



## A PERFECT ENVIRONMENT

Residential      Recreational      Responsible

**Chair**  
Ron Troy  
**Supervisors**  
Edward Kranick  
Steve Michels  
Joe Woelfle  
Magalie Miller  
**Clerk/Treasurer**  
Dan Green

**TOWN OF DELAFIELD BOARD OF SUPERVISORS MEETING  
TUESDAY, SEPTEMBER 27, 2022  
5:30 PM  
OR IMMEDIATELY FOLLOWING THE BUDGET WORKSHOP  
DELAFIELD TOWN HALL – W302 N1254 MAPLE AVENUE, DELAFIELD, WI**

### AGENDA

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Citizen Comments: Public comments from citizens regarding items on, or not on the agenda. The Board may not engage in a discussion with the citizen making the comments. Individual presentations are limited to three minutes and citizens shall follow the rules set forth in Section 2.04(1)(d) of the Town Code.
5. Approval of Minutes:
  - a. September 13, 2022, Town Board Minutes
6. Action on vouchers submitted for payment:
  - a. Report on budget sub-accounts and action to amend 2022 budget
  - b. 1) Accounts payable; 2) Payroll
7. Communications (for discussion and possible action)
8. Unfinished Business
  - a. Discussion and possible action on code enforcement options for the property located at N13W28907 Silvernail Road.
9. New Business
  - a. Discussion and possible action on a Temporary Class "B" beer and wine license to St. Anthony on the Lake School Committee for the Mostaccioli Madness event on November 12, 2022.
  - b. Discussion and possible action on a service agreement with Waukesha County for 2022 Tax Collection.
  - c. Discussion and possible action on a scope of services and agreement letter for the 2022 Audit performed by Rotroff & Jeanson, S.C.
  - d. Discussion and possible action on a revised Liquor License Transfer Agreement with the City of Delafield for the transfer of a Reserve "Class B" license for Los Paisa, LLC, d/b/a Contento.
  - e. Discussion and possible action on 2022 Trick-or-Treat hours for the Town of Delafield.
10. Announcements and Planning items
  - a. Plan Commission – Tuesday, October 4, 2022 @ 6:30 PM
  - b. Town Board – Tuesday, October 11, 2022 @ 6:30 PM
  - c. Town Board – Tuesday, October 25, 2022 @ 6:30 PM
  - d. Plan Commission – Tuesday, November 1, 2022 @ 6:30 PM
11. Adjournment

*Daniel Green*

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Dan Green  
Town of Delafield Clerk/Treasurer

**PLEASE NOTE:**

- ✓ It is possible that action will be taken on any of the items on the agenda and that the agenda may be discussed in any order. It is also possible that a quorum of other governmental bodies of the municipality 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.
- ✓ Also, upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request this service, contact Town Clerk Dan Green (262) 646-2398.

**TOWN OF DELAFIELD BOARD OF SUPERVISORS MEETING  
SEPTEMBER 13, 2022 @ 5:30 PM**

**Video Link:**

**First order of business:** Call to Order

Chairman Troy called the meeting to order at 6:17 p.m.

**Second order of business:** Pledge of Allegiance

**Third order of business:** Roll Call

Present: Supervisor Kranick, Supervisor Miller, Supervisor Woelfle, Supervisor Michels, and Chairman Troy. Also present was Administrator Dan Green.

**Fourth order of business:** Citizen Comments:

John Schroeder, W310S478 Maple Ave, is a member of the Lake Country Fire Commission, and was disturbed by the response statistics of the LCFR Fire Department. He stated they should not be in this position. His wife had a heart issue when living in Milwaukee, and the quick response time made all the difference. If they had not been there when they were, the outcome may have been different. He stated he would like to offer his services to sell the referendum to the Town residents.

Clare Dundon, N11W28910 Northview Road, was told a month ago that the owner of the home behind her had a signed contract to tear down this home. The home is still standing, and no one has been on the site. She receives calls from citizens, and asked the board to get some movement on this property.

