliable, environmentally responsible, and affordable water service in a sustainable manner, the Public Service Commission (Commission) establishes customer rates and tariffs and monitors the financial integrity of water utilities.

This year, Commission staff reviewed the rate case history of water utilities using data from the water tariff database and PSC Annual Reports to identify utilities that are eligible for a simplified rate case (SRC).

This letter notifies Wonewoc Electric And Water Utility (Utility) that Commission staff has determined that the Utility is eligible for an SRC. An SRC is a simple and convenient way to adjust rates that accounts for inflationary increases to maintain revenue continuity. An SRC helps sustain a utility's financial health and avoid significant rate hikes for customers.

About the SRC Process

Commission staff encourages the Utility to apply for a rate increase through an SRC. An SRC is a streamlined process for adjusting water rates that is available to municipal utilities that meet certain specific criteria. Eligibility is assessed based on historical and current financial criteria, including rate case frequency and the Commission's current benchmark rate of return.

An SRC provides an inflationary increase to public fire protection and general service rates that helps utilities maintain revenue continuity. The current rate increase factor is 3 percent.

The SRC process includes an application and a notice to customers but does not require a public hearing. Commission staff typically processes an SRC application within 30 days after it is submitted. The rates can be made effective 45 or more days after the application is submitted.

How to Apply for an SRC

The SRC application is easy to complete. Requests for rate applications may be made on the Commission website using the following link: Simplified Rate Case Application (SRC).

Commission staff is available to assist the Utility in moving forward with an SRC and welcomes the opportunity to discuss any questions. Additional information about the SRC process and eligibility requirements is available on the Commission website: PSC Simplified Rate Case - Water Utility.

Please direct your questions to Erik Lindgren at erik.lindgren@wisconsin.gov or by phone at (608) 261-9402.

Sincerely,

Andrew P. Galvin
Administrator
Division of Water Utility Regulation and Analysis

APG:EA:rgs

Lee Kucher

From: Sheila Blum <sheilab@baerinsurance.com>
Sent: Friday, July 18, 2025 9:28 AM
To: Lee Kucher
Subject: Sewer Backup coverage

Good Morning Lee,

The cost for No Fault Sewer backup coverage is $1.75 per person based on the village population. The minimum premium is $1750. I believe Wonewoc's population is low enough that your premium would be the $1750 minimum premium per year.

Let us know if you would like to add the coverage.

Have a great weekend!

Sheila Blum, CIC, CISR
Account Manager / Epic Systems Specialist
Baer Insurance Services, Inc.
608.830.5805
sheilab@baerinsurance.com
www.BaerInsurance.com

BAER INSURANCE

RURAL DEVELOPMENT DRAW REQUEST

Draw Number: 2022-37 **Date:** 8-28-25

Owner: Village of Wonewoc

Project: WWTF Up-Grade 2022

Payee	Description	Invoice #	Amount
Village of Wonewoc	Ferric Chloride 36%	7068440 Ck #10815	$ 9,405.40
Johnson Block	Single Audits	528293	$ 18,500.00
MSA	Construction Observation	017812	$ 11,589.35
Village of Wonewoc	Desk/Chair/Refrig w/Ice Mal	Ck#10788	$ 2,649.24
Staab Construction	PR24	PR24	$ 326,872.20
Staab Construction	PR25	PR25	$ 110,983.75
Village of Wonewoc	Storage Racks	Ck#10909	$ 1,478.22
MSA	WWTF Upgrade 2022	019544	$ 1,664.46
MSA	Construction Observation	019545	$ 113,366.42
Total Funds Expended for Period			$ 596,509.04

Source of Funds	Amount
Applicant Contribution	
RUS USDA Loan (Interim Financing)	$ 596,509.04
Total Sources of Funds:	$ 596,509.04

USDA Rural Development concurs with payment of the preceding invoices and amounts, provided that the conditions outlined in the Letter of Conditions and, any amendments to the Letter of Conditions that may follow, are met. Additionally, the State Office Loan Closing Instructions and Office of General Counsel Closing Instructions must be completed prior to the advance of USDA RUS Loan Funds and RUS Grant Funds.

Applicant	Rural Development
Administrator	
Title	Title
7-23-25	
Date	Date

This is **EXHIBIT K**, consisting of 2 pages, referred to in and part of the **Agreement between Owner and Engineer for Professional Services** dated October 27, 2021.

AMENDMENT TO OWNER-ENGINEER AGREEMENT
Amendment No. 4

The Effective Date of this Amendment is: August 5, 2025.

Background Data

Effective Date of Owner-Engineer Agreement: October 27, 2021

Owner: Village of Wonewoc

Engineer: MSA Professional Services, Inc.

Project: WWTF and Sewer Systems Improvements Project

Nature of Amendment: [Check those that are applicable and delete those that are inapplicable.]

___	Additional Services to be performed by Engineer
___	Modifications to services of Engineer
___	Modifications to responsibilities of Owner
X	Modifications of payment to Engineer
___	Modifications to time(s) for rendering services
___	Modifications to other terms and conditions of the Agreement

Description of Modifications:

1. An incorrectly designed MCC Breaker was installed at STR 10 of the existing Wastewater Treatment Facility (WWTF). MSA has agreed to reduce the fee for engineering services in the same amount as Change Order No. 5, to offset the additional cost to the Village to complete construction Change Order No. 5.

Agreement Summary:

Original agreement amount (Basic Services & RPO):	$1,258,090
Net change for prior amendments:	$52,812
This amendment amount:	($10,976)
Adjusted Agreement amount:	$1,299,926

Change in time for services (days or date, as applicable): N/A

The foregoing Agreement Summary is for reference only and does not alter the terms of the Agreement, including those set forth in Exhibit C.

Owner and Engineer hereby agree to modify the above-referenced Agreement as set forth in this Amendment. All provisions of the Agreement not modified by this or previous Amendments remain in effect.

OWNER:		ENGINEER:	
Village of Wonewoc		MSA Professional Services, Inc.	
By:		By:	
Print name:	Ed Decot	Print name:	Greg Gunderson, PE
Title:	Village President	Title:	Operations Leader
Date Signed:		Date Signed:	August 5, 2025

This is RUS Certification Page, consisting of 2 pages, referred to in and part of the **Agreement between Owner and Engineer for Professional Services** dated October 27, 2021.

RUS CERTIFICATION

RUS CERTIFICATION PAGE

PROJECT NAME: WWTF and Sewer System Improvements Project

The Engineer and Owner hereby concur in the Funding Agency required revisions to E-500. In addition, Engineer certifies to the following:

All modification required by RUS Bulletin 1780-26 have been made in accordance the terms of the license agreement, which states in part that the Engineer "must plainly show all changes to the Standard EJCDC Text, using 'Track Changes' (redline/strikeout), highlighting, or other means of clearly indicating additions and deletions." Such other means may include attachments indicating changes (e.g. Supplementary Conditions modifying the General Conditions).

SUMMARY OF ENGINEERING FEES

Note that the fees indicated on this table are only a summary and if there is a conflict with any provisions of Exhibit C, the provisions there overrule the values on this table. Fees shown in will not be exceeded without the concurrence of the Agency.

Basic Services		$987,734
Resident Project Observation		$309,380
Additional Services		$2,812
	TOTAL:	$1,310,902

Any adjustments to engineering fees or changes to maximum estimated values must be approved by the Agency and must include a table of what specific category or categories of fees are being changed, what fees were before and after the change, and the resulting total fee.

August 5, 2025

Engineer Date

Greg Gunderson, PE, Operations Leader

Name and Title

Owner Date

Ed Decot, Village President

Name and Title

Agency Concurrence:

As lender or insurer of funds to defray the costs of this Contract, and without liability for any payments thereunder, the Agency hereby concurs in the form, content, and execution of this Agreement.

Agency Representative Date

Name and Title

LICENSING AGREEMENT
FOR
COMMUNICATIONS ATTACHMENTS TO UTILITY POLES
BETWEEN VILLAGE OF WONEWOC AND
SPECTRUM MID-AMERICA, LLC

This Licensing Agreement (the "Agreement") dated this _____ day of August, 2025 ("Effective Date"), is made by and between the Village of Wonewoc, as a municipal electric utility and a municipal corporation of the State of Wisconsin ("Utility"), and Spectrum Mid-America, LLC and its subsidiaries and affiliates ("Licensee").

RECITALS

A. Licensee proposes to install new, and/or maintain existing, cables, wires and associated equipment on Utility's Poles to provide Communications Services to the public.

B. Utility is willing, when it may lawfully do so, to issue one or more Permits authorizing the placement or installation of Licensee's Attachments on Utility's Poles, provided that Utility may refuse, on a non-discriminatory basis, to issue a Permit where there is insufficient capacity or for reasons of safety, reliability and generally applicable engineering purposes.

C. The parties intend that this Agreement shall supersede any and all pole attachment agreements (written or oral) between the parties.

AGREEMENT

ARTICLE I
DEFINITIONS

For the purposes of this Agreement, the following terms shall have the following meanings:

A. <u>Affiliate</u>: when used in relation to an Attaching Entity, means another entity who owns or controls, is owned or controlled by, or is under common ownership control with such Attaching Entity.

B. <u>Attaching Entity</u>: means any public or private entity (including Utility) that attaches to a Utility Pole to provide Communications Service.

C. Attachment: means a wire or cable facility and appurtenant equipment utilized to provide Communications Service placed directly on Utility's Poles or Overlashed onto an existing Attachment. "Attachment" does not include a Riser or a service drop where the drop is only attached to a single Pole and where Licensee has an existing Attachment on such Pole.

D. Applicable Standards: means the engineering and safety standards governing the installation, maintenance and operation of utility facilities and the performance of all work in or around electric utility facilities, and includes the most current versions of the National Electric Safety Code ("NESC"), the National Electrical Code ("NEC"), the Wisconsin State Electric Code ("WSEC"), the regulations of the Occupational Safety and Health Administration, the regulations of the Department of Workforce Development (including the rules regarding safety equipment), and the safety and engineering requirements of any state or federal agency with jurisdiction over utility facilities, each of which is incorporated by reference into this Agreement.

E. Climbing Space: means that portion of a Pole that is free from encumbrances to enable Utility employees and contractors to safely climb, access and work on Utility Facilities and equipment.

F. Communications Facilities: means a wire or cable facility and appurtenant equipment utilized to provide Communications Service.

G. Communications Service: means the transmission (or receipt) of voice, video, data, Internet or other forms of digital or analog signals over wire or cable facilities.

H. Make-Ready Work: means all work, as reasonably determined by Utility, required to accommodate Licensee's Communications Facilities and/or to comply with all Applicable Standards. Such work includes, but is not limited to, rearrangement and/or transfer of Utility Facilities or existing Attachments, inspections, engineering work, permitting work, tree trimming (other than tree trimming performed for normal maintenance purposes), pole strengthening and construction. Such work does not include any work the Utility determines to be necessary to correct pre-existing NESC, NEC or WSEC violations not attributable to Licensee.

I. New Attachment: means an Attachment installed on Licensor's Pole on or after the execution of this Agreement.

J. Occupancy: means the use or specific reservation of space for Attachments on the same Utility Pole.

K. Overlash: means to place an additional wire or cable facility onto an existing Attachment.

L. Permit: means written or electronic authorization of Utility for Licensee to make, or maintain, Attachments to specific Poles pursuant to the requirements of this Agreement.

M. Pole: means a pole owned by Utility used for the distribution of electricity or provision of Communications Service that is capable of supporting Attachments for Communications Services. "Pole" may also include a pole owned by Utility used for the transmission of electricity, provided that Utility and Licensee agree that such pole can safely accommodate Attachments consistent with all Applicable Standards.

