

NORTHERN WILL COUNTY WATER AGENCY  
DECEMBER 12, 2016  
VILLAGE OF LEMONT  
418 MAIN STREET, LEMONT, IL 60439  
11:00 A.M.  
AGENDA

- I. CALL TO ORDER
- II. PLEDGE OF ALLEGIENCE
- III. ROLL CALL
- IV. APPROVAL OF MINUTES
  - 1. SEPTEMBER 12, 2016
- V. APPROVAL OF AGENDA
- VI. APPROVAL OF BILLS – EXHIBIT A
  - 1. TRESSLER - \$ 33,141.50
  - 2. ROBBINS SCHWARTZ - 4,500.00
  - 3. ADVANCED DISCOVERY 832.44
  - 4. VERITEXT MIDWEST 190.00
  - 5. DECISION QUEST 1,688.30
  - TOTAL \$ 40,352.24
- VII. ACTION ITEMS
  - 1. MOTION TO ACCEPT THE 2017 ANNUAL BUDGET
  - 2. MOTION TO ACCEPT AN ENGAGEMENT LETTER FROM SIKICH FOR THE 2016 ANNUAL AUDICAT (COST \$6,365.)
  - 3. REVIEW OF ANNUAL TREASURERS REPORT
- VIII. CONSULTANT'S REPORT
  - 1. IAWC RATE INCREASE
- IX. FUTURE MEETING DATES
  - 1. MARCH 13, 2017 - ROMEOVILLE
  - 2. JUNE 12, 2017 – WOODRIDGE
  - 3. SEPTEMBER 11, 2017 – BOLINGBROOK
  - 4. DECEMBER 11, 2017 – HOMER GLEN
- X. QUESTIONS FROM THE AUDIENCE
- XI. MOTION TO GO INTO EXECUTIVE SESSION FOR THE PURPOSE OF DISCUSSING PENDING LITIGATION
- XII. MOTION TO RECONVENE
- XIII. ADJOURNMENT

\* CITIZEN'S GUIDE TO ADDRESSING THE WATER AGENCY

Anyone wishing to speak under agenda "Questions from the Audience" must adhere to the following guidelines:

- 1) Please announce your name and address before commenting – all comments under PUBLIC COMMENTS are limited to three (3) minutes and each citizen will only be permitted to speak once.
- 2) Questions must be submitted in writing and responses will be provided prior to the next meeting.
- 3) At the Water Agency meeting, all speakers must address their comments to the Chair. The Chair may request that the appropriate member of the Agency or Staff respond to the comment.
- 4) Please do not repeat comments that have already been made by others.

**NORTHERN WILL COUNTY WATER AGENCY**  
**REGULAR MEETING MINUTES**  
**SEPTEMBER 12, 2016**

**CALL TO ORDER**

The meeting of the Northern Will County Water Agency was called to order at 9:04 a.m. at the Village of Homer Glen, September 12, 2016, in Homer Glen, Illinois, by Chairman Mayor Brian K. Reaves of Lemont.

**PLEDGE OF ALLEGIENCE**

The Pledge of Allegiance was recited.

**ROLL CALL**

Present were:           Bolingbrook – Mayor Roger Claar  
                                  Homer Glen – Mayor George Yukich  
                                  Lemont – Mayor Brian K. Reaves  
                                  Romeoville – Steve Gulden, Village Manager, in for Mayor John Noak  
                                  Woodridge – Katy Rush, Village Administrator, in for Mayor Gina Cunningham

Also present were:

George Schafer, Village Administrator/Lemont  
Mike Mertens – Village Manager/Homer Glen  
Heather Kokodynsky – Assistant Village Manager/Homer Glen  
Michael Salamowicz – Development Services Director/Homer Glen  
Mike Drey – Consultant to the Northern Will County Water Agency  
Jim Boan – Attorney for Northern Will County Water Agency  
Lucas Rickleman – Public Services & Development Director/Bolingbrook  
Mike Zimmerman – Attorney for Tressler LLP

Press in Attendance: None

**APPROVAL OF MINUTES**

Motion Homer Glen, second Bolingbrook to approve the minutes of the June 13, 2016, meeting.

Voice vote. Motion carried.

**APPROVAL OF AGENDA**

Motion Romeoville, second Woodridge to approve the agenda as submitted.

Voice vote. Motion carried.

**APPROVAL OF BILLS**

Motion Woodridge, second Homer Glen to approve bills as submitted in the amount of \$126,321.62.

Tressler -	\$111,332.62
Robbins Schwartz -	4,500.00
Sikich	2,780.00
Postl-Yore	<u>7,709.00</u>
	\$126,321.62

**ROLL CALL VOTE:**

Ayes	5	Bolingbrook, Homer Glen, Lemont, Romeoville, Woodridge
Nays	0	None
Absent	0	None

Motion carried.

**ACTION ITEM 1**

Motion Woodridge, second Homer Glen to accept and ratify the Independent Auditor's Report prepared by Sikich for the year ended December 31, 2015.

**ROLL CALL VOTE:**

Ayes	5	Bolingbrook, Homer Glen, Lemont, Romeoville, Woodridge
Nays	0	None
Absent	0	None

Motion carried.

**ACTION ITEM 2**

**RESOLUTION 16-001**

**APPROVING PREVAILING WAGE**

Motion Woodridge, second Homer Glen approving the 2016 prevailing rate of wages.

**ROLL CALL VOTE:**

Ayes	5	Bolingbrook, Homer Glen, Lemont, Romeoville, Woodridge
Nays	0	None
Absent	0	None

**CONSULTANT'S REPORT**

Jim Boan, General Counsel for the Northern Will County Water Agency, stated that at the last NWCWA meeting, the Board directed him to request a public hearing at the Illinois Commerce Commission regarding the pending IL American Water rate increase. The request was made, denied, appealed and denied again. The Illinois Commerce Commission stated that comments may be filed through the Citizens Utility Board and Attorney General. Discussion occurred amongst the NWCWA commissioners regarding the NWCWA communities hosting their own public hearing. It was also suggested that members from the business community should be invited. Mayor Yukich stated that Homer Glen could host the public hearing at the high school on a Thursday evening.

