

**CITY OF VIENNA
CITY COUNCIL MEETING
VIENNA CITY HALL
205 North 4th Street
May 6, 2026
6:30 P.M.
AGENDA**

1. Mayor Calls Meeting to Order.

2. Roll Call:

Hill_____ Moore_____ Elliott_____ Pitts_____ Racey_____ Tuey_____

NEW BUSINESS

3. Omnibus Consent Agenda

- Approval of the April 15, 2026 Meeting Minutes
- Approval of the Warrant

Motion_____ Seconded_____

Hill_____ Moore_____ Elliott_____ Pitts_____ Racey_____ Tuey_____

Payment Request- #2 for Water System Improvements, 4-6:

4. Authorization and Approval of Payment Request in the amount of \$204,326.00 from Elevation Coatings & Restoration. (Contract B)

Motion_____ Seconded_____

Hill_____ Moore_____ Elliott_____ Pitts_____ Racey_____ Tuey_____

5. Authorization and Approval of Payment Request from Horner & Shifrin, Inc.
Engineering Invoices:

- a. Inv #79450- \$4,610.00
- b. Inv#79810- \$11,860.85

Motion _____ Seconded _____

Hill _____ Moore _____ Elliott _____ Pitts _____ Racey _____ Tuey _____

6. Authorization and Approval of Payment Request from Gilmore Bell, Attorney Invoices

- a. Inv #8059080- \$30,000.00
- b. Inv#8059068- \$7,500.00

Motion _____ Seconded _____

Hill _____ Moore _____ Elliott _____ Pitts _____ Racey _____ Tuey _____

7. Authorization and Approval of engagement letter between Josph Barnaby, CPA & Associates Inc. and the City of Vienna to conduct the **2025** FY Audit

Motion _____ Seconded _____

Hill _____ Moore _____ Elliott _____ Pitts _____ Racey _____ Tuey _____

8. Authorization and Approval of engagement letter between Josph Barnaby, CPA & Associates Inc. and the City of Vienna to conduct the **2026** FY Audit

Motion _____ Seconded _____

Hill _____ Moore _____ Elliott _____ Pitts _____ Racey _____ Tuey _____

9. **PUBLIC COMMENT/ADDITION TO THE AGENDA**

10. Authorization and Approval of quote from Municipal Equipment Company, Inc for 2-IXOM water AP500 wet-well mixer with compressor, chain and air hose: \$8,046.00 (TIF Funds) for upgrades to Lift Stations (freight not included)

Motion _____ **Seconded** _____

Hill _____ Moore _____ Elliott _____ Pitts _____ Racey _____ Tuey _____

11. Authorization and Approval of quote from Highpoint Equipment Services, LLC for installation of wet-well mixer at the location of Heartland Ag and Lagoon, \$955.00 (TIF Funds)

Motion _____ **Seconded** _____

Hill _____ Moore _____ Elliott _____ Pitts _____ Racey _____ Tuey _____

12. Authorization and Approval of Resolution 26-04, A Resolution Authorizing an Intergovernmental Agreement for Participation in the Illinois Public Works Mutual Aid Network (IPWMAN)

Motion _____ **Seconded** _____

Hill _____ Moore _____ Elliott _____ Pitts _____ Racey _____ Tuey _____

13. Authorization and Approval of Intergovernmental Agreement Providing for Membership in the Illinois Public Works Mutual Aid Network Agreement

Motion _____ **Seconded** _____

Hill _____ Moore _____ Elliott _____ Pitts _____ Racey _____ Tuey _____

14. **ELECTED/APPOINTED OFFICIALS**

- Aleatha Wright, City Clerk
- Jim Miller, Chief of Police
- Brent Williams, Fire Chief
- City Council
- Steve Penrod, Mayor

15. **Adjournment:**

POSTED: 05-04-26 BY: Ed. Wright

5/1/2026

City of Vienna
205 N. 4th St
Vienna, IL 62995

Re: Pay Estimate Approval

Dear Mr. Penrod:

Please find enclosed herewith the following payment request for the referenced projects:

Contract A – In-Town Watermain Replacements
Contract B – Elevated Storage Tank Painting
Contract C – WTP Rehab

To Clarify Payment Request due to multiple funding agencies:

1. Pay Application from Elevation Coatings & Restoration (Contract B)
 - a. Payment Request in the amount of \$204,326.00
2. Horner Shifrin, Inc Engineering Invoice's
 - a. #79450 - Payment Request in the amount of \$4,610.00
 - b. #79810 - Payment Request in the amount of \$11,860.85
3. Gilmore Bell Attorney Invoice's
 - a. #8059080 - Payment Request in the amount of \$30,000.00
 - b. #8059068 - Payment Request in the amount of \$7,500.00

Please contact me if you have any questions or comments.

Sincerely,



Haley Huie
Project Manager
Horner Shifrin, Inc
Project 21051

ESTIMATE OF FUNDS NEEDED
FOR
30-Day Period Commencing
4/15/26

Name of Borrower City of Vienna

| Items | Amount of Funds |
|--|----------------------|
| Development | \$ 204,326.00 |
| Contract or Job No. <u>"A" - Watermain</u> | |
| Contract or Job No. <u>"B" - Tank Painting</u> | |
| Contract or Job No. <u>"C" WTP Rehab</u> | |
| Land and Rights-of-Way | 37,500.00 |
| Legal Services | 16,470.85 |
| Engineering Fees | |
| Interest | |
| Equipment | |
| Contingencies | |
| Refinancing | |
| Initial O & M | |
| Other | |
| TOTAL | \$ 258,296.85 |

Prepared by City of Vienna *Name of Borrower*

By Steve Penrod - Mayor

Date 5/6/26

Approved by _____

Date _____

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0575-0015. The time required to complete this information collection is estimated to average 1 hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

City of Vienna

Vienna Water Improvements - Contract B - Elevation Storage Tank Painting



Contractor: Elevation Coatings & Restoration

208 E McAllister St

Lebanon, IL 62254

H/S Project #: 21051CZ000

Contractor Project #:

Funding Agency Project #:

Pay Estimate #1

Pay Period 1/1/2026 to 4/15/2026

| Date: | 10/26/2023 | Description | Units | Unit Cost | Original Contract | | Adjusted Contract | | This Estimate | | To Date | | Percent Complete |
|-------|------------|--|-------|---------------|-------------------|---------------|-------------------|---------------|---------------|---------------|----------|---------------|------------------|
| | | | | | Quantity | Cost | Quantity | Cost | Quantity | Cost | Quantity | Cost | |
| 1 | | Elevated Tank Rehab, Containment, Repair, and Painting | LS | \$ 537,700.00 | 1 | \$ 537,700.00 | 1.00 | \$ 537,700.00 | 0.40 | \$ 215,080.00 | 0.40 | \$ 215,080.00 | 40.00% |
| 2 | | | | | | | 0.00 | \$ - | 0.00 | \$ - | 0.00 | \$ - | 0.00% |
| 3 | | | | | | | 0.00 | \$ - | 0.00 | \$ - | 0.00 | \$ - | 0.00% |
| | | Stored Materials | LS | \$ 1.00 | | | | \$ - | | \$ - | | \$ - | 0.00% |
| TOTAL | | | | | | \$ 537,700.00 | | \$ 537,700.00 | | \$ 215,080.00 | | \$ 215,080.00 | |

* Denotes item added thru Change Order

PROJECT

Original Contract Amount: \$ 537,700.00
 Change Order #1 Dollar Changes \$ -
 Current Contract Amount: \$ 537,700.00

Total Complete and Stored to Date:

Retainage Work completed to date: \$ 215,080.00 x 5% \$ 10,754.00
 Stored Material to date: \$ - x 5% \$ -
 Total Amount Retainage: \$ 10,754.00

Amount Eligible to Date:

Less Previous Payments: \$ 204,326.00
 Amount due this pay estimate \$ 204,326.00

% Project complete:

Balance to Finish, Plus Retainage: \$ 333,374.00

Approved By:

[Signature]
 Elevation Coatings & Restoration

Contractor:

