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**RESOLUTION # 29 - 2023**

**Resolution approving a Change Order to the Sikich LLP Auditor Contract**

Resolution offered by the Supervisors of the Administration Committee.

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

**WHEREAS**, the County Board approved a contract via Resolution #107-2021 awarding a contract for the year's ending December 31<sup>st</sup> 2021 to 2025 annual audit to Sikich LLP following a Request for Proposal (RFP) process, and in accordance with State of Wisconsin Statue Sec. 86.303(5)(c) relative to required annual financial reporting including an opinion issued by an independent auditor; and

**WHEREAS**, the County Board approved a change order via Resolution #59-2022 in order for Sikich LLP to complete the County's Schedule of Expenditures of Federal Awards (SEFA) and a Schedule of Expenditures of State Awards (SESA) pursuant to Federal Uniform Guidelines relative to the approximate \$8 million in grant monies received from 14 or more agencies per year for the years ending December 31<sup>st</sup> 2021 and 2022; and

**WHEREAS**, the County has approved ARPA projects to continue beyond 2022, and in addition the County continues to actively seek state and federal funding opportunities including, but not limited to, the Opioid Settlement, which expands the County's obligation in reference to auditing standards in regards to these revenues and reimbursements; and,

**WHEREAS**, the Governmental Accounting Standards Board has issued Statement 87 requiring local governments to recognize the in/outflows of resources based on lease agreements ranging from copiers to cell towers, requiring present value calculations and amortization schedules which are often not overly stated in the underlying lease contracts; and,

**WHEREAS**, due to the decentralized grant and lease agreement record keeping across several County departments and limited resources available within the Finance Department to perform all required year-end functions without outside assistance, and,

**WHEREAS**, Sikich, LLP, Brookfield, WI meets the state and federal qualification requirements in regards to firm experience, audit approach and methodology, engagement team expertise; and,

**WHEREAS**, the Sikich LLP has provided a not-to-exceed single-audit compilation fee of \$8,800 for 2023, \$9,240 for 2024, and \$9,700 for 2025; and a separate one-time licensing fee of \$2,500 for a GASB 87 software solution.

**NOW, THEREFORE, BE IT RESOLVED**, by the Oneida County Board of Supervisors that the proposal attached hereto as "Exhibit A" and "Exhibit B" is approved and that the County Board Chairman and the Finance Director shall execute any necessary engagement letters pursuant to the attachment and standards as established by the American Institute of Certified Public Accountants (AICPA).

Vote Required: Majority =            2/3 Majority =            3/4 Majority =           

The County Board has the legal authority to adopt: Yes            No            as reviewed

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by the Corporation Counsel, \_\_\_\_\_, Date:

3.14.23



Approved by the Administration Committee this 13<sup>th</sup> day of March, 2023.

Consent Agenda Item:  YES  NO

Offered and passage moved by:

William J. Kelly  
Supervisor

Rum  
Supervisor

Tom Kelly  
Supervisor

Supervisor Cushing - via Zoom  
Supervisor

Supervisor Scholer - via Zoom  
Supervisor

20 Ayes

0 Nays

1 Absent

0 Abstain

X Adopted

by the County Board of Supervisors this 21<sup>st</sup> day March, 2023.

Defeated

Tracy Hartman  
Tracy Hartman, County Clerk

Ted Cushing  
Ted Cushing, Oneida County Board Vice-Chair

# Consent Agenda

| Supervisors   | AYE       | NAY | ABS      | ABSTAIN |
|---------------|-----------|-----|----------|---------|
| Schreier      | —         |     | X        |         |
| Rio           | X         |     |          |         |
| Sorgel        | X         |     |          |         |
| Fried         | X         |     |          |         |
| Condado       | X         |     |          |         |
| Oettinger     | X         |     |          |         |
| Winkler       | X         |     |          |         |
| Fisher        | X         |     |          |         |
| Briggs        | X         |     |          |         |
| Showalter     | X         |     |          |         |
| Schultz       | X         |     |          |         |
| Almekinder    | X         |     |          |         |
| Harris        | X         |     |          |         |
| Timmons       | X         |     |          |         |
| Cushing       | X         |     |          |         |
| Roach         | X         |     |          |         |
| Thome         | X         |     |          |         |
| Ryden         | X         |     |          |         |
| Newman        | X         |     |          |         |
| Kelly         | X         |     |          |         |
| Holewinski    | X         |     |          |         |
| <b>TOTALS</b> | <b>20</b> |     | <b>1</b> |         |
| TAGS          |           |     |          |         |

Resolution # 26 – 2023: Offered by the Supervisors of the Land Records Committee to convey tax foreclosed property MI-1701 to Skyline Real Estate Services and RH-1426 to Shane Ford.

Resolution # 27 – 2023: Offered by the Supervisors of the Administration Committee to return Coronavirus Local Fiscal Recovery Fund (CLFRF) allocated to Oneida County through the American Rescue Plan Act (ARPA) back to Contingency which were previously allocated in Resolution # 17 - 2022 for the purpose of CDBG Close Grant Administration Services, General Engineering Company.

Resolution # 28 – 2023: Offered by the Supervisors of the Administration Committee to return Coronavirus Local Fiscal Recovery Fund (CLFRF) allocated to Oneida County through the American Rescue Plan Act (ARPA) back to Contingency which were previously allocated in Resolution # 42 - 2022 for the purpose of the Law Enforcement Center Jail Security Glass Replacement Project.

Resolution # 29 – 2023: Offered by the Supervisors of the Administration Committee approving a change order to the Slich LLP Auditor Contract.

Resolution # 30 – 2023: Offered by the Supervisors of the Administration Committee to request additional Coronavirus Local Fiscal Recovery Fund (CLFRF) allocated to Oneida County through the American Rescue Plan Act (ARPA) for the purpose of Audit Fees.