N. Pre-Permit Survey: means all work or operations to determine the Make-Ready Work necessary to accommodate Licensee's Communications Facilities on a Pole, based on the Applicable Standards. Such work includes, but is not limited to, field inspection, loading calculations and administrative processing by Utility.

O. Prior Attachment: means an Attachment installed on Licensor's Pole prior to the execution of this Agreement.

P. Riser: means metallic or plastic encasement materials placed vertically on the Pole to guide and protect communications wires and cables.

Q. Tag: means to place distinct makers on wires and cables, coded by color or other means that will readily identify the type of Attachment and its owner to Licensee's standards.

R. Utility Facilities: means all personal property and real property owned or controlled by Utility, including Poles.

ARTICLE II

SCOPE OF AGREEMENT

A. Grant of License. Subject to the provisions of this Agreement and to Licensee's application for and receipt of a Permit, Utility herby grants Licensee a revocable, nonexclusive license authorizing Licensee to install and maintain Attachments to Utility's Poles.

B. Parties Bound by Agreement. Licensee and Utility agree to be bound by all provisions of this Agreement and of the Permit(s) issued pursuant to this Agreement.

C. Permit Issuance Conditions. Utility will issue a Permit(s) to Licensee only when Utility determines, in its sole judgement, reasonably exercised, that (i) it has sufficient capacity to accommodate the requested Attachments, (ii) and (ii) the affected Poles can safely accommodate the proposed Attachments consistent with all Applicable Standards.

D. Reserve Capacity. Access to Poles on which Licensee seeks to install a new Attachment will be made available to Licensee with the understanding that such access is to Utility's reserve capacity.

E. No Interest in Property. No use, however lengthy, of any Utility Facilities, and no payment of any fees or charges required under this Agreement, shall create or vest in Licensee any easements or other ownership or property rights of any nature in any portion of such Facilities. Neither this Agreement, nor any Permit granted under this Agreement, shall constitute an assignment of any of Utility's rights to the Utility Facilities. Notwithstanding anything in this Agreement to the contrary, Licensee shall, at all times, be and remain a mere licensee.

F. Licensee's Right to Attach.

1. Nothing in this Agreement, other than a Permit issued pursuant to Article VI, shall be construed as granting Licensee any right to attach Licensee's Communications Facilities to any specific Pole or to compel Utility to grant Licensee the right to attach to any specific Pole.

2. Nothing in this Agreement shall be construed to grant any Affiliate of Licensee the right to attach to any Utility Poles without entering into a license agreement with Utility and receiving a permit pursuant to such agreement. Except as provided in Article II, Paragraph M. 2., Licensee's Affiliate shall be responsible for all fees and charges under its agreement with Utility (including payment of a separate annual Attachment Fee).

G. Necessity of Authorizations. Licensee is obligated to obtain all necessary certification, permits, and franchises from federal, state and local authorities prior to making any Attachments.

H. Utility's Rights over Poles. The parties agree that this Agreement does not in any way limit Utility's right to locate, operate, maintain and remove its Poles in the manner that it reasonably believes will best enable it to fulfill its own service requirements.

I. Expansion of Capacity. Utility will take reasonable steps to expand Pole capacity when necessary to accommodate Licensee's request for Attachment. Notwithstanding the foregoing sentence, nothing in this Agreement shall be construed to require Utility to install, retain, extend, or maintain any Pole for use by Licensee when such Pole is not needed for Utility's own service requirements.

J. Other Agreements. Except as provided herein, nothing in this Agreement shall restrict or prohibit Utility from fulfilling any agreement or arrangement regarding Poles into which Utility has previously entered, or may enter in the future, with others not party to this Agreement.

K. No Unlawful Preference. Utility agrees that it will not grant any unlawful preference to any other licensees on its Poles or to its cable television or telecommunications services operations, if any, with respect to Poles.

L. Permitted Uses. This Agreement is limited to the uses specifically stated in the Recitals and no other use by Licensee shall be allowed without Utility's express written consent to such use. Nothing in this Agreement shall be construed to require Utility to allow Licensee to use Utility's Poles after the termination of this Agreement.

M. Overlashing. The following provisions will apply to Overlashing:

1. Permits shall be required for all Overlashing and shall be obtained pursuant to Article VI. Absent such authorization, Overlashing constitutes an unauthorized Attachment.

2. Utility will issue a permit for Overlashing of Licensee's Attachment(s) when Utility determines there is sufficient capacity and the affected poles can safely to accommodate the Overlashing Article II, Paragraph C and where Licensee's Affiliate has entered into a license agreement with Utility. Overlashing performed under this Article II, Paragraph M.2. shall not increase the Attachment Fee or other charges

paid by Licensee pursuant to Appendix A. Licensee, however, shall be responsible for all Make-Ready Work and other charges associated with the Overlashing but shall not be required to pay a separate Attachment Fee, as defined in Article III, Paragraph B, for such Overlashed Attachment.

3. If Overlashing is required to accommodate facilities of a third party, such third party must obtain Permits and enter into a license agreement with Utility. No such Permits to third parties may be granted by Utility allowing Overlashing of Licensee's Communications Facilities unless Licensee has consented in writing to such Overlashing. Overlashing performed under this Article II, Paragraph M.3. shall not increase the Attachment Fees or other charges paid by Licensee pursuant to Appendix A. Nothing in this Agreement shall prevent Licensee from seeking a contribution from an Overlashing third party to defray fees and charges paid by Licensee.

4. Make-Ready procedures set forth in Article VII shall apply, as necessary, to all Overlashing.

ARTICLE III
FEES AND CHARGES

A. Appendix A. Licensee shall pay to Utility the fees and charges specified in Appendix A and shall comply with the terms and conditions specified herein.

B. Annual Attachment Fee.

1. Licensee shall pay to Utility an annual "Attachment Fee" on a per-Pole basis at the rate specified in Appendix A. Utility shall invoice Licensee for such Attachment Fee on an annual basis, billing in July for the previous twelve months (i.e. July 1 of the previous calendar year through June 30 of the then current calendar year).

2. The Attachment Fee for a New Attachment shall commence as of the beginning of the billing cycle during which the Permit for such Attachment was issued. The Attachment Fee for Prior Attachments shall commence on the date specified in Appendix A of this Agreement.

C. Payment. Licensee shall pay invoices for any fee or charge as specified in Appendix A within forty-five (45) days after Licensee's receipt thereof.

D. Late Charge. If Licensee fails to pay any amount owed under this Agreement within thirty (30) days after it becomes due, Licensee, upon receipt of ten (10) days' written notice, shall pay interest to Utility, at the rate of one percent (1%) per month, on the amount due, unless otherwise prohibited by state law.

E. Change in Fees/Charges. Utility may change the Base Attachment Fee Rate it charges Licensee annually (as defined on Appendix A) and the fees and charges derived therefrom in accordance with Appendix A and shall give Licensee sixty (60) days' written notice of its intent to change such rate, fees and charges. Any change that Utility makes in the Base Attachment Fee Rate shall be based on a commensurate change in Utility's Pole costs. Notwithstanding any other provision of this Agreement, if the change in fees and charges is not acceptable to Licensee, Utility shall attempt to negotiate any such dispute consistent with Article XXIII upon written notice of such dispute by Licensee prior to the end of the sixty (60) day period. All fees and charges contained in Appendix A are in effect and payable until adjusted.

F. Payment of Make-Ready Work. Licensee will be responsible for payment to Utility of all Make-Ready Work required to accommodate Licensee's Communications Facilities, except as otherwise provided herein.

G. Advance Payment.

1. At the discretion of Utility, Licensee shall pay all reasonable, actual administrative (to the extent not included in the Attachment Fee rate) construction, inspections and Make-Ready Work expenses, in connection with the initial installation or rearrangement of Licensee's Communications Facilities pursuant to the procedures set forth in Articles VI and VII below.

2. Wherever Utility at its discretion requires advance payment of estimated expenses prior to the undertaking of an activity under this Agreement and the actual cost of such activity exceeds the estimated cost, Licensee agrees to pay Utility for the difference in cost. Where, however, the actual cost exceeds the estimated cost by ten percent (10%) or more and where Licensee disputes that cost and has requested the dispute be resolved under Article XXIII, Licensee may withhold payment of any amount greater than 110% of the estimate until the dispute is resolved in accordance with Article XXIII. To the extent that the actual cost of the activity is less than the estimated cost, Utility agrees to refund to Licensee the difference in cost.

H. Determination of Charges. Wherever this Agreement requires Licensee to pay for work done or contracted by Utility, the charge for such work shall include all reasonable material, labor, and engineering costs and administrative costs (to the extent not included in the Attachment Fee rate) and applicable overheads. Utility shall bill its services based upon actual costs, and such costs will be determined in accordance with Utility's cost accounting systems used for recording capital and expense activities. Utility shall provide a detailed invoice of any such costs so Licensee can understand the charges.

I. Work Performed by Utility. Wherever this Agreement requires Utility to perform any work, Licensee acknowledges and agrees that Utility may at its sole discretion utilize its own employees or contractors, or any combination of the two to perform such work.

J. Default for Nonpayment. Nonpayment of any undisputed amount due under this Agreement beyond ninety (90) days from the due date shall constitute a default of this Agreement.

ARTICLE IV
SPECIFICATIONS

A. Installation/Maintenance of Communications Facilities. Licensee shall be responsible for the installation, maintenance and repair of its Communications Facilities which shall be installed and maintained in accordance with all Applicable Standards. Utility reserves the right to have its inspector on-site at the time Attachments are made, at no additional cost to Licensee.

B. Tagging. Licensee shall Tag all of its Communications Facilities as per Licensee's standards. If, after written notice and a thirty (30) day opportunity to cure, Licensee fails to Tag its Communications Facilities in accordance with this Article IV, Paragraph B, Licensee shall be subject to the Default process set out in Article XX.

C. Interference. Licensee shall not allow its Communications Facilities to impair the ability of any pre-existing facilities of Utility or any third party on Utility's Poles, nor shall Licensee allow its Communications Facilities to interfere with the pre-existing use or operation of any Utility Facilities or the Attachments of any authorized user of Utility's Poles.

D. Protective Equipment. Licensee, its employees and contractors, shall utilize and install any required protective equipment to ensure the safety of people and facilities. Licensee shall at its own expense install protective devices designed to handle the voltage and current impressed on its Communications Facilities in the event of a contact with the supply conductor. Utility shall not be liable for any consequential damages to Licensee's Communications Facilities or Licensee's customers' facilities.

E. Violation of Specifications. If Licensee's Communications Facilities, or any part thereof, are installed, used, or maintained in violation of this Agreement, and Licensee has not corrected the violation(s) within thirty (30) calendar days from receipt of written notice of the violation(s) from Utility, Utility may at its own option correct said conditions. Utility will attempt to notify Licensee in writing prior to performing such work whenever practicable. If thirty (30) days is not adequate to make such corrections, Licensee will be given a reasonable period of time to make such corrections under the circumstances. When Utility reasonably believes, however, that such violation(s) pose an immediate threat to the safety of any person, interfere with the performance of Utility's service obligations, or pose an immediate threat to the physical integrity of Utility Facilities, Utility may perform such work and/or take such action as it deems necessary without first giving written notice to Licensee. As soon as practicable thereafter, Utility will advise Licensee of the work performed or the action taken. Licensee shall be responsible for paying Utility for all reasonable costs Utility incurs taking action under this subsection. Notwithstanding anything to the contrary above or herein, in no event will Licensee be required to incur any correction costs if Licensee did not cause the violation; and Licensee shall be reimbursed for any costs incurred in assisting the correction of violations caused by Utility and any third party attacher.