Engineer:

[Signature]
 Name, Title - Hornier Shiffrin Inc

Owner:

Name, Title - Client

HORNER SHIFRIN

THE POWER HOUSE AT UNION STATION • 401 S. 18th ST., STE. 400 • SAINT LOUIS, MISSOURI 63103-2298
 314-531-4321 • FAX 314-531-6986 • www.HornerShifrin.com

March 04, 2026
 Invoice No: 79450

Steve Penrod
 City of Vienna, Illinois
 P O Box 1442
 205 N 4th Street
 Vienna, IL 62995-1442

INVOICE

Project Manager Haley Huie
 Project 21051CZ00 VIENNA 2021 WATER IMPROVEMENTS

Services performed prior to February 28, 2026

Phase Design - Phase II
 Statement of charges for Design Phase II

Lump Sum

| | | | | |
|------------------|-----------|----------------------|----------|-----------------|
| Total Fee | 67,400.00 | | | |
| Percent Complete | 11.3798 | Total Earned | 7,670.00 | |
| | | Previous Fee Billing | 3,060.00 | |
| | | Current Fee Billing | 4,610.00 | |
| | | Total Fee | | 4,610.00 |

Contract Summary

| | Current | Prior | To-Date | |
|----------------------------|----------|---------------------------|-----------|-------------------|
| Total Billings | 4,610.00 | 3,060.00 | 7,670.00 | |
| Contract Maximum | | | 35,000.00 | |
| Balance After This Invoice | | | 27,330.00 | |
| | | Phase Total | | \$4,610.00 |
| | | Total This Invoice | | \$4,610.00 |

Outstanding Invoices

| Number | Date | Balance |
|--------------|----------|-----------------|
| 79448 | 3/4/2026 | 3,060.00 |
| Total | | 3,060.00 |

HORNER SHIFRIN

THE POWER HOUSE AT FINCH AVENUE • 411 S. FINCH ST., STE. 410 • SAINT LOUIS, MISSOURI 63107
 314.331.4321 • FAX 314.831.4000 • www.horner-shifrin.com

April 14, 2026
 Invoice No: 79810

Steve Penrod
 City of Vienna, Illinois
 P O Box 1442
 205 N 4th Street
 Vienna, IL 62995-1442

INVOICE

Project Manager Haley Huie
 Project 21051CZ00 VIENNA 2021 WATER IMPROVEMENTS

Services performed prior to April 04, 2026

Phase Design - Phase II
 Statement of charges for Design Phase II

Lump Sum

| | | | |
|----------------------------|-----------|----------------------|-------------------|
| Total Fee | 67,400.00 | | |
| Percent Complete | 13.00 | Total Earned | 8,762.00 |
| | | Previous Fee Billing | 7,670.00 |
| | | Current Fee Billing | 1,092.00 |
| | | Total Fee | 1,092.00 |
| Contract Summary | | Current | Prior |
| Total Billings | 1,092.00 | 7,670.00 | 8,762.00 |
| Contract Maximum | | | 35,000.00 |
| Balance After This Invoice | | | 26,238.00 |
| | | Phase Total | \$1,092.00 |

Phase Construction Inspection
Cost Plus

| | Hours | Rate | Amount | |
|-----------------------------|-------|--------|-----------|------------------|
| CT02 CONSTRUCTION TECHNICAL | 17.00 | 148.00 | 2,516.00 | |
| CT03 CONSTRUCTION TECHNICAL | 18.00 | 120.00 | 2,160.00 | |
| GP05 GEOMATICS PROFESSIONAL | 5.25 | 127.00 | 666.75 | |
| WP07 WATER PROFESSIONAL | 27.00 | 180.00 | 4,860.00 | |
| WT04 WATER TECHNICAL | 3.00 | 100.00 | 300.00 | |
| Totals | 70.25 | | 10,502.75 | |
| Total Labor | | | | 10,502.75 |

Unit Billing

| | | | |
|-------------------------------------|--------------------|--------------------|---------------|
| Mileage - 2022 Ford Ranger 3953 049 | | | |
| 3/25/2026 | | 54.0 miles @ 0.725 | 39.15 |
| 3/30/2026 | | 65.0 miles @ 0.725 | 47.13 |
| 4/1/2026 | | 65.0 miles @ 0.725 | 47.13 |
| Mileage - 2022 Ford Ranger 6253 047 | | | |
| 3/5/2026 | Waterline | 67.0 miles @ 0.725 | 48.58 |
| 3/6/2026 | Waterline | 51.0 miles @ 0.725 | 36.98 |
| 3/11/2026 | Waterline | 65.0 miles @ 0.725 | 47.13 |
| | Total Units | | 266.10 |

Terms - Net 30 Days - 1% late fee per month

| | | | | |
|----------------------------|-----------|--------------------------------|---------------------------|--------------------|
| Project | 21051CZ00 | VIENNA 2021 WATER IMPROVEMENTS | Invoice | 79810 |
| Contract Summary | | Current | Prior | To-Date |
| Total Billings | | 10,768.85 | 0.00 | 10,768.85 |
| Contract Maximum | | | | 277,000.00 |
| Balance After This Invoice | | | | 266,231.15 |
| | | | Phase Total | \$10,768.85 |
| | | | Total This Invoice | \$11,860.85 |

Outstanding Invoices

| Number | Date | Balance |
|--------------|----------|-----------------|
| 79448 | 3/4/2026 | 3,060.00 |
| 79450 | 3/4/2026 | 4,610.00 |
| Total | | 7,670.00 |

Billing Backup

Tuesday, April 14, 2026

Homer & Shifrin

Invoice 79810 Dated 4/14/2026

8:05:32 AM

| | | | | |
|---------|-----------|--------------------------------|--|--|
| Project | 21051CZ00 | VIENNA 2021 WATER IMPROVEMENTS | | |
| Phase | 000CI | Construction Inspection | | |

Cost Plus

| | | | | Hours | Rate | Amount | |
|------------------------------------|-----------------------------|-----------|--|-------|--------|-----------|------------------|
| CT02 CONSTRUCTION TECHNICAL | | | | | | | |
| 10876 | 123 - Freyenberger, Forrest | 3/25/2026 | | 2.00 | 148.00 | 296.00 | |
| 10876 | 123 - Freyenberger, Forrest | 3/27/2026 | | 3.00 | 148.00 | 444.00 | |
| 10876 | 123 - Freyenberger, Forrest | 3/30/2026 | | 8.00 | 148.00 | 1,184.00 | |
| 10876 | 123 - Freyenberger, Forrest | 4/1/2026 | | 4.00 | 148.00 | 592.00 | |
| CT03 CONSTRUCTION TECHNICAL | | | | | | | |
| 10789 | 115 - Reynolds, Brandon | 3/4/2026 | | 3.00 | 120.00 | 360.00 | |
| 10789 | 115 - Reynolds, Brandon | 3/5/2026 | | 6.00 | 120.00 | 720.00 | |
| 10789 | 115 - Reynolds, Brandon | 3/6/2026 | | 4.00 | 120.00 | 480.00 | |
| 10789 | 115 - Reynolds, Brandon | 3/9/2026 | | 2.00 | 120.00 | 240.00 | |
| 10789 | 115 - Reynolds, Brandon | 3/11/2026 | | 3.00 | 120.00 | 360.00 | |
| GP05 GEOMATICS PROFESSIONAL | | | | | | | |
| 10820 | 171 - Dietz, Kyra | 3/23/2026 | | 4.00 | 127.00 | 508.00 | |
| 10820 | 171 - Dietz, Kyra | 3/24/2026 | | 1.00 | 127.00 | 127.00 | |
| 10820 | 171 - Dietz, Kyra | 3/26/2026 | | .25 | 127.00 | 31.75 | |
| WP07 WATER PROFESSIONAL | | | | | | | |
| 10784 | 34 - Huie, Haley | 3/9/2026 | | 3.00 | 180.00 | 540.00 | |
| 10784 | 34 - Huie, Haley | 3/10/2026 | | 2.00 | 180.00 | 360.00 | |
| 10784 | 34 - Huie, Haley | 3/11/2026 | | 2.00 | 180.00 | 360.00 | |
| 10784 | 34 - Huie, Haley | 3/12/2026 | | 2.00 | 180.00 | 360.00 | |
| 10784 | 34 - Huie, Haley | 3/17/2026 | | 4.00 | 180.00 | 720.00 | |
| 10784 | 34 - Huie, Haley | 3/19/2026 | | 1.00 | 180.00 | 180.00 | |
| 10784 | 34 - Huie, Haley | 3/20/2026 | | 1.00 | 180.00 | 180.00 | |
| 10784 | 34 - Huie, Haley | 3/24/2026 | | 1.00 | 180.00 | 180.00 | |
| 10784 | 34 - Huie, Haley | 3/25/2026 | | 1.00 | 180.00 | 180.00 | |
| 10784 | 34 - Huie, Haley | 3/26/2026 | | 3.00 | 180.00 | 540.00 | |
| 10784 | 34 - Huie, Haley | 3/27/2026 | | 2.00 | 180.00 | 360.00 | |
| 10784 | 34 - Huie, Haley | 3/30/2026 | | 3.00 | 180.00 | 540.00 | |
| 10784 | 34 - Huie, Haley | 4/2/2026 | | 2.00 | 180.00 | 360.00 | |
| WT04 WATER TECHNICAL | | | | | | | |
| 10795 | 40 - Cain, Zane | 3/26/2026 | | 3.00 | 100.00 | 300.00 | |
| Totals | | | | 70.25 | | 10,502.75 | |
| Total Labor | | | | | | | 10,502.75 |