**Fifth order of business:**

- A. Approval of the August 23, 2022, Town Board Minutes

*Motion to approve the August 23, 2022, minutes by Supervisor Woelfle. Seconded by Supervisor Miller. Motion passes 5-0.*

**Sixth order of Business:** Action on vouchers submitted for payment:

- A. Report on budget sub-accounts and action to amend 2021 budget

- B.1) Accounts payable; 2) Payroll

*Motion by Supervisor Kranick to approve payment of #65997 & #65999-#66003, and #60005-#66036 in the amount of \$123,411.89 and payrolls dated September 2, 2022, in the amount of \$15,369.04 and September 16, 2022, in the amount of \$14,534.97. Seconded by Supervisor Woelfle. Motion passed 5-0.*

**Seventh order of Business:** Communications (for discussion and possible action)

**Eighth order of Business:** Unfinished Business: NONE

- a. Discussion and possible action on the approval of a Mutual Cooperation Agreement between Waukesha County and the Town of Delafield regarding the CDBG Entitlement Program and the HOME Consortium Program for Federal Fiscal Years 2023-2025. (Tabled 8/23/2022)

*Motion by Supervisor Kranick to remove "Discussion and possible action on the approval of a Mutual Cooperation Agreement between Waukesha County and the Town of Delafield regarding the CDBG Entitlement Program and the HOME Consortium Program for Federal Fiscal Years 2023-2025" from the table. Seconded by Supervisor Michels. Motion passed 5-0.*

*Motion by Supervisor Kranick to approve a Mutual Cooperation Agreement between Waukesha County and the Town of Delafield regarding the CDBG Entitlement Program and the HOME Consortium Program for Federal Fiscal Years 2023-2025. Seconded by Supervisor Miller. Motion passed 5-0.*

- b. Discussion and possible action on code enforcement options for the property located at N13W28907 Silvernail Road.

Administrator Green explained the owner pulled a permit for demolition, but had issues with the contractor. The owner changed contractors and now has demolition scheduled for later in September.

**Ninth order of Business:** New Business:

- a. Discussion and possible action on the following recommendations from Plan Commission:
  - i. Bill Halquist, Jr. N22 W28656 Louis Avenue, Re: Consideration and possible action on an approval of a Certified Survey Map for a lot combination at N22 W28656 Louis Avenue. (Recommendation was approved by the Plan Commission, 5-0)

*Motion to by Supervisor Kranick to approve the CSM dated August 30, 2022, subject to the surveyor addressing any review comments from the City of Delafield and Waukesha County Department of Parks and Land Use prior to the Town executing the document. Seconded by Supervisor Woelfle. Motion passed 5-0.*

- ii. Robert & Jeanne Dierkes, W303 N2598 Maple Avenue, Consideration, and possible action on an approval of a Certified Survey Map for a lot combination at W303 N2598 Maple Avenue. (Recommendation was approved by the Plan Commission, 5-0)

*Motion by Supervisor Kranick to approve the CSM dated August 31, 2022, subject to the surveyor addressing the engineer's text edit and any comments from the City of Delafield and Waukesha County Department of Land Use prior to the Town executing the document. Seconded by Supervisor Woelfle. Motion passed 5-0.*

- c. Discussion and possible action on an application for a Chicken License to Stephen and Lynn Dolan for the property located at N8W33548 Forest Ridge Road.

*Motion by Supervisor Woelfle to approve the Chicken License to Stephen and Lynn Dolan for the property located at N8W33548 Forest Ridge Road. Seconded by Supervisor Michels. Motion passes 5-0.*

- d. Discussion and possible action on the adoption of Resolution 22-658, a resolution to adopt the Waukesha County All Hazard Mitigation Plan.

*Motion by Supervisor Kranick to adopt Resolution 22-658, a resolution to adopt the Waukesha County All Hazard Mitigation Plan. Seconded by Supervisor Michels. Motion passed 5-0.*

**Tenth order of Business:** Announcements and Planning items

- A. Budget Workshop – Tuesday, September 27, 2022 @ 5:00 PM
- B. Town Board – Tuesday, September 27, 2022 @ 6:30 PM
- C. Plan Commission – Tuesday, October 4, 2022 @ 6:30 PM
- D. Town Board – Tuesday, October 11, 2022 @ 6:30 PM

**Thirteenth order of Business:** Adjournment:

*Motion by Supervisor Kranick to adjourn the Tuesday, September 13, 2022, Town Board meeting at 6:41 PM. Seconded by Supervisor Woelfle. Motion passed 5-0.*

Respectfully submitted:

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Dan Green, CMC/WCMC

Administrator - Town Clerk/Treasurer

# Application for Temporary Class "B" / "Class B" Retailer's License

See Additional Information on reverse side. Contact the municipal clerk if you have questions.

FEE \$10.00

Application Date: 09/14/2022

Town  Village  City of Delafield

County of Waukesha

The named organization applies for: (check appropriate box(es).)