**MEETING SCHEDULE**

It was announced that the next several meetings would be held as follows:

- December 12, 2016 – Lemont
- March 13, 2017 – Romeoville
- June 12, 2017 – Woodridge
- September 11, 2017 – Bolingbrook

There were no conflicts with the aforementioned dates from the NWCWA commissioners.

**QUESTIONS FROM THE AUDIENCE**

None

**EXECUTIVE SESSION**

Motion Homer Glen, second Bolingbrook to move into Executive Session for the purpose of discussion pending litigation.

Voice vote. Motion carried and the meeting moved into Executive Session at 9:25 a.m.

**RECONVENE**

Motion Homer Glen, second by Bolingbrook to reconvene the meeting.

Voice vote. Motion carried and the meeting reconvened at 10:00 a.m.

**ADJOURNMENT**

Motion Woodridge, second by Homer Glen to adjourn the meeting.

Voice vote. Motion carried. The meeting adjourned at 10:01 a.m.

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Mayor Brian Reeves/Lemont, Chairman

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Mayor Roger Claar/Bolingbrook, Vice Chair

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Heather Kokodynsky, Homer Glen Assistant  
Village Manager on behalf of Mayor John  
Noak/Romeoville, Secretary



Attorneys at Law  
233 South Wacker Drive, 22<sup>nd</sup> Floor  
Chicago, Illinois 60606  
(312) 627-4000  
Fax (312) 627-1717  
[www.tresslerllp.com](http://www.tresslerllp.com)  
FED I.D. No. 36-3447958  
Invoice #: 377894  
Client #: 008415

December 2, 2016

Village of Woodridge  
Attn: Kathleen Rush, Village Manager  
5 Plaza Drive  
Woodridge, IL 60517

### Summary Statement

For professional services rendered through November 30, 2016:

Matter #		AR Balance	Fees	Expenses	Credits / Discounts	Total
00002	NORTHERN WILL COUNTY WATER AGENCY ACQUISITION FROM AMERICAN LAKE WATER COMPANY	28,151.50	4,990.00	0.00		\$33,141.50



Attorneys at Law  
 233 South Wacker Drive, 22<sup>nd</sup> Floor  
 Chicago, Illinois 60606  
 (312) 627-4000  
 Fax (312) 627-1717  
[www.tresslerllp.com](http://www.tresslerllp.com)

December 2, 2016  
 008415-00002

FED I.D. No. 36-3447958  
 Invoice #: 377894

Village of Woodridge  
 Attn: Kathleen Rush, Village Manager  
 5 Plaza Drive  
 Woodridge, IL 60517

FOR PROFESSIONAL SERVICES RENDERED:  
 RE: NORTHERN WILL COUNTY WATER AGENCY ACQUISITION FROM AMERICAN LAKE WATER COMPANY

<u>Attorney/Paralegal</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Zimmermann, Michael F.	4.50	265.00	1,192.50
Formeller, Daniel R.	3.70	295.00	1,091.50
Curtiss, Danielle	10.80	195.00	2,106.00
Hamilton, Katelyn, A.	7.50	80.00	600.00

Service Charges \$4,990.00

**Bill Summary:**

**Total Fees:** 4,990.00  
**Total:** \$4,990.00

Please reference Invoice # 377894 on your payment. Make checks payable to: Tressler LLP

A payment may also be made directly to our bank account using the following information:

Domestic Wire Transfer: JPMorgan Chase NA Chicago, IL ABA Routing # 021000021 Tressler LLP Account #656514395

Int'l Wire Transfer: same as Domestic include International Routing #: CHASUS33

ACH Transfer: JPMorgan Chase NA Chicago, IL ABA Routing # 071000013 Tressler LLP Account #656514395



Attorneys at Law  
233 South Wacker Drive, 22<sup>nd</sup> Floor  
Chicago, Illinois 60606  
(312) 627-4000  
Fax (312) 627-1717  
[www.tresslerllp.com](http://www.tresslerllp.com)  
FED I.D. No. 36-3447958  
Invoice #: 376542  
Client #: 008415

October 13, 2016

Village of Woodridge  
Attn: Kathleen Rush, Village Manager  
5 Plaza Drive  
Woodridge, IL 60517

### Summary Statement

For professional services rendered through September 30, 2016:

Matter #		AR Balance	Fees	Expenses	Credits / Discounts	Total
00002	NORTHERN WILL COUNTY WATER AGENCY ACQUISITION FROM AMERICAN LAKE WATER COMPANY	0.00	20,839.50	44.00		\$20,883.50

# Tressler | LLP

Attorneys at Law  
233 South Wacker Drive, 22<sup>nd</sup> Floor  
Chicago, Illinois 60606  
(312) 627-4000  
Fax (312) 627-1717  
[www.tresslerllp.com](http://www.tresslerllp.com)

October 13, 2016  
008415-00002

FED I.D. No. 36-3447958  
Invoice #: 376542

Village of Woodridge  
Attn: Kathleen Rush, Village Manager  
5 Plaza Drive  
Woodridge, IL 60517

FOR PROFESSIONAL SERVICES RENDERED:  
RE: NORTHERN WILL COUNTY WATER AGENCY ACQUISITION FROM AMERICAN LAKE WATER  
COMPANY

<u>Attorney/Paralegal</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Zimmermann, Michael F.	33.10	265.00	8,771.50
Formeller, Daniel R.	20.20	295.00	5,959.00
Curtiss, Danielle	31.00	195.00	6,045.00
Hamilton, Katelyn, A.	0.80	80.00	64.00
Service Charges			\$20,839.50
<u>Disbursements</u>			
In-House Printing	440 @ 0.10		44.00
Disbursement Charges			\$44.00
<b><u>Bill Summary:</u></b>			
<b>Total Fees:</b>			20,839.50
<b>Total Disbursements:</b>			44.00
<b>Total:</b>			\$20,883.50

Please reference Invoice # 376542 on your payment. Make checks payable to: Tressler LLP