Unit Billing

Mileage - 2022 Ford Ranger 3953 049

| | | | | |
|-----------|--------------------|--|-------|--|
| 3/25/2026 | 54.0 miles @ 0.725 | | 39.15 | |
| 3/30/2026 | 65.0 miles @ 0.725 | | 47.13 | |
| 4/1/2026 | 65.0 miles @ 0.725 | | 47.13 | |

Mileage - 2022 Ford Ranger 6253 047

| | | | | |
|-----------|-----------|--|--------------------|-------|
| 3/5/2026 | Waterline | | 67.0 miles @ 0.725 | 48.58 |
| 3/6/2026 | Waterline | | 51.0 miles @ 0.725 | 36.98 |
| 3/11/2026 | Waterline | | 65.0 miles @ 0.725 | 47.13 |

Total Units 266.10 266.10

Phase Total \$10,768.85

Project Total \$10,768.85

Total this Report \$10,768.85

Terms - Net 30 Days - 1% late fee per month



GILMORE BELL

Mark Twain Plaza - 101 W Vandalia, Suite 240-D
Edwardsville, Illinois 62025-1949
(618) 307-4274 / (816) 221-1018 FAX / gilmorebell.com

EIN: 43-1611738

Matter No. 604985.20001

January 07, 2026

Invoice No. 8059080

City of Vienna, Johnson County, Illinois

\$3,622,000

**Waterworks System Revenue Bond
Series A**

For legal services rendered and out-of-pocket expenses incurred in connection with the authorization and examination of proceedings authorizing the issuance of the Bonds, preparation of the Bond Ordinance, the Bonds and closing documents, assembling Bond transcripts, rendering approving legal opinion relating to the Bonds and miscellaneous consultation and advice.

..... \$30,000.00

WIRE or ACH INSTRUCTIONS:

Commerce Bank of Kansas City
Kansas City, Missouri
(ABA #101000019)
For the Account of Gilmore & Bell,
P.C.(Account #280511860)

Note: Please Reference the Invoice Number

CHECK MAILING INSTRUCTIONS:

GILMORE & BELL, P.C.
P.O. Box 802706
Kansas City, MO 64180-2706

Note: Please Reference the Invoice Number

SMF



GILMORE BELL

Mark Twain Plaza - 101 W Vandalia, Suite 240-D
Edwardsville, Illinois 62025-1949
(618) 307-4274 / (816) 221-1018 FAX / gilmorebell.com

EIN: 43-1611738

Matter No. 604985.20001

January 07, 2026

Invoice No. 8059068

City of Vienna, Johnson County, Illinois

Not to Exceed
\$3,622,000
Promissory Note

For all legal services rendered and out-of-pocket expenses incurred with the authorization and delivery of a Promissory Note in the principal amount of not to exceed \$3,622,000, including preparation and examination of proceedings, assembling transcripts, rendering a legal opinion with respect to the Note and miscellaneous consultation and advice.

..... \$7,500.00

WIRE or ACH INSTRUCTIONS:

Commerce Bank of Kansas City
Kansas City, Missouri
(ABA #101000019)
For the Account of Gilmore & Bell,
P.C.(Account #280511860)

Note: Please Reference the Invoice Number

CHECK MAILING INSTRUCTIONS:

GILMORE & BELL, P.C.
P.O. Box 802706
Kansas City, MO 64180-2706

Note: Please Reference the Invoice Number

SMF



Analysis of Funds

| | | | |
|----------------------------|---|--|--|
| Project | In-Town Watermain Replacement (Contract A), Elevated Storage Tank Painting (Contract B), WTP Rehab (Contract C) | | |
| Location | City of Vienna | | |
| Funding Source | USDA Rural Development | | |
| Contractor | Bryant Construction (Cont. A), Elevation (Cont. B), Midwest (Cont. C) | | |
| H/S Job No. | 21051 | | |
| H/S Project Manager | Haley Huie | | |

| | Previously | Jan-26 | CK# | May-26 | CK# | Total | Remaining |
|--------------------------------------|------------------------|------------------------|------|----------------------|-----|------------------------|------------------------|
| In-Town Watermain Replacement | \$ 2,843,754.04 | \$ 722,871.78 | 0099 | \$ 204,326.00 | | \$ 722,871.78 | \$ 2,120,882.26 |
| Elevated Storage Tank Painting | \$ 537,700.00 | | | | | \$ 204,326.00 | \$ 333,374.00 |
| WTP Rehab | \$ 1,418,925.00 | \$ 136,127.50 | 0100 | | | \$ 136,127.50 | \$ 1,282,797.50 |
| 22042 - Rte. 146 Water Reimbursement | \$ 540,403.00 | | | | | \$ 540,403.00 | \$ - |
| Contingency | \$ 240,016.25 | | | | | \$ - | \$ - |
| Preliminary Engineering | \$ 25,000.00 | | | | | \$ 25,000.00 | \$ 240,016.25 |
| Environmental Engineering | \$ 5,000.00 | | | | | \$ - | \$ 5,000.00 |
| Design Engineering | \$ 462,000.00 | \$ 138,600.00 | 0101 | \$ 5,702.00 | | \$ 375,302.00 | \$ 86,698.00 |
| Construction Engineering | \$ 277,000.00 | | | \$ 10,768.85 | | \$ 10,768.85 | \$ 266,231.15 |
| Interest During Construction | \$ 168,000.00 | | | | | \$ - | \$ 168,000.00 |
| Engineering Additional Services | \$ 35,000.00 | | | | | \$ - | \$ 35,000.00 |
| Legal (Attorney) | \$ 15,000.00 | \$ 6,090.88 | 0102 | \$ 7,500.00 | | \$ 13,590.88 | \$ 1,409.12 |
| Legal (Bond Counsel) | \$ 40,000.00 | | | \$ 30,000.00 | | \$ 30,000.00 | \$ 10,000.00 |
| Total | \$ 6,607,798.29 | \$ 1,003,690.16 | | \$ 258,296.85 | | \$ 2,058,390.01 | \$ 4,549,408.28 |

JOSEPH BARNABY

CERTIFIED PUBLIC ACCOUNTANT

| joseph@jbarnabycpa.com | (618) 883-8182 |

| 1404 N. Garfield St, Apt B, Marion, IL 62959 |

April 23, 2026

To the Honorable Mayor and City Council
City of Vienna, Illinois

We are pleased to confirm our understanding of the services we are to provide the City of Vienna for the year ended April 30, 2025.