F. Effect of Failure to Exercise Access Rights. If Licensee does not exercise any access right granted pursuant to a Permit within ninety (90) days of the effective date of such right and any extension thereof, Utility may use the space scheduled for Licensee's Attachment. Utility shall grant an extension where Licensee demonstrates that events beyond its control prevented Licensee from exercising any such access right. In such instances, Utility shall endeavor to make other space available to Licensee, upon written request, as soon as reasonably possible.

G. Removal of Nonfunctional Attachments. At its sole expense, Licensee shall remove any of its Attachments or any part thereof that Licensee considers nonfunctional and no longer fit for service ("Nonfunctional Attachment") as provided in this Paragraph G. Except as otherwise provided, Licensee shall remove Nonfunctional Attachments within one (1) year of the Attachment becoming nonfunctional, unless Licensee receives written notice from Utility that removal is necessary to accommodate Utility's or another Attaching Entity's use of the affected Pole(s), in which case Licensee shall remove such Nonfunctional Attachment within sixty (60) days of receiving the notice.

Where Licensee has received a Permit to Overlash a Nonfunctional Attachment, such Nonfunctional Attachment may remain in place until Utility notifies Licensee that removal is necessary to accommodate Utility's or another Attaching Entity's use of the affected Pole(s). Licensee must give Utility notice of any Nonfunctional Attachments as provided in Article XXIV, Paragraph B.

ARTICLE V
PRIVATE AND REGULATORY COMPLIANCE

A. Necessary Authorizations. Licensee shall be responsible for obtaining from the appropriate public and/or private authority or other appropriate persons any required authorization to construct, operate and/or maintain its Communications Facilities on public and/or private property before it occupies any portion of Utility's Poles. Utility retains the right to require evidence that appropriate authorization has been obtained before any Permit is issued to Licensee. Licensee's obligations under this Article V include, but are not limited to, its obligation to obtain all necessary approvals to occupy public/private rights-of-way and to pay all costs associated therewith. Licensee shall defend, indemnify and reimburse Utility for all loss and expense, including reasonable attorney's fees, that Utility may incur as a result of claims by governmental bodies, owners of private property, or other persons, that Licensee does not have sufficient rights or authority to attach Licensee's Communications Facilities on Utility's Poles.

B. Lawful Purpose and Use. Licensee's Communications Facilities must at all times serve a lawful purpose, and the use of such Facilities must comply with all applicable local, state and federal laws.

C. Forfeiture of Utility's Rights. Utility may deny Licensee's request for a Permit to attach to a Pole if granting the request would result in a forfeiture of Utility's right to maintain its Pole in its current location. Utility may also revoke a Permit if the presence of Licensee's Communications Facilities on a Pole would cause such forfeiture. In that event, Licensee shall promptly remove its Facilities upon receipt of written notice from Utility. Such notice shall provide an explanation as to the Utility's potential forfeiture of its right to maintain the Pole at issue. If Licensee fails to remove its Facilities within sixty (60) calendar days after Licensee's receipt of the written notice or such other longer time period as the parties may agree, Utility shall have the right to remove such Facilities at Licensee's sole expense. If removal by Utility is impracticable, and Licensee's Attachments remain on the pole(s) after the noticed or otherwise agreed upon date for removal, the Utility shall notify Licensee in writing, that the affected Attachments shall be subject to the Failure to Remove Facilities Charge set out in

Appendix A until the affected Attachments are actually removed, unless the parties have reached an alternative arrangement.

D. Effect of Consent to Construction/Maintenance. Consent by Utility to the construction or maintenance of any Attachments of Licensee shall not be deemed to be an acknowledgement that Licensee has the necessary authority to construct or maintain any such Attachments. It is Licensee's responsibility to obtain all necessary approvals from all appropriate parties or agencies.

ARTICLE VI
PERMIT AND NOTIFICATION PROCEDURES

A. Permit Required. Licensee shall not install any Attachments on any Pole without first applying for and obtaining a Permit, using the Permit Application form contained in Appendix B.

B. Permits for Overlashing. As set out in Article II, Paragraph M, Permits are required for any Overlashing allowed under this Agreement, and Licensee shall complete a Permit Application (forms are contained in Appendix B) and pay any necessary Make-Ready Work costs.

C. Pre-Permit Survey. As part of the Permit Application process, Licensee must conduct and submit a Pre-Permit Survey. Such Permit Application must be completed and submitted by one of the following:

1. A professional engineer with experience with electric utility facilities;

2. The head of Licensee's engineering department; or

3. A person who has been preapproved by Utility to provide such Application on behalf of Licensee. This person may be an employee with the required engineering expertise.

Utility shall waive the requirements of this Article VI, Paragraph C with respect to those service drops that do not come within the definition of Attachment.

D. Utility Review of Permit Application. Utility shall use its best efforts to act on a Permit request for a New Attachment within forty-five (45) days of the receipt of a completed Permit Application. Upon receipt of a complete and properly executed Permit

Application (see Appendix B, Pole Attachment Application Procedure), Utility will review the Permit Application as promptly as possible, and discuss any issues with Licensee, including unusual engineering or Make-Ready Work requirements associated with the Application. Utility acceptance of the submitted design documents does not relieve Licensee of full responsibility for any errors and/or omissions in the engineering analysis.

E. Expedited Process. Utility shall cooperate with Licensee to expedite the permitting process where the proposed Attachment is necessary to restore service or prevent an imminent service outage on Licensee's system. Utility may also establish an expedited permitting process for the installation of service drops that are Attachments.

F. Performance of Make-Ready Work. If Make-Ready Work is required to accommodate Licensee's Attachments, such work shall be performed in accordance with Article VII.

G. Permit as Authorization to Attach/Blanket Permit Application. After receipt of payment for any necessary Make-Ready Work, Utility will sign and return the Permit Application, which shall serve as authorization for Licensee to make its Attachment(s).

H. Risers, Service Drops, J-Hooks, Vertical Grounds. No Permit is required for Risers, J-hooks, vertical grounds or for service drops that are not considered Attachments. All Risers shall be installed in compliance with the Applicable Standards.

I. Reporting Requirements. Concurrently with Licensee's Attachment Fee payments and using the reporting form contained in Appendix B, Licensee shall report the following to Utility:

Any equipment Licensee has removed from Poles during the relevant reporting period. The report shall identify the Pole from which the equipment was removed, describe the removed equipment, and indicate the approximate date of removal. This requirement does not apply where Licensee is surrendering a Permit pursuant to Article XI, Paragraph C.

ARTICLE VII
MAKE-READY WORK/INSTALLATION

A. Estimate for Make-Ready Work. In the event Utility determines after review of the Permit Application that it can accommodate Licensee's request for Attachment(s), including Overlashing of an existing Attachment, Utility will advise Licensee of any estimated Make-Ready Work charges necessary to accommodate the Attachment.

B. Payment of Make-Ready Work. Upon completion of the Make-Ready Work, Licensee shall pay Utility's actual cost of such Make-Ready Work. Utility at its discretion may require payment in advance based upon the estimated cost of Make-Ready Work.

C. Who May Perform Make-Ready Work. Electric Make-Ready Work shall be performed only by Utility or a contractor authorized by Utility to perform such work. If Utility cannot perform the Electric Make-Ready Work to accommodate Licensee's Communications Facilities within ninety (90) days of Licensee's request for attachment, Licensee may, with Utility's written consent, employ a contractor approved by Utility to perform such work.

D. Scheduling of Make-Ready Work. In the event Licensee requests that the Make-Ready Work be performed on a priority basis or outside of Utility's normal work hours, Licensee agrees to pay any resulting increased costs. Nothing herein is intended, however, to require performance of Licensee's work before other scheduled work of the Utility, except as the parties otherwise agree.

E. Licensee's Installation/Removal/Maintenance Work.

1. All of Licensee's installation, removal and maintenance work shall be performed at Licensee's sole cost and expense, except as otherwise provided herein (for example, to assist in the correction of a violation caused by Utility or a third party attacher) in a good and workmanlike manner, and must not adversely or materially affect the structural integrity of Utility's Poles or Utility Facilities or any other facilities or equipment attached thereto.

2. All of Licensee's installation, removal and maintenance work performed on Utility's Poles or in the vicinity of other Utility Facilities, by either Licensee's own employees or contractors, shall be in compliance with all Applicable Standards. Licensee shall assure that any person installing, maintaining , or removing Licensee's Communications Facilities be duly qualified and familiar with all Applicable Standards, the provisions of Article XV (duties, responsibilities, and exculpation) and Article XVI (insurance requirements), and the Minimum Design Specifications contained in Appendix B.

ARTICLE VIII
TRANSFERS

A. Required Transfers of Licensee's Communications Facilities. If Utility reasonably determines that a transfer of Licensee's Communications Facilities is necessary, Licensee agrees to allow such transfer. In such instances, Licensee may transfer its Communications Facilities at its own expense within forty (40) days after receiving notice from Utility. If the transfer is necessary to accommodate the competitive services of Utility or to accommodate a third party attacher, or if the transfer is necessary to assist in the correction of a violation caused by Utility or a third party attacher, the Utility or third party attacher, as applicable, shall reimburse Licensee upon demand. Licensee reserves the right to seek up-front payments for such work. If Licensee fails to transfer its Communications Facilities within said period or any extension thereof granted by Utility, Utility shall have the right to transfer Licensee's Communications Facilities using its own personnel or contractors at Licensee's expense. Utility shall not be liable for damage to Licensee's Communications Facilities except to the extent provided in Article XIV, Paragraph A. If Licensee fails to transfer its Communications Facilities within the required time period and it is impracticable for Utility to transfer such Communications Facilities itself, Licensee shall be subject to the Failure to Transfer Facilities Charge set out in Appendix A.

B. Billing for Transfers Performed by Utility. If Utility performs the transfer(s) that Licensee is required to pay for under this Agreement, Utility will bill Licensee for its actual costs in accordance with Article IX, Paragraph B, including any administrative costs not already included in the Attachment Fee rate. Licensee shall reimburse Utility within forty-five (45) days of the receipt of the invoice.

ARTICLE IX
POLE MODIFICATIONS AND/OR REPLACEMENTS

A. Licensee's Action Requiring Modification/Replacement. Except with regard to pre-existing violations or rotten poles (in which case, Licensee shall not be charge with any Make-Ready Work costs), in the event that any Pole to which Licensee desires to make an Attachment is unable to support or accommodate the additional facilities in accordance with all Applicable Standards, Utility will notify Licensee of the changes necessary to provide an adequate Pole, including but not limited to replacement or extension of the Pole and rearrangement or transfer of Utility's Facilities. As provided in Article VII, Paragraph A, Utility shall provide Licensee with an estimate of the costs for the replacement or modification of the Pole, including the costs associated with transferring Utility's Facilities (i.e. Make-Ready Work costs). If Licensee elects to go forward with the necessary changes, Licensee shall pay to Utility the actual cost of making the required changes in accordance with Article VII. Utility may in its discretion require advance payment.

B. Allocation of Costs. The costs for any rearrangement or transfer of Licensee's Communications Facilities or the modification or replacement of a Pole (including any related costs for tree cutting or trimming required to clear the new location for Utility's cables or wires) shall be allocated to Utility or Licensee or other Attaching Entity on the following basis:

   1. If Utility intends to modify or replace a Pole solely for its own core electric service requirements, it shall be responsible for the costs related to the modification or replacement of the Pole, and Licensee shall be responsible for the costs associated with the rearrangement or transfer of its own Communications Facilities. Prior to making any such modification or replacement, Utility shall provide Licensee prior written notice in order to allow Licensee a reasonable opportunity to elect to modify or add to its existing Attachment. If Licensee elects to add to or modify its Communications Facilities at the time of such notice, Licensee shall bear a pro-rata share of the costs incurred by Utility in making the space on the Poles accessible to Licensee. The notification requirement of this Article IX, Paragraph B.1. shall not apply to routine maintenance or emergency situations.