Resolution # 31 – 2023/Rezoning Petition # 16 – 2022: Offered by the Supervisors of the Planning and Development Committee to rezone land from District #02 Single Family to District #07 Business B-2 on property described as Lot 1 CSM 4829 and Lot 8, Block 43 (PIN's TL-2136 and TL-2130) Town of Three Lakes, Oneida County.

Resolution # 32 – 2023/Ordinance Amendment # 1 – 2023: Offered by the Supervisors of the Administration Committee to amend Chapter 23 of the General Code of Oneida County section 23.07 Dog License to increase dog license fees.

Resolution # 33 – 2023/Ordinance Amendment # 2 – 2023: Offered by the Supervisors of the Labor Relations Employee Services (LRES) Committee to amend Chapter 4 of the General Code of Oneida County section 4.12 Goal Review Procedure, 4.16 Employee Classification and 4.24 Hiring Wage Rate and PTO Benefits.

Resolution # 34 – 2023: Offered by the Supervisors of the Labor Relations Employee Services (LRES) Committee to correct placement of the foreperson position on the restructure of wages at the Highway Department.

Resolution # 35 – 2023: Offered by the Supervisors of the Administration Committee authorizing Oneida County to enter into the Settlement Agreements with Teva Pharmaceutical Industries Ltd., Allergan Finance, LLC, Walgreen Co., Walmart, Inc., CVS Health Corporation and DVS Pharmacy, Inc., agree to the Terms of the Addendum to the MOU Allocating Settlement Proceeds, and Authorize Entry into the MOU with the Attorney General.

Resolution # 36 – 2023: Offered by the Supervisors of the Administration Committee to request Coronavirus Local Fiscal Recovery Fund (CLFRF) allocated to Oneida County through the American Rescue Plan Act (ARPA) for the Purpose of PVC Roof Replacement on Quonset for Transfer Station Dumpsters.

Appointments to Committees, Commissions and other Organizations:  
 Re-appoint Patrick Marquart to the Airport Commission for a 6-year term to expire in April 2029.

Removed by  
Cushing

**SIKICH.COM**

March 6, 2023

Ms. Tina Smigielski, C.P.A.  
Finance Director  
Oneida County, Wisconsin  
1 S. Oneida Ave.  
Rhinelander, WI 54501

Dear Tina:

Sikich LLP is pleased to provide the requested change order to Oneida County.

We are prepared to commit the resources necessary to provide services of the highest quality to Oneida County. We understand the scope of work to be performed and the timing requirements and are committed to performing the specified services within the stipulated timeframe.

|                              | 2023     | 2024     | 2025     |
|------------------------------|----------|----------|----------|
| Assistance with SEFA*/SESA** | \$ 8,800 | \$ 9,240 | \$ 9,700 |

\*Schedule of Expenditures of Federal Awards

\*Schedule of Expenditures of State Awards

Sincerely,  
Sikich LLP



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

RESOLUTION # 107-2021

Retain Sikich LLP as Independent Auditor

Resolution offered by Supervisor Billy Fried

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, State of Wisconsin Statue Sec. 86.303(5)(c) requires each Wisconsin County to file with the Wisconsin Department of Revenue (WDOR) an annual financial report including an opinion issued by an independent auditor; and

WHEREAS, failure to file a timely and accurate financial report with WDOR may result in late filing penalties and fees charged by the State to the County; and

WHEREAS, the Government Finance Officers' Association (GFOA) recommends that Certified Public Accountant (CPA) firms with specialized local government audit practices be retained for a multi-year engagement; and

WHEREAS, the Finance Director on behalf of the Administration Committee solicited proposals from qualified firms and shared the resulting proposals with the Administration Committee; and

WHEREAS, Sikich, LLP, Brookfield, WI met the County's qualification requirements in regards to firm experience, audit approach and methodology, engagement team expertise, and had the most favorable pricing for services to be provided; and.

WHEREAS, the Sikich LLP proposal is attached hereto as "Exhibit A".

NOW, THEREFORE, BE IT RESOLVED, by the Oneida County Board of Supervisors that the proposal attached hereto as "Exhibit A" is approved and that the County Board Chairman and the Finance Director shall annual audit engagement letters pursuant to the attachment and standards as established by the American Institute of Certified Public Accountants (AICPA).

Vote Required: Majority =  2/3 Majority = \_\_\_\_\_ 3/4 Majority = \_\_\_\_\_

The County Board has the legal authority to adopt: Yes  No \_\_\_\_\_ as reviewed by the Corporation Counsel, \_\_\_\_\_, Date:

10.18.21

Approved by the \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_.

Consent Agenda Item: \_\_\_ YES \_\_\_ X NO

Offered and passage moved by:

Billy Fried - electronically signed TAB  
Supervisor

Seconded by:

Ted Cushing  
Supervisor

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16 Ayes

0 Nays

5 Absent


0 Abstain

X Adopted

by the County Board of Supervisors this 19 day October, 2021.

Defeated

  
Tracy Hartman, County Clerk

  
Billy Fried  
County Board Vice-Chair

**Resolution # 107-2021**

| Supervisors   | AYE       | NAY | ABS      | ABSTAIN |
|---------------|-----------|-----|----------|---------|
| Almekinder    | X         |     |          |         |
| Winkler       | X         |     |          |         |
| Cushing       | X         |     |          |         |
| VanRaalte     | X         |     |          |         |
| Fisher        | X         |     |          |         |
| Ives          | -         | -   | X        |         |
| Krolczyk      | X         |     |          |         |
| Kelly         | X         |     |          |         |
| Schreier      | X         |     |          |         |
| Thome         | X         |     |          |         |
| Timmons       | X         |     |          |         |
| Fried         | X         |     |          |         |
| Holewinski    | -         | -   | X        |         |
| Liebert       | X         |     |          |         |
| Oettinger     | X         |     |          |         |
| Mott          | X         |     |          |         |
| Sorensen      | X         |     |          |         |
| Paszak        | X         |     |          |         |
| Pence         | -         | -   | X        |         |
| Roach         | -         | -   | X        |         |
| Hintz         | -         | -   | X        |         |
| <b>TOTALS</b> | <b>16</b> |     | <b>5</b> |         |
| <b>TAGS</b>   |           |     |          |         |

Resolution # 107 - 2021: Offered by Supervisor Billy Fried to retain  
Sikich LLP as Independent Auditor.