Audit Scope and Objectives

We will audit the modified cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic modified cash basis financial statements of the City of Vienna as of and for the year ended April 30, 2025. The accounting records of the City of Vienna are prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Accordingly, our opinion will be limited to an expression of opinion as to the fairness with which the modified cash basis financial statements present assets, liabilities, and net assets arising from modified cash transactions and the revenues and expenses from modified cash transactions. Such statements do not purport to present financial position or results of operations in conformity with accounting principles generally accepted in the United States of America.

As part of our engagement, we will apply certain limited procedures to the City of Vienna's supplementary information. These limited procedures will consist of inquiries of management regarding the methods of preparing the supplementary information and comparing the supplementary information for consistency with management's responses to our inquiries, the basic modified cash basis financial statements, and other knowledge we obtained during our audit of the basic modified cash basis financial statements. We will not express an opinion or provide any assurance on the supplementary information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following supplementary information will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary Comparison Schedules and Notes
- 3) IMRF Schedules and Summary of Actuarial Methods and Assumptions

We have also been engaged to report on other information other than SI that accompanies City of Vienna's modified cash basis financial statements. We will subject the following other information to the auditing procedures applied in our audit of the modified cash basis financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the modified cash basis financial statements

or to the modified cash basis financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the modified cash basis financial statements as a whole in a report combined with our auditor's report on the modified cash basis financial statements:

1) Combining Individual Fund Financial statements – Modified Cash Basis

The objectives of our audit are to obtain reasonable assurance as to whether the modified cash basis financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your modified cash basis financial statements are fairly presented, in all material respects, in conformity with the modified cash basis of accounting and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the modified cash basis financial statements as a whole. 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the modified cash basis financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the modified cash basis financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Modified cash basis financial statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of City of Vienna and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the modified cash basis financial statements, including the disclosures, and determine whether the modified cash basis financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the modified cash basis financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the modified cash basis

financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management override on controls
- Improper revenue recognition

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of modified cash basis financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the modified cash basis financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the modified cash basis financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the modified cash basis financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or

material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the modified cash basis financial statements are free of material misstatement, we will perform tests of City of Vienna's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Responsibilities of Management for the Modified cash basis financial statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of modified cash basis financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the modified cash basis financial statements and all accompanying information in conformity with the modified cash basis of accounting and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of modified cash basis financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the modified cash basis financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the modified cash basis financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the modified cash basis financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the modified cash basis financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the modified cash basis financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1)

management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the modified cash basis financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with the modified cash basis of accounting. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to make the audited modified cash basis financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the modified cash basis of accounting; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Other Services

We will also assist in preparing the modified cash basis financial statements and related notes of City of Vienna and assist in preparing the annual appropriations ordinance and tax levy in conformity with the modified cash basis of accounting based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the modified cash basis financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the modified cash basis financial statements and related notes and that you have reviewed and approved the modified cash basis financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an

individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the City council; however, management is responsible for distribution of the reports and the modified cash basis financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Joseph Barnaby, CPA & Associates Inc. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to an oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Joseph Barnaby, CPA & Associates Inc personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by an oversight agency. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Joseph Barnaby is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately May 7, 2026 and to issue our reports no later than June 30, 2026.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc.) except that we agree that our gross fee, including expenses, will not exceed \$30,000. We will bill 50% at the start of fieldwork and 50% upon completion of the audit. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 15 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of the City of Vienna's modified cash basis financial statements. Our report will be addressed to management and those charged with

governance of the City of Vienna. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the modified cash basis financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the modified cash basis financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of 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 on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the City of Vienna is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to the City of Vienna and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,



Joseph Barnaby, CPA & Associates Inc.

RESPONSE:

This letter correctly sets forth the understanding of the City of Vienna.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

JOSEPH BARNABY

CERTIFIED PUBLIC ACCOUNTANT

| joseph@jbarnabycpa.com | (618) 883-8182 |

| 1404 N. Garfield St, Apt B, Marion, IL 62959 |

April 23, 2026

To the Honorable Mayor and City Council
City of Vienna, Illinois

We are pleased to confirm our understanding of the services we are to provide for the City of Vienna for the year ended April 30, 2026.

Audit Scope and Objectives

We will audit the modified cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic modified cash basis financial statements, of the City of Vienna as of and for the year ended April 30, 2026. The accounting records of the City of Vienna are prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Accordingly, our opinion will be limited to an expression of opinion as to the fairness with which the modified cash basis financial statements present assets, liabilities, and net assets arising from modified cash transactions and the revenues and expenses from modified cash transactions. Such statements do not purport to present financial position or results of operations in conformity with accounting principles generally accepted in the United States of America.

As part of our engagement, we will apply certain limited procedures to the City of Vienna's supplementary information. These limited procedures will consist of inquiries of management regarding the methods of preparing the supplementary information and comparing the supplementary information for consistency with management's responses to our inquiries, the basic modified cash basis financial statements, and other knowledge we obtained during our audit of the basic modified cash basis financial statements. We will not express an opinion or provide any assurance on the supplementary information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following supplementary information will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison Schedules and Notes
- 3) IMRF Schedules and Summary of Actuarial Methods and Assumptions

We have also been engaged to report on other information other than SI that accompanies the City of Vienna's modified cash basis financial statements. We will subject the following other information to the auditing procedures applied in our audit of the modified cash basis financial statements and certain additional procedures, including comparing and reconciling such information directly to the

underlying accounting and other records used to prepare the modified cash basis financial statements or to the modified cash basis financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the modified cash basis financial statements as a whole in a report combined with our auditor's report on the modified cash basis financial statements.

- 1) Schedule of expenditures of federal awards.
- 2) Combining Individual Fund financial statements – Modified Cash Basis
- 3) Consolidated Year-End Financial Report

The objectives of our audit are to obtain reasonable assurance about whether the modified cash basis financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your modified cash basis financial statements are fairly presented, in all material respects, in conformity with the modified cash basis of accounting, and report on the fairness of the other information referred to in the second paragraph when considered in relation to the modified cash basis financial statements as a whole. 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the modified cash basis financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the modified cash basis financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Modified cash basis financial statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the modified cash basis financial statements, including the disclosures, and determine whether the modified cash basis financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the modified cash basis financial statements are free of material misstatement, whether

from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the modified cash basis financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management override on controls
- Improper revenue recognition

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of modified cash basis financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the modified cash basis financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the modified cash basis financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the modified cash basis financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the modified cash basis financial statements are free of material misstatement, we will perform tests of the City of Vienna's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the City of Vienna's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the City of Vienna's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Responsibilities of Management for the Modified cash basis financial statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of modified cash basis financial statements that are free from material

misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the modified cash basis financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with the modified cash basis of accounting; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of modified cash basis financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the modified cash basis financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the modified cash basis financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the modified cash basis financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the modified cash basis financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the modified cash basis financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the modified cash basis financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when

instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on August 31, 2026.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to make the audited modified cash basis financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with the modified cash basis of accounting. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to make the audited modified cash basis financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the modified cash basis of accounting; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Other Services

We will also assist in preparing the modified cash basis financial statements, annual appropriation ordinance and tax levy, schedule of expenditures of federal awards, and related notes of the City of Vienna in conformity with the modified cash basis of accounting and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government*

Auditing Standards and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the modified cash basis financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the modified cash basis financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the modified cash basis financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the modified cash basis financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including modified cash basis financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the City of Vienna; however, management is responsible for distribution of the reports and the modified cash basis financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Joseph Barnaby, CPA & Associates Inc. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Joseph Barnaby, CPA & Associates Inc. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by a Cognizant Agency, Oversight Agency for Audit, or Pass-through Entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Joseph Barnaby is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately May 20.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc.) except that we agree that our gross fee, including expenses, will not exceed \$40,000. We will bill 50% at the start of fieldwork and 50% upon completion of the audit. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 15 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to management and those charged with governance of the City of Vienna. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of 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, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to the City of Vienna and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,



Joseph Barnaby, CPA & Associates Inc.