   2. Except as otherwise provided herein with regard to pre-existing violations and/or rotten poles, if the modification or replacement of a Pole is necessitated by the requirements of Licensee, Licensee shall be responsible for the costs related to the modification or replacement of the Pole and for the costs associated with the transfer or rearrangement of any other Attaching Entity's Communications Facilities. Licensee must make written arrangements to reimburse all affected Attaching Entities for the cost to transfer or rearrange such Entity's Facilities at the time Licensee submits a Permit Application to Utility. Utility shall not be obligated in any way to enforce or administer Licensee's responsibility for the costs associated with the transfer or rearrangement of another Attaching Entity's Facilities pursuant to this provision.

   3. If the modification or the replacement of a Pole is the result of an additional Attachment or the modification of an existing Attachment sought by an Attaching Entity other than Utility or Licensee, the Attaching Entity requesting the additional or modified Attachment shall bear the entire cost of the modification or Pole replacement and such Attaching Entity shall be responsible for the costs associated with transferring or rearranging Licensee's Communications Facilities. Upon written

notice from Utility or the Attaching Entity, provided such Attaching Entity agrees in writing to pay Licensee's costs, Licensee shall promptly perform any transfer or rearrangement of Licensee's Attachments necessary to accommodate the other Attaching Entity's Attachments to the Pole. If Licensee fails to perform such transfer or rearrangement within forty (40) days form the date of written notice from Utility, or written notice and agreement to pay from the other Attaching Entity, Utility or the other Attaching Entity shall have the right, but not the obligation, to perform the transfer or rearrangement. In the event Utility performs the transfer or rearrangement, Utility may charge Licensee, and Licensee shall be obligated to pay Utility for the cost of performing such work. Except as otherwise provided in the Agreement, Licensee shall not be required to make any transfer or rearrangement at the request of another Attaching Entity unless and until the other Attaching Entity has made arrangements in writing with Licensee to pay for the cost of the transfer or rearrangement.

4. If a Pole must be modified or replaced for other reasons unrelated to the use of the Pole by Attaching Entities (e.g. storm, accident, deterioration), Utility shall pay the costs of such modification or replacement; provided however, that Licensee shall be responsible for the costs of rearranging or transferring Licensee's Communications Facilities.

C. <u>Treatment of Multiple Requests for Same Pole</u>. If Utility received Permit Applications for the same Pole from two (2) or more prospective licensees within sixty (60) days of the initial request, and accommodating their respective requests would require modification or replacement of the Pole, Utility will evenly allocate among such licensees the applicable costs associated with such modification or replacement.

D. <u>Strengthening/Guying</u>. Any strengthening of Poles through the use of guying to accommodate Licensee's Attachments shall be provided by Licensee at Licensee's expense and to the satisfaction of Utility as specified in Appendix B.

E. <u>Utility Not Required to Relocate</u>. No provision of this Agreement shall be construed to require Utility to relocate its Facilities on a Pole for the benefit of Licensee.

ARTICLE X
RELOCATION AND REMOVAL OF POLES

A. <u>Removal of Poles</u>. If Utility desires at any time to remove without replacing any Poles on which Licensee has Attachments, it shall give Licensee notice in writing to that effect at least forty (40) days prior to the date on which it intends to remove such Pole(s). If, following the expiration of said period or any extension thereof granted by Utility, Licensee has not yet removed all of its Attachments therefrom and has not entered into an agreement to purchase the Pole(s) pursuant to Paragraph E of this Article, Utility shall have the right to remove such Attachments at Licensee's sole expense or transfer ownership of the Pole(s) to Licensee without any liability thereafter for such Pole(s). Utility shall give Licensee prior written notice of any such removal of Licensee's Attachments. If transfer of ownership of the Pole(s) is not possible, Licensee shall be subject to the Default process set out in Article XX.

B. Undergrounding of Attachments/Removal of Poles. If Licensor has determined to place its Attachments underground and remove the affected Poles, Licensee agrees to accommodate such work by removing its Attachments from the affected Poles within sixty (60) days after receiving notice from Licensor that Licensor will be placing Licensor's Attachments underground and removing the affected Poles. Licensor shall cooperate with Licensee we respect to undergrounding Licensee's Attachments, in the event that Licensee decides to underground its Attachments when Licensor does so. If Licensee fails to remove its Attachments from the affected Poles within such sixty (60) day period or any extension thereof granted by Licensor and has not entered into an agreement to purchase the Pole(s) pursuant to Paragraph E of this Article, Utility shall have the right to remove such Attachments at Licensee's sole expense or transfer ownership of the Pole(s) to Licensee without any liability thereafter for such Pole(s). If transfer of ownership of the Pole(s) is not possible, Licensee shall be subject to the Default process set out in Article XX.

C. Relocation of Poles. If Licensor desires at any time to relocate any Pole on which Licensee has Attachments, Licensor shall, whenever possible, give Licensee notice in writing to that effect at least sixty (60) days prior to the date on which it intends to relocate such Pole. The Parties shall cooperate with each other to accomplish the relocation so that there is no interruption in service to either Party's customers as a result of such relocation.

D. Required Removal of Poles. Upon receipt of not less than sixty (60) days prior written notice from Utility to Licensee that any Pole must be removed by reason of any federal, state, county, municipal or other governmental requirement, or the requirement of a property owner, the license covering the use of such Pole shall terminate and Licensee's Attachments shall be removed promptly from the Pole(s). If Licensee fails to remove its Attachments from such Pole(s), Utility shall have the right to remove Licensee's Attachments at Licensee's sole expense at the same time Utility removes the affected

Pole(s). If Licensee's Attachments remain on the pole(s) after the noticed date for removal, and the Parties are not actively working towards an alternative resolution, including providing weekly or bi-weekly status updates as agreed upon, the Utility shall notify Licensee, in writing, that the affected Attachments shall be subject to the Failure to Remove Facilities Charge set out in Appendix A until the affected Attachments are actually removed either by Licensee or Licensor.

E. Option to Purchase Abandoned Poles. Should Utility desire to abandon, rather than remove, any Pole, Utility may, in its sole discretion, grant Licensee the option of purchasing such Pole at a rate negotiated with Utility. Licensee must notify Utility in writing within twenty-one (21) days of the date of Utility's notice of abandonment that Licensee desires to purchase the abandoned Pole. Thereafter, Licensee must also secure and deliver proof of all necessary governmental approvals allowing Licensee to independently own and access the Pole within forty-five (45) days. Should Licensee fail to secure the necessary governmental approvals, or should Utility and Licensee fail to enter into an agreement for Licensee to purchase the Pole prior to the end of the forty-five (45) days, Licensee must remove its Attachments as required under this Article.

ARTICLE XI
TERMINATION OF PERMIT

A. Automatic Termination of Permit. Any Permit issued pursuant to this Agreement shall automatically terminate when Licensee ceases to have authority based on a non-appealable decision to construct and operate its Communications Facilities on public or private property at the location of the particular Pole covered by the Permit or when Licensee surrenders a Permit pursuant to Paragraph C of this Article.

B. Right to Cancel. Utility retains the right to cancel, with thirty (30) days' written notice, any Attachment Permit not utilized by placement of Licensee's Communications Facilities thereon within twelve (12) months of the Permit issue date.

C. Surrender of Permit. Licensee may at any time surrender any Permit for any of its Attachments and may remove its Communications Facilities from the affected Pole(s), provided however that before commencing any such removal Licensee must obtain Utility's written approval of Licensee's plans for removal, including the name of the party performing such work and the date(s) and time(s) during which such work will be completed. All such work is subject to the insurance requirements of Article XVI. No refund of any fees or costs will be made upon removal.

ARTICLE XII
INSPECTIONS OF LICENSEE'S FACILITIES/INVENTORIES

A. Inspection of Prior Attachments.

1. Periodic Inspections. No more often than once every twelve (12) months, Utility may inspect up to ten percent (10%) of the Poles on which Licensee has Attachments, utilizing Utility's own employees or contractors. Except as otherwise provided in Article XII, Paragraph A.4., Licensee shall reimburse Utility for the costs of such inspection, allocated on a pro rata basis among Utility and all Attaching Entities with equipment on the inspected Pole(s); provided, however, the Licensee's reimbursement obligation shall not exceed Fifteen Dollars ($15.00) per inspected Pole.

2. Purpose. The purpose of the inspection is to determine whether such Poles and the Attachments on such Poles comply with the applicable edition of the NESC ("Applicable Code"), including pole loading, pole strength, and line clearance requirements and, if possible, which party caused the violation.

3. Duty of Compliance. Licensee agrees to bring any of its Attachments into full compliance with the Applicable Code in the event that any inspection results in a finding by Utility that any of Licensee's Prior Attachments do not fully comply with the Applicable Code and Licensee caused the violation. Licensee shall bring such Attachment(s) into compliance with this Agreement within thirty (30) days of receipt of notice from Utility or, if the thirty (30) day timeframe is not possible, within such other time period agreed to by the parties.

4. Remediation. The cost to bring any Pole or Attachment inspected under this Article XII, Paragraph A into compliance with the Applicable Code shall be shared equally among Utility, Licensee, and any other Attaching Entities on such Pole, unless Utility determines that a particular entity(ies) with equipment on the Pole, including Utility, caused the noncompliance, in which case the responsible entity shall pay for the remediation costs attributable to its noncompliance and shall reimburse Utility and the other, non-responsible party for any and all costs incurred by Utility and the other, non-responsible party to assist in the correction of such violation. Licensee agrees that it shall pay such remediation and inspection costs when it is determined that Licensee is the entity responsible for the noncompliance.

B. Inspection of New Attachments.

1. Utility's Right to Inspect New Attachments. Utility has the right within ninety (90) days following installation to inspect Licensee's New Attachments. The purpose of the inspection will be to determine whether Licensee's Attachments comply with all Applicable Standards. Utility will give Licensee reasonable advance written notice of such inspections, except in those instances where safety considerations justify the need for such inspection without the delay of waiting until written notice has been received. Licensee may have its own personnel present during any such inspections.

2. Inspection Costs. Licensee shall reimburse Utility for the actual costs Utility incurs in inspecting any of Licensee's New Attachments when the inspection reveals a failure to comply with all Applicable Standards.

3. Duty of Full Compliance. Licensee agrees to bring any of its Attachments into full compliance with all Applicable Standards, at its sole expense, in the event that any inspection results in a finding by Utility that such New Attachment does not fully comply with all Applicable Standards and Licensee caused the noncompliance. Licensee shall bring such Attachment(s) into compliance with this Agreement within thirty (30) days of receipt of notice from Utility or within such other time period agreed to by the parties.

C. No Liability. The making of any inspections under this Article XII, or the failure to do so, shall not operate to impose upon Utility any liability of any kind whatsoever or relieve Licensee of any responsibility, obligations or liability whether assumed under this Agreement or otherwise existing.

D. Inventories. Inventories of all Licensee's Attachments on Poles shall be performed as necessary to determine the number of Poles Licensee occupies for rental purposes under the terms of this Agreement. Licensee and Utility shall determine by mutual agreement who shall perform such inventories, when they shall be performed, and who shall bear the expense of the inventories. If Licensee performs the inventory, it shall be in a format agreed upon by Licensee and Utility.

