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**CITY OF GILLETT COMMON COUNCIL  
NOTICE OF REGULAR MEETING**

Council Chambers – Municipal Building  
150 N McKenzie Ave – Gillett, WI 54124

**THURSDAY, DECEMBER 2, 2021 AT 6:00 PM**

**AGENDA**

Council may deviate from agenda as needed

1. Mayor calls meeting to order. Pledge of Allegiance
2. Clerk takes roll and informs the Council that the Open Meeting Law has been complied with
3. Public Input
4. Discussion & possible action on minutes for November 4, 2021
5. **CDA Report:** Alderperson Mohr
6. **Library Report:** Alderperson Rudie
7. **Tourism & Marketing Commission**
  - a. Discussion and Possible Action On tagline
  - b. Discussion and Possible Action On Budget
8. **Financial Report:** Clerk Treasurer
  - a. Updated Monthly Check Register Provided and Budget
9. **Police Department Report:** Police Chief Breitenbach
  - a. Discussion on Training, Public Relations, and Incident Summary Report
10. **Fire Department Report:** Fire Chief Hicks
  - a. Discussion on Training, Public Relations, and Incident Summary Report
11. **Health, Protection and License Committee Report:** Alderperson Blaser
  - a. Discussion and Possible Action On Hiring Full Time Police Officer
12. **Board of Public Works Committee Report:** Alderperson Stroik
13. **Utility Committee Report:** Alderperson Mohr
  - a. Discussion and Possible Action On Hiring Full Time Utility Assistant
14. **Finance and Personnel Committee Report:** Alderperson Hubbard
  - a. Discussion and Possible Action approving Hawkins ASH CPAs contract
15. **Park and Cemetery Committee Report:** Alderperson Rudie
16. **Planning Committee Report:** Alderperson Spaulding
17. **Clerk Treasurer's Report:** Clerk Treasurer
18. **Attorneys Report:** Hanaway Ross Law Firm
19. **Mayor's Report:** Mayor McCarthy
20. **Adjourn**

Posted: City Hall and City Website----**Agenda subject to change up to 24 hours prior to meeting** Cc: City Council, Mayor, Attorney, Gillett Fire Dept., Gillett Police Dept. Contact City Clerk at 920-855-2255 prior to meeting if additional services are required. **It is possible that members of and possibly a quorum of members of the City Council or other committee may be in attendance** at the above stated meeting to gather information; no action will be taken by any governmental body at the above stated meeting other than the governmental body specifically referred to above in this notice.

**"An Equal Opportunity Employer"**

# CITY OF GILLETT COMMON COUNCIL

Council Chambers – Municipal Building  
150 N McKenzie Ave – Gillett, WI 54124

**THURSDAY, NOVEMBER 4, 2021 AT 6:00 PM**

## MINUTES

Mayor McCarthy called the meeting to order at 6:00 PM and the Pledge of Allegiance was recited.

### **Roll Call:**

**Present:** Mayor Josh McCarthy, Alderpersons Nanette Mohr, Debbie Rudie, Gary Spaulding, Marie Blaser, Sandra Hubbard, Clerk Treasurer Chelsea Anderson, Deputy Clerk Lisa Anderson, Librarian Shannon Stoner, Library Board Members Linda Hougas and Irene Drake, Police Chief Shane Breitenbach, Officer Anna Buettner, and Utility and Public Works Department Head Ron Anderson. Public Jerry Luther, Chris Byars, Tracie Delzer, Kevin Smith, Richard Rudie, and Kevin and Michelle Magee. Luke Riemer with New Media. Katie Daul with Tourism and Marketing. Dan Buell, owner of Nicolet Trail Campground.

**Excused:** Alderperson Matt Stroik and Fire Chief Kurt Hicks

1. **Clerk informs the Council that the Open Meeting Law has been complied with**
2. **Public Input-** Chief Shane Breitenbach introduced our new Officer Anna Buettner. Magee's were wondering on the welfare of a citizen and asked about the raze orders, they do not want to risk parking in their driveway with things falling, will refer to police department to see where to park.
3. Discussion & possible action on minutes for October 7, 2021

### **MOTION: Rudie/Mohr**

*Motion to approve minutes from October 7, 2021*

**Voice Vote:** All Voting Aye - **MOTION CARRIED**

4. **CDA Report:** Alderperson Mohr- Oconto County Economic Development Director Jayme Sellen was here for our Community Development Meeting again for another brainstorm session for a new project.
5. **Library Report:** Alderperson Rudie reported that the haunted house put on by the library was great and attendance was wonderful. She thanked the staff and explained how glad she was the haunted house could return this year (canceled last year because of Covid-19). Librarian Shannon Stoner reported Monday November 8th Dementia Care Specialists came to talk at the library and how to let our locals know how to find local support. Movie Night next Friday featuring House with a Clock in the Walls. New Zoo presentation on Friday November 19th for children to be close to real animals and learn about amphibians and many other animals. Rudie thanked Shannon again for having such a special program come to Gillett. All November the library will be doing "Sign up for Santa calling", where Santa calls Gillett children. Cookie Decorating Day might be moved due to a conflict with other programs going on that day. 454 people attended programs for October. The Star Gazing event went well; they came with two telescopes and lots of knowledge; standing room only in the Community Center. Starting a "Change maker group for teens", for projects to complete for the community. In addition, a reminder: We are Closed for Thanksgiving.
6. **Tourism & Marketing Commission:** Katie Daul reported they rescheduled their October meeting for November 16th, they will continue to work on a partnership with GBA (Gillett Business Association) and work on the possibility to make a Chamber of Commerce.
7. **Financial Report:** Clerk Treasurer
  - a. Updated Monthly Check Register Provided and Budget