RESPONSE:

This letter correctly sets forth the understanding of the City of Vienna.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

Fw: Vienna, IL - Parts quote

From publicworks cityofviennail.net <publicworks@cityofviennail.net>

Date Fri 4/17/2026 11:19 AM

To spenrod cityofviennail.net <spenrod@cityofviennail.net>

From: Derrick Brandt <dbrandt@munequip.com>

Sent: Thursday, April 16, 2026 7:26 PM

To: publicworks cityofviennail.net <publicworks@cityofviennail.net>

Subject: Vienna, IL - Parts quote

Hi Justin,

Troy had asked me to quote the following:

| <u>Qty</u> | <u>Part number</u> | <u>Description</u> | <u>Price each</u> | <u>Total price</u> |
|------------|--------------------|--|-------------------|--------------------|
| Two(2) | 16907006 | Sulzer 462 seal/thermal fail relays | \$532.80 | \$1,065.60 |
| Two (2) | 100320 | IXOM Water AP500 wetwel mixer W/ compressor, chain and air hose | \$4,023.00 | \$8,046.00 |

The above prices do not include freight.

Thanks Justin. Just let me know and I can get this moving forward.

Derrick Brandt

(618) 322-0623

Municipal Equipment Company



Highpoint Equipment Services, LLC

606 Bethel Rd
Sandoval, IL 62882

QUOTATION

Quote Number: 9
Quote Date: Apr 22, 2026
Page: 1

Voice: 618-322-0860
Fax:

| Quoted To: |
|----------------|
| City of Vienna |

| Customer ID | Good Thru | Payment Terms | Sales Rep |
|-------------|-----------|---------------|-----------|
| Vienna, IL | 5/22/26 | Net 30 Days | |

| Quantity | Item | Description | Unit Price | Amount |
|----------|------|--|--------------|---------------|
| 1.00 | M | Outdoor In-Use Receptacle | 55.00 | 55.00 |
| 6.00 | S | Hourly Service Charge | 150.00 | 900.00 |
| | | -Installation of one wet-well mixer with outdoor receptacle at the Heartland Ag LS. | | |
| | | -Installation of one wet-well mixer at the lagoon LS. Customer is to provide 120v power with in-use receptacle near the wetwell. | | |
| | | | Subtotal | 955.00 |
| | | | Sales Tax | |
| | | | TOTAL | 955.00 |

RESOLUTION NO. 26-04

A RESOLUTION AUTHORIZING AN INTERGOVERNMENTAL AGREEMENT FOR PARTICIPATION IN THE ILLINOIS PUBLIC WORKS MUTUAL AID NETWORK (IPWMAN)

WHEREAS, the Illinois Public Works Mutual Aid Network (IPWMAN) was organized beginning in 2009 to coordinate mutual aid. The system is designed to facilitate all levels of mutual aid from day-to-day non-emergent sharing of resources to major incidents and disasters requiring significant deployment of resources; and

WHEREAS, since the last revision of the master IPWMAN intergovernmental agreement IPWMAN has grown exponentially to its current composition of over 400 Illinois member agencies; and

WHEREAS, the Constitution of the State of Illinois, 1970, Article VII, Section 10, authorizes units of local government to contract or otherwise associate among themselves, with the State, with other States and their units of local government, and with the United States to obtain and share services and to exercise, combine, or transfer any power or function in any manner not prohibited by law or ordinance; and to further contract or otherwise associate with individuals, associations, and corporations in any manner not prohibited by law or ordinance; and

WHEREAS, the "Intergovernmental Cooperation Act", 5 ILCS 220/1 et seq., provides that any power or powers, privileges, or authority exercised or which may be exercised by a unit of local government may be exercised and enjoyed jointly with any other unit of local government including units of local government from another state; and

WHEREAS, Section 5 of the "Intergovernmental Cooperation Act", 5 ILCS 220/5, provides that any one or more public agencies may contract with any one or more public agencies to perform any governmental service, activity or undertaking which any of the public agencies entering into the contract is authorized by law to perform, provided that such contract shall be authorized by the governing body of each party to the contract; and

WHEREAS, the Mayor/President and the Council/Board of Trustees of _____ have determined that it is in the best interests of this unit of local government and its residents to enter into the Illinois Public Works Mutual Aid Network Agreement to secure to each the benefits of public works mutual aid and assistance.

NOW, THEREFORE, BE IT RESOLVED by the Mayor/President and Council/Board of the _____
_____ County, Illinois as follows:

SECTION ONE: INCORPORATION OF RECITALS That the recitals set forth above are incorporated here by reference.

SECTION TWO: APPROVAL OF AGREEMENT That the Illinois Public Works Mutual Aid Network Agreement is hereby approved, and the Mayor/President and the Clerk/Secretary be and are hereby authorized and directed to execute the Illinois Public Works Mutual Aid Network Agreement, a copy of which is attached hereto as Exhibit A and made a part hereof.

SECTION THREE: REPEALER All prior ordinances, resolutions or motions, or parts of ordinances, resolutions, or motions in conflict with any of the provisions of this Resolution shall be, and the same are hereby repealed to the extent of the conflict.

SECTION FOUR: SEVERABILITY This Resolution and every provision thereof shall be considered severable. If any section, paragraph, clause, or provision of this Resolution is declared by a court of law to be invalid or unconstitutional, the invalidity or unconstitutionality thereof shall not affect the validity of any other provisions of this Resolution.

SECTION FIVE: EFFECTIVE DATE This Resolution shall be in full force and effect from and after its passage and approval in the manner provided by law.

ADOPTED this ____ day of _____, 20____, by a roll call vote as follows:

AYES: _____

NAYS: _____

ABSENT: _____

Title: _____

ATTEST:

Clerk/Secretary

STATE OF ILLINOIS)
) SS
COUNTY OF _____)

SECRETARY/CLERK'S CERTIFICATE

I, _____, the duly qualified and acting Secretary/Clerk of
the _____ County,
Illinois, do hereby certify that attached hereto is a true and correct copy of a
Resolution entitled:

RESOLUTION NO. _____

**A RESOLUTION AUTHORIZING AN INTERGOVERNMENTAL AGREEMENT FOR
PARTICIPATION IN THE ILLINOIS PUBLIC WORKS MUTUAL AID NETWORK
(IPWMAN)**

which Resolution was duly adopted by said Council/Board at a meeting held on the
____ day of _____, 20____.

I do further certify that a quorum of said Council/Board was present at said
meeting, and that the Council/Board complied with all the requirements of the
Illinois Open Meetings Act and its own policies, rules or regulations concerning the
holdings of meetings and the taking of action during meetings.

IN WITNESS WHEREOF, I have hereunto set my hand this ____ day of
_____, 20____.

Secretary/Clerk

An Intergovernmental Agreement Providing for Membership in the Illinois Public Works Mutual Aid Network Agreement

This Intergovernmental Public Works Agreement (hereinafter "Agreement") is entered into by and among _____ ("Participating Agency") and the other participating public agencies that have also executed this Agreement (collectively, the "Parties" and individually a "Party").