Seconded by Cushing

**FEE PROPOSAL**

|  |           |
|--|-----------|
| Total All-Inclusive Maximum Price for 2021 Audit | \$ 45,000 |
| Total All-Inclusive Maximum Price for 2022 Audit | \$ 45,900 |
| Total All-Inclusive Maximum Price for 2023 Audit | \$ 46,820 |
| Total All-Inclusive Maximum Price for 2024 Audit | \$ 47,760 |
| Total All-Inclusive Maximum Price for 2025 Audit | \$ 48,720 |

We have provided not-to-exceed fees which includes all anticipated direct and indirect costs including all out-of-pocket expenses. These fees assume that the County will provide the auditors with electronic copies of well adjusted trial balances by individual funds, a year-to-date general ledger with details of postings to all accounts, subsidiary ledgers that agree or are reconciled to the general ledger, and will prepare certain schedules of account analysis and confirmations of account balances.

Accounting advice and standard consultation throughout the year will not be billed to the extent that the work required does not exceed one hour per inquiry.

Other projects will be negotiated separately at mutually agreed upon rates.

We invoice our clients on a monthly basis as services are provided. Payments for all services are due within 60 days of receipt of an invoice.



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RESOLUTION # 59-2022

**Resolution approving a Change Order to the Sikich LLP Auditor Contract**

Resolution offered by the Supervisors of the Administration Committee.

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

**WHEREAS**, the County Board approved awarding a contract for the 2021 to 2024 annual audit to Sikich LLP following a Request for Proposal (RFP) process, and in accordance with State of Wisconsin Statue Sec. 86.303(5)(c) relative to required annual financial reporting including an opinion issued by an independent auditor; and

**WHEREAS**, in addition to the required annual financial report, the County must issue a Schedule of Expenditures of Federal Awards (SEFA) and a Schedule of Expenditures of State Awards (SESA) pursuant to Federal Uniform Guidelines relative to the approximate \$8 million in grant monies received from 14 or more agencies per year; and

**WHEREAS**, in prior years a Schedule of Expenditures of Federal Awards (SEFA) and a Schedule of Expenditures of State Awards (SESA) have been completed by the external auditor, resulting in a reported significant deficiency in internal controls; and,

**WHEREAS**, due to the decentralized grant record keeping across several County departments; poor functionality of the current computerized financial system which is not anticipated to be replaced until early 2023; the Finance Department being short staffed since mid-January; and, the added demands of CDBG, ARPA and new federal program compliance on the Finance Department during the time when audit fieldwork is normally performed; the Finance Department is unable to bring this project in-house as was anticipated when the RFP was issued, and will need the continued assistance of the auditors to complete the necessary reports and perform required program and grant compliance review testing; and,

**WHEREAS**, Sikich, LLP, Brookfield, WI meets the state and federal qualification requirements in regards to firm experience, audit approach and methodology, engagement team expertise; and,

**WHEREAS**, the Sikich LLP has provided a not-to-exceed cost estimate of \$8,000 for the 2021 single-audit compilation, and \$5,000 for the 2022 single-audit compilation which will change the total not-to-exceed audit fees for those years to \$53,000 and \$50,900 respectively.

**NOW, THEREFORE, BE IT RESOLVED**, by the Oneida County Board of Supervisors that the proposal attached hereto as "Exhibit A" is approved and that the County Board Chairman and the Finance Director shall execute any necessary engagement letters pursuant to the attachment and standards as established by the American Institute of Certified Public Accountants (AICPA).

Vote Required: Majority =  2/3 Majority = \_\_\_\_\_ 3/4 Majority = \_\_\_\_\_

The County Board has the legal authority to adopt: Yes  No \_\_\_\_\_ as reviewed by the Corporation Counsel, \_\_\_\_\_, Date:

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Approved for presentation to the County Board by the Administration Committee this 9<sup>th</sup> day of May, 2022.

Consent Agenda Item:        YES        NO

Offered and passage moved by:

*William Br*  
Supervisor

*Ed Cash*  
Supervisor

*Russ Fren*  
Supervisor

*Tom Kelly*  
Supervisor

*St. John*  
Supervisor

- 21 Ayes
- 0 Nays
- 0 Absent
- 0 Abstain
- X Adopted

by the County Board of Supervisors this 17 day May, 2022.

Defeated

*Tracy Hartman* Tracy Hartman, County Clerk

*Scott Holewinski* Scott Holewinski, County Board Chair

**Resolution: # 59-2022**

| Supervisors | AYE | NAY | ABS | ABSTAIN |
|-------------|-----|-----|-----|---------|
| Schreier    | X   |     |     |         |
| Rio         | X   |     |     |         |
| Sorgel      | X   |     |     |         |
| Fried       | X   |     |     |         |
| Condado     | X   |     |     |         |
| Oettinger   | X   |     |     |         |
| Winkler     | X   |     |     |         |
| Fisher      | X   |     |     |         |
| Briggs      | X   |     |     |         |
| King        | X   |     |     |         |
| Schultz     | X   |     |     |         |
| Almekinder  | X   |     |     |         |
| Harris      | X   |     |     |         |
| Timmons     | X   |     |     |         |
| Cushing     | X   |     |     |         |
| Roach       | X   |     |     |         |
| Thorne      | X   |     |     |         |
| Ryden       | X   |     |     |         |
| Newman      | X   |     |     |         |
| Kelly       | X   |     |     |         |
| Holewinski  | X   |     |     |         |
| TOTALS      | 21  |     |     |         |
| TAGS        |     |     |     |         |

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**Resolution # 59 – 2022:** Resolution offered by the Supervisors of the Administration Committee approving a change order to the Sikich LLP Auditor contract.