### **MOTION: Rudie/Blaser**

*Motion to approve October 2021 Check Register.*

**Roll Call Vote:** All Voting Aye - **MOTION CARRIED**

## CITY OF GILLETT COMMON COUNCIL

8. **Police Department Report:** Police Chief Shane Breitenbach
  - a. Discussion on Training, Public Relations, and Incident Summary Report -Chief Breitenbach provided the incident report. Chief stated there were 136 events responded to last month. The department increased traffic watch near Main Street to prevent the traffic issues brought up last council meeting. October 21 Officer Hoeft is out for paternity leave until December. Chief Schneider from the Village of Suring assisted with field training our Officer Anna Buettner, we appreciate the much needed assistance from Chief Schneider. The \$1,000 donation from Laurie Wold was used to purchase a ballistic vest and partially paid for an AED. Gillett EMS will be donating the rest of the funds for the purchase on the AED, thank you Gillett Area Ambulance! The new squad that we received on a 50/50 grant has been paid for and getting unfitted for the road, new graphics, cage equipment, computers, etc. The Squad we purchased from Suring needs repair to the transfer case and water pump, quoted at \$4,200. Lambercht's Service Garage will repair the squad for us.
9. **Fire Department Report:** Chief Hicks reported six calls on his written report.
  - a. Discussion on Training, Public Relations, and Incident Summary Report- Training: 6 calls were Underhill Lift Assist, Seneca Alarm x4, and MABAS Plane Crash. Live fire burn at Zahn's farm, Underhill, Town of Gillett, and City of Gillett were present.
10. **Health, Protection and License Committee Report:** Alderperson Blaser
  - a. Discussion and Possible Action On Firework Permit for Christmas in the Park  
**MOTION: Mohr/Rudie**  
*Motion to approve the Fireworks Permit for Christmas in the Park on December 4, 2021 at 5pm.*  
**Voice Vote:** All Voting Aye - **MOTION CARRIED**
  - b. Discussion and Possible Action On Home Occupation Permit  
**MOTION: Rudie/Hubbard**  
*Motion to approve the Home Occupation permit for John Ross Realty at 212 North McKenzie Avenue.*  
**Voice Vote:** All Voting Aye - **MOTION CARRIED**
  - c. Discussion and Possible Action On Sign Variance- No action taken
11. **Board of Public Works Committee Report:** Ron Anderson Head of Public Works and Utility reported they have been picking up leaves all month. Parts for new truck have arrived and will be put on by Monroe Truck. He reported the team is ready for snow. They are currently vacuuming the parks and have the street sweeper out to keep the storm sewers clean.
12. **Utility Committee Report:** Ron Anderson Head of Public Works and Utility reported that the large meters have all been tested, which is required by the State of Wisconsin. The DRN did approve our Wastewater Treatment Plant permit; every five years we are required to renew our permit to discharge into the Oconto river. The new utility building has been sided and a new wall added, still needs heat, electric and plumbing.
13. **Finance and Personnel Committee Report:** Alderperson Hubbard
  - a. Discussion and Possible Action approving General Teamsters Union Contract for 2022-2024  
**MOTION: Rudie/Blaser**  
*Motion to approve General Teamsters Union Contract 2022-2024.*  
**Roll Call Vote:** All Voting Aye - **MOTION CARRIED**
  - b. Discussion and Possible Action on Ordinance adopting a revision and codification of the ordinances of the City of Gillett  
**MOTION: Mohr/Blaser**  
*Motion to approve Ordinance adopting a revision and codification of the ordinances of the City of Gillett*  
**Voice Vote:** All Voting Aye - **MOTION CARRIED**

## CITY OF GILLETT COMMON COUNCIL

- c. Discussion and Possible Action on Code Adoption Ordinance Schedule A Specific Revisions at Time of Adoption of Code

**MOTION: Mohr/Spaulding**

*Motion to approve on Code Adoption Ordinance Schedule A Specific Revisions at Time of Adoption of Code*

**Voice Vote:** All Voting Aye - **MOTION CARRIED**

- d. Discussion and Possible Action on Resolution for the Enactment of the Code Adoption Ordinance

**MOTION: Rudie/Mohr**

*Motion to approve Resolution 5-2021 for the Enactment of the Code Adoption Ordinance*

**Voice Vote:** All Voting Aye - **MOTION CARRIED**

14. **Park and Cemetery Committee Report:** Ron Anderson Head of Public Works and Utility reported that the tin around the beer stand has been installed, in a stronger steal. Contract for cemetery is up for Green Boyz, will look at bids in Public Works. He stated they will finish the fence for the pickle ball court, and the new second court will be stored inside until after winter.

15. **Planning Committee Report:** Alderperson Spaulding

- a. Discussion and Possible Action on rezoning 312 East Washington Street from Residential to Commercial

**MOTION: Rudie/Mohr**

*Motion to approve rezoning 312 E Washington Street to commercial.*

**Voice Vote:** All Voting Aye - **MOTION CARRIED**

16. **Clerk Treasurer's Report:** Clerk Treasurer reported special charges (unpaid bills) have been put on taxes with a 10 percent penalty. Deputy Clerk Treasurer Lisa Anderson has completed her notary tests, learned many new skills including a few such as printing water bills, accounts payable, citation (court) payments, and started election training.