ARTICLE XIII
UNAUTHORIZED OCCUPANCY OR ACCESS

A. Unauthorized Attachment Charge. If any of Licensee's Attachments are found occupying any Pole for which no Permit has been issued and remains in effect, Utility, without prejudice to its other rights or remedies under this Agreement, may assess an Unauthorized Attachment Charge (as specified in Appendix A), which Charge shall be paid based on (1) one year's presumed occupancy. In the event Licensee fails to pay such Charge within thirty (30) days of receiving notification thereof, Utility has the right to remove such Communications Facilities at Licensee's expense, provided that following a comprehensive inventory, Licensee shall have a reasonable period of time under the circumstances to verify the results of such inventory if performed by the Utility before any such Charges are due. Upon payment of the Unauthorized Attachment Charge, Licensee shall be permitted to seek a Permit for any such unauthorized Attachment, provided that Licensee shall not be required to seek a Permit unless the inventory details which Poles contain the Unauthorized Attachment.

B. No Ratification of Unauthorized Attachment. No act or failure to act by Utility with regard to such unauthorized Attachment shall be deemed as ratification of the unauthorized Attachment and if any Permit should be subsequently issued, such Permit shall not operate retroactively or constitute a waiver by Utility of any of its rights or privileges under this Agreement or otherwise; provided, however, that Licensee shall be subject to all liabilities, obligations and responsibilities of this Agreement in regards to such unauthorized Attachment from its inception.

ARTICLE XIV
LIABILITY AND DAMAGES

A. Liability. Utility reserves to itself the right to maintain and operate its Poles in such manner as will best enable it to fulfill its own service requirements. Each party to this Agreement shall exercise reasonable precaution to avoid damaging the other party's facilities and shall make an immediate report to the other of the occurrence of any such damage caused by the reporting party's employees, agents or contractors. Subject to Article XIV, Paragraph C, Utility agrees to reimburse Licensee for all reasonable costs incurred by Licensee for the physical repair of Licensee's facilities damaged by the negligence of Utility, its employees, agents, or contractors. Licensee also agrees to reimburse Utility for all reasonable costs incurred by Utility for the physical repair of Utility's facilities damaged by the negligence of Licensee, its employees, agents or contractors. Neither party, however, shall be liable to the other party for any fines, penalties, claims or damages stemming from the interruption of or interference with the other party's service (including without limitation special, indirect, punitive, or consequential damages).

1. Licensee further agrees subject to Article XIV, Paragraph A.2. (i) to reimburse any Attaching Entity that is not a party hereto for all reasonable costs incurred by that non-party Attaching Entity for the physical repair of that non-party Attaching Entity's facilities damaged by the negligence of Licensee, its employees, agents or contractors, and (ii) that Licensee shall not in any manner seek to hold a non-party Attaching Entity liable for any fines, penalties, claims or damages stemming from the interruption of or interference with Licensee's service (including without limitation special, indirect, punitive or consequential damages). Subject to Article XIV, Paragraph A.2., each such non-party Attaching Entity is explicitly made a third-party beneficiary of this Article XIV, Paragraph A.1.

2. Article XIV, Paragraph A.1., shall be null and void and unenforceable by or with respect to any non-party Attaching Entity, except to the extent that such non-party Attaching Entity has entered into a licensing agreement with Utility that contains a provision identical to Article XIV, Paragraph A.1., that provides Licensee with the same benefits and rights as those conferred upon no-party Attaching Entities by Article XIV, Paragraph A.1., and that is fully and equally enforceable by or for the benefit of Licensee as is Article XIV, Paragraph A.1.

B. Environmental Hazards. Licensee represents and warrants that its use of Utility's Poles will not generate any Hazardous Substances, that it will not store or dispose on or about Utility's Poles or transport to Utility's Poles any Hazardous Substances and that Licensee's Communications Facilities will not constitute or contain and will not generate any Hazardous Substances in violation of state or federal law now or hereafter in effect including any amendments. "Hazardous Substance" shall be interpreted broadly to mean any substance or material designated or defined as hazardous or toxic waste, hazardous or toxic material, hazardous or toxic or radioactive substance, or other similar term by any federal, state, or local laws, regulations or rules now or hereafter in effect including any amendments. Licensee further represents and warrants that in the event of breakage, leakage, incineration or other disaster, its Communications Facilities would not release such Hazardous Substances.

C. Municipal Liability limits. No provision of this Agreement is intended, or shall be construed, to be a waiver for any purpose by Utility of the provisions of Wis. Stat. §893.80, or any other applicable limits on municipal liability.

ARTICLE XV
DUTIES, RESPONSIBLITIES, AND EXCULPATION

A. Duty to Inspect. Licensee acknowledges and agrees that Utility does not warrant the condition or safety of Utility's Poles, or the premises surrounding the Poles, and Licensee further acknowledges and agrees that it has an obligation to inspect Utility's Poles and/or the premises surrounding the Poles, prior to commencing any work on Utility's Poles or entering the premises surrounding the Poles.

B. Knowledge of Work Conditions. By executing this Agreement, Licensee warrants that it has acquainted, or will fully acquaint, itself and its employees and/or contractors and agents with the conditions relating to the work that Licensee will undertake under this Agreement and that it fully understands or will acquaint itself with the facilities, difficulties, and restrictions attending the execution of such work.

C. **DISCLAIMER. UTILITY MAKES NO EXPRESS OR IMPLIED WARRANTIES WITH REGARD TO UTILITY'S POLES, ALL OF WHICH ARE HEREBY DISCLAIMED, AND EXPRESSLY DISCLAIMS ANY IMPLIED WARRANTIES OR MERCHANT ABILITY OR FITNESS FOR A PARTICULAR PURPOSE.**

D. Missing Labels. Licensee acknowledges that Utility does not warrant that all Poles are properly labeled, and agrees that Utility is not liable for any injuries or damages caused by or in connection with missing labels or otherwise improperly labeled Poles. Licensee further agrees to notify Utility immediately if labels or tags are missing or otherwise believed to be improper; however, Utility agrees that Licensee is not liable for any injuries or damages caused by or in connection with Licensee's failure to so notify Utility.

E. Duty to Supervise. The parties further understand and agree that in the performance of work under this Agreement, Licensee and its agents, servants, employees, contractors and subcontractors will work near electrically energized lines, transformers, or other equipment of Utility, and it is the intention that energy therein will not be interrupted during the continuance of this Agreement, except in any emergency endangering life, grave personal injury, or property. Licensee shall ensure that its employees, servants, agents, contractors and subcontractors have the necessary qualifications, skill, knowledge, training, and experience to protect themselves, their fellow employees,

employees of Utility, and the general public, from harm or injury while performing work permitted pursuant to this Agreement. In addition, Licensee shall furnish its employees, servants, agents, contractors and subcontractors with competent supervision and sufficient and adequate tools and equipment for their work to be performed in a safe manner. Licensee agrees that in emergency situations in which it may be necessary to de-energize any part of Utility's equipment, Licensee shall ensure that work is suspended until the equipment has been de-energized and that no such work is conducted unless and until the equipment is made safe.

F. Requests to De-energize. In the event Utility de-energizes any equipment or line at Licensee's request and for Licensee's benefit and convenience in performing a particular segment of any work, Licensee shall reimburse Utility in full for all costs and expenses incurred in order to comply with Licensee's request for de-energization of any equipment or line. Before Utility de-energizes any equipment or line, it shall provide upon request an estimate of all costs and expenses to be incurred in accommodating Licensee's request.

G. Interruption of Service. In the event that Licensee shall cause an interruption of service by damaging or interfering with any equipment of Utility, Licensee at its expense shall immediately do all things reasonable to avoid injury or damages, direct and incidental, resulting therefrom and shall notify Utility immediately.

H. Duty to Inform. Licensee further warrants that it understands the imminent dangers (INCLUDING SERIOUS BODILY INJURY OR DEATH FROM ELECTROCUTION) inherent in the work necessary to make installations and removals and to engage in operations on Utility's Poles by Licensee's employees, servants, agents, contractors or subcontractors, and accepts it as its duty and sole responsibility to notify and inform Licensee's employees, servants, agents, contractors or subcontractors of such dangers, and to keep them informed regarding same.

ARTICLE XVI
INSURANCE

A. Policies Required. At all times during the term of this Agreement, License shall keep in force and effect all insurance policies as described below:

1. *Workers' Compensation and Employers' Liability Insurance.* Statutory workers' compensation benefits and employers' liability insurance with a limit of liability of $1,000,000 each accident. Each party shall waive its rights of subrogation against

the other party. Licensee shall require subcontractors and others not protected under its insurance to obtain and maintain insurance.

2. *Commercial General Liability ("CGL") Insurance.* Policy will be written to provide coverage for, but not limited to, the following: premises and operations, products and completed operations, personal injury, blanket contractual coverage, broad form property damage and independent contractor's coverage. Limits of liability of $1,000,000 general aggregate, $1,000,000 products/completed operations aggregate, $1,000,000 personal injury, $1,000,000 each occurrence.

3. *Automobile Liability Insurance.* Business automobile policy covering all owned, hired and non-owned private passenger autos and commercial vehicles. Limits of liability of $1,000,000 each occurrence, $1,000,000 aggregate.

4. *Umbrella Liability Insurance.* Coverage to be in excess of employers' liability, commercial general liability, and automobile liability insurance required above. Limits of liability of $1,000,000 each occurrence, $1,000,000 aggregate.

5. *Property Insurance.* Each party to this Agreement will be responsible for maintaining property insurance on its own facilities, buildings and other improvements, including all equipment, fixtures, and utility structures, fencing, or support systems that may be placed on, within, or around Utility Facilities to fully protect against hazards of fire, vandalism and malicious mischief, and such other perils as are covered by policies of insurance commonly referred to and known as "extended coverage" insurance, or shall self-insure such exposures.

B. <u>Qualification; Priority; Contractors' Coverage</u>. The insurer must be authorized to do business under the laws of the State of Wisconsin and must be satisfactory to Utility. Such insurance will be primary. All contractors and all of their subcontractors who perform work on behalf of Licensee shall carry, in full force and effect, workers' compensation, comprehensive general liability and automobile liability insurance coverages of the type that Licensee is required to obtain under this Article with the same limits.

C. <u>Certificate of Insurance; Other Requirements</u>.

1. Prior to the execution of this Agreement and within fifteen (15) days of each insurance policy expiration date during the term of this Agreement, Licensee will furnish Utility with a Certificate of Insurance. The Certificates shall reference this

Agreement and workers' compensation and property insurance waivers of subrogation required by this Agreement. Licensee shall provide prompt notice of cancellation of any of the required insurance policies to Utility.

2. The Village of Wonewoc shall be named as an "Additional Insured" under all of the CGL and umbrella liability policies, as evidence by endorsement to such policies. However, nothing in this Paragraph C.2. shall be interpreted to require that any insurance policy indemnify any Additional Insured against any negligent acts or omissions of any Additional Insured.

3. All policies, other than workers' compensation, shall be written on an occurrence and not on a claims-made basis.

D. Limits. The limits of liability set out in this Article may be increased or decreased by mutual consent of the parties, which consent will not be unreasonably withheld by either party, in the event of any factors or occurrences, including substantial increases in the level of jury verdicts or judgements or the passage of state, federal or other governmental compensation plans or laws which would materially increase or decrease Utility's or Licensee's exposure to risk. Notwithstanding the foregoing, any increases shall be within industry standards.

E. Prohibited Exclusions. No policies of insurance required to be obtained by Licensee or its contractors or subcontractors shall contain provisions (1) that exclude coverage of liability assumed by this Agreement with Utility except as to infringement of patents or copyrights or for libel and slander in program material, (2) that exclude coverage of liability arising from excavating, collapse, or underground work, or (3) that exclude coverage of liability for injuries or damages caused by Licensee's contractors or contractor's employees, servants, or agents.