A payment may also be made directly to our bank account using the following information:  
Domestic Wire Transfer: JPMorgan Chase NA Chicago, IL ABA Routing # 021000021 Tressler LLP Account #656514395  
Int'l Wire Transfer: same as Domestic include International Routing #: CHASUS33  
ACH Transfer: JPMorgan Chase NA Chicago, IL ABA Routing # 071000013 Tressler LLP Account #656514395



Client/Matter: 008415-00002  
Matter Name: NORTHERN WILL COUNTY WATER AGENCY ACQUISITION FROM AMERICAN  
LAKE WATER COMPANY  
Invoice #: 376542

THIS STATEMENT INCLUDES CHARGES FOR RECENT ACTIVITY ON THIS MATTER. LISTED  
BELOW ARE AMOUNTS REMAINING OUTSTANDING FROM PREVIOUS INVOICES. THE TOTAL  
AMOUNT NOW DUE IS LISTED BELOW. MAKE CHECKS PAYABLE TO TRESSLER LLP, 233 S.  
WACKER DRIVE, 22<sup>ND</sup> FLOOR, CHICAGO, IL 60606-6399

TOTAL OF CURRENT FEES	20,839.50
TOTAL OF CURRENT DISBURSEMENTS	44.00
TOTAL OF CURRENT INVOICE	\$20,883.50
TOTAL BALANCE DUE AS OF 10/13/16	\$20,883.50



Attorneys at Law  
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Chicago, Illinois 60606  
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Fax (312) 627-1717  
[www.tresslerllp.com](http://www.tresslerllp.com)  
FED I.D. No. 36-3447958  
Invoice #: 377150  
Client #: 008415

November 3, 2016

Village of Woodridge  
Attn: Kathleen Rush, Village Manager  
5 Plaza Drive  
Woodridge, IL 60517

### Summary Statement

For professional services rendered through October 31, 2016:

Matter #		AR Balance	Fees	Expenses	Credits / Discounts	Total
00002	NORTHERN WILL COUNTY WATER AGENCY ACQUISITION FROM AMERICAN LAKE WATER COMPANY	20,883.50	7,268.00	0.00		\$28,151.50



Attorneys at Law  
 233 South Wacker Drive, 22<sup>nd</sup> Floor  
 Chicago, Illinois 60606  
 (312) 627-4000  
 Fax (312) 627-1717  
[www.tresslerllp.com](http://www.tresslerllp.com)

November 3, 2016  
 008415-00002

FED I.D. No. 36-3447958  
 Invoice #: 377150

Village of Woodridge  
 Attn: Kathleen Rush, Village Manager  
 5 Plaza Drive  
 Woodridge, IL 60517

FOR PROFESSIONAL SERVICES RENDERED:  
 RE: NORTHERN WILL COUNTY WATER AGENCY ACQUISITION FROM AMERICAN LAKE WATER  
 COMPANY

<u>Attorney/Paralegal</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Zimmermann, Michael F.	13.40	265.00	3,551.00
Formeller, Daniel R.	12.60	295.00	3,717.00

Service Charges \$7,268.00

**Bill Summary:**

**Total Fees:** 7,268.00  
**Total:** \$7,268.00

Please reference Invoice # 377150 on your payment. Make checks payable to: Tressler LLP

A payment may also be made directly to our bank account using the following information:

Domestic Wire Transfer: JPMorgan Chase NA Chicago, IL ABA Routing # 021000021 Tressler LLP Account #656514395

Int'l Wire Transfer: same as Domestic include International Routing #: CHASUS33

ACH Transfer: JPMorgan Chase NA Chicago, IL ABA Routing # 071000013 Tressler LLP Account #656514395

# Robbins Schwartz

55 West Monroe Street, Suite 800  
Chicago, IL 60603-5144  
P: (312) 332-7760  
F: (312) 332-7768  
www.robbins-schwartz.com

Northern Will Co. Water Agency  
c/o Village of Woodridge  
5 Plaza Dr.  
Attn: Kathleen Rush  
Woodridge, IL 60517

December 6, 2016

Client No: 008811  
Invoice No: 271656 KMF  
Billing Through: 11/30/2016

## REMITTANCE COPY

Retainer - \$1,500

Legal services rendered for telephone conferences; correspondences; conferences; prepare for and attend meetings; perform legal research and analysis; review and prepare agreements.

CURRENT CHARGES	\$1,500.00
PAST BALANCE	\$1,500.00
<b>AMOUNT FOR THIS MATTER</b>	<b>\$3,000.00</b>
CURRENT CHARGES FOR ALL MATTERS	\$1,500.00
PAST BALANCES	\$1,500.00
<b>TOTAL DUE</b>	<b>\$3,000.00</b>

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Northern Will Co. Water Agency  
c/o Village of Woodridge  
5 Plaza Dr.  
Attn: Kathleen Rush  
Woodridge, IL 60517

December 6, 2016

Client No: 008811  
Invoice No: 271656 KMF  
Billing Through: 11/30/2016

**Retainer - \$1,500**

**Legal services rendered for telephone conferences; correspondences; conferences; prepare for and attend meetings; perform legal research and analysis; review and prepare agreements.**

Balance as of last bill	11/17/2016	\$1,500.00
Balance		\$1,500.00

CURRENT CHARGES	\$1,500.00
PAST BALANCE	\$1,500.00
<b>AMOUNT FOR THIS MATTER</b>	<b><u>\$3,000.00</u></b>

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Northern Will Co. Water Agency  
c/o Village of Woodridge  
5 Plaza Dr.  
Attn: Kathleen Rush  
Woodridge, IL 60517

November 17, 2016

Client No: 008811  
Invoice No: 271650 KMF  
Billing Through: 10/31/2016

## **REMITTANCE COPY**

**Retainer - \$1,500**

**Legal services rendered for telephone conferences; correspondences; conferences; prepare for and attend meetings; perform legal research and analysis; review and prepare agreements.**

CURRENT CHARGES	\$1,500.00
<b>AMOUNT FOR THIS MATTER</b>	<b>\$1,500.00</b>
CURRENT CHARGES FOR ALL MATTERS	\$1,500.00
<b>TOTAL DUE</b>	<b>\$1,500.00</b>

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F: (312) 332-7768  
www.robbins-schwartz.com

Northern Will Co. Water Agency  
c/o Village of Woodridge  
5 Plaza Dr.  
Attn: Kathleen Rush  
Woodridge, IL 60517

November 17, 2016

Client No: 008811  
Invoice No: 271650 KMF  
Billing Through: 10/31/2016

## Retainer - \$1,500

Legal services rendered for telephone conferences; correspondences; conferences;  
prepare for and attend meetings; perform legal research and analysis; review and prepare  
agreements.