17. **Attorneys Report:** Hanaway Ross Law Firm-Nothing to report.

18. **Mayor's Report:** Mayor reported we would be finishing the budget this month.

19. **Adjourn** at 6:55 PM

**MOTION: Rudie/Mohr**

*Motion to adjourn.*

**Voice Vote:** All Voting Aye - **MOTION CARRIED**

Respectfully Submitted,  
Clerk Treasurer Chelsea Anderson

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## Library Director Report December 2021

1. Our Movie Night will be at the Library Community Center on Friday, December 10<sup>th</sup> from 5:30-8 pm. Movie will be Disney's "Frozen"
2. Cookie Decorating will be Friday, December 10 @ 1 pm to prevent conflict with school event.
3. On Sunday, December 19, we're going to do a Santa's Winter Wonderland event in the Community Center. Santa is going to come and I'd like to have a table of sweets. So, If anyone would like to bake some cookies or make some bars for this, be willing to tend the cookie table, or be one of Santa's elves, it would be greatly appreciated. I'm also looking for decorations as well as a chair for santa. I am looking for anyone to help me decorate for Santa's Winter Wonderland on Friday, December 17.
4. Santa will call Gillett kids from Monday, December 20-Thursday, December 23 from 4:30-5:30 pm.
5. Sign up for Santa Calling and Cookie Decorating will take place throughout November. December 3<sup>rd</sup> is the sign up deadline for both programs. Sign up forms are available at the library. According to the Byars family, who are getting the homeschool kids tallied, there are 44 kids signing up for it.
6. Program Attendance
  - a. Pathfinder resumed
  - b. Debbie will be starting a Changemaker group for teens to get together and brainstorm for projects to do for the community (raking leaves, etc). this will start on December 30<sup>th</sup>.
  - c. We had 20 people for the NEW Zoo program. The Zoo brought a chinchilla, bull frog, turtle, pigeon, and an albino snake.
7. Our next newsletter will be coming out in mid December. Here are some highlights:
  - a. **Wednesday, January 12 from 1-2 pm in Gillett Library Community Center:** Afternoon Tea: Enjoy a hot tea social. Light fare will be served.
  - b. **Friday, January 21 from 5-6 pm at the Gillett Library Community Center. "Soup-er Supper"** Make your favorite soup recipe and bring it to the Gillett Library Community Center! Bring a container to take some leftovers home. \*\*If your recipe includes a potential allergen (milk, fish, etc), please inform library staff and appropriate signage will be placed at your recipe's locale.
  - c. **Month of February:** Genre Dating Game: Come to the Gillett Public Library in February and fall in love....with a new book. Roll the dice for a genre and you will be matched with a book in that genre on a Blind Date! When you are done your 'date,' write a little review and let us know how it went and if you would like to "go out" with that author again. And because every date should end on a 'sweet' note, enjoy a little dessert. This is open for Tweens, Teens, and Adults!
  - d. **Friday, March 18<sup>th</sup> from 1-2 pm at the Gillett Library Community Center:** Join us for Dr. Seuss's 98th birthday month celebration! Enjoy Seuss-themed activities, games, and snacks!
  - e. **Friday, April 22 from 4-5 pm:** Celebrate Earth Day with Gillett Public Library staff by cleaning up Zippel Park! If your community group is interested in helping pick up garbage at the park, please call the Gillett Public Library at 920-855-6224. We will meet at the Expo center in the park on
  - f. **If anyone knows of good performers (folk, big band, country, polka, etc) let me know.** I would like to start scheduling "Concerts in the Square" for summer if possible.

CITY OF GILLETT

**TOURISM & MARKETING COMMISSION MEETING**

**Council Chambers – Municipal Building 150 N. McKenzie Ave – Gillett, WI 54124**

**TUESDAY, NOVEMBER 16, 2021 AT 4:30 PM**

**MINUTES**

**Meeting called to order by Chairperson Katie Daul at 4:32 p.m.**

**Roll Call** - Present: Keri Hicks, Wendy Vorpal, Josh McCarthy, Tonia Kruschke, Katie Daul (Chair).  
Absent: Gary Spaulding, Debbie Rudie. Public: Pastor Chris Byars

Chairperson informed the commission that the Open Meeting Law has been complied with.

**PUBLIC INPUT** - None.

A motion was made to move agenda item 4B to agenda item 1. Motion made by Hicks, seconded by Vorpal. Motion carried.