F. Deductible/Self-insurance Retention Amounts. Licensee shall be fully responsible for any deductible or self-insured retention amounts contained in its insurance program or for any deficiencies in the amounts of insurance maintained. Licensee shall defend, indemnify and hold harmless Utility from and against payment of any deductible and payment of any premium on any policy required under this Article.

G. Self-Insurance. Licensee may self-insure the risks required to be insured under this Agreement provided that Licensee has a minimum net worth of Two Hundred Fifty Million dollars ($250,000,000.00). Upon request of Utility, Licensee shall furnish evidence of the foregoing net worth. In the event Licensee elects to self-insure, Licensee shall indemnify and hold harmless Utility for the same risks, to the same extent, and in the same matters as would the insurer had Licensee provided the insurances required in this Article XVI.

ARTICLE XVII
AUTHORIZATION NOT EXCLUSIVE

Utility shall have the right to grant, renew and extend rights and privileges to others not party to this Agreement, by contract or otherwise, to use Utility Facilities covered by this Agreement. Such rights shall not interfere with the rights granted to Licensee by the specific Permits issued pursuant to this Agreement.

ARTICLE XVIII
ASSIGNMENT

A. Limitations on Assignment. Licensee shall not assign this Agreement or its rights or obligations under this Agreement, in whole or in part, to a third party without the prior written consent of Utility, which consent shall not be unreasonably withheld, conditioned or delayed. It shall be unreasonable for Utility to withhold or delay consent to an assignment of all of Licensee's interests in the Agreement to its Affiliate or to an assignment made in connection with the pledge of Licensee's assets subject to the Agreement as security for any Licensee financing with financial institutions. The sale of all or substantially all ownership interest of Licensee or corporate consolidation and/or merger shall not require Utility's consent under this Agreement.

B. Obligations of Assignee/Transferee and Licensee. No assignment or transfer under this Article XVIII shall be allowed until the assignee or transferee (including assignment or transfer to any assignee or transferee described in Article XVIII, Paragraph A) becomes a signatory to this Agreement and assumes all obligations of Licensee arising under this Agreement. Licensee shall furnish Utility with prior written notice of the transfer or assignment, together with the name and address of the transferee or assignee. Notwithstanding any assignment or transfer under this Agreement, Licensee shall remain fully liable on this Agreement and shall not be released from performing any of the terms, covenants or conditions of this Agreement without the express written consent to the release of Licensee by Utility.

C. Sub-licensing. Without Utility's prior written consent, Licensee shall not sub-license any rights under this Agreement to a third party (including Licensee's Affiliate(s)), including but not limited to allowing third parties to place Attachments on Utility's Poles, including Overlashing, or to place Attachments for the benefit of such third parties on Utility's Poles. Any such action shall constitute a material breach of this Agreement. The use of Licensee's Communications Facilities by third parties (including but not limited to leases of dark fiber) that involves no additional Attachment or Overlashing is not subject to the provisions of this Article XVIII, Paragraph C.

ARTICLE XIX
FAILURE TO ENFORCE

Failure of Utility or Licensee to take action to enforce compliance with any of the terms or conditions of this Agreement or to give notice or declare this Agreement or any authorization granted hereunder terminated shall not constitute a waiver or relinquishment of any term or condition of this Agreement, but the same shall be and remain at all times in full force and effect.

ARTICLE XX
DEFAULT

A. Utility's Right to Terminate. Notwithstanding Utility's rights under Article XI, Utility shall have the right, pursuant to the procedure set out in Article XX, Paragraph B, to terminate this entire Agreement, or any Permit issued hereunder, whenever Licensee is in default of any material term or condition of this Agreement, including but not limited to the following circumstances:

   1. Construction, operation or maintenance of Licensee's Communications Facilities in violation of law or in aid of any unlawful act or undertaking; or

   2. Construction, operation or maintenance of Licensee's Communications Facilities after any authorization required of Licensee has lawfully been denied or revoked by any governmental or private authority; or

   3. Construction, operation or maintenance of Licensee's Communications Facilities without the insurance coverage required under Article XVI.

B. Opportunity to Cure/Termination. Utility will notify Licensee in writing within ten (10) days, or as soon as reasonably practicable, of any condition(s) applicable to Article XX, Paragraph A. Licensee shall take immediate corrective action to eliminate any such condition(s) within fifteen (15) days, or such longer period mutually agreed to by the parties, if a cure is not possible within 15 days, and shall confirm in writing to Utility that the cited condition(s) has (have) ceased or been corrected. If Licensee fails to discontinue or correct such condition(s) and/or fails to give the required confirmation, Utility may immediately terminate this Agreement or any applicable Permit(s). In the event of such termination, Licensee shall remove its Communications Facilities from the affected Pole(s) within sixty (60) days of such termination. If Licensee fails to remove its Facilities within that sixty (60) day period or such other longer time period as the parties may agree, Utility shall have the right to remove such Facilities at Licensee's sole expense. If removal by Utility is impracticable, the affected Attachments shall be subject to the Failure to Remove Facilities Charge set out in Appendix A until the affected Attachments are actually removed.

ARTICLE XXI
TERM OF AGREEMENT

A. Term/Termination. This Agreement shall become effective as of the Effective Date, and, if not terminated in accordance with other provisions of this Agreement, shall continue in effect for an initial term of five (5) years. Either party to this Agreement may terminate this Agreement at the end of the initial term by giving to the other party written notice of an intention to terminate this Agreement at least one (1) year prior to the end of such term. Upon failure to give such notice, this Agreement shall automatically continue in force until terminated by either party after one (1) year's written notice.

B. Removal. On termination of this Agreement pursuant to Paragraph A, Licensee shall remove its Communications Facilities from Utility's Poles within sixty (60) days of such termination, except that Utility shall extend this period where the following conditions are met: Licensee is negotiating a new agreement with Utility in good faith and Licensee is not in default under this Agreement. Until such a new agreement is executed, Licensee shall continue to make all required payments under this Agreement and Licensee shall be subject to all other obligations and requirements of this Agreement during such period. If Licensee fails to remove its Facilities as required by this Paragraph B, Utility shall have the right to remove such Facilities at Licensee's sole expense. If removal by Utility is impracticable, the affected Attachments shall be subject to the Failure to Remove Facilitates Charge set out in Appendix A until the affected Attachments are actually removed.

C. Survival of Obligations. Even after the termination of this Agreement, Licensee's responsibility and indemnity obligations under this Agreement shall continue with respect to any claims or demands related to Licensee's Communications Facilities, subject to the applicable statute of limitations.

ARTICLE XXII
PERFORMANCE BOND

Utility shall have the right to require a performance bond in the amount of Fifteen Thousand Dollars ($15,000) in the event that Utility reasonably determines that such a bond is warranted based on Licensee's performance under this Agreement. No such bond shall be required initially on execution of this Agreement. The bond, when required, shall be with an entity licensed to do business in the State of Wisconsin. The purpose of the bond is to ensure Licensee's performance of all of its obligations under this Agreement and for the payment by Licensee of any claims, liens, taxes, charges or fees due to Utility which arise by reason of the construction, operation, maintenance or removal of Licensee's Communications Facilities on or about Utility's Poles.

ARTICLE XXIII
DISPUTE RESOLUTION

A dispute between Licensee and Utility regarding any matter relating to the administration of this Agreement shall be resolved in accordance with this Article XXIII. In the event of a dispute, a meeting shall be held promptly between the parties to attempt in good faith to negotiate a resolution of the dispute. If, within thirty (30) days after such meeting, the parties have not succeeded in negotiating a resolution of the dispute, either party may seek to resolve the dispute by litigation, either before a state court or before the Public Service Commission of Wisconsin, whichever would have jurisdiction over the dispute. Notwithstanding the foregoing, the parties may mutually agree to continue negotiations to resolve such dispute beyond the thirty (30) day period.

ARTICLE XXIV
MISCELLANEOUS

A. Amending Agreement. Notwithstanding other provisions of this Agreement, the terms and conditions of this Agreement shall not be amended, changed or altered except in writing and with approval by authorized representatives of both parties.

B. Notices. Wherever in this Agreement notice is required to be given by either party to the other, such notice shall be in writing and shall be effective when personally delivered to, or when mailed by certified mail, return receipt requested with postage prepaid and, except where specifically provided for elsewhere, properly addressed as follows:

If to Utility, to:

Wonewoc Municipal Utilities
P.O. Box 37
Wonewoc, WI 53968

If to Licensee, to:

For day-to-day operational notices (including transfers and removals) and invoices:
Charter Communications
Attn: Construction Department
3545 Plank Road
Appleton, WI 54915
cc: DL: chtr_wi_const@charter.com

For pole rental invoices:

Charter Communications
ATTN: MS-CCF
12150 Monument Drive, Ste 700
Fairfax, VA 22033

For legal notices:

Charter Communications
Attn: SVP-Legal Operations
12405 Powerscourt Drive
St. Louis, MO 63131

or to such other address as either party may, from time to time, give the other party in writing.

C. Entire Agreement. This Agreement supersedes all previous agreements, whether written or oral, between Utility and Licensee for placement and maintenance of Licensee's Communications Facilities on Poles within the geographical operating area covered by this Agreement; and there are no other provisions, terms or conditions to this Agreement except as expressed herein.

D. Severability. If any provision or portion thereof of this Agreement is or becomes invalid under any applicable statute or rule of law, and such invalidity does not materially alter the essence of this Agreement to either party, such provision shall not render unenforceable this entire Agreement but rather it is the intent of the parties that this Agreement be administered as if not containing the invalid provision.

E. Governing Law. The validity, performance and all matters relating to the effect of this Agreement and any amendment hereto shall be governed by the laws (without reference to choice of law) of the State of Wisconsin.

F. Incorporation of Recitals and Appendices. The recitals stated above and all appendices to this Agreement are incorporated into and constitute part of this Agreement.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement in duplicate on the day and year first written above.

VILLAGE OF WONEWOC

BY: ____________________

NAME: Ed Decot

TITLE: President

SPECTRUM MID-AMERICA, LLC
BY: CHARTER COMMUNICATIONS, INC.
ITS MANAGER

BY: ____________________

NAME: ____________________

TITLE: ____________________

APPENDIX A

POLE ATTACHMENT FEES AND CHARGES

Pre-Permit Survey Fee	Utility's actual costs if it performs Pre-Permit Survey
Make-Ready Charges	Utility's actual costs in performing Make-Ready Work
Inspection Fee	The allocation of inspection costs shall be in accordance with Article XII of this Agreement.
Base Attachment Fee Rate* (i.e. annual Attachment Fee rate and annual escalator) *The Base Attachment Fee Rate is to be implemented according to the following Rate Schedule.	Annual Attachment Fee rate: $______ Annual Escalator: 3 %
Rate Schedule (Annual Attachment Fee rate to be applied on a per-Pole basis)	**01-01-2024 - 12-31-2024 $ 21.66** **01-01-2025 - 12-31-2025 $ 22.31** **01-01-2026 - 12-31-2026 $ 22.98** **01-01-2027 – 12-31-2027 $ 23.67** **01-01-2028 – 12-31-2028 $ 24.38** *Effective no earlier than January 1, 2029, Utility may change the Base Attachment Fee Rate in accordance with this Appendix A and Article III, Paragraph E or allow the annual Attachment Fee rate to continue to escalate under the annual escalator. The Base Attachment Fee Rate may not be changed more often than once in a 5-year period; however, once the Base Attachment Fee Rate is changed, Utility may not change such Rate again for another 5 years, and so on while this Agreement is still in effect.
Unauthorized Attachment Charge	3 times the annual Attachment Fee rate then in effect, per occurrence
Failure to Transfer Facilities Charge	¼ annual Attachment Fee rate then in effect, per day, per Pole. If transfer has not been completed after 90 days, Parties shall meet in good faith to resolve.
Failure to Remove Facilities Charge	¼ annual Attachment Fee rate then in effect, per day, per Pole. If transfer has not been completed after 90 days, Parties shall meet in good faith to resolve.