Balance as of last bill	10/11/2016	\$1,500.00
Payments Received	11/22/2016	\$1,500.00
Balance		\$0.00

CURRENT CHARGES	\$1,500.00
PAST BALANCE	\$0.00
<b>AMOUNT FOR THIS MATTER</b>	<b><u>\$1,500.00</u></b>

PAID IN FULL

# Robbins Schwartz

55 West Monroe Street, Suite 800  
Chicago, IL 60603-5144  
P: (312) 332-7760  
F: (312) 332-7768  
www.robbins-schwartz.com

Northern Will Co. Water Agency  
c/o Village of Woodridge  
5 Plaza Dr.  
Attn: Kathleen Rush  
Woodridge, IL 60517

October 11, 2016

Client No: 008811  
Invoice No: 271050 KMF  
Billing Through: 09/30/2016

## REMITTANCE COPY

Retainer - \$1,500

Legal services rendered for telephone conferences; correspondences; conferences; prepare for and attend meetings; perform legal research and analysis; review and prepare agreements.

CURRENT CHARGES	\$1,500.00
<b>AMOUNT FOR THIS MATTER</b>	<b>\$1,500.00</b>
CURRENT CHARGES FOR ALL MATTERS	\$1,500.00
<b>TOTAL DUE</b>	<b>\$1,500.00</b>



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F: (312) 332-7768  
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Northern Will Co. Water Agency  
c/o Village of Woodridge  
5 Plaza Dr.  
Attn: Kathleen Rush  
Woodridge, IL 60517

October 11, 2016

Client No: 008811  
Invoice No: 271050 KMF  
Billing Through: 09/30/2016

**Retainer - \$1,500**

**Legal services rendered for telephone conferences; correspondences; conferences; prepare for and attend meetings; perform legal research and analysis; review and prepare agreements.**

Balance as of last bill	09/26/2016	\$3,000.00
Payments Received	10/04/2016	\$3,000.00
Balance		\$0.00

CURRENT CHARGES	\$1,500.00
PAST BALANCE	\$0.00
<b>AMOUNT FOR THIS MATTER</b>	<b><u>\$1,500.00</u></b>



**ADVANCED**  
**DISCOVERY**

Remit to:  
Advanced Discovery INC  
P.O. BOX 102242  
Atlanta, GA 30368-2242  
877-876-7706

# Invoice

Date	Invoice #
5/31/2016	B181685
Tax ID - 47-1377551	

Chicago ~Orange County~San Jose~Mountain View ~San Francisco~Los Angeles~Century City  
Austin ~ Dallas ~ Kansas City ~ New York ~ Washington DC

<b>Bill To</b>
Tressler LLP 233 S. Wacker Ste 2200 Chicago, IL 60606-6399

<b>Ship To</b>
Tressler LLP 233 S. Wacker Ste 2200 Chicago, IL 60606

Job#	Terms	Due Date	Rep	Project Case Name	Client's Ref.#	Client Contact
CHI010861_0006	Net 30	6/30/2016	RF CH	8415-2	8415-2	Katelyn Hamilton
Quantity	Description				Rate	Amount
19.82	***May Relativity Hosting*** Monthly Archived Hosting (Per GB)				7.00	138.74

TERMS: Unless otherwise covered by a separate written agreement, this invoice is due and payable within 30 days of invoice date and past due after that. Client is subject to maximum allowable finance charges on all past due accounts plus any related attorney fees and collection charges incurred by Advanced Discovery. Client has 10 days from receipt of invoice to inspect Advanced Discovery completed work for quality. If no objection is made within the 10 day period, it shall be deemed accepted and full payment shall be due in accordance with the terms of this invoice.

<b>Subtotal</b>	\$138.74
<b>Sales Tax (0.00)</b>	\$0.00
<b>Invoice Total</b>	\$138.74
<b>Payments/Credits</b>	\$0.00
<b>Balance Due</b>	\$138.74



**ADVANCED**  
**DISCOVERY**

Remit to:  
Advanced Discovery INC  
P.O. BOX 102242  
Atlanta, GA 30368-2242  
877-876-7706

# Invoice

Chicago ~Orange County~San Jose~Mountain View ~San Francisco~Los Angeles~Century City  
Austin ~ Dallas ~ Kansas City ~ New York ~ Washington DC

Date	Invoice #
6/30/2016	B183424
Tax ID - 47-1377551	

<b>Bill To</b>
Tressler LLP 233 S. Wacker Ste 2200 Chicago, IL 60606-6399

<b>Ship To</b>
Tressler LLP 233 S. Wacker Ste 2200 Chicago, IL 60606

Job#	Terms	Due Date	Rep	Project Case Name	Client's Ref.#	Client Contact
CHI010861_0007	Net 30	7/30/2016	RF CH	8415-2	8415-2	Katelyn Hamilton
Quantity	Description				Rate	Amount
19.82	***June Relativity Hosting*** Monthly Archived Hosting (Per GB)				7.00	138.74

TERMS: Unless otherwise covered by a separate written agreement, this invoice is due and payable within 30 days of invoice date and past due after that. Client is subject to maximum allowable finance charges on all past due accounts plus any related attorney fees and collection charges incurred by Advanced Discovery. Client has 10 days from receipt of invoice to inspect Advanced Discovery completed work for quality. If no objection is made within the 10 day period, it shall be deemed accepted and full payment shall be due in accordance with the terms of this invoice.