1. National Day of Prayer - Pastor Byars shared information regarding a possible National Day of Prayer event at Zippel Park. Mayor McCarthy reminded Pastor Byars to apply for the appropriate permits prior to the event.
2. **Secretary's Report** was reviewed.
3. **Financial Report** was reviewed. Current bills for ATV map and Discovery Guide have been paid. Based on the possible increase in budget funding to \$10,000, a motion was made by Hicks to amend the budget for 2022: ATV Maps \$1000, Fireworks \$1000, Discovery Guide \$2500, Signage \$0 (or eliminate line item if possible), Advertising \$3000, Promotions \$2500. The motion was seconded by Kruschke. Roll call vote all ayes. Motion carried.
4. **Discussion and Possible Action on Follow Up Items.**
  - a. Grants - Grant information was shared. Gregg Sekela and Pete Vorpal to assist with grant writing.
  - b. GBA Restructure - Daul presented to membership in October, with final voting to be done at November meeting. GBA Interim President Pete Vorpal will reach out to Daul on outcome of vote.
  - c. Marketing Campaigns - "A City for All Seasons" was agreed upon for the new tagline. Request for vote from council will be brought to December council meeting. Commission to determine what items to include with drone footage. Vorpal to check with owner of Primal Meats to install signage at Cty Rd R & VV. Hicks and Kruschke to begin planning of pickleball events (league, tournaments, how-tos).
  - d. Little Libraries - Library Board is not interested in maintaining; Kruschke to check with Friends of the Library group.
  - e. CDA Priorities - Kruschke and Daul to invite Mary Smith of Suring FFA to next meeting to discuss community garden. CDA is open to a franchise per the suggestion of the OCEDC Executive Director. The former nursing home is not of interest to the city.

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- f. Motion made by Vorpahl and seconded by Kruschke to apply for Bird City designation.  
Motion carried unanimously. McCarthy to complete application.

**2. Discussion and Possible Action on Next Priorities**

- a. Alignment with “Healthy Oconto County” - HOLD for next meeting.
- 3. **Set Next Meeting Date.** The next meeting will be January 22, 2022.
  - 4. **Adjourn.** Motion to adjourn made by Kruschke and seconded by Hicks at 6:21 p.m. Motion carried.

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ALL Checks

Posted From: 11/01/2021 From Account:  
Thru: 11/30/2021 Thru Account:

Check Nbr	Check Date	Payee	Amount
WRS	11/25/2021	WISCONSIN DEPARTMENT OF ETF	6,319.23
	Manual Check	WRS - NOVEMBER	
37309	11/02/2021	BELCO VEHICLE SOLUTIONS INVOICE#6523	2,321.66
37310	11/02/2021	MCCLONE CLERK LIABILITY	2,510.31
37311	11/02/2021	OCONTO COUNTY TREASURER CITY OF GILLET-10 OCTOBER 2021	50.00
37312	11/02/2021	STATE OF WISCONSIN COURT FINES & ASSESSMENTS OCTOBER	247.40
37313	11/02/2021	WEST BEND MUTUAL INSURANCE COMPANY NOTARY BOND	20.00
37314	11/04/2021	BERGMANN'S SERVICE STATION INVOICE# 12488	347.00
37315	11/04/2021	CELLCOM INVOICE#539535	99.92
37316	11/04/2021	COMMAND CENTRAL	410.00
37317	11/04/2021	MARCO TECHNOLOGIES LLC. INVOICE# 9271750	145.05
37318	11/04/2021	PREVEA HEALTH	132.10
37319	11/04/2021	TRUE VALUE	60.36
37320	11/04/2021	US BANK EQUIPMENT FINANCE INVOICE#456352301	201.57
37321	11/08/2021	CARQUEST AUTO PARTS IN-14425-31045914425-31157014425-311923	265.72
37322	11/08/2021	GARROW OIL MARKETING, INC FUEL	191.17
37323	11/08/2021	QUILL CORPORATION CLERK SUPPLIES	122.56
37324	11/08/2021	RIESTERER & SCHNELL, INC	26.63
37325	11/08/2021	SECURIAN FINANCIAL GROUP INC DECEMBER 2021	324.76
37326	11/08/2021	ZARNOTH BRUSH WORKS INC INV#0186935-IN	807.00
37327	11/15/2021	BERGMANN'S SERVICE STATION INVOICE# 12496	184.80



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ALL Checks

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Thru: 11/30/2021 Thru Account:

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37329	11/15/2021	GAD 1AX00088	8,552.17
37330	11/15/2021	GARROW OIL MARKETING, INC FUEL	426.15
37331	11/15/2021	GILLET AREA AMBULANCE INVOICE#17	20,826.36
37332	11/15/2021	GREEN BOYZ INC. INVOICE#107931	2,700.00
37333	11/15/2021	KURT HICKS	1,040.00
37334	11/15/2021	RICK RAATZ	1,020.00
37335	11/15/2021	WE ENERGIES	139.47
37336	11/16/2021	BUSINESS CARD	159.88
37337	11/16/2021	CELLCOM INV#572906	163.83
37338	11/16/2021	HANAWAY ROSS LAW FIRM NOVEMBER 2021	135.00
37339	11/16/2021	LIBERTY TITLE AND ABSTRACT, INC. REFUND FOR CHRISTENSEN, RANDY OVERPAYMENT	92.01
37340	11/16/2021	MCCLONE CLERK LIABILITY	2,510.31
37341	11/16/2021	MONROE TRUCK EQUIPMENT NEW PUBLIC WORKS TRUCK	28,626.00
37342	11/16/2021	MUNICIPAL PROPERTY INSURANCE COMPANY EQUIPMENT PREMIUM	7,446.28
37343	11/16/2021	TOWN OF UNDERHILL	300.00
37344	11/16/2021	UNEMPLOYMENT INSURANCE 11186996	1,164.64
37345	11/18/2021	BOND TRUST SERVICES CORP INVOICE 66707	400.00
37346	11/18/2021	BOND TRUST SERVICES CORP 66843	131,360.00
37347	11/18/2021	BUSINESS CARD	257.98