APPENDIX B

POLE ATTACHMENT APPLICATION PROCEDURE AND MINIMUM DESIGN SPECIFICATIONS

The following procedure is to be followed by Licensee when seeking to make New Attachments on Utility's Poles. Note: no entity may make any New Attachments to Utility's Poles without having first entered into the Agreement.

NEW ATTACHMENTS

1. A Licensee seeking to make new Attachment(s) shall obtain a Permit application from Utility. Sample Permit applications are included in this Appendix B, but the parties may agree to use another form.

2. Licensee shall complete a Pre-Permit Survey which will determine the feasibility of the request and identify any necessary make ready-work to accommodate the Attachment(s). The Survey must be stamped by a professional engineer experienced with electric utilities; or, upon agreed by Utility, submitted by the head of Licensee's engineering department or any other individual pre-approved by Utility to submit the application. The Pre-Permit Survey will be completed by applying the Applicable Standards set forth in Article I, Paragraph of the Agreement.

3. Licensee shall submit the completed Permit application, along with a copy of the Pre-Permit Survey design calculations and recommendations of make-ready work. The engineering analysis must be stamped by the professional engineer; or, if the head of the Licensee's engineering department or other individual pre-approved by Utility is submitting the application, the application will note that the Utility approved such person to submit the application. If submitting the short form Permit application, the Licensee need not include a copy of the Pre-Permit Survey unless specifically requested to do so by Utility.

4. Utility will review the engineering recommendations and discuss any issues with Licensee.

5. Utility will complete the Make-Ready Work.

6. Utility will request payment for Make-Ready Work. Note: payment may be required by Utility in advance, pursuant to Article VII, Paragraph B of the Agreement.

7. If the application is acceptable, Utility will sign and return the application Permit authorizing Licensee to make its Attachment(s).

SHORT FORM APPLICATION FOR PERMIT

Name of Licensee ______________________________ Application Date: ______________

To: [Insert Address of Permitting Department]

___ Desire to Attach to Poles
Narrative Description of proposed activity:

____

____

____

Licensee hereby applies for a Permit to occupy/and or vacate the Poles in the locations detailed on the attached Field Data Sheets and Map Designs and pursuant to the attached "Minimum Design Review Information."

☐ Licensee hereby verifies that it has made arrangements, in writing to reimburse all Attaching Entities for any transfers or rearrangements of their facilities that are necessitated by Licensee's Attachment request in accordance with Article X, Paragraph B.2 of the Agreement.

The undersigned representative or agent of Licensee hereby confirms that the Pre-Permit Survey has been conducted accurately and in conformity with Applicable Standards [please check one of the alternatives below and complete appropriate information]:

☐ Engineer: ______________________________, Registration# ________________________
[Print or Type]
Signature: ____

☐ Head of the Licensee's engineering department: ______________________________
[Print or Type]
Signature: ____

☐ Other (as approved by Utility): ________________, Title ___________________________
Signature: ____

Project Contact Person: ______________________________ Title: ___________________________
[Print or Type]
Telephone No. ___________________________ Email _________________________________

Permission is hereby granted to Licensee to attach Poles listed on the attached Field Data Sheets, subject to payment of the necessary Make-Ready Work charges attached.

Utility _____________________ Date ___________________________
Approved By _________________ Signature _______________________
Telephone No. ________________ Email __________________________

DISTRIBUTION LINE
MINIMUM REQURIED DESIGN REVIEW INFORMATION

The following minimum required design review information ("Design Review Information") is provided to assist Licensee in completing the required Pre-Permit Survey. Corresponding information must be completed by Licensee with each application for Pole Attachments on Utility's system. Utility may direct that certain Pole Attachments do not require the submittal of Design Review Information. Such Pole Attachments are noted at the end of this section.

Licensees application must include a completed Pre-Permit Survey which has been stamped by a professional engineer registered to practice in the state of Wisconsin and experienced in electric utility system design; or, if the head of Licensee's engineering department or other individual pre-approved by Utility is submitting the application, the application will note that the Utility approved such person to submit the application. The application must clearly identify the proposed make-ready work and verify that the Attachments when constructed will maintain the power company's compliance with NESC Class B construction for a heavy loading district. Licensees submitting a short form Permit application must certify that the Pre-Permit Survey has been completed, but need not include the report with the application.

In determining compliance, Licensee will contact Utility and Utility will provide the existing electrical equipment on the poles Licensee seeks to occupy in order to complete the application:

1. For pole strength calculations, all poles shall be as they actually exist, or be considered Class 4 for calculations.
2. All line angles or dead ends shall be guyed and anchored. Transverse pole strength shall not be assigned to attaching pole users for line angles.
3. Points of attachment shall be as they actually exist on the poles.
4. Any Utility approved joint anchors shall utilize guy insulators.
5. Licensee shall comply with any Utility safety factors in its designs.

It is Licensee's responsibility to obtain all necessary permits and provide Utility with a copy of each before work begins on the requested Attachment(s). It is not necessary that these permits be obtained at the time the Permit application is made to Utility. However, Licensee requesting an Attachment must indicate below what permits are necessary, and whether applications for such permits have been made and obtained:

REPORTING FORM

This form should be used to comply with the reporting requirements set out in Article VI, Paragraph I.

Licensee ______________________________
Reporting Period ______________________________

To: Wonewoc Municipal Utilities
P.O. Box 37
Wonewoc, WI 53968

1. RISERS, SERVICE DROPS, J-HOOKS, VERTICAL GROUNDS (ARTICLE VI, PAR. I.1)

Location/Pole number	Equipment Type	Date of Installation

(Please attach additional sheets, if necessary)

2. NON-FUNCTIONAL ATTACHMENTS (ARTICLE VI, PAR. I.2)

Location/Pole number	Equipment Description	Date Non-Functional

(Please attach additional sheets, if necessary)

3. REMOVALS (ARTICLE VI, PAR. I.3)

Location/Pole number	Equipment Description	Date Removed

(Please attach additional sheets, if necessary)

Name of Licensee Contact ______________________________ (Print or type)

______________________ ______________________________
(Phone number) (Email)

SINGLE AUDIT

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Village Board
Village of Wonewoc
Wonewoc, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Wonewoc, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Village of Wonewoc's basic financial statements, and have issued our report thereon dated August 20, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Village of Wonewoc's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village of Wonewoc's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village of Wonewoc's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of Village of Wonewoc's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2024-001 and 2024-002 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Village of Wonewoc's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Village of Wonewoc's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Village of Wonewoc's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Village of Wonewoc's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Johnson Block & Company, Inc.
August 20, 2025

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

To the Village Board
Village of Wonewoc
Wonewoc, Wisconsin

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Village of Wonewoc's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on the Village of Wonewoc's major federal program for the year ended December 31, 2024. The Village of Wonewoc's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Village of Wonewoc complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Village of Wonewoc and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the Village of Wonewoc's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Village of Wonewoc's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Village of Wonewoc's compliance based on our audit. 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, *Government Auditing Standards* and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above 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 of the report on compliance about the Village of Wonewoc's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards,* and the Uniform Guidance we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Village of Wonewoc's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the Village of Wonewoc's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Village of Wonewoc's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-003 to be a material weakness.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the Village of Wonewoc's response to the internal control over compliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Village of Wonewoc's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Johnson Block & Company, Inc.
August 20, 2025

VILLAGE OF WONEWOC
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

Federal Grantor/ Program Title	Assistance Listing Number	Pass-Through Agency Number	Receivable January 1, 2024	Receipts	Expenditures	Receivable December 31, 2024
U.S. Department of Agriculture						
Water and Waste Disposal Systems for Rural Communities	10.760	Not Applicable	$ 374,299	$ 5,710,710	$ 6,851,628	$ 1,515,217
Total U.S. Department of Agriculture			374,299	5,710,710	6,851,628	1,515,217
U.S. Department of Homeland Security						
Passed through Department of Military Affairs:						
Hazard Mitigation Grants	97.039	Not Applicable	17,314	17,314	-	-
Total U.S. Department of Homeland Security			17,314	17,314	-	-
Total Federal Programs			$ 391,613	$ 5,728,024	$ 6,851,628	$ 1,515,217

See notes to schedule of expenditures of federal and state awards.

Note 1 Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards includes the federal and state grant activity of the Village of Wonewoc.

Note 2 Basis of Presentation

The accounting records for the grant program are maintained on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and the Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in the schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Note 3 Federal Awards in the Form of Loans

The Village has USDA mortgages outstanding of $3,504,000 at December 31, 2024.

Note 4 De Minimis Cost Rate

The Village did not elect to use the 10% de minimis indirect cost rate.

Note 5 Subrecipients

The Village did not pass-through any federal awards to subrecipients.

VILLAGE OF WONEWOC
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2024

Section I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued on whether the financial statements audited were in accordance with GAAP:	Unmodified
Internal control over financial reporting:	
* Material weakness identified?	Yes
* Significant deficiency(ies) identified?	None Reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
* Material weakness identified?	Yes
* Significant deficiency(ies) identified?	None Reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?	Yes

Identification of major federal programs:

Assistance Listing Number	Name of Program or Cluster
10.760	Water and Waste Disposal Systems for Rural Communities

Dollar threshold for distinguishing Types A and B programs:	$750,000
Auditee qualified as low-risk auditee?	No

Section II – Financial Statement Findings

2024-001 Lack of Segregation of Duties

Condition and Cause: The size of the Village's staff precludes a proper separation of functions to assure adequate internal control. Due to the limited number of staff, management has decided to accept certain risks related to the lack of segregation of duties and relies on the Board to assist in monitoring matters relating to the Village's operations. During our review of internal control procedures, we noted the following areas that are weaknesses in internal control and should be compensated through oversight by the Board.

- Cash, reconciliation
- Purchasing, accounts payable
- Utility billing
- Payroll

Criteria: Proper segregation of duties should be in place to assure adequate internal control and to provide reasonable assurance that a misstatement in the financial statements would be prevented or detected and to prevent the instances of fraud.

Effect: Since management relies on the Board to provide additional knowledge and monitoring of the Village's operations, the lack of segregation of duties may not prevent, detect, or correct misstatements in the financial statements and may not prevent the instances of fraud.

Auditor's Recommendation: The auditor will continue to work with the Village, providing information and training where needed, to make the Board more knowledgeable about its responsibility in taking an active part in monitoring matters relating to the Village's operations due to the lack of segregation of duties.

Management Response: The control deficiency has been discussed with the Board and they acknowledge their responsibility for providing compensating controls due to the lack of segregation of duties. The Village has implemented compensating controls to mitigate the risks of not adequately segregating accounting responsibilities. The Board will continue to be aware of this condition and realize that the concentration of duties and responsibilities in a limited number of individuals is not desirable from a control point of view.

Section II – Financial Statement Findings (Continued)

2024-002 Material Audit Adjustments

Condition: Material audit adjustments were required to adjust several account balances.

Criteria: Material adjusting journal entries not prepared by the Village prior to the audit or not otherwise provided by the Village are considered an internal control weakness.

Cause: There were several adjusting entries proposed and many were deemed material in relation to the financial statements.