WHEREAS, by executing this Agreement, Participating Agency has manifested its intent to participate in the program for mutual aid and assistance, hereinafter entitled the "Illinois Public Works Mutual Aid Network (IPWMAN)"; and

WHEREAS, the Constitution of the State of Illinois, 1970, Article VII, Section 10 and the Illinois Intergovernmental Cooperation Act, 5 ILCS 220/1 et seq., (hereinafter "Act") authorize units of local government to contract or otherwise associate among themselves in any manner not prohibited by law or ordinance; and

WHEREAS, the Act provides that any one or more public agencies may contract with any one or more other public agencies to set forth fully the purposes, powers, rights, objectives and responsibilities of the contracting Parties; and

WHEREAS, the Act provides that any power or powers, privileges or authority exercised or which may be exercised by a unit of local government may be exercised and enjoyed jointly with any other unit of local government including a unit of local government from another state; and

WHEREAS, the Parties may voluntarily agree to participate in mutual aid and assistance activities conducted pursuant to IPWMAN and the Interstate Emergency Management Assistance Compact (EMAC); and

WHEREAS, the Parties eligible to voluntarily participate in IPWMAN include, without limitation: municipalities, township road districts, unit road districts, county highway departments, public water agencies and public wastewater agencies or any other public agency, as defined by the Act, that performs a public works function; and

WHEREAS, the Parties are units of local government as defined by the Constitution of the State of Illinois and public agencies as defined by the Act; and

WHEREAS, the Parties recognize that they are vulnerable to a variety of potential natural and man-made disasters; and

WHEREAS, the Parties wish to provide mutual aid and assistance to one another during times of disaster or public works emergencies; and

WHEREAS, the Parties may also provide mutual aid and assistance to one another on a day-to-day basis during non-emergencies pursuant to this Agreement; and

NOW, THEREFORE, the Parties agree as follows:

SECTION I: PURPOSE

IPWMAN is hereby established to provide a method whereby a Party in need of mutual aid assistance may request aid and assistance from the other Parties in the form of personnel, equipment, materials or other associated services as necessary. The purpose of this Agreement is to formally document such a program.

SECTION II: DEFINITIONS

The following definitions will apply to the terms appearing in this Agreement.

A. "*AGENCY*" means any municipality, township road district, unit road district, county highway departments, publicly-owned water organization and publicly-owned wastewater organization or any other public agency that performs a public works function that has entered into and abides by the provisions as found in this Agreement.

B. "*AID AND ASSISTANCE*" includes, but is not limited to, personnel, equipment, facilities, services, materials and supplies and any other resources needed to provide mutual aid response during disasters and non-emergency situations, including training exercises to prepare for situations requiring mutual aid and assistance.

C. "*AUTHORIZED REPRESENTATIVE*" means a Party's employee who has been authorized, in writing by that Party, to request, offer, or provide aid and assistance pursuant to this Agreement. Each Party's initial authorized representative, and the representative's title, is to be listed on the contact list maintained by IPWMAN. If the title of the authorized representative as listed by name on the contact list has changed, such change shall have no effect on the authority of the authorized representative and the named person shall continue to be the authorized representative until a different person is named as the authorized representative in writing by the Party. In the event that the person who is listed as authorized representative is no longer employed by the Party, the successor in the office formerly held by the authorized representative shall automatically become the authorized representative unless the Party indicates otherwise in writing. Each Party's authorized representative shall be responsible to designate someone to supervise that Party's employees who are engaged in the receipt or furnishing of aid and assistance, including, but not limited to, opening of public ways; removal of debris; building of protective barriers; management of physical damage to structures and terrain; transportation of persons, supplies, and equipment; and repair and operation of municipal utilities.

D. "*BOARD OF DIRECTORS*" is a group of representatives from the Parties to this Agreement elected to organize and maintain the program. The Board of Directors shall consist of members of IPWMAN. Qualifications and terms for the Board members shall be defined in the By-Laws of the Illinois Public Works Mutual Aid Network.

E. "*BOARD MEMBER*" is a representative of the IPWMAN serving on the Board of Directors.

F. "*DISASTER*" means a calamitous incident threatening loss of life or significant loss or damage to property, including, but not limited to flood, winter storm, hurricane, tornado, dam break, or other naturally-occurring catastrophe or man-made, accidental, military, or paramilitary incident, or biological or health disasters or a natural or manmade incident that is, or is likely to be, beyond the

control or resources of the services, personnel, equipment and facilities of a Party that requires assistance under this Agreement, and may be coordinated through the appropriate local accredited/certified Emergency Management Agency coordinator.

G. "*IPWMAN*" is the acronym for the Illinois Public Works Mutual Aid Network.

H. "*LOCAL EMERGENCY*" is defined as an urgent need requiring immediate action or attention beyond normal capabilities, procedures and scope for aid and assistance by an Agency.

I. "*GENERAL MUTUAL AID*" means aid and assistance provided during non-emergency conditions.

J. "*MUTUAL AID RESOURCE LIST*" means the list of the equipment, personnel and other resources that each Party has available for the provision of aid and assistance to other Parties. This list shall be periodically updated in accordance with the Operational Plan as approved by the Board of Directors, or its designee.

K. "*NATIONAL INCIDENT MANAGEMENT SYSTEM (NIMS)*" a Presidential directive that provides a consistent nationwide approach that allows federal, state, local and tribal governments as well as private-sector and nongovernmental organizations to work together to manage incidents and disasters of all kinds.

L. "*PARTY*" means an Agency which has adopted and executed this Agreement.

M. "*PERIOD OF ASSISTANCE*" means a specified period of time when a Responding Agency assists a Requesting Agency. The period commences when personnel, equipment, or supplies depart from a Responding Agency's facility and ends when the resources return to their facility (portal to portal). All protections identified in the Agreement apply during this period. The specified Period of Assistance may occur during response to or recovery from a disaster, local emergency, or period of general mutual aid, as previously defined.

N. "*RESPONDING AGENCY*" means the Party or Agency which has received a request to furnish aid and assistance from another Party and has agreed to provide the same.

O. "*REQUESTING AGENCY*" means the Party or Agency requesting and receiving aid and assistance from a Responding Agency.

SECTION III: RESPONSIBILITY OF PARTIES

A. *PROVISION OF AID.* Each Party recognizes that it may be requested to provide aid and assistance at a time when it is necessary to provide similar aid and assistance to the Party's own constituents. This Agreement shall not be construed to impose any unconditional obligation on any Party to provide aid and assistance. A Party may choose not to render aid and assistance at any time, for any reason.

B. *RECRUITMENT.* The Parties hereby encourage each other to enlist other agencies to adopt and execute this Agreement.

C. *AGREEMENT FOR BENEFIT OF PARTIES.* All functions and activities performed under this Agreement are for the benefit of the Parties to this Agreement. Accordingly, this Agreement shall not be construed to be for the benefit of any third parties and no third parties shall have any right or cause of action against the Parties to this Agreement.

D. *IMMUNITIES.* All immunities provided by law to the Parties shall be fully applicable to the Parties providing or receiving aid and assistance pursuant to this Agreement, including, but not limited to, the Local Governmental and Governmental Employees Tort Immunity Act, 745 ILCS 10/1-101, et seq.

E. *MEMBERSHIP.* To be a member in good standing, a Party shall be responsible for dues and other obligations as specified in the IPWMAN By-Laws and Operational Plan.

SECTION IV: ANNUAL REVIEW

At a minimum, the Board of Directors shall meet annually at a meeting place designated by the Board of Directors to review and discuss this Agreement and, if applicable, to recommend amendments to this Agreement. The Board of Directors shall have the power and signing authority to carry out the purposes of this Agreement, including but not limited to the power to: adopt by-laws; execute agreements and documents approved by the Board of Directors; develop specific operating plans, procedures and protocol for requesting assistance; organize meetings; engage in joint training exercises; operate a website; disseminate information; create informational brochures; create subcommittees; maintain lists of the Parties; maintain equipment and supply inventory lists; and deal with Party issues.

SECTION V: PROCEDURES FOR REQUESTING ASSISTANCE

The Board of Directors will promulgate and regularly update procedures for requesting assistance through the IPWMAN Operational Plan.

SECTION VI: RESPONDING AGENCY'S ASSESSMENT OF AVAILABILITY OF RESOURCES

The Board of Directors will promulgate and regularly update procedures for responding agency's assessment of availability of resources through the IPWMAN Operational Plan.

SECTION VII: SUPERVISION AND CONTROL

A. *DESIGNATION OF RESPONDING AGENCY'S SUPERVISORY PERSONNEL.* Responding Agency shall designate a representative who shall serve as the person in charge of coordinating the initial work assigned to the Responding Agency's employees by the Requesting Agency. The Requesting Agency shall direct and coordinate the work being assigned to the Responding Agency(s) and the Requesting Agency's employees. All actions shall be consistent with and in accordance with the National Incident Management System (NIMS) and the IPWMAN Operational Plan.