<b>Subtotal</b>	\$138.74
<b>Sales Tax (0.00)</b>	\$0.00
<b>Invoice Total</b>	\$138.74
<b>Payments/Credits</b>	\$0.00
<b>Balance Due</b>	\$138.74



Remit to:  
 Advanced Discovery INC  
 P.O. BOX 102242  
 Atlanta, GA 30368-2242  
 877-876-7706

# Invoice

Chicago ~Orange County~San Jose~Mountain View ~San Francisco~Los Angeles~Century City  
 Austin ~ Dallas ~ Kansas City ~ New York ~ Washington DC

Date	Invoice #
7/31/2016	B186384
Tax ID - 47-1377551	

<b>Bill To</b>
Tressler LLP 233 S. Wacker Ste 2200 Chicago, IL 60606-6399

<b>Ship To</b>
Tressler LLP 233 S. Wacker Ste 2200 Chicago, IL 60606

Job#	Terms	Due Date	Rep	Project Case Name	Client's Ref.#	Client Contact
CHI010861_0008	Net 30	8/30/2016	RF CH	8415-2	8415-2	Katelyn Hamilton
Quantity	Description				Rate	Amount
19.82	***July Relativity Hosting*** Monthly Archived Hosting (Per GB)				7.00	138.74

TERMS: Unless otherwise covered by a separate written agreement, this invoice is due and payable within 30 days of invoice date and past due after that. Client is subject to maximum allowable finance charges on all past due accounts plus any related attorney fees and collection charges incurred by Advanced Discovery. Client has 10 days from receipt of invoice to inspect Advanced Discovery completed work for quality. If no objection is made within the 10 day period, it shall be deemed accepted and full payment shall be due in accordance with the terms of this invoice.

<b>Subtotal</b>	\$138.74
<b>Sales Tax (0.00)</b>	\$0.00
<b>Invoice Total</b>	\$138.74
<b>Payments/Credits</b>	\$0.00
<b>Balance Due</b>	\$138.74



Remit to:  
 Advanced Discovery INC  
 P.O. BOX 102242  
 Atlanta, GA 30368-2242  
 877-876-7706

# Invoice

Chicago ~Orange County~San Jose~Mountain View ~San Francisco~Los Angeles~Century City  
 Austin ~ Dallas ~ Kansas City ~ New York ~ Washington DC

Date	Invoice #
8/22/2016	B188166
Tax ID - 47-1377551	

<b>Bill To</b>
Tressler LLP 233 S. Wacker Ste 2200 Chicago, IL 60606-6399

<b>Ship To</b>
Tressler LLP 233 S. Wacker Ste 2200 Chicago, IL 60606

Job#	Terms	Due Date	Rep	Project Case Name	Client's Ref.#	Client Contact
CHI010861_0009	Net 30	9/21/2016	RF CH	8415-2	8415-2	Katelyn Hamilton
Quantity	Description				Rate	Amount
19.82	***August Relativity Hosting*** Monthly Archived Hosting (Per GB)				7.00	138.74

TERMS: Unless otherwise covered by a separate written agreement, this invoice is due and payable within 30 days of invoice date and past due after that. Client is subject to maximum allowable finance charges on all past due accounts plus any related attorney fees and collection charges incurred by Advanced Discovery. Client has 10 days from receipt of invoice to inspect Advanced Discovery completed work for quality. If no objection is made within the 10 day period, it shall be deemed accepted and full payment shall be due in accordance with the terms of this invoice.

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<b>Sales Tax (0.00)</b>	\$0.00
<b>Invoice Total</b>	\$138.74
<b>Payments/Credits</b>	\$0.00
<b>Balance Due</b>	\$138.74





Remit to:  
 Advanced Discovery INC  
 P.O. BOX 102242  
 Atlanta, GA 30368-2242  
 877-876-7706

# Invoice

Chicago ~Orange County~San Jose~Mountain View ~San Francisco~Los Angeles~Century City  
 Austin ~ Dallas ~ Kansas City ~ New York ~ Washington DC

Date	Invoice #
9/30/2016	B192237
Tax ID - 47-1377551	

<b>Bill To</b>
Tressler LLP 233 S. Wacker Ste 2200 Chicago, IL 60606-6399

<b>Ship To</b>
Tressler LLP 233 S. Wacker Ste 2200 Chicago, IL 60606

Job#	Terms	Due Date	Rep	Project Case Name	Client's Ref.#	Client Contact
CHI010861_0010	Net 30	10/30/2016	RF CH	8415-2	8415-2	Katelyn Hamilton
Quantity	Description				Rate	Amount
19.82	***September Relativity Hosting*** Monthly Archived Hosting (Per GB)				7.00	138.74

TERMS: Unless otherwise covered by a separate written agreement, this invoice is due and payable within 30 days of invoice date and past due after that. Client is subject to maximum allowable finance charges on all past due accounts plus any related attorney fees and collection charges incurred by Advanced Discovery. Client has 10 days from receipt of invoice to inspect Advanced Discovery completed work for quality. If no objection is made within the 10 day period, it shall be deemed accepted and full payment shall be due in accordance with the terms of this invoice.

<b>Subtotal</b>	\$138.74
<b>Sales Tax (0.00)</b>	\$0.00
<b>Invoice Total</b>	\$138.74
<b>Payments/Credits</b>	\$0.00
<b>Balance Due</b>	\$138.74



Remit to:  
 Advanced Discovery INC  
 P.O. BOX 102242  
 Atlanta, GA 30368-2242  
 877-876-7706

# Invoice

Chicago ~Orange County~San Jose~Mountain View ~San Francisco~Los Angeles~Century City  
 Austin ~ Dallas ~ Kansas City ~ New York ~ Washington DC

Date	Invoice #
10/31/2016	B195424
Tax ID - 47-1377551	

<b>Bill To</b>
Tressler LLP 233 S. Wacker Ste 2200 Chicago, IL 60606-6399

<b>Ship To</b>
Tressler LLP 233 S. Wacker Ste 2200 Chicago, IL 60606

Job#	Terms	Due Date	Rep	Project Case Name	Client's Ref.#	Client Contact
CHI010861_0011	Net 30	11/30/2016	RF CH	8415-2	8415-2	Katelyn Hamilton
Quantity	Description				Rate	Amount
19.82	***October Relativity Hosting*** Monthly Archived Hosting (Per GB)				7.00	138.74

TERMS: Unless otherwise covered by a separate written agreement, this invoice is due and payable within 30 days of invoice date and past due after that. Client is subject to maximum allowable finance charges on all past due accounts plus any related attorney fees and collection charges incurred by Advanced Discovery. Client has 10 days from receipt of invoice to inspect Advanced Discovery completed work for quality. If no objection is made within the 10 day period, it shall be deemed accepted and full payment shall be due in accordance with the terms of this invoice.