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Posted From: 11/01/2021 From Account:  
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Check Nbr	Check Date	Payee	Amount
37348	11/18/2021	BUSINESS CARD	1,458.70
37349	11/18/2021	CENTURY LINK NOVEMBER	78.81
37350	11/18/2021	FAMILY HANDYMAN	27.38
37351	11/18/2021	GILLETT SCHOOL DISTRICT OCTOBER	128.04
37352	11/18/2021	LINDA HOUGAS CEILING TILES	86.43
37353	11/18/2021	OUR WISCONSIN	34.98
37354	11/18/2021	R&R ASSESSING SERVICES CITY ASSESSOR	1,265.00
37355	11/18/2021	TASTE OF HOME	19.98
37356	11/23/2021	BUSINESS CARD	30.52
37357	11/23/2021	LAMBRECHT'S SERVICE GARAGE LLC INVOICE#00005298	4,137.44
37358	11/23/2021	OCONTO ELECTRIC KLAUS LAKE & PARK LIGHT, CROSSING GUARD	10.08
37359	11/23/2021	PREVEA HEALTH SUMMARY HEALTH CHECK: ANNALISE BUETTNER	132.15
37360	11/23/2021	THE UNIFORM SHOPPE INVOICE#315291	448.70
37361	11/23/2021	TRUE VALUE	25.99
37362	11/23/2021	WE ENERGIES	140.97
37363	11/29/2021	ASTREA CREDIT INTERNET CABLE 181.76 LIBRARY	839.40
37364	11/29/2021	BUSINESS CARD	365.13
37365	11/29/2021	COUNTY OF SHAWANO VEST	147.85
37366	11/29/2021	GILLETT AREA AMBULANCE LAURIE WOLD DONATION EXPENSE	500.00
37367	11/29/2021	HANAWAY ROSS LAW FIRM NOVEMBER 23,2021	1,243.00

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37369	11/29/2021	GENERAL TEAMSTERS UNION LOCAL 662 DECEMBER	134.00
37370	11/29/2021	GRAFIX SHOPPE GRANT	408.64
37371	11/29/2021	MULCAHY/SHAW WATER 00	30.00
EFTPS	11/11/2021	INTERNAL REVENUE SERVICE Manual Check 11.11.2021 payroll	5,612.47
EFTPS	11/25/2021	INTERNAL REVENUE SERVICE Manual Check 11.25.2021 PAYROLL	4,995.62
V4606	11/11/2021	ANDERSON, CHELSEA E Manual Check Pay period 10/25/2021 to 11/07/2021	1,261.50
V4607	11/11/2021	ANDERSON, ERIC Manual Check Pay period 10/25/2021 to 11/07/2021	1,627.38
V4608	11/11/2021	ANDERSON, LISA Manual Check Pay period 10/25/2021 to 11/07/2021	554.44
V4609	11/11/2021	ANDERSON, RONALD J Manual Check Pay period 10/25/2021 to 11/07/2021	3,101.81
V4610	11/11/2021	BARKE, RITA Manual Check Pay period 10/25/2021 to 11/07/2021	399.42
V4611	11/11/2021	BLASER, MARIE A Manual Check Pay period 10/11/2021 to 11/07/2021	277.05
V4612	11/11/2021	BREITENBACH, SHANE P Manual Check Pay period 10/25/2021 to 11/07/2021	2,360.94
V4613	11/11/2021	BUETTNER, ANNALISE Manual Check Pay period 10/25/2021 to 11/07/2021	1,214.43
V4614	11/11/2021	COX, KATHERINE Manual Check Pay period 10/25/2021 to 11/07/2021	639.81
V4615	11/11/2021	FINNELL, NORMAN W Manual Check Pay period 10/25/2021 to 11/07/2021	617.66
V4616	11/11/2021	GABLE, RUSSELL Manual Check Pay period 10/25/2021 to 11/07/2021	1,265.17
V4617	11/11/2021	HINKFUSS, DONNIE Manual Check Pay period 10/25/2021 to 11/07/2021	122.55
V4618	11/11/2021	HOEFT, ZACHARY Manual Check Pay period 10/25/2021 to 11/07/2021	1,458.21

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ALL Checks

Posted From: 11/01/2021 From Account:  
Thru: 11/30/2021 Thru Account:

Check Nbr	Check Date	Payee	Amount
V4619	11/11/2021	HUBBARD, SANDRA	277.05
	Manual Check	Pay period 10/11/2021 to 11/07/2021	
V4620	11/11/2021	MCCARTHY, JOSHUA	461.75
	Manual Check	Pay period 10/11/2021 to 11/07/2021	
V4621	11/11/2021	MILHANS, VICTOR	122.55
	Manual Check	Pay period 10/25/2021 to 11/07/2021	
V4622	11/11/2021	MOHR, NANETTE	277.05
	Manual Check	Pay period 10/11/2021 to 11/07/2021	
V4623	11/11/2021	ROESCH, RYAN	215.80
	Manual Check	Pay period 10/25/2021 to 11/07/2021	
V4624	11/11/2021	RUDIE, DEBORAH	277.05
	Manual Check	Pay period 10/11/2021 to 11/07/2021	
V4625	11/11/2021	SPAULDING, GARY	274.71
	Manual Check	Pay period 10/11/2021 to 11/07/2021	
V4626	11/11/2021	STONER, SHANNON	1,063.98
	Manual Check	Pay period 10/25/2021 to 11/07/2021	
V4627	11/11/2021	STREHLOW, ASHLEY	316.84
	Manual Check	Pay period 10/25/2021 to 11/07/2021	
V4628	11/11/2021	STROIK, MATTHEW	277.05
	Manual Check	Pay period 10/11/2021 to 11/07/2021	
V4629	11/11/2021	TENNIE BOCHE, DEBBY	367.20
	Manual Check	Pay period 10/25/2021 to 11/07/2021	
V4630	11/11/2021	WINKLER, RANDY	93.91
	Manual Check	Pay period 10/25/2021 to 11/07/2021	
V4631	11/25/2021	ANDERSON, CHELSEA E	1,231.59
	Manual Check	Pay period 11/08/2021 to 11/21/2021	
V4632	11/25/2021	ANDERSON, ERIC	1,578.86
	Manual Check	Pay period 11/08/2021 to 11/21/2021	
V4633	11/25/2021	ANDERSON, LISA	686.34
	Manual Check	Pay period 11/08/2021 to 11/21/2021	
V4634	11/25/2021	ANDERSON, RONALD J	3,033.25
	Manual Check	Pay period 11/08/2021 to 11/21/2021	
V4635	11/25/2021	BARKE, RITA	399.42
	Manual Check	Pay period 11/08/2021 to 11/21/2021	
V4636	11/25/2021	BREITENBACH, SHANE P	2,010.39
	Manual Check	Pay period 11/08/2021 to 11/21/2021	
V4637	11/25/2021	BUETTNER, ANNALISE	1,214.43
	Manual Check	Pay period 11/08/2021 to 11/21/2021	

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PNB - CITY CHECKING

ALL Checks

Posted From: 11/01/2021 From Account:  
Thru: 11/30/2021 Thru Account:

Check Nbr	Check Date	Payee	Amount
V4638	11/25/2021	COX, KATHERINE	541.99
	Manual Check	Pay period 11/08/2021 to 11/21/2021	
V4639	11/25/2021	FINNELL, NORMAN W	527.02
	Manual Check	Pay period 11/08/2021 to 11/21/2021	
V4640	11/25/2021	GABLE, RUSSELL	1,265.17
	Manual Check	Pay period 11/08/2021 to 11/21/2021	
V4641	11/25/2021	HAEFLINGER, LINDA	136.59
	Manual Check	Pay period 11/08/2021 to 11/21/2021	
V4642	11/25/2021	HINKFUSS, DONNIE	61.28
	Manual Check	Pay period 11/08/2021 to 11/21/2021	
V4643	11/25/2021	HOEFT, ZACHARY	1,458.21
	Manual Check	Pay period 11/08/2021 to 11/21/2021	
V4644	11/25/2021	HULL, ASHLEY N	399.73
	Manual Check	Pay period 11/08/2021 to 11/21/2021	
V4645	11/25/2021	MILHANS, VICTOR	61.28
	Manual Check	Pay period 11/08/2021 to 11/21/2021	
V4646	11/25/2021	ROESCH, RYAN	149.58
	Manual Check	Pay period 11/08/2021 to 11/21/2021	
V4647	11/25/2021	STONER, SHANNON	1,045.65
	Manual Check	Pay period 11/08/2021 to 11/21/2021	
V4648	11/25/2021	TENNIE BOCHE, DEBBY	367.20
	Manual Check	Pay period 11/08/2021 to 11/21/2021	
V4649	11/25/2021	WINKLER, RANDY	93.91
	Manual Check	Pay period 11/08/2021 to 11/21/2021	
DEFCOMP	11/11/2021	WISCONSIN DEFERRED COMPENSATION PROGRAM	175.00
	Manual Check	11.11.2021 payroll	
DEFCOMP	11/25/2021	WISCONSIN DEFERRED COMPENSATION PROGRAM	135.00
	Manual Check	11.25.2021 PAYROLL	
deptrev	11/11/2021	WISCONSIN DEPARTMENT OF REVENUE	1,048.40
	Manual Check	11.11.2021 payroll	
DEPTREV	11/25/2021	WISCONSIN DEPARTMENT OF REVENUE	1,008.98
	Manual Check	11.25.2021 PAYROLL	
11162021	11/16/2021	DELTA DENTAL	740.30
	Manual Check	DECEMBER PREUIMS	
11302021	11/29/2021	GILLETT AREA AMBULANCE	-500.00
	Manual Check	AMBULANCE PAID FOR AED IN FULL	
12202021	12/20/2021	GILLETT WATER & SEWER - EFT	874.37
	Manual Check		

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PNB - CITY CHECKING

ALL Checks

Posted From: 11/01/2021

From Account:

Thru: 11/30/2021

Thru Account:

Check Nbr	Check Date	Payee	Amount
Grand Total			284,075.85

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ACCT

PNB - CITY CHECKING

ALL Checks

Posted From: 11/01/2021 From Account:  
Thru: 11/30/2021 Thru Account:

	Amount
Total Expenditure from Fund # 100 - GENERAL FUND	158,233.68
Total Expenditure from Fund # 220 - LIBRARY	9,250.63
Total Expenditure from Fund # 320 - TIF 2	30,963.60
Total Expenditure from Fund # 330 - TIF 3	78,265.44
Total Expenditure from Fund # 600 - UTILITY FUND	6,953.86
Total Expenditure from Fund # 700 - CAPITAL OUTLAY	408.64
Total Expenditure from all Funds	284,075.85