B. *RESPONSIBILITIES OF RESPONDING AGENCY'S SUPERVISORY PERSONNEL.* The Board of Directors will promulgate and regularly update procedures for Responding Agency's supervisory

personnel through the IPWMAN Operational Plan.

SECTION VIII: LENGTH OF TIME FOR AID AND ASSISTANCE; RENEWABILITY; RECALL

The Board of Directors will promulgate and regularly update procedures for length of time for aid and assistance, renewability, and recall through the IPWMAN Operational Plan.

It is presumed that a Responding Agency's aid and assistance shall be given for an initial minimum period of twelve (12) hours. Thereafter, assistance shall be extended as the Responding Agency and Requesting Agency shall agree. The twelve (12) hour period shall start when the aid and assistance departs from Responding Agency's location with the intent of going to Requesting Agency's location. The aid and assistance shall end when it returns to Responding Agency's location with the understanding between the Responding Agency and Requesting Agency that provision of aid and assistance is complete.

Responding Agency may recall its aid and assistance at any time at its sole discretion. Responding Agency shall make a good faith effort to give the Requesting Agency as much advance notice of the recall as is practical under the circumstances.

SECTION IX: DOCUMENTATION OF COST & REIMBURSEMENT OF COST

A. *PERSONNEL* - Responding Agency shall continue to pay its employees according to its then prevailing ordinances, rules, regulations, and collective bargaining agreements. At the conclusion of the period of aid and assistance, the Responding Agency shall document all direct and indirect payroll costs plus any taxes and employee benefits which are measured as a function of payroll (i.e.; FICA, unemployment, retirements, etc.).

B. *RESPONDING AGENCY'S TRAVELING EMPLOYEE NEEDS* - Responding Agency shall document the basic needs of Responding Agency's traveling employees, such as reasonable lodging and meal expenses of Responding Agency's personnel, including without limitation transportation expenses for travel to and from the stricken area during the period of aid and assistance.

C. *EQUIPMENT* - Responding Agency shall document the use of its equipment during the period of aid and assistance including without limitation all repairs to its equipment as determined necessary by its on-site supervisor(s) to maintain such equipment in safe and operational condition, fuels, miscellaneous supplies, and damages directly caused by provision of the aid and assistance.

D. *MATERIALS AND SUPPLIES* - Responding Agency shall document all materials and supplies furnished by it and used or damaged during the period of aid and assistance.

E. *REIMBURSEMENT OF COSTS* - Equipment, personnel, materials, supplies and/or services provided pursuant to this Agreement shall be at no charge to the Requesting Agency, unless the aid and assistance is requested for more than five (5) calendar days. If aid and assistance is requested for more than five (5) calendar days, the Responding Agency may submit an itemized invoice to the Requesting Agency seeking reimbursement of the cost incurred for personnel, traveling employees, equipment, materials and supplies. If aid and assistance is requested from the State of Illinois to be activated as a State asset, the Responding Agency will be reimbursed for

personnel, materials, supplies and equipment from the first day of the response to the event by the State of Illinois. Materials and supplies will be reimbursed at the cost of replacement of the commodity. Personnel will be reimbursed at Responding Agency rates and equipment will be reimbursed at an appropriate equipment rate based upon either pre-existing locally established rates, the Federal Emergency Management Agency Equipment Rate Schedule or that published by the Illinois Department of Transportation. In the event that there is no such appropriate equipment rate as described above, reimbursement shall be at the actual cost incurred by the Responding Agency.

SECTION X: RIGHTS AND PRIVILEGES OF RESPONDING AGENCY'S EMPLOYEES

Whenever Responding Agency's employees are rendering aid and assistance pursuant to this Agreement, such employees shall retain the same powers, duties, immunities, and privileges they would ordinarily possess if performing their duties within the geographical limits of Responding Agency.

SECTION XI: WORKERS' COMPENSATION

The Parties agree that Requesting Agency shall be responsible for payment of workers' compensation benefits owed to Requesting Agency's employees and that Responding Agency shall be responsible for payment of workers' compensation benefits owed to Responding Agency's employees.

SECTION XII: INSURANCE

Each Party shall bear the risk of liability for its agency and its agency's employees' acts and omissions and shall determine for itself what amount of insurance it should carry, if any. Each Party understands and agrees that any insurance coverage obtained shall in no way limit that Party's responsibility under Section XIII of this Agreement to indemnify and hold the other Parties to this Agreement harmless from such liability.

SECTION XIII: INDEMNIFICATION

Each Party hereto agrees to waive all claims against all other Parties for any loss, damage, personal injury or death occurring in consequence of the performance of this Agreement but only if such claim is not a result of gross negligence or willful misconduct by another Party or its personnel.

Each Party requesting aid pursuant to this Agreement hereby expressly agrees to hold harmless, indemnify and defend the Responding Agency and its personnel from any and all claims, demands, liability, losses, suits in law or in equity which are made by a third party provided, however, that all employee benefits, wage and disability payments, pensions, worker's compensation claims, damage to or destruction of equipment and clothing, and medical expenses of the Party rendering aid or its employees shall be the sole and exclusive responsibility of the Responding Agency; and further provided that such claims made by a third party are not the result of gross negligence or willful misconduct on the part of the Responding Agency. This indemnity shall include attorney fees and costs that may arise from providing aid pursuant to this Agreement.

SECTION XIV: NON-LIABILITY FOR FAILURE TO RENDER AID

The rendering of assistance under the terms of this Agreement shall not be mandatory under any circumstances, including, without limitation, that the local conditions of the Responding Agency prohibit response. It is the responsibility of the Responding Agency to immediately notify the Requesting Agency of the Responding Agency's inability to respond; however, failure to immediately notify the Requesting Agency of such inability to respond shall not constitute evidence of noncompliance with the terms of this section and no liability may be assigned.

No liability of any kind or nature shall be attributed to or be assumed, whether expressly or implied, by a party hereto, its duly authorized agents and personnel, for failure or refusal to render aid. Nor shall there be any liability of a party for withdrawal of aid once provided pursuant to the terms of this Agreement.

SECTION XV: NOTICE OF CLAIM OR SUIT

Any Party that becomes aware of a claim or suit that in any way, directly or indirectly, contingently or otherwise, affects or might affect other Parties of this Agreement shall provide prompt and timely notice to the Parties who may be affected by the suit or claim. Each Party reserves the right to participate in the defense of such claims or suits as necessary to protect its own interests.

SECTION XVI: AMENDMENTS

Any member may propose amendment of this Agreement. Proposed amendments to this Agreement shall be submitted to the Board of Directors. Amendments approved by majority vote of the Board of Directors will be sent to the members for consideration at a duly called meeting held at least 45 days after the Secretary, or designee, has sent the proposed amendment by paper document or electronically to each member. Any proposed amendment receiving the affirmative vote of at least three-fifths (60%) of the members present at the meeting shall be sent to the membership for adoption by the governing body of each member. Failure of a member's governing body to adopt any amended agreement within 120 days of receipt of the proposed amended agreement will signify a Party's withdrawal from the Agreement.

SECTION XVII: ADDITIONAL PARTIES

Additional Agencies may become Parties to this Agreement, provided that such Agencies:

- (1) Approve and execute this Agreement.
- (2) Provide a fully executed copy of this Agreement to the Board of Directors.
- (3) Provide the name and title of an authorized representative to the Board of Directors.
- (4) Annually provide a list of mutual aid resources to its local accredited/certified Emergency Management Agency. If requested, the agency may need to assist its local accredited/certified Emergency Management Coordinator with data entry of its mutual aid resources into a web-based format (NIMS Source).

Upon submission of the items enumerated above to the Board of Directors and receipt of acknowledgement from the Board of Directors, the submitting agency shall be regarded as a Party to the Agreement.

SECTION XVIII: NOTICES

Notices and requests as provided herein shall be deemed given as of the date the notices are deposited, by First Class Mail, addressed to the Board of Directors who will notify each of the Parties' representatives.