- A Temporary Class "B" license to sell fermented malt beverages at picnics or similar gatherings under s. 125.26(6), Wis. Stats.  
 A Temporary "Class B" license to sell wine at picnics or similar gatherings under s. 125.51(10), Wis. Stats.

at the premises described below during a special event beginning 11/12/2022 and ending 11/12/2022 and agrees to comply with all laws, resolutions, ordinances and regulations (state, federal or local) affecting the sale of fermented malt beverages and/or wine if the license is granted.

1. **Organization** (check appropriate box) →  Bona fide Club  Church  Lodge/Society  
 Veteran's Organization  Fair Association or Agricultural Society  
 Chamber of Commerce or similar Civic or Trade Organization organized under ch. 181, Wis. Stats.

(a) Name St. Anthony on the Lake School Committee

(b) Address W280 N2101 Prospect Ave., Pewaukee, WI 53072  
(Street)  Town  Village  City

(c) Date organized \_\_\_\_\_

(d) If corporation, give date of incorporation 06/19/1955

(e) If the named organization is not required to hold a Wisconsin seller's permit pursuant to s. 77.54 (7m), Wis. Stats., check this box:

(f) Names and addresses of all officers:

President Archbishop Jerome Listecki

Vice President Rev. Anthony J. Zimmer

Secretary Sheri Schmidt

Treasurer John Hooyman

(g) Name and address of manager or person in charge of affair: Marty VanHulle; W280 N2101 Prospect Ave., Pewaukee, WI 53072

## 2. Location of Premises Where Beer and/or Wine Will Be Sold, Served, Consumed, or Stored, and Areas Where Alcohol Beverage Records Will be Stored:

(a) Street number W280 N2101 Prospect Ave.,

(b) Lot \_\_\_\_\_ Block \_\_\_\_\_

(c) Do premises occupy all or part of building? Part of building

(d) If part of building, describe fully all premises covered under this application, which floor or floors, or room or rooms, license is to cover: Parish Life Center

## 3. Name of Event

(a) List name of the event Mostaccioli Madness

(b) Dates of event 11/12/2022

## DECLARATION

An officer of the organization, declares under penalties of law that the information provided in this application is true and correct to the best of his/her knowledge and belief. Any person who knowingly provides materially false information in an application for a license may be required to forfeit not more than \$1,000.

X Officer Rev. Anthony J. Zimmer  
(Signature / Date) 9/15/22

St. Anthony on the Lake  
(Name of Organization)

Date Filed with Clerk \_\_\_\_\_

Date Reported to Council or Board \_\_\_\_\_

Date Granted by Council \_\_\_\_\_

License No. \_\_\_\_\_

# 2022 TAX COLLECTION AGREEMENT

This agreement between **Waukesha County**, (hereinafter referred to as "COUNTY"), and **Town of Delafield** (hereinafter referred to as "MUNICIPALITY") for first installment property tax collection. Section 74.10 of Wisconsin Statutes permits the COUNTY and the MUNICIPALITY to enter into an agreement under Section 66.0301 of Wisconsin Statutes for the COUNTY to receive all payments for property taxes for which the MUNICIPALITY has billed under Section 74.09 (5) of Wisconsin Statutes.

## A. SCOPE OF SERVICES

By executing this agreement, the MUNICIPALITY agrees to:

1. Designate the COUNTY as its agent for collection of real estate and personal property taxes, and special assessments, charges and taxes levied by the MUNICIPALITY and its underlying taxing jurisdictions.
2. Pay the COUNTY the cost of \$2.30 per billed parcel in accordance with this agreement.

By executing this agreement, the COUNTY agrees to provide service for the first installment collection of property taxes to the MUNICIPALITY, as outlined in Sections C and D of this agreement.

Printing and mailing of tax bills shall be the responsibility of the MUNICIPALITY.

## B. TAX INFORMATION

1. The COUNTY will only collect payments related to real estate and personal property taxes, which may include special assessments and charges levied by the MUNICIPALITY as shown on its tax roll. Collections of all other taxes, assessments, fees or charges assessed by the MUNICIPALITY shall be the responsibility of the MUNICIPALITY.
2. The MUNICIPALITY shall furnish a statement of inclusion with their tax bill mailing which instructs the taxpayers to not make payments directly to the MUNICIPALITY.
3. Tax payments can be made by mail, dropbox or in person to Waukesha County Treasurer at 515 W Moreland Blvd, Room AC148, Waukesha WI 53188 or through the COUNTY website at <https://tax.waukeshacounty.gov> .
4. The MUNICIPALITY is responsible for all costs of printing and mailing tax bills and enclosures.
5. All return envelopes included with their tax bills shall be addressed to Waukesha County Treasurer, 515 W Moreland Blvd, Room AC148, Waukesha, WI 53188.