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<b>Invoice Total</b>	\$138.74
<b>Payments/Credits</b>	\$0.00
<b>Balance Due</b>	\$138.74

# Veritext Midwest

1 North Franklin Street, Suite 3000  
 Chicago IL 60606  
 Tel. 312.442.9087 Fax. 312.442.9095  
 Fed. Tax ID: 20-3132569



**Bill To:** Michael Zimmermann  
 Tressler LLP  
 233 South Wacker Drive  
 22nd Floor  
 Chicago, IL, 60606-6399

**Invoice #:** CHI2448106  
**Invoice Date:** 10/14/2015  
**Balance Due:** \$190.00

**Case:** Northern Will County v. American Lake Water Company  
**Job #:** 2156887 | Job Date: 10/14/2015 | Delivery: Appearance Only  
**Billing Atty:** Michael Zimmermann  
**Location:** Tressler LLP  
 305 West Briarcliff Road | Suite 201 | Bolingbrook, IL 60040  
**Sched Atty:** Michael Zimmermann | Tressler LLP

Witness	Description	Units	Quantity	Price	Amount
Brian Reaves	Attendance Only - No Transcript Ordered	1	1.00	\$190.00	\$190.00
<b>Notes:</b>				<b>Invoice Total:</b>	\$190.00
				<b>Payment:</b>	\$0.00
				<b>Credit:</b>	\$0.00
				<b>Interest:</b>	\$0.00
				<b>Balance Due:</b>	\$190.00

**TERMS:** Payable upon receipt. Accounts 30 days past due will bear a finance charge of 1.5% per month. Accounts unpaid after 90 days agree to pay all collection costs, including reasonable attorney's fees. Contact us to correct payment errors. No adjustments will be made after 90 days. For more information on charges related to our services please consult <http://www.veritext.com/services/all-services/service-information>

**THIS INVOICE IS 280 DAYS PAST DUE, PLEASE REMIT - THANK YOU**

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[www.veritext.com](http://www.veritext.com)**

Veritext accepts all major credit cards  
 (American Express, Mastercard, Visa, Discover)

**Please remit payment to:**  
 Veritext  
 P.O. Box 71303  
 Chicago IL 60694-1303

**Invoice #:** CHI2448106  
**Job #:** 2156887  
**Invoice Date:** 10/14/2015  
**Balance:** \$190.00





**DECISIONQUEST™**

21535 Hawthorne Boulevard Suite 310 Torrance, CA 90503 T: 310.618.9600 F: 310.618.1122

**Please remit payment to:** DecisionQuest, Inc. Attn: Accounts Receivable 21535 Hawthorne Blvd, Ste. 310, Torrance, CA 90503-6604

Sent Via Email

Invoice Date: 31-AUG-16

Mr. James Damm

Invoice #: 81535

Tressler, LLP

DQ Case #: 11206GO/G

233 South Wacker Drive

Org #: DQ CHI Graphics

22nd Floor

Chicago, IL 60606

jdamm@tresslerllp.com;dking@tresslerllp.com;

khamilton@tresslerllp.com

Case Name: Northern Will County Water Agency v American Lake Water Co.(File#: 8415-2)

**Detailed Charges  
Confidential and Privileged Attorney Work Product**

Date	Expnd Type	Employee/Supplier	Description	Hours UOM	Bill Rate	Bill Amount
<b>Professional Consulting Fees</b>						
10-AUG-16	Professional Labor	Simanis, Martin	Computer graphic design & layout, Color blowups	1.00 Hours	200.00	\$200.00
10-AUG-16	Professional Labor	Horwitz, Scott M.	Graphics consulting, Prepare artist to create the exhibits, review prior to sending out	.25 Hours	325.00	\$81.25
10-AUG-16	Professional Labor	Horwitz, Scott M.	Project planning & on-going management, Review client instructions and supporting documents, email with client	.25 Hours	325.00	\$81.25
11-AUG-16	Professional Labor	Simanis, Martin	Computer graphic design & layout, Color blowups	.50 Hours	200.00	\$100.00
11-AUG-16	Professional Labor	Horwitz, Scott M.	Project planning & on-going management, Email with client, revisions to artist on exhibits, coordinate output and delivery of all exhibits	.25 Hours	325.00	\$81.25
<b>Total Professional Consulting Fees</b>				<u>2.25</u>		<u>\$543.75</u>
<b>Expenditures</b>						
11-AUG-16	Postage & Shipping	Supplier	Direct expense 820			\$20.00
11-AUG-16	Exhibit Boards	Supplier	Taxable direct expense (6) 24"x36" COLOR GRAPHICS BOARDS			\$1,020.00
<b>Total Expenditures</b>						<u>\$1,040.00</u>
					Applicable Sales Tax, 10.25%	<u>\$104.55</u>
<b>Total Due and Payable - This Invoice:</b>						<b><u><u>\$1,688.30</u></u></b>

Federal ID #95-4556077

This invoice is due and payable upon receipt. Interest at the rate of 1.5% per month will be added to outstanding balance after 30 days.