Effect: Financial reports generated by the accounting system may not provide an accurate reflection of the Village's financial position or activities. Not reconciling accounts on a timely basis could lead to errors or other problems not being recognized and resolved in a timely manner.

Auditor's Recommendation: The auditor will continue to work with the Village, providing information and training when necessary, to make the Village's personnel more knowledgeable about its responsibility for the financial statements.

Management Response: The Village will work to establish policies and procedures to reduce the number of adjusting journal entries proposed by the auditor.

Section III – Federal Award Findings and Questioned Costs

2024-003 Federal Procedure Manual

Condition: Internal controls over federal grants should be in place to provide reasonable assurance that misstatement in the schedule of expenditures of federal awards would be prevented or detected.

Criteria: Non-federal entities who receive federal or state grants or have grant programs should have documented policies and procedures in place over grants and grant expenditures.

Cause: The Village does not have documented policies and procedures in place over grants and grant expenditures.

Effect: Without documented policies and procedures, the internal control over federal grants is low, and the risk of misstatement in the schedule of expenditures of federal awards is high.

Auditor's Recommendation: We recommend that the Village works on written policies and procedures over grants and grant expenditures.

Management Response: The Village will work with their auditor to develop and adopt written grant procedures that are in accordance with the Uniform Guidance.

VILLAGE OF WONEWOC
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2024

Section IV – Other Issues

1. Does the auditor have substantial doubt as to the auditee's ability to continue as a going concern?	No
2. Does the audit report show audit issues (i.e. material non-compliance, non-material non-compliance, questioned costs, material weakness, significant deficiency, management letter comment, excess revenue or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the State Single Audit Guidelines:	
Department of Natural Resources	No
Department of Military Affairs	No
3. Was a Management Letter or other document conveying audit comments issued as a result of this audit?	Yes An Audit Communication Letter was submitted to the oversight body
4. Name and signature of partner	Tara Bast, CPA
5. Date of report:	August 20, 2025

Prior Year Financial Statement Findings

2023-001 Lack of Segregation of Duties

Condition and Cause: The size of the Village's staff precludes a proper separation of functions to assure adequate internal control. Due to the limited number of staff, management has decided to accept certain risks related to the lack of segregation of duties and relies on the Board to assist in monitoring matters relating to the Village's operations. During our review of internal control procedures, we noted the following areas that are weaknesses in internal control and should be compensated through oversight by the Board.

- Cash, reconciliation
- Purchasing, accounts payable
- Utility billing
- Payroll

Criteria: Proper segregation of duties should be in place to assure adequate internal control and to provide reasonable assurance that a misstatement in the financial statements would be prevented or detected and to prevent the instances of fraud.

Effect: Since management relies on the Board to provide additional knowledge and monitoring of the Village's operations, the lack of segregation of duties may not prevent, detect, or correct misstatements in the financial statements and may not prevent the instances of fraud.

Auditor's Recommendation: The auditor will continue to work with the Village, providing information and training where needed, to make the Board more knowledgeable about its responsibility in taking an active part in monitoring matters relating to the Village's operations due to the lack of segregation of duties.

Management Response: The control deficiency has been discussed with the Board and they acknowledge their responsibility for providing compensating controls due to the lack of segregation of duties. The Village has implemented compensating controls to mitigate the risks of not adequately segregating accounting responsibilities. The Board will continue to be aware of this condition and realize that the concentration of duties and responsibilities in a limited number of individuals is not desirable from a control point of view.

Current Status: See 2024-001.

Prior Year Financial Statement Findings (Continued)

2023-002 Material Audit Adjustments
Condition: Material audit adjustments were required to adjust several account balances.

Criteria: Material adjusting journal entries not prepared by the Village prior to the audit or not otherwise provided by the Village are considered an internal control weakness.

Cause: There were several adjusting entries proposed and many were deemed material in relation to the financial statements.

Effect: Financial reports generated by the accounting system may not provide an accurate reflection of the Village's financial position or activities. Not reconciling accounts on a timely basis could lead to errors or other problems not being recognized and resolved in a timely manner.

Auditor's Recommendation: The auditor will continue to work with the Village, providing information and training when necessary, to make the Village's personnel more knowledgeable about its responsibility for the financial statements.

Management Response: The Village will work to establish policies and procedures to reduce the number of adjusting journal entries proposed by the auditor.

Current Status: See 2024-002.

Prior Year Federal and State Award Findings and Questioned Costs

2023-003 Federal Procedure Manual

Condition: Internal controls over federal grants should be in place to provide reasonable assurance that misstatement in the schedule of expenditures of federal awards would be prevented or detected.

Criteria: Non-federal entities who receive federal or state grants or have grant programs should have documented policies and procedures in place over grants and grant expenditures.

Cause: The Village does not have documented policies and procedures in place over grants and grant expenditures.

Effect: Without documented policies and procedures, the internal control over federal grants is low, and the risk of misstatement in the schedule of expenditures of federal awards is high.

Auditor's Recommendation: We recommend that the Village works on written policies and procedures over grants and grant expenditures.

Management Response: The Village will work with their auditor to develop and adopt written grant procedures that are in accordance with the Uniform Guidance.

Current Status: See 2024-003.

August 20, 2025

Johnson Block & Company, Inc.
9701 Brader Way, Suite 202
Middleton, Wisconsin 53562

This representation letter is provided in connection with your audit of the financial statements of the Village of Wonewoc, Wisconsin, which comprise the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information as of December 31, 2024, and the related changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the financial statements of the various opinion units are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of August 20, 2025:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 25, 2025, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2. The financial statements referred to above have been fairly presented in accordance with U.S. GAAP and include all properly classified funds, required supplementary information, and notes to the basic financial statements.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
6. We have reviewed, approved, and taken responsibility for the financial statements and related notes.
7. We have a process to track the status of audit findings and recommendations.
8. We have identified for you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
9. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of U.S. GAAP.

10. All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
11. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
12. The effects of uncorrected misstatements summarized in the attached schedule and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole.
13. We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.
14. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
15. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
16. All funds and activities are properly classified.
17. All funds that meet the quantitative criteria in Government Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
18. All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
19. Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
20. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
21. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
22. All interfund and intra-entity transactions and balances have been properly classified and reported.
23. Special items and extraordinary items have been properly classified and reported.
24. Deposit and investment risks have been properly and fully disclosed.
25. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
26. All required supplementary information is measured and presented within the prescribed guidelines.
27. With regard to items reported at fair value:
    a. The underlying assumptions are reasonable, and they appropriately reflect management's intent and ability to carry out its stated courses of action.
    b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
    c. The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
    d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
28. With respect to maintaining the capital assets schedule, preparation of financial statements, schedule of federal awards, and data collection form, we have performed the following:
    a. Made all management decisions and performed all management functions;
    b. Assigned a competent individual to oversee the services;
    c. Evaluated the adequacy of the services performed;
    d. Evaluated and accepted responsibility for the result of the service performed; and
    e. Established and maintained controls, including a process to monitor the system of internal control.

Information Provided

29. We have provided you with:
    a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, summaries of actions of recent meetings for which minutes have not yet been prepared, and other matters;
    b. Additional information that you have requested from us for the purpose of the audit; and
    c. Unrestricted access to persons within the entity and others from whom you determined it necessary to obtain audit evidence.
30. All transactions have been recorded in the accounting records and are reflected in the financial statements.
31. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
32. We have provided to you our evaluation of the entity's ability to continue as a going concern, including significant conditions and events present, and we believe that our use of the going concern basis of accounting is appropriate.
33. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
    a. Management;
    b. Employees who have significant roles in internal control; or
    c. Others where the fraud could have a material effect on the financial statements.
34. We have identified and disclosed to you all information that we are aware of regarding instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors (contractors), regulators, or others.
35. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
36. We have disclosed to you the identity of all the entity's related parties and the nature of all the related party relationships and transactions of which we are aware.
37. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
38. The Village of Wonewoc has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
39. We have disclosed to you all guarantees, whether written or oral, under which the Village of Wonewoc is contingently liable.
40. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
41. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.

42. There are no:
    a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
    b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.
    c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.
43. The Village of Wonewoc has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
44. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
45. There have been no cybersecurity breaches or other cyber events whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or otherwise considered when preparing the financial statements.
46. With respect to the budgetary comparison schedules and Wisconsin Retirement System schedules accompanying the financial statements:
    a. We acknowledge our responsibility for the presentation of the budgetary comparison schedules and Wisconsin Retirement System schedules in accordance with U.S. GAAP.
    b. We believe the budgetary comparison schedules and Wisconsin Retirement System schedules including its form and content, is measured and fairly presented in accordance with U.S. GAAP.
    c. The methods of measurement or presentation have not changed from those used in the prior period.
47. With regard to pensions:
    a. We believe that the actuarial assumptions and methods used to measure pension liabilities and costs for financial accounting purposes are appropriate in the circumstances.
    b. Increases in benefits, elimination of benefits and all similar amendments have been disclosed in accordance with U.S. GAAP and are included in the most recent actuarial valuation, or disclosed as a subsequent event.
48. We have no knowledge of any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
49. We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
50. We have taken timely and appropriate steps to remedy any fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, abuse or waste that you have reported to us.
51. We have provided views on your reported audit findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.

Single Audit

52. With respect to federal awards, we represent the following to you:
    a. We are responsible for understanding and complying with, and have complied with, the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).
    b. We are responsible for the preparation and presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance.
    c. We believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance.
    d. The methods of measurement or presentation have not changed from those used in the prior period.
    e. We are responsible for including the auditor's report on the schedule of expenditures of federal awards in any document that contains the schedule and that indicates that the auditor has reported on such information.
    f. We have identified and disclosed all of our government programs and related activities subject to the Uniform Guidance compliance audit.
    g. We have notified you of federal awards and funding increments that were received before December 26, 2014 (if any) and differentiated those awards from awards and funding increments received on or after December 26, 2014, and subject to the audit requirements of the Uniform Guidance.
    h. When the schedule of expenditures of federal awards is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by the entity of the schedule of expenditures of federal awards and the auditor's report thereon.
    i. We have, in accordance with the Uniform Guidance, identified in the schedule of expenditures of federal awards, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, food commodities, direct appropriations, and other assistance.
    j. We have provided to you our interpretations of any compliance requirements that are subject to varying interpretations.
    k. We have made available to you all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
    l. We have received no requests from a federal agency to audit one or more specific programs as a major program.
    m. We have identified and disclosed to you all amounts questioned and any known noncompliance with the direct and material compliance requirements of federal awards, including the results of other audits or program reviews, or stated that there was no such noncompliance. We also know of no instances of noncompliance with direct and material compliance requirements occurring subsequent to period covered by the auditor's report.
    n. We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
    o. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
    p. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared (and are prepared on a basis consistent with the schedule of expenditures of federal awards).

q. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
r. We have properly classified amounts claimed or used for matching in accordance with related guidelines in the Uniform Guidance, as applicable.
s. We have charged costs to federal awards in accordance with applicable cost principles.
t. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
u. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
v. The reporting package does not contain personally identifiable information.
w. We have disclosed all contracts or other agreements with service organizations and disclosed to you all communications from these service organizations relating to noncompliance at the organizations.
x. We have reviewed, approved, and taken responsibility for the financial statements and related notes and an acknowledgment of the auditor's role in the preparation of this information.
y. We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.

In addition:

z. We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major federal program; and we have complied with these direct and material compliance requirements.
aa. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provide reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on our federal programs. Also, no changes have been made in the internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.
bb. We are responsible for and have accurately completed the appropriate sections of the Data Collection Form and we are responsible for taking corrective action on audit findings of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

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Signature and Title

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Signature and Title