**C. COLLECTIONS**

1. The COUNTY will process payments of taxes billed by the MUNICIPALITY that are directed or forwarded to the COUNTY or entered through the COUNTY website. All payments collected by the COUNTY will be deposited into the COUNTY'S general checking account.
2. All payments collected by the COUNTY will be processed and deposited regardless of amount. The MUNICIPALITY shall be responsible for refunding overpayments of property taxes. The COUNTY shall be responsible for providing information of overpayments to the MUNICIPALITY on a daily basis.
3. Any payments received directly by the MUNICIPALITY shall be forwarded to the COUNTY in a timely manner, along with either the postmarked envelope or other certification as to the date received. The COUNTY will honor either the postmark or received date certified by the MUNICIPALITY when processing the payment.
4. COUNTY will provide to the MUNICIPALITY daily reporting of all payments collected and for which the COUNTY will transfer funds to the MUNICIPALITY, per Section D.
5. Receipts will be issued by the COUNTY to the taxpayers for all payments collected by the COUNTY. The COUNTY will be responsible for the cost of mailing receipts to the taxpayer.

**D. TRANSFER OF FUNDS**

The COUNTY will transfer funds to the MUNICIPALITY's general checking account by ACH credit every Tuesday and Friday during the collection period. If the banks are closed for business on the day that a transfer is to occur, the transfer will occur on the next business day. Amounts transferred on Tuesdays will represent collections deposited on Wednesday and Thursday of the prior week, while amounts transferred on Friday will represent collections deposited on the previous Friday, Monday and Tuesday. The minimum amount that will be transferred by the COUNTY is \$50,000 during the December 15<sup>th</sup> through February 5<sup>th</sup> period. Funds will be transferred at least once every two weeks even if the minimum transfer amount is not met. Any interest earned on funds deposited in the COUNTY'S account until such time as funds are transferred to the MUNICIPALITY, will accrue to the COUNTY.

**E. SETTLEMENT**

1. The MUNICIPALITY will, on or before January 15<sup>th</sup> and February 20<sup>th</sup> of each year, settle for all collections of taxes, special assessments, charges and taxes, in accordance with Chapter 74 of Wisconsin Statutes.
2. The MUNICIPALITY shall pay all taxing districts in accordance with information provided by the COUNTY on or before the statutorily provided dates.



**F. CHARGE FOR SERVICES**

The COUNTY will provide to the MUNICIPALITY the services outlined in this agreement at the rate of **\$2.30 per parcel billed**.

MUNICIPALITY shall pay the per parcel charge, based on number of tax bills issued, as billed by the COUNTY, on or before March 1, 2023

This rate shall apply through February 28, 2023.

**G. TERMINATION OF CONTRACT**

This contract will remain in force until terminated by either party. The MUNICIPALITY may terminate the agreement by providing notice in writing to the COUNTY by October 1<sup>st</sup> of the tax year. The COUNTY reserves the right to terminate the agreement or change the per parcel collection fee, by giving notice to the MUNICIPALITY by May 1<sup>st</sup> of the tax year.

Dated: \_\_\_\_\_

Dated: \_\_\_\_\_

Town of Delafield

Waukesha County

By: \_\_\_\_\_  
(Mayor/President/Chairman)

By: \_\_\_\_\_  
(Treasurer)

\_\_\_\_\_  
(Clerk)

\_\_\_\_\_  
(Clerk)



ROTROFF  
JEANSON, sc

Certified Public Accountants & Consultants

September 19, 2022

Town Board  
Town of Delafield  
W302N1254 Maple Avenue  
Delafield, WI 53018

Dear Board Members,

We are pleased to confirm our understanding of the services we are to provide the Town of Delafield, Wisconsin for the year ended December 31, 2022.

### **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, each major fund, the aggregate remaining fund information and the budgetary comparison schedule for the general fund and all major special revenue funds, and the disclosures, which collectively comprise the basic financial statements of the Town of Delafield as of and for the year ended December 31, 2022.

Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Town of Delafield's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

As part of our engagement, we will apply certain limited procedures to the Town of Delafield's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. If the Town of Delafield's basic financial statements do not include MD&A or other RSI, we will include an explanatory paragraph in our report describing this omission.

We have also been engaged to report on supplementary information other than RSI that accompanies the Town of Delafield's financial statements, such as combining and individual fund financial statements. We will subject the supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditors' report on the financial statements.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the preceding paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

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

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

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

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers. Our audit of the financial statements does not relieve you of your responsibilities.

### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risk(s) of material misstatement as part of our audit planning: (1) lack of segregation of duties and (2) internal control over financial reporting.