**CHANGE ORDER**  
**No. 4165582-2022-CO**

This Change Order (this "Change Order") dated May 03, 2022 is entered into by and between Sikich LLP ("Sikich", "we", "us", or "our") and Oneida County ("Client", "you", or "your") pursuant to the Master CPA Professional Services Agreement dated November 15, 2021 between Sikich and the Client (the "Agreement"), all terms of which are hereby incorporated herein by reference.

This Change Order modifies Statement of Work (the "SOW") No. 4165582-2021-AUD as follows:

**DESCRIPTION OF CHANGE**

Provide additional assistance to the County by preparing the Schedule of Expenditure of Federal Awards and the Schedule of Expenditure of State Awards for an amount not to exceed \$8,000.

**OTHER TERMS**

This Change Order is governed by the terms and conditions of the Agreement. The terms of the Agreement are hereby expressly incorporated by reference into and made a part of this Change Order. In the event of a conflict between the terms and conditions of the Agreement and this Change Order, the terms of the Agreement shall take precedence and control over those of this Change Order unless otherwise expressly and specifically set forth herein. In the event of a conflict between the terms and conditions of this Change Order and any related exhibits, attachments, or proposals, the terms of this Change Order shall take precedence and control over those of the exhibit, attachment, or proposal hereto unless otherwise expressly and specifically set forth herein. Any capitalized terms not otherwise defined herein shall have the meanings set forth in the Agreement. This Change Order may be executed (including by facsimile and PDF signature) in one or more counterparts, with the same effect as if the parties had signed the same document. This Change Order may be modified or amended only by a written document signed by both parties. Except as expressly set forth above in this Change Order, the SOW shall remain unchanged and shall continue in full force and effect, and is hereby expressly incorporated by reference into and made a part of this Change Order.

**ACCEPTANCE**

You acknowledge having read this Change Order 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 Change Order.

Please indicate your understanding and acceptance of this Change Order and your intention to be legally bound hereby by executing this Change Order 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. If you have any questions, please let us know.



Anthony M. Cervini, CPA, CFE  
Partner  
On behalf of Sikich LLP

Acknowledged:

Oneida County

Name \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

## ADDENDUM

This Proposal Addendum (this "Proposal Addendum") dated May 03, 2022 is entered into by and between Sikich LLP ("Sikich", "we", "us", or "our") and Oneida County ("Client", "you", or "your") pursuant to the Master CPA Professional Services Agreement dated November 15, 2021 between Sikich and the Client (the "Agreement"), all terms of which are hereby incorporated herein by reference.

This Proposal Addendum modifies the 2022 scope of services as follows:

### DESCRIPTION OF CHANGE

Provide additional assistance to the County by preparing the Schedule of Expenditure of Federal Awards and the Schedule of Expenditure of State Awards for an amount not to exceed \$5,000.

### OTHER TERMS

This Proposal Addendum is governed by the terms and conditions of the Agreement. The terms of the Agreement are hereby expressly incorporated by reference into and made a part of this Proposal Addendum. In the event of a conflict between the terms and conditions of the Agreement and this Proposal Addendum, the terms of the Agreement shall take precedence and control over those of this Proposal Addendum unless otherwise expressly and specifically set forth herein. In the event of a conflict between the terms and conditions of this Proposal Addendum and any related exhibits, attachments, or proposals, the terms of this Proposal Addendum shall take precedence and control over those of the exhibit, attachment, or proposal hereto unless otherwise expressly and specifically set forth herein. Any capitalized terms not otherwise defined herein shall have the meanings set forth in the Agreement. This Proposal Addendum may be executed (including by facsimile and PDF signature) in one or more counterparts, with the same effect as if the parties had signed the same document. This Proposal Addendum may be modified or amended only by a written document signed by both parties. Except as expressly set forth above in this Proposal Addendum, the SOW shall remain unchanged and shall continue in full force and effect, and is hereby expressly incorporated by reference into and made a part of this Proposal Addendum.

### ACCEPTANCE

You acknowledge having read this Proposal Addendum 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 Proposal Addendum.

Please indicate your understanding and acceptance of this Proposal Addendum and your intention to be legally bound hereby by executing this Proposal Addendum 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. If you have any questions, please let us know.



Anthony M. Cervini, CPA, CFE  
Partner  
On behalf of Sikich LLP

Acknowledged:

Oneida County

Name \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

## MASTER SOFTWARE LICENSE AGREEMENT

This Master Software License Agreement (this "*Agreement*") is entered into and made effective as of March 6, 2023 (the "*Effective Date*"), by and between Sikich LLP, an Illinois limited liability partnership with a place of business at 1415 W. Diehl Road, Suite 400, Naperville, IL 60563 ("*Licensor*"), and Oneida County, a Wisconsin unit of local government with its principal place of business at 1 S Oneida Avenue, Rhinelander, WI 54501 ("*Licensee*").

### 1. DEFINITIONS.

1.1 "*Application*" means the application product(s) and related Documentation, if any, as specified in an Order Schedule, including any Error Corrections, modifications and Updates thereto provided by Licensor to Licensee under this Agreement.

1.2 "*Documentation*" means the standard user documentation for the Application that Licensor makes generally available to its licensees.

1.3 "*Error*" refers to any material error or defect in the Application that causes the Application not to substantially conform in all material respects with its Documentation.