SECTION XIX: INITIAL TERM OF AGREEMENT; RENEWAL; TERMINATION

The initial term of this Agreement shall be one (1) year from its effective date. Thereafter, this Agreement shall automatically renew for additional one-year terms commencing on the anniversary of the effective date of this Agreement. Any Party may withdraw from this Agreement at any time by giving written notification to the Board of Directors. The notice shall not be effective until ninety (90) days after the notice has been served upon the Board of Directors by First Class mail. A Party's withdrawal from this Agreement shall not affect that Party's liability or obligation incurred under this Agreement prior to the date of withdrawal. This Agreement shall continue in force and effect as to all other Parties until such time as a Party withdraws. Failure to adopt any amended agreement within one hundred and twenty (120) days of said amended agreement will signify a Party's withdrawal from the Agreement pursuant to Section XVI of this Agreement. Any Party that fails to meet its obligations in accordance with this Agreement or the IPWMAN bylaws may have its participation in IPWMAN terminated by a two-thirds vote of the Board of Directors pursuant to 2.4 of the IPWMAN by-laws.

SECTION XX: HEADINGS

The headings of various sections and subsections of this Agreement have been inserted for convenient reference only and shall not be construed as modifying, amending, or affecting in any way the express terms and provisions of this Agreement or their interpretation.

SECTION XXI: SEVERABILITY

Should any clause, sentence, provision, paragraph, or other part of this Agreement be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder of this Agreement. Each of the Parties declares that it would have entered into this Agreement irrespective of the fact that any one or more of this Agreement's clauses, sentences, provisions, paragraphs, or other parts have been declared invalid. Accordingly, it is the intention of the Parties that the remaining portions of this Agreement shall remain in full force and effect without regard to the clause(s), sentence(s), provision(s), paragraph(s), or other part(s) invalidated.

SECTION XXII: EFFECTIVE DATE

This Agreement shall be effective on the date of the acknowledgement letter sent by the Board of Directors.

SECTION XXIII: WAIVER

Failure to enforce strictly the terms of this Agreement on one or more occasions shall not be deemed a waiver of the right to enforce strictly the terms of this Agreement on any other occasion.

SECTION XXIV: EXECUTION OF COUNTERPARTS

This Agreement may be signed in any number of counterparts with the same effect as if the signatures thereto and hereto were upon the same instrument.

SECTION XXV: PRIOR IPWMAN AGREEMENTS

All prior IPWMAN agreements for mutual aid and assistance between the Parties hereto are suspended and superseded by this Agreement. It is specifically understood and agreed that this Agreement is intended to reorganize IPWMAN's governing structure to a Board of Directors of the Intergovernmental Agency rather than of a not-for-profit corporation as provided in the By-Laws attached to this Agreement as Exhibit A. The By-Laws are specifically incorporated here by reference. All prior acts of the Board of Directors are hereby declared to be those of IPWMAN, an Intergovernmental Agency.

SECTION XXVI: PROHIBITION ON THIRD PARTIES AND ASSIGNMENT OF RIGHTS/DUTIES

This Agreement is for the sole benefit of the Parties and no person or entity shall have any rights under this Agreement as a third-Party beneficiary. Assignments of benefits and delegations of duties created by this Agreement are prohibited and must be without effect.

NOW, THEREFORE, each of the Parties have caused this IPWMAN Mutual Aid Agreement to be executed by its duly authorized representative who has signed this Agreement as of the date set forth below.

Signature Page

Approved and executed this _____ day _____ of 20 _____.

For the Agency (Insert Name): _____

By: _____

Its: _____

Attest

By: _____

Its: _____

APPROVED

On behalf of the Illinois Public Works Mutual Aid Network

Approved and executed this _____ day of _____ 20 _____.

By: _____

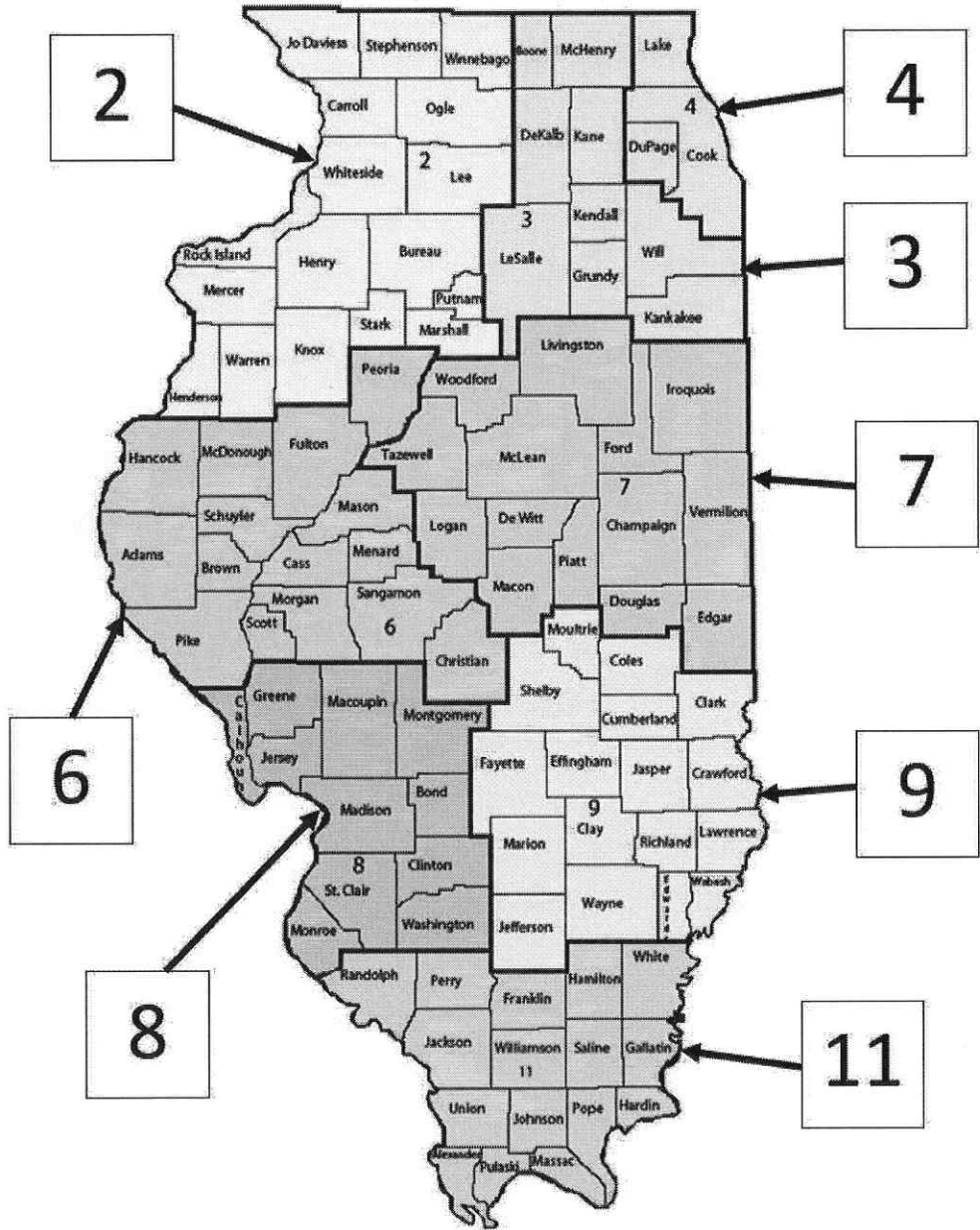
Vince Kilcullen
President, IPWMAN Board of Directors

Attest: _____

Joe Cronin
Secretary, IPWMAN Board of Directors

Approved by the IPWMAN Interim Board of Directors on September 17, 2008. Amended by the IPWMAN Interim Board of Directors on August 19, 2009. Amended by the IPWMAN Board of Directors on June 16, 2010. Amended by the IPWMAN Board of Directors on October 22, 2024.

Exhibit 1—IPWMAN Region Map



IPWMAN Region Map