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ACCT

PNB - UTILITY CHECKING

ALL Checks

Posted From: 11/01/2021 From Account:  
Thru: 11/30/2021 Thru Account:

Check Nbr	Check Date	Payee	Amount
4197	11/02/2021	MCCLONE W/COMP INS -	520.69
4198	11/02/2021	MENARDS 25096	91.14
4199	11/04/2021	BADGER METER	46.43
4200	11/04/2021	GAD INVOICE# 1AD00001	235.00
4201	11/04/2021	TRUE VALUE	282.68
4202	11/08/2021	NEW MEDIA INC. WATER QUALITY REPORT	81.88
4203	11/08/2021	OCONTO COUNTY LUMBER INC	807.59
4204	11/08/2021	WISCONSIN RURAL WATER ASSOCIATION	390.00
4205	11/15/2021	BERGMANN'S SERVICE STATION INVOICE#12502	23.00
4206	11/15/2021	CECIL TRUCKING & EXCAVATING, INC.	4,950.00
4207	11/15/2021	CELLCOM MAIN GB LINE SPLIT	25.94
4208	11/15/2021	CRANE ENGINEERING	5,937.32
4209	11/15/2021	GAD INVOICE# 1B100696	67.20
4210	11/15/2021	GARROW OIL MARKETING, INC	238.73
4211	11/15/2021	GILLETT CEMENT	500.33
4212	11/15/2021	OCONTO ELECTRIC	1,474.34
4213	11/15/2021	SABEL MECHANICAL LLC INVOICE#3981	10,315.55
4214	11/15/2021	USA BLUE BOOK	77.75
4215	11/15/2021	WE ENERGIES	123.45
4216	11/16/2021	BUSINESS CARD INDEED	475.36



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PNB - UTILITY CHECKING

ALL Checks

Posted From: 11/01/2021 From Account:  
Thru: 11/30/2021 Thru Account:

Check Nbr	Check Date	Payee	Amount
4217	11/16/2021	CELLCOM INVOICE#572906	159.88
4218	11/16/2021	MCCLONE W/COMP INS -	520.69
4219	11/16/2021	MUNICIPAL PROPERTY INSURANCE COMPANY EQUIPMENT PREMIUMS	6,395.72
4220	11/23/2021	GAD INVOICE#1B800002	238.00
4221	11/23/2021	GPM INVESTMENTS SOUTHEAST-ACH	4.99
4222	11/23/2021	HAWKINS INC	1,227.50
4223	11/23/2021	KATHY COX REIMBURSEMENT FOR TABLE	105.50
4224	11/23/2021	WE ENERGIES	1,678.84
4225	11/29/2021	BUSINESS CARD	5,367.34
4226	11/29/2021	MULCAHY/SHAW WATER	495.00
12202021	12/20/2021	GILLETT WATER & SEWER - EFT Manual Check	31.30
Grand Total			42,889.14



One East Waldo Boulevard, Suite 5  
Manitowoc, WI 54220-2912  
920.684.7128 | fax: 920.684.3709  
[www.HawkinsAsh.cpa](http://www.HawkinsAsh.cpa)

November 4, 2021

Mr. Josh McCarthy  
City of Gillett  
150 N. McKenzie Avenue  
Gillett, WI 54124

Dear Mr. McCarthy and the City Council,

The following represents our understanding of the services we will provide the City of Gillett. You have requested that we audit the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Gillett, as of December 31, 2021, and for the year then ended and the related notes, which collectively comprise the City of Gillett's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS), in accordance with *Government Auditing Standards*, and any state or regulatory audit requirements will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP) as promulgated by the Governmental Accounting Standards Board (GASB) require that the included supplementary information, such as management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, 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 required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

- 1) Budgetary Comparison Schedule for the General Fund - Budget and Actual
- 2) Wisconsin Retirement System Schedules

Supplementary information other than RSI will accompany the City of Gillett's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with U.S. GAAS. We intend to provide an opinion on the following supplementary information in relation to the basic financial statements as a whole:

- 1) Combining Balance Sheets - Nonmajor Governmental Funds
- 2) Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds
- 3) Comparative Schedule of Water Utility - Revenues and Expenses
- 4) Comparative Schedule of Sewer Utility - Revenues and Expenses

Mr. Josh McCarthy  
City of Gillett  
November 4, 2021  
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Also, the document we submit to you will include the following other additional information that *will not* be subjected to the auditing procedures applied in our audit of the basic financial statements:

- 1) Detailed Statement of Revenues and Other Financing Sources - Budget and Actual - General Fund
- 2) Detailed Statement of Expenditures and Other Financing Uses - Budget and Actual - General Fund

We will also prepare the following items:

- 1) Annual Report to the Public Service Commission with Independent Accountants' Compilation Report
- 2) Wisconsin Department of Revenue Financial Report with Independent Accountants' Compilation Report
- 3) Wisconsin Department of Revenue Annual TID Report with Independent Accountants' Compilation Report

### **Auditor Responsibilities**

We will conduct our audit in accordance with U.S. GAAS, in accordance with *Government Auditing Standards*, and any state or regulatory audit requirements. As part of an audit in accordance with GAAS, in accordance with *Government Auditing Standards*, and any state or regulatory audit requirements we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Gillett's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and in accordance with *Government Auditing Standards*, and/or any state or regulatory audit requirements.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

### **Compliance with Laws and Regulations**

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the City of Gillett's compliance with the 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.