1.4 "*Error Corrections*" means corrections developed by Licensor for Errors in the Application.

1.5 "*Intellectual Property Rights*" means patent rights (including patent applications and disclosures), copyrights, trademarks, trade secrets, know-how, rights licensed or otherwise secured from third parties, and any other intellectual property rights recognized in any country or jurisdiction in the world.

1.6 "*Licensee-Generated Error*" means:  
(a) non-Licensor software or hardware products or use of the Application in conjunction therewith;  
(b) modifications to the Application made by any party without Licensor's express written authorization;  
(c) Licensee's use of the Application other than as authorized in this Agreement or as provided in the Documentation; or  
(d) Licensee's use of other than the most current version of the Application or any Error Corrections or Updates thereto provided by Licensor.

1.7 "*Order Schedule*" means the written schedule attached hereto as Schedule A as of the Effective Date or any order schedule subsequently executed by the parties referencing this Agreement by which Licensee orders Application.

1.8 "*Subscription Period*" means the period for which Licensee is licensed to use the Application, as specified in the applicable Order Schedule(s).

1.9 "*Updates*" means Error Corrections, minor enhancements and extensions or other changes to the Application that may be generally made available by Licensor to its licensees at no additional cost from time to time. Updates do not include Upgrades.

1.10 "*Upgrades*" means major enhancements to or new versions of the Application that provide substantially new, enhanced or different features, functions or performance.

### 2. LICENSE.

2.1 *Grant of License.* Subject to the terms and conditions of this Agreement (including, without limitation, payment of the applicable fees in accordance with Section 5.1), Licensor grants to Licensee a nonexclusive license for the Subscription Period: (a) to use the Application specified in the accepted Order Schedule only in connection with the application environments specified in that accepted Order Schedule, only as set forth in that Order Schedule and only for Licensee's internal business use; (b) to use the Application only in conjunction with the System(s) specified in the accepted Order Schedule and (c) to copy the Application only to the extent reasonably necessary to exercise the license rights granted in subsections 2.1(a) and 2.1(b), including making a



reasonable number of copies solely for backup and archival purposes.

2.2 **License Restrictions.** Licensee has no right to, directly or indirectly, transfer, sublicense or otherwise distribute the Application to any third party. Except as expressly authorized in this Agreement, Licensee will not copy or modify the Application, in whole or in part. Licensee will not manufacture the Application or any portion thereof. Licensee will not, directly or indirectly, lease, lend, rent, share or conveys the Application, use the Application to provide service bureau, time sharing, rental, application services provider, hosting or other computer services to third parties, or otherwise make the functionality of the Application available to third parties. Licensee acknowledges that the Application constitutes and contains trade secrets of Licensor and its licensors, and, in order to protect such trade secrets and other interests that Licensor and its licensors may have in the Application, Licensee agrees not to translate, modify, adapt, enhance, extend, disassemble, decompile or reverse engineer, or otherwise attempt to discern the source code of, or create derivative works of or based on the Application nor permit any third party to do so, except to the extent such restrictions are prohibited by applicable law.

2.3 **Limited Rights.** Licensee's rights in the Application will be limited to those expressly granted in this Agreement, including the applicable Order Schedule. Licensor reserves all rights and licenses in and to the Application not expressly granted to Licensee under this Agreement.

2.4 **Government Rights.** The Application, including the Documentation, are "commercial computer software" and "commercial computer software documentation", respectively, as such terms are used in FAR 12.212, DFARS 252.227- 7014 and DFARS 227.7202. Any use, duplication or disclosure of the Application or the Documentation by or on behalf of the U.S. Government is subject to restrictions as set forth in this Agreement.

2.5 **Ownership.** Licensee expressly acknowledges that, as between Licensor and Licensee, Licensor owns and/or possesses all worldwide right, title and interest in and to the Application, including without limitation any Updates and Upgrades, including all worldwide

Intellectual Property Rights therein. Licensee acknowledges and agrees that Licensor owns or otherwise retains the rights to the trademarks appearing on or in the Application and that any and all goodwill and other proprietary rights that are created by or that result from Licensee's use of such trademarks hereunder inures solely to the benefit of Licensor. Licensee will at no time contest or aid in contesting the validity or ownership of any such trademark or take any action in derogation of Licensor's rights therein, including, without limitation, applying to register any trademark, trade name or other designation that is confusingly similar to any such trademark. Licensee will not delete or in any manner alter the copyright, trademark, and other proprietary rights notices appearing on the Application as delivered to Licensee. Licensee will reproduce such notices on all copies it makes of the Application. Licensee will not remove, relocate, alter or obscure any trademark, copyright or other proprietary or restrictive marking or legend appearing on or in the Application as delivered to Licensee, and will not attach any additional trademarks, logos or trade designations on or to the Application.

2.6 **Verification and Audit.** At Licensor's written request, Licensee will furnish Licensor with a certification signed by an officer of Licensee verifying that the Application is being used pursuant to the terms of this Agreement and the applicable Order Schedules. Licensor may audit Licensee's use of the Application to ensure that Licensee is in compliance with the terms of this Agreement and the applicable Order Schedules. Any such audit will be conducted during regular business hours at Licensee's facilities and will not unreasonably interfere with Licensee's business activities. Licensee will provide Licensor with access to the relevant Licensee records and facilities.

### 3. **NO MAINTENANCE; SUPPORT; SYSTEM VERSIONS; BACKUP PROCEDURES.**

3.1 **No Maintenance; Support.** Licensor is not responsible for and shall not owe any obligation to Licensee to provide any additional applications, or any maintenance, Upgrades, Error Corrections, Updates, supplements, improvements or any "add-ons" to the Application or Documentation. Licensor may agree, at its sole

discretion, to provide implementation and support services to Licensee with respect to the operation of the Application in accordance with an Order Schedule duly executed by Licensor and Licensee.