NORTHERN WILL COUNTY WATER AGENCY  
PROPOSED 2017 ANNUAL BUDGET

LEGAL FEES:

TRESSLER	\$285,000.00
ROBBINS – SCHWARTZ	18,000.00
AUDITOR	6,365.00
CONSULTANTS	95,000.00
MISCELANEOUS	<u>635.30</u>
TOTAL:	\$405,000.00

BOLINGBROOK	78.689%	318,690.45
HOMERGLEN	20.546%	83,211.30
LEMONT	.059%	238.95
ROMEOVILLE	.022%	89.10
WOODRIDGE	.684%	2,770.20

# Tressler | LLP

## MEMORANDUM

**To:** Northern Will County Water Agency  
**From:** Daniel R. Formeller; Mike Zimmermann  
**Date:** November 18, 2016  
**Re:** Estimated Budget for Litigation and Related Expenses – January 2017 through December 2017

We estimate the following budget of anticipated litigation fees and expenses for each month from January 2017 through December 2017:

Month in which services Rendered	2016 Budget Fees & Costs	2016 Est. Actual Fees & Costs	2017 Litigation Budget		
			Fees	Experts / Costs	Total
Jan	\$50,900	\$ 16,961	\$10,000	\$5,000	\$15,000
Feb	\$90,900	\$ 30,848	\$15,000	\$20,000	\$35,000
March	\$90,900	\$ 20,439	\$20,000	\$10,000	\$30,000
April	\$55,900	\$ 2,289	\$35,000	\$10,000	\$45,000
may	\$20,900	\$ 19,698	\$35,000	\$5,000	\$40,000
June	\$18,400	\$ 14,342	\$35,000	\$10,000	\$45,000
July	\$38,400	\$ 27,423	\$35,000	\$10,000	\$45,000
Aug	\$43,400	\$ 83,909	\$20,000	\$5,000	\$25,000
Sept	\$33,400	\$ 20,884	\$20,000	\$5,000	\$25,000
Oct	\$38,400	\$ 7,268	\$20,000	\$5,000	\$25,000
Nov	\$38,400	\$ 5,000	\$20,000	\$5,000	\$25,000
Dec	\$38,400	\$ 15,000	\$20,000	\$5,000	\$25,000
<b>TOTAL</b>	<b>\$ 558,300.00</b>	<b>\$264,061.38</b>	<b>\$285,000.00</b>	<b>\$95,000.00</b>	<b>\$380,000.00</b>

Please note that the above estimate is subject to change as the lawsuit progresses and additional information becomes available. The timing of the budgeted expenditures is dependent upon the pace of litigation. Should you have any questions, please do not hesitate to contact us.

#678216

# NORTHERN WILL COUNTY WATER AGENCY

## TREASURER'S REPORT

January 1 - November 30, 2016

Meeting Date: December 12, 2016

BEGINNING CASH BALANCE (JAN 1, 2016)		<u>\$ 689,642.15</u>
REVENUES		
	2016 Budget	
	Village of Bolingbrook	78.689% 439,320.68
	Village of Homer Glen	20.546% 114,708.32
	Village of Woodridge	0.684% 3,818.78
	Village of Lemont	0.059% 329.40
	Village of Romeoville	0.022% 122.82
		<u>558,300.00</u>
	Interest	2,539.33
	<b>TOTAL REVENUES</b>	<b>560,839.33</b>
EXPENSES		
	Professional Services	
	Tressler LLP	230,900.46
	Postl-Yore & Assoc.	7,709.00
	Robbins Schwartz	15,000.00
	First American Title	1,950.00
	Advanced Discovery	1,526.14
	Patrick Engineering	4,461.75
	DecisionQuest	1,688.30
	Veritext Chicago	190.00
	Sikich	6,180.00
		<u>269,605.65</u>
	Less audit accruals (PY services)	
	Tressler LLP	(14,990.58)
	Robbins-Schwartz	(1,500.00)
		<u>(16,490.58)</u>
	<b>TOTAL EXPENSES</b>	<b>253,115.07</b>
	PY Liability	32,985.00
ENDING CASH BALANCE (NOV 30, 2016)		<u>\$ 947,890.83</u>
LIABILITIES	Prior-Years' Deficit	(409.00)
FUND BALANCE		<u>\$ 947,481.83</u>



1415 W. Diehl Road, Suite 400  
Naperville, Illinois 60563

630.566.8400 // [www.sikich.com](http://www.sikich.com)

Certified Public Accountants & Advisors  
Members of American Institute of Certified Public Accountants

November 11, 2016

Members of the Board of Directors  
C/O Ms. Kathleen Rush  
Northern Will County Water Agency  
5 Plaza Drive  
Woodridge, Illinois 60517

Dear Katy:

We are pleased to confirm our understanding of the services we are to provide the Northern Will County Water Agency (the Agency) for the year ended December 31, 2016. We will audit basic financial statements of the Agency as of and for the year ended December 31, 2016.

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

1. Management's Discussion and Analysis.

We have also been engaged to report on supplementary information other than RSI that accompanies the Agency's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

1. Supplemental Data

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements and our auditor's report will not provide an opinion or any assurance on that other information.

### **Audit Objective**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of accounting records and other procedures we consider necessary to enable us to express such opinions and to render the required report. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance.

If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

### **Audit Procedures - General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the 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 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 a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted 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 financial statements. However, we will inform the appropriate level of management of any material errors or 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.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors and financial institutions. We will request written representations from your attorneys as part of the engagement and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

#### **Audit Procedures - Internal Control**

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

#### **Audit Procedures - Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Agency's compliance with provisions of applicable laws, regulations, contracts and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

#### **Other Services**

We will also assist in preparing the financial statements and related notes of the Agency in conformity with U.S. generally accepted accounting principles based on information provided by you.

Other nonattest services expected to be performed during our audit of the financial statements as of and for the year ended December 31, 2016 and other deliverables are as follows:

1. Prepare twenty-five (25) copies and an electronic copy (.pdf) of the annual financial report (AFR) of the Agency (Management's Discussion and Analysis and supplemental data to be provided by Agency).
2. Prepare one (1) copy, an electronic copy (.pdf), and electronic filing of the Illinois Comptroller Annual Financial Report.

#### **Management Responsibilities**

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.



Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. 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 financial statements, (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.

Your responsibilities include adjusting the 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 financial statements 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 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, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are also responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. 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 include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited 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 GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (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.

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

You agree to assume all management responsibilities relating to the financial statements and related notes and any other non-audit services we provide; oversee the nonattest services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.



