

September 5, 2025

Amy Frederick
County Clerk and Recorder
Ford County Illinois
200 W State Street, Rm 101
Paxton, IL 60957

Dear Amy:

Wipfli LLP ("Wipfli," "we," "our" as the context admits) appreciates the opportunity to provide services to Ford County Illinois ("Client," "you," "your" as the context admits). This letter ("Engagement Letter"), together with the attached Wipfli Professional Services Terms and Conditions ("Terms and Conditions") and its appendices describes the purpose, objective, and scope of the project; confirms our understanding of the terms of our engagement; and conveys the nature and limitations of the services provided.

Wipfli will assist Client by providing the services and support described in the attached Scope of Work for the fees described in Appendix A. This Engagement Letter will remain in effect for one year from the date of Client's acceptance of this Engagement Letter. After that period, this Engagement Letter shall be automatically renewed for additional one-year periods. Our engagement for each one-year period under the terms of this Engagement Letter is separate and unique from every other one-year period.

Service Delivery Schedule

The service start date depends on the final agreed-upon service objectives and scope and your timely approval of this Engagement Letter. The services will be scheduled when Wipfli receives a signed copy of this Engagement Letter.

Client Acceptance of Its Responsibilities

This consulting engagement will be conducted in accordance with standards established by the American Institute of Certified Public Accountants ("AICPA"). When Wipfli provides these services, our professional standards require us to document that you understand and accept your responsibilities regarding these services, which include the following:

- Assume all management responsibilities.
- Oversee the service by designating an individual, preferably within senior management, who possesses suitable skills, knowledge, and/or experience.
- Evaluate the adequacy and results of the services performed.
- Accept responsibility for the results of the services.

Wipfli does not have the authority to perform management functions, make management decisions, or act in a capacity equivalent to an employee.

Additional Responsibilities as They Relate to iSolved Functionality:

- Review and ensure accuracy of information inputted into the iSolved software during implementation by Wipfli.
- Provide Wipfli with timely, complete, and accurate information.
- Determine employee versus independent contractor status.
- Submit payroll information for processing three business days in advance of check date. (For Friday payrolls, payroll information needs to be submitted by noon Central Time Tuesday).
 - Please note that we reserve the right to make an additional charge for expedited service in the event we are not provided required information in a timely manner, and further, we accept no responsibility for any outcome in such event.
- Submit bank file to bank to initiate employee direct deposits.
- Sign paper checks.

Client specifically understands that this engagement hereunder is not intended to provide, nor will it result in, the expression of any opinion of any kind by Wipfli with respect to Client's financial statements. In addition, Client is ultimately responsible for managing the health of its business and accepting its business risks. Wipfli does not warrant that the services performed hereunder will eliminate Client's business risks or improve its financial position.

Included in the Services, Client will have access to a human capital management platform hosted by iSolved ("Hosted Service"). As such, Client agrees: (i) to restrict access to and use of the Hosted Service to machine-readable, executable, object-code form only; (ii) to prohibit use of the Hosted Service by Client in any time-sharing or service bureau arrangement; (iii) not to sublicense or cause any other transfer, assignment, or conveyance of the rights granted to Client; (iv) not to cause or permit the reverse engineering, disassembly, or decompilation of the Hosted Service; (v) that title or ownership rights in or to the Hosted Service or any iSolved Network proprietary rights will pass to Client; (vi) that iSolved Network is a third-party beneficiary of Wipfli's rights under this agreement with respect to such Client's use of and/or rights related to the Hosted Service with full rights to enforce such rights against Client, (vii) that Wipfli is not a representative or agent of iSolved Network, that Wipfli has no legal authority to act on behalf of or bind iSolved Network to any agreement, and that this Engagement Letter does not create any legal or binding obligations between iSolved Network and Client; (viii) to disclaim any and all warranties, liabilities, or claims against iSolved Network and irrevocably release from any and all liabilities iSolved Network and its Representatives for any and all damages, whether direct or indirect, incidental or consequential, arising from the Services provided by Wipfli, Client, or access and use of the Hosted Service or any iSolved Network Products.

Fees and Scope

Wipfli has provided Client with Scope of Work based on Wipfli's knowledge of Client's current requirements and service goals as described by Client and reflected in Appendix A. The monthly fee will be invoiced to Client and sent to Client address. Fees are subject to change upon sixty (60) days' notice to Client, but in no event will the fees increase more than once per year.

As a condition of entering into this engagement, signer hereby guarantees the full and timely payment of all payroll taxes, employee wages and any other statutory deductions required to be withheld and paid by Client in accordance with applicable laws. If Client fails to make such payments when due, signer shall be personally liable to pay the outstanding amount directly to the appropriate government agencies, employees or Wipfli within 10 days of written notice from Wipfli.

If Wipfli's engagement with Client ends for any reason, you will have the option to transition at your own expense to any third-party provider. (In some cases, we may have absorbed the cost of such services during our work with you.) You agree to be responsible to complete the transfer of services to an account in your name and assume responsibility for payment, setup, configurations of applications, and modules and integrations. All configurations and integrations used during the engagement will remain the property of Wipfli and may, at our discretion, be transferred under subsequent written agreements. You understand that if you do not assume responsibility for these services, they may be cancelled. Additional fees may apply if you elect to restore those services (if that option is available from the service provider). In addition, upon termination of this Engagement Letter, Wipfli will charge a separate fee for deconversion services at a fee of \$5 per active employee, with a minimum fee of \$100.