**3.2 Installation of Updates and Error Corrections; System Versions; Backup Procedures.** Licensee agrees to use commercially reasonable efforts to promptly install all Updates and Error Corrections supplied hereunder (to the extent provided by Licensor hereunder in its sole discretion) in order to maintain the Application in the most current revision level. Licensee agrees to maintain all system hardware and operating system software with which the Application executes at the latest revision level deemed necessary by Licensor for proper operation of the Application. Licensee is solely responsible for maintaining a procedure external to the Application for reconstruction of lost or altered files, data, or programs to the extent deemed necessary by Licensee, and for actually reconstructing any lost or altered files, data or programs.

#### **4. ORDERING AND DELIVERY.**

**4.1 Ordering.** Licensee may submit Order Schedules to Licensor for the purchase of Application licenses or for implementation and support services during the term of this Agreement. Each such Order Schedule must be signed by Licensee. No Order Schedule will be deemed accepted by Licensor unless and until Licensor accepts such Order Schedule in writing. Any terms and conditions contained in any Order Schedule that are inconsistent with or in addition to the terms and conditions of this Agreement will be deemed stricken from such Order Schedule, unless expressly agreed to in writing by Licensor.

**4.2 Delivery.** All Applications will be delivered to Licensee electronically via secure download from Licensor's designated site.

#### **5. PAYMENT.**

**5.1 Fees and Expenses.** Licensee will pay Licensor the total fees for all Application specified in an accepted Order Schedule. Fees are payable in advance for each Subscription Period and are non-refundable. Fees for additional purchases specified on an updated and approved Order Schedule for use during a then-current Subscription Period will be

payable prior to delivery provided that the annual fee, if applicable, will be pro-rated for the remainder of such Subscription Period. Licensee will also reimburse Licensor for any reasonable and customary out-of-pocket travel and lodging expenses incurred by Licensor in connection with performing any implementation and support services under this Agreement. At Licensee's request, Licensor will furnish Licensee with receipts and other documentation for all such expenses. All such fees and expenses will be due and payable within thirty (30) days or in accordance with applicable state statutes. Licensor may revise fees annually and will use reasonable efforts to notify Licensee of any changes at least 60 days in advance.

**5.2 Interest.** All past due amounts will incur interest at a rate of 2% per month or the maximum rate permitted by law, whichever is less. Licensee will reimburse Licensor for all reasonable costs and expenses incurred (including reasonable attorneys' fees) in collecting any overdue amounts.

**5.3 Payment Terms and Taxes.** Licensee will pay all amounts due under this Agreement in U.S. currency. All fees payable under this Agreement are net amounts and are payable in full, without deduction for taxes or duties of any kind. Licensee will be responsible for, and will promptly pay, all taxes and duties of any kind (including but not limited to sales, use and withholding taxes) associated with this Agreement or Licensee's receipt or use of the Application and any implementation and support services, except for taxes based on Licensor's net income. In the event that Licensor is required to collect any tax for which Licensee is responsible, Licensee will pay such tax directly to Licensor. If Licensee pays any withholding taxes that are required to be paid under applicable law, Licensee will furnish Licensor with written documentation of all such tax payments, including receipts.

#### **6. DISCLAIMER OF APPLICATION WARRANTY.**

THE APPLICATION IS LICENSED "AS IS" AND LICENSEE RECEIVES NO ADDITIONAL EXPRESS OR IMPLIED WARRANTIES. LICENSOR DOES NOT LICENSOR DOES NOT WARRANT THAT THE APPLICATION WILL MEET LICENSEE'S REQUIREMENTS, THE

APPLICATION WILL OPERATE IN THE COMBINATIONS THAT LICENSEE MAY SELECT FOR USE, THE OPERATION OF THE APPLICATION WILL BE ERROR-FREE OR UNINTERRUPTED OR THAT ALL APPLICATION ERRORS WILL BE CORRECTED. LICENSOR SHALL HAVE NO OBLIGATION OR LIABILITY FOR ANY LICENSEE-GENERATED ERROR. TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, LICENSOR DISCLAIMS ALL OTHER WARRANTIES, EXPRESS, STATUTORY OR IMPLIED, INCLUDING THE IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, AND NONINFRINGEMENT, AND ANY WARRANTIES ARISING OUT OF COURSE OF DEALING, USAGE OR TRADE. NO ADVICE OR INFORMATION, WHETHER ORAL OR WRITTEN, OBTAINED FROM LICENSOR OR ELSEWHERE WILL CREATE ANY WARRANTY NOT EXPRESSLY STATED IN THIS AGREEMENT.

6.4 *Indemnity.* Licensor will defend or settle any action brought against Licensee to the extent that it is based upon a third-party claim that the Application, as provided by Licensor to Licensee under this Agreement, infringes any United States patent or copyright, provided that Licensee: (i) gives Licensor prompt notice of any such claim; (ii) gives Licensor sole control of the defense and any related settlement of any such claim; and (iii) gives Licensor all reasonable information, assistance and authority in connection with the foregoing. The foregoing obligations of Licensor shall not apply to the extent a claim results from (a) modification of the Application other than by Licensor; (b) combination of the Application with products or technology not provided or specified by Licensor; or the claim could have been avoided by using an unaltered current version of the Application which was provided to Licensee by Licensor. In the event such a claim is brought and Licensor has the obligation to indemnify Licensee under this Master Agreement, Licensor shall, at its option and election, have the right to either: (i) obtain the rights for Licensee to continue to use such Application; (ii) modify the Application so they no longer are allegedly infringing such third party rights; or (iii) replace such Application with a new version of such Application that does not

infringe upon such third party rights.