### **Management Responsibilities**

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

- a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America
- b. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
  - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
  - ii. Additional information that we may request from management for the purpose of the audit; and
  - iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
  - iv. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report, if applicable, and the planned timing and method of issuance of that annual reports, and
  - v. A final version of the annual report, if applicable, (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
- d. For including the auditors' report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;
- e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- f. For adjusting the basic 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 current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- i. For informing us of an known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
- j. For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

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

### **Nonattest Services**

With respect to the following nonattest services we perform, preparing the financial statements and related notes and maintain the City's and utilities depreciation schedules based on information provided by you.

Mr. Josh McCarthy  
City of Gillett  
November 4, 2021  
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We will not assume management responsibilities on behalf of the City of Gillett. However, we will provide advice and recommendations to assist management of the City of Gillett in performing its responsibilities.

City of Gillett's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

### **Reporting**

We will issue a written report upon completion of our audit of the City of Gillett's basic financial statements. Our report will be addressed to the governing body of the City of Gillett. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

### **Other**

We understand that your employees will prepare all work papers requested, and confirmations we request and will locate any documents or support for any other transactions we select for testing.

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If for whatever reason your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

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

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

### **Provisions of Engagement Administration, Timing and Fees**

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

We expect to begin our audit in December and to issue our reports no later than May.

Mr. Josh McCarthy  
City of Gillett  
November 4, 2021  
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Randall L. Miller is the engagement partner for the audit services specified in this letter. His responsibilities include supervising Hawkins Ash CPAs, LLP's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our gross fee, including out-of-pocket costs, will not exceed \$19,690 (\$9,300 general audit, \$5,565 water audit, \$3,725 sewer audit, \$600 Wisconsin Department of Revenue Annual TID 2 and 3 Reports, \$500 maintain fixed asset reports, \$4,500 TID Compliance Audit (if required)).

Our charges for services, plus out-of-pocket expenses, will be billed as work progresses and are payable on presentation. The out-of-pocket expenses will be separately stated on the invoice and you will be responsible for any Section 274(n) limitations relating to meals and entertainment. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. A service charge at the rate of 1% per month will accrue on any balance not paid within 30 days of the invoice date with a minimum charge of \$1.00 per month. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

Routine questions throughout the year are included in the above fees. Meetings and research/consultation (which is substantial in nature) and accounting services (including, but not limited to reconciliation of accounts and preparation of requested schedules not completed at the start of fieldwork) will be billed at our standard rates. The above fees do not include bank confirmation fees, implementation of Governmental Accounting Standards Board statements or revisions to generally accepted governmental auditing standards.

With respect to any services, work product, or other deliverables hereunder, or this engagement generally, our liability to the client will in no event exceed the fees that we receive for the portion of the work giving rise to the liability. The parties to this engagement agree that any dispute that may arise regarding the meaning, performance or enforcement of this engagement will, prior to resorting to litigation, be submitted to mediation upon the written request of any party to the engagement. All mediations initiated as a result of this engagement shall be administered by the American Arbitration Association ("AAA"). The results of this mediation shall be binding only upon agreement of each party to be bound. Costs of any mediation proceeding shall be shared equally by both parties.

Notwithstanding anything contained herein both Accountant and the client agree that regardless of where the client is domiciled and regardless of where this Engagement Letter ("Agreement") is physically signed this Agreement shall have been deemed to have been entered into at Accountant's office located in the county of your Accountant's branch location shall be the exclusive jurisdiction for resolving disputes related to this Agreement. This Agreement shall be interpreted and governed in accordance with the Laws of the state of your Accountant's branch location.

Any litigation arising out of this engagement, except actions by the firm to enforce payment of the firm's professional invoices, must be filed within one year from the completion of the engagement, notwithstanding any statutory provision to the contrary.

We shall not have any liability to the client for any special, consequential, incidental, punitive or exemplary damages or loss, including, but not limited to any lost profits, savings or business opportunity. We have the right to withdraw from this engagement, in our discretion, if you don't provide us with any information we request in a timely manner, refuse to cooperate with our reasonable requests or misrepresent any facts. Our withdrawal will release us from any obligation to complete your return and will constitute completion of our engagement. You agree to compensate us for our time and out-of-pocket expenses through the date of our withdrawal.

In the unlikely event that circumstances occur which we, in our sole discretion, believe could create a conflict with either the ethical standards of our firm or the ethical standards of our profession in continuing our engagement, we may suspend our services until a satisfactory resolution can be achieved or we may resign from the engagement. We will notify you of such conflict as soon as practicable, and we will discuss with you any possible means of resolving them prior to suspending our services.

Mr. Josh McCarthy  
City of Gillett  
November 4, 2021  
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*Government Auditing Standards* require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditors' report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

At the conclusion of our audit engagement, we will communicate to those charged with governance the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of Hawkins Ash CPAs, LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to a state or federal agency pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Hawkins Ash CPAs LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to a state or federal agency. The state or federal agency may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

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.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Mr. Josh McCarthy  
City of Gillett  
November 4, 2021  
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Respectfully,  
HAWKINS ASH CPAS, LLP

*Randall L. Miller, CPA*

Randall L. Miller, Partner

**RESPONSE:**

This letter correctly sets forth our understanding.

City of Gillett

Acknowledged and agreed on behalf of the City of Gillett by:

Signature: \_\_\_\_\_

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

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