Services will be completed by Wipfli associates and by third-party providers and their sub-processors. Services not specifically included herein are not included in the per-month fee and will be quoted and offered through a Change Order or a separate engagement letter when requested.

By executing this Engagement Letter, you acknowledge that we have advised you of these relationships and consent to their use.

Signatory Authority and Authorization for Account Information

Client agrees and understands that Client is responsible for maintaining an adequate bank account balance to cover all of Client's required debits and accounts payable transactions. Final authorization of all transactions is the responsibility of Client, and Client acknowledges and agrees that it does not grant to Wipfli the responsibility or authority to choose between or among or otherwise prioritize its required debits and accounts payable transactions. Absent other direction, Client agrees and acknowledges that Wipfli will prioritize and execute authorized transactions according to due dates and any pre-established payment schedules.

If you do not have sufficient funds, we have no obligation to satisfy your payroll obligations and will not do so. In the event you do not have sufficient funds, you agree to indemnify and hold Wipfli harmless against any loss, cost, expense, damage, or other liability incurred by us as a result of your lack of availability of funds.

Approval to Proceed

By signing this Engagement Letter and returning it to us, you also acknowledge the following:

- The authorizations provided to us by you do not relieve you of any personal responsibility for correct and timely reporting of any taxes due or from any penalties for failure to do so.
- A photocopy and/or faxed copy of any authorization has the same authority as the signed original.

- In providing authorization to Wipfli to file returns or make payments/deposits on Client's behalf, Client bears the personal responsibility to monitor to ensure the accuracy of any bank account transaction as well as the effectiveness and security of all transactions that are executed on your behalf.
- If Client no longer wishes to have Wipfli provide these services on your behalf, you are responsible to ensure the appropriate party or taxing agency has been notified to terminate access rights associated with Wipfli and its employees.
- You certify you have the authority to execute the authorization on behalf of the organization you are representing.

Client will be provided with copies of documentation related to forms or payments prepared and submitted by Wipfli as appropriate for these services. In accordance with our firm's document retention policy, we will retain our workpapers related to these services for an appropriate period. At the end of that period, Wipfli's workpapers will be destroyed. Wipfli's working papers and files are not a substitute for the records Client should maintain.

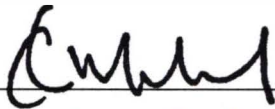
If the preceding terms are acceptable to you and the services as outlined are in accordance with Client's needs, please sign this Engagement Letter and return to

We appreciate the opportunity to work with Ford County Illinois. If you have any questions or comments, please contact

Wipfli LLP
Wipfli LLP

ACCEPTED: FORD COUNTY ILLINOIS

By:



Chase McCall - Ford Co. Bd. Chairman
(Print Name and Title)

By:



Amy Frederick - Ford Co. Clerk & Recorder
(Print Name and Title)

Date:

Sept. 8, 2025

Date:

Sept. 8, 2025

EY/kls

Enc.

Revision Date (04/15/2025)

Gold pkg.

Appendix A

Scope of Work

GOLD package selected

Solutions to Suit Your Needs

| Human Capital Management* | Silver | Gold | Platinum |
|---|--|--|--|
| Streamline your HR systems, navigate regulatory compliance and increase employee retention and engagement | HCM solution to include: <ul style="list-style-type: none"> ▪ Payroll and HRIS ▪ Paperless Onboarding | Includes everything in Silver, <i>plus</i>: <ul style="list-style-type: none"> ▪ Online Employee Benefit Management ▪ ACA Reporting | Includes everything in Gold, <i>plus</i>: <ul style="list-style-type: none"> ▪ Timekeeping |
| Total billing | Setup fees: \$2,500 Est. monthly fees: \$750 Est. year-end fees: \$550 Est. annual fees: \$9,550 | Setup fees: \$4,500** Est. monthly fees: \$1,150** Est. year-end fees: \$1,550 Est. annual fees: \$15,350 | Setup fees: \$5,500 Est. monthly fees: \$1,550 Est. year-end fees: \$1,550 Est. annual fees: \$20,150 |

All invoices include an additional 6% Wipfli Technology and Admin Fee.

| | |
|--------------|---|
| Add-on items | <ul style="list-style-type: none"> ▪ Time clock and accessories ▪ Geofencing ▪ Scheduling ▪ Applicant Tracking ▪ Paperless Offboarding ▪ COBRA Administration ▪ Compensation Management ▪ Expense Management ▪ Performance & Engagement Management System ▪ Learning Management System ▪ HR & Benefits Compliance Center ▪ Retirement Plan Administration and Advisory Services |
|--------------|---|

*Fees based on the number of employees paid per month. Fees will fluctuate as employee count fluctuates. Payroll fees will be pulled via ACH with the first check run of the month. Payroll implementation fees can be pulled with the first payroll or divided equally across the first six months. Fees based on 100 employees, biweekly, with 100 W-2s and 100 ACA Forms.

****FEE DEFERMENT:** Setup fees, October 2025 fees and November 2025 fees will be deferred until December 2025. Fees will be combined and the total will be billed across the first six months beginning with the first pay date of December 2025. If implementation and "go-live" are delayed for any reason, the deferment schedule will be re-evaluated. If "go-live" is rescheduled for the first pay date of December 2025 or after, fees will default back to our regular terms listed above.