## 7. CONFIDENTIALITY.

7.1 *Definition.* “*Confidential Information*” means: (a) the Application; (b) any business or technical information of Licensor that is obtained by Licensee, disclosed by Licensor, or to which Licensee has access, which if disclosed in writing, is marked “confidential” or “proprietary” at the time of disclosure, or, if disclosed orally, is identified as “confidential” or “proprietary” at the time of disclosure, or by the nature of the information is of a type that is reasonably considered to be confidential and/or proprietary; and (iii) the specific terms and pricing set forth in this Agreement. Licensee recognizes and acknowledges that the Confidential Information (and the confidential nature thereof) is critical to the Licensor’s business and that Licensor would not enter into this Agreement without assurance that the Confidential Information and its value will be protected as provided in this Section 7 and elsewhere in this Agreement.

7.2 *Exclusions.* Confidential Information does not include information that: (a) is or becomes generally known to the public through no fault of or breach of this Agreement by Licensee; (b) is rightfully known by Licensee at the time of disclosure without an obligation of confidentiality; (c) is independently developed by Licensee without use of Licensor’s Confidential Information; or (d) Licensee rightfully obtains from a third party without restriction on use or disclosure.

7.3 *Use and Disclosure Restrictions.* Licensee will not use Licensor’s Confidential Information except as necessary for the performance of this Agreement and will not disclose such Confidential Information to any third party except to those of its employees and subcontractors that need to know such Confidential Information for the purpose of performing this Agreement, provided that each such employee and subcontractor is subject to a written agreement that includes binding use and disclosure restrictions that are at least as protective as those set forth herein. Licensee will use all reasonable efforts to maintain the confidentiality of all Confidential Information in its possession or control, but in no event less than the efforts that Licensee ordinarily uses with respect to its own proprietary information of similar nature

and importance. The foregoing obligations will not restrict Licensee from disclosing Confidential Information of Licensor: (a) pursuant to the order or requirement of a court, administrative agency, or other governmental body, provided that Licensee gives reasonable notice to Licensor sufficient to enable Licensor to contest such order or requirement and/or seek a protective order or other appropriate remedy and takes commercially reasonable and lawful actions to avoid and/or minimize the extent of such disclosure and to obtain confidential treatment of any such disclosure; and

(b) on a confidential basis to its legal or financial advisors. In addition, Licensee may disclose the terms and conditions of this Agreement as required under applicable securities regulations. Licensee will notify Licensor in writing immediately upon becoming aware of the occurrence of any unauthorized use or release of the Confidential Information.

**7.4 Suggestions for Improvement to Application.** From time-to-time Licensee may, in its discretion, request that Licensor add functionality to or otherwise modify the Application, make suggestions for improvements or changes to the Application, or request or suggest wholly new software (collectively, "*Changes*"). Licensee hereby grants to Licensor a worldwide, royalty-free, fully paid-up, perpetual, non-terminable and irrevocable, sub-licensable, non-exclusive, assignable, transferable license under any and all proprietary rights and Intellectual Property Rights Licensee may have in such Changes.

## 8. LIMITATION OF LIABILITY.

**8.1 Total Liability.** LICENSOR'S TOTAL CUMULATIVE LIABILITY TO LICENSEE FROM ALL CAUSES OF ACTION AND UNDER ALL THEORIES OF LIABILITY WILL BE LIMITED TO AND WILL NOT EXCEED THE LICENSE FEES PAID TO LICENSOR BY LICENSEE PURSUANT TO THIS AGREEMENT FOR THE THEN-CURRENT SUBSCRIPTION TERM.

**8.2 Exclusion of Damages.** IN NO EVENT WILL LICENSOR BE LIABLE TO LICENSEE FOR ANY SPECIAL, INCIDENTAL, PUNITIVE OR CONSEQUENTIAL DAMAGES (INCLUDING LOSS OF USE, DATA, BUSINESS OR PROFITS) ARISING OUT OF OR IN

CONNECTION WITH THIS AGREEMENT OR THE USE OR PERFORMANCE OF THE APPLICATION OR THE IMPLEMENTATION AND SUPPORT SERVICES, WHETHER SUCH LIABILITY ARISES FROM ANY CLAIM BASED UPON CONTRACT, WARRANTY, TORT (INCLUDING NEGLIGENCE), STRICT LIABILITY OR OTHERWISE, AND WHETHER OR NOT LICENSOR HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH LOSS OR DAMAGE. THE PARTIES HAVE AGREED THAT THESE LIMITATIONS WILL SURVIVE AND APPLY EVEN IF ANY LIMITED REMEDY SPECIFIED IN THIS AGREEMENT IS FOUND TO HAVE FAILED OF ITS ESSENTIAL PURPOSE.

**8.3 Basis of Bargain.** The parties expressly acknowledge and agree that Licensor has set its prices and entered into this Agreement in reliance upon the limitations of liability specified herein, which allocate the risk between Licensor and Licensee and form a basis of the bargain between the parties.

## 9. TERM AND TERMINATION.

**9.1 Term.** This Agreement will begin on the Effective Date and will remain in effect thereafter unless terminated earlier in accordance with the terms of this Agreement. The Subscription Period for each Application license granted by Licensor hereunder will begin upon the date specified in an accepted Order Schedule. The license will then remain in effect for the Subscription Period.

**9.2 Termination for Breach.** Each party will have the right to terminate this Agreement or any Application license granted hereunder if the other party breaches any material term of this Agreement and fails to cure such breach within thirty (30) days after written notice thereof. Termination of this Agreement pursuant to this Section 9.2 terminates all Application licenses granted hereunder, but unless expressly stated in a party's notice of termination pursuant to this Section 9.2, termination of an individual Application license does not terminate this Agreement or any other Application license granted hereunder.

9.3 *Effect of Termination.* Upon termination of this Agreement or any individual Application license granted hereunder, Licensee will promptly and permanently erase all copies of the applicable Application in its possession or control and provide Licensor with an officer's written statement certifying that Licensee is in compliance with the foregoing.