### **Engagement Administration, Fees and Other**

In accordance with professional standards, any discussions during the period of the engagement between any individual representing your Agency and a member of the Sikich engagement team regarding potential employment or association with the Agency creates an impairment of independence for the Sikich employee and possibly the firm. Such a situation could require us to temporarily or permanently remove that person from your engagement or to perform additional procedures or re-perform procedures, which would increase our fees. Should we not become aware of the impairment until after the conclusion of the engagement, the firm's independence would be deemed to have been impaired. Please inform appropriate personnel in your Agency to refrain from any such discussions with any Sikich staff while the engagement is ongoing and notify Daniel A. Berg immediately if you or anyone else in your Agency becomes aware that any such discussions may have occurred.

In the event that you desire to hire a member of the Sikich LLP staff within one year of the completion of this engagement, a recruiting fee will be assessed at 30% of the first year salary per hire and paid to Sikich LLP upon our notification of such hiring.

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.

The assistance to be supplied by Agency personnel is described in the workpaper request lists for preliminary (interim) and final fieldwork, which outline the specific schedules and information we are requesting for this engagement. The workpaper request lists will be discussed with and coordinated with Nadine Alletto, Director of Finance. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report. This engagement letter assumes that all records, documentation and information we requested in connection with our audit (and outlined in the workpaper request lists) are complete and available at the beginning of the respective phases of the engagement. It also assumes that key personnel are available to us during the duration of the audit. The accuracy of these assumptions will allow us to conduct our audit without any delays or inefficiencies for the fee noted in our engagement letter. If the assumptions are not accurate and you fail to provide the records, documentation, information and key personnel required, there may be additional fees to cover our cost for the delays and possible rescheduling of the engagement. 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.

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

You may request that we perform additional services not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter. Notwithstanding the foregoing, this engagement letter will not include any services related to the Affordable Care Act or consideration of taxable fringe benefits including those impacted by Affordable Care Act; in all circumstances, services related to the Affordable Care Act and other taxable fringe benefit reporting will be the subject of a separate engagement letter and will be billable under a separate hourly rate structure than the services provided hereunder.

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

The audit documentation for this engagement is the property of Sikich LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit and examination documentation and appropriate individuals will be made available upon request and in a timely manner to cognizant or oversight agency for audit or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Sikich LLP 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.

As a result of our prior or future services to you, we might be requested or required to provide information or documents to you or a third party in a legal, administrative, regulatory inquiry (other than that mentioned in the previous paragraph) or arbitration or similar proceeding in which we are not a party. If this occurs, our efforts in complying with such requests will be deemed billable to you as a separate engagement. We shall be entitled to compensation for our time and reasonable reimbursement for our expenses (including legal fees) in complying with the request. For all requests we will observe the confidentiality requirements of our profession and will notify you promptly of the request.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the cognizant or oversight agency for audit or its designee. Sikich LLP does not keep any original client records so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

Final reports will be issued upon your approval of the preliminary drafts. Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service. Daniel A. Berg is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will not exceed \$6,365, which includes out-of-pocket costs such as report reproduction, postage, etc. This 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. Services will be invoiced to you from time-to-time as work progresses. In accordance with Illinois Compiled Statutes, payments for all services are due within sixty days of receipt of an invoice. Invoices not paid within sixty days are subject to finance charges of 1% per month (12% annually).

We reserve the right to suspend or terminate services for reasonable cause, such as failure to pay our invoices on a timely basis or failure to provide the information or cooperation necessary for successful performance of our services. Our engagement will be deemed to be completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for the time expended to that point and to reimburse us for all out-of-pocket expenditures through the date of termination.

You hereby agree to indemnify and hold harmless Sikich LLP and its partners, directors, employees, agents or subcontractors against all costs, expenses, losses, judgments, damages and liabilities (including reasonable attorneys' fees and expenses) associated with any third party claim, threat or proceeding relating to the performance of any services by Sikich LLP under this engagement, other than as determined through mediation to have been caused by our own gross negligence or willful misconduct.

You agree that our maximum liability to you for any negligent errors or omissions committed by us in the performance of the engagement will be limited to the amount of fees we receive from you for this engagement, except to the extent determined to result from our gross negligence or willful misconduct. You agree that this limitation applies to any and all liability or cause of action against us, however alleged or arising, unless otherwise prohibited by law or professional standards. Additionally, our liability as auditors shall be limited to the period covered by our audit and shall not extend to later periods for which we are not engaged as auditors or prior periods before we were engaged as auditors. In no event will Sikich be liable to you or any third party, whether a claim be in tort, contract or otherwise, for any amount in excess of the total professional fees paid pursuant to this agreement to which the claim relates, or for any consequential, indirect, lost profit, punitive or similar damages relating to Sikich's services provided under this agreement.

If any dispute, controversy or claim arises in connection with the performance or breach of the agreement, either party may, on written notice to the other party, request that the matter be mediated. Such mediation will be conducted by a mediator appointed by and pursuant to the Mediation Rules of the American Arbitration Association. Both parties will exert their best efforts to discuss with each other in good faith their respective positions in an attempt to finally resolve such dispute or controversy.

Each party may disclose any facts to the other party or the mediator which it, in good faith, considers necessary to resolve the matter. All such discussions, however, will be for the purpose of assisting in settlement efforts and will not be admissible in any subsequent litigation against the disclosing party. Except as agreed by both parties, the mediator will keep confidential all information disclosed during negotiations.

The mediation proceedings will conclude within sixty days from receipt of the written notice unless extended or terminated sooner by mutual consent. Each party will be responsible for its own expenses. The fees and expenses of the mediator, if any, will be borne equally by the parties.

**Acceptance**

You acknowledge having read this agreement in its entirety, have had full opportunity to consider its terms in consultation with your attorney, have had full and satisfactory explanation of the same and fully understand and agree to be bound by the terms of this agreement.

Please indicate your understanding and acceptance of this agreement and your intention to be legally bound by executing this agreement in the space provided below where indicated and return it to our offices, indicating your authorization for us to proceed on the above terms and conditions.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know.

Very truly yours,

  
Daniel A. Berg (Nov 14, 2016)

By: Daniel A. Berg, CPA  
Partner  
On behalf of Sikich LLP

**RESPONSE:**

This letter correctly sets forth the understanding of the Northern Will County Water Agency.

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_