9.4 *Survival.* The rights and obligations of the parties contained in Sections 2.5, 2.6, 5, 6 7, 8, 9.3, this Section 9.4, and 10 will survive the termination of this Agreement or of any individual Application license granted hereunder.

## 10. GENERAL.

10.1 *Assignment.* Licensee will have no right to assign this Agreement, in whole or in part, by operation of law or otherwise, without Licensor's express prior written consent. Any attempt to assign this Agreement, without such consent, will be null and of no effect. Subject to the foregoing, this Agreement will bind and inure to the benefit of each party's successors and permitted assigns. Licensor may assign this Agreement, in whole or in part, without Licensee's consent.

10.2 *Governing Law and Jurisdiction.* This Agreement will be governed by and construed in accordance with the laws of the State of Illinois excluding that body of law known as conflict of laws. The parties expressly agree that the United Nations Convention on Contracts for the International Sale of Goods will not apply. Any legal action or proceeding arising under this Agreement will be brought exclusively in the federal or state courts located in the Northern District of Illinois and the parties hereby irrevocably consent to the personal jurisdiction and venue therein.

10.3 *Nonexclusive Remedy.* Except as expressly set forth in this Agreement, the exercise by either party of any of its remedies under this Agreement will be without prejudice to its other remedies under this Agreement or otherwise.

10.4 *Severability.* If for any reason a court of competent jurisdiction finds any provision of this Agreement invalid or unenforceable, that provision of the Agreement will be enforced to the maximum extent permissible and the other provisions of this

Agreement will remain in full force and effect.

10.5 *Waiver.* The failure by either party to enforce any provision of this Agreement will not constitute a waiver of future enforcement of that or any other provision.

10.6 *Notices.* All notices required or permitted under this Agreement will be in writing and delivered by confirmed facsimile transmission, by courier or overnight delivery services, or by certified mail, and in each instance will be deemed given upon receipt. All communications will be sent to the addresses set forth on the applicable Order Form or to such other address as may be specified by either party to the other in accordance with this section. Either party may change its address for notices under this Agreement by giving written notice to the other party by the means specified in this section.

10.7 *Force Majeure.* Neither party will be responsible for any failure or delay in its performance under this Agreement (except for any payment obligations) due to causes beyond its reasonable control, including, but not limited to, labor disputes, strikes, lockouts, shortages of or inability to obtain labor, energy, raw materials or supplies, war, terrorism, riot, acts of God, epidemics or governmental action.

10.8 *Relationship of Parties.* The parties to this Agreement are independent contractors and this Agreement will not establish any relationship of partnership, joint venture, employment, franchise, or agency between the parties. Neither party will have the power to bind the other or incur obligations on the other's behalf without the other's prior written consent.

10.9 *Export Control; Compliance with Laws.* Licensee agrees to comply fully with all relevant export laws and regulations of the United States ("*Export Laws*") to ensure that neither the Application, nor any direct product thereof are: (a) exported or re-exported directly or indirectly in violation of Export Laws; or (b) used for any purposes prohibited by the Export Laws, including but not limited to nuclear, chemical, or biological weapons proliferation. Licensee agrees that it will comply with all applicable laws, orders or regulations in performing its obligations under this Agreement.

10.10 *Entire Agreement.* This Agreement, including all accepted Order Schedules, constitutes the complete and exclusive understanding and agreement between the parties regarding its subject matter and supercedes all prior or contemporaneous agreements or understandings, written or oral, relating to its subject matter. Any waiver, modification or amendment of any provision of this

Agreement will be effective only if in writing and signed by duly authorized representatives of both parties.

10.11 *Counterparts.* This Agreement may be executed in counterparts, each of which will be deemed an original, but all of which together will constitute one and the same instrument.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed as of the Effective Date by their duly authorized representatives.

SIKICH LLP

LICENSEE: Oneida County

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

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

Name: Anthony M. Cervini

Name: \_\_\_\_\_

Title: Partner

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

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

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

**SCHEDULE A  
ORDER SCHEDULE**

**Description of Application to be licensed:** One (1) instance of GASBS 87 Lessee Ledger version 1.06 solely for use to perform calculations, prepare journal entries and prepare quantitative disclosures in accordance with GASBS 87 guidance.

**Pricing:** One (1) instance of GASBS 87 Lessee Ledger version 1.06 Application. Pricing valid for 60 days from date Agreement was received.

| Item  | Start Date    | Period     | Cost          |
|---|---------------|------------|---------------|
| Application License for one (1) instance of GASBS 87 Lessee Ledger version 1.06 Application | [ 3/13/2023 ] | Perpetuity |               |
| <b>Total Cost:</b>  |               |            | \$[ \$2,500 ] |

**Installation Details:**

- Licensee will be responsible to install the Application in Licensee designated environment(s).

[Remainder of page intentionally left blank.]



**General Contact Information: Contact Information for Invoices:**

Licensee address (and contact):

Bill to (Payment Contact/AP Information):

|          |          |
|----------|----------|
| Name:    | Name:    |
| Title:   | Title:   |
| Address: | Address: |
| Phone:   | Phone:   |
| Fax:     | Fax:     |
| Email:   | Email:   |

Licensee Technical Contacts:

|          |          |
|----------|----------|
| Name:    | Name:    |
| Title:   | Title:   |
| Address: | Address: |
| Phone:   | Phone:   |
| Fax:     | Fax:     |
| Email:   | Email:   |

IN WITNESS WHEREOF, the parties have caused this Order Schedule to be executed as of the Effective Date by their duly authorized representatives.

SIKICH LLP

Licensee: Oneida County

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

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

Name: Anthony M. Cervini

Name: \_\_\_\_\_

Title: Partner

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

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

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