### **Audit Procedures - Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Town of Delafield'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.

### **Other Services**

We will also propose year-end adjusting journal entries and prepare the financial statements of the Town of Delafield in conformity with accounting principles generally accepted in the United States of America based on information provided by you. We will assist with the preparation of various regulatory reports, including year-end payroll reports and the Wisconsin Financial Report Form CT as well as providing tax roll, budgetary and accounting assistance and maintenance of capital asset and depreciation schedules.

We will perform the services in accordance with applicable professional standards. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon.

Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

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

Howard Jeanson is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. Our fee for these services will be \$19,500. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. Unexpected circumstances, including additional work due to the change in accounting personnel and which is deemed to be accounting assistance, will be billed separately.

In addition to the above auditing services, we will be able to prepare Financial Report Form CT for Wisconsin Municipalities. Our fee for this service will be based on the actual time spent at our standard hourly rates. Based on our preliminary estimates, the fee should approximate \$2,025.

### **Reporting**

We will issue a written report upon completion of our audit of Town of Delafield's financial statements. Our report will be addressed to Town Board of the Town of Delafield. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement.

If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

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

Very truly yours,

A handwritten signature in blue ink that reads "Retroff Jeanson SC". The signature is written in a cursive style.

**Retroff Jeanson, S.C.**

RESPONSE:

This letter correctly sets forth the understanding of the Town of Delafield.

By: \_\_\_\_\_  
Town Chairman

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



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**Chair**  
Ron Troy  
**Supervisors**  
Edward Kranick  
Steve Michels  
Joe Woelfle  
Magalie Miller  
**Administrator**  
Dan Green

### LIQUOR LICENSE TRANSFER AGREEMENT

**THIS TRANSFER AGREEMENT** ("Agreement"), is made and entered into by and between the City of Delafield, a municipal corporation ("City") and the Town of Delafield, a municipal corporation ("Town") as of the date this Agreement is fully executed.

~~WHEREAS, the City has been petitioned by the owners of "Contento" located at 627 Genesee Street in the City of Delafield for a reserve "Class B" combination license; and~~

**WHEREAS**, the City and Town are both municipal corporations entitled to issue a predetermined number of allocated "Class B" regular combination licenses and "Class B" reserve combination licenses pursuant to the quota system established by Wis. Stat. 125.51(4); and

**WHEREAS**, the City has met its quota of allocated "Class B" regular combination licenses and "Class B" reserve combination licenses, and as a result, has no further "Class B" combination licenses available to applicants who petition them; and

**WHEREAS**, the Town has not yet met its quota of allocated "Class B" regular combination licenses and "Class B" reserve combination licenses; and

**WHEREAS**, pursuant to Wis. Stat. 125.51(4)(br)1.g. the quota limit for reserve "Class B" Licenses issued by a municipality is increased by the number of licenses transferred to it under Wis. Stat. 125(4)(e); and

**WHEREAS**, pursuant to Wis. Stat. 125.51(4)(e), a municipality may transfer its allocated "Class B" reserve combination licenses to another municipality under certain conditions, provided that certain distance and pricing restrictions are met; and

**WHEREAS**, the City is contiguous to the Town; and therefore meets a requirement of Wis. Stat. 125.51(4)(e)(1); and

**WHEREAS**, the City staff, upon the request and petition by the owners of "Contento" have requested one (1) "Class B" reserve combination license from the Town for use in their regular business operations; and

**WHEREAS**, The Town wishes to transfer one (1) allocated "Class B" reserve combination license to the City to be issued by the City to Los Paises, LLC d/b/a Contento, for applicant of "Contento" pursuant to the terms and conditions hereinafter set forth. located at 627 Genesee Street in the City of Delafield;

**NOW, THEREFORE, FOR GOOD AND VALUABLE CONSIDERATION**, the receipt and sufficiency of which is hereby acknowledged, the parties hereto agree as follows:

1. Licenses. The Town agrees to transfer to the City on the terms hereinafter stated, one (1) "Class B" reserve combination license, (hereinafter individually referred to as "License"). ~~The parties agree that the License being transferred by the Town to the City for the aforementioned business purposes, only.~~ The City further acknowledges and agrees that the License will be in excess of its allotted quota as set by Wisconsin Statutes and that all requirements of state law shall apply

to issuance of the License. ~~In the event the license is not in use for a continuous period of twelve (12) months, such license shall revert back to the Town.~~

2. Compensation. The total transfer fee to be paid by the City to the Town for the License is the amount of Twenty-Five Thousand Dollars (\$25,000.00) per License for a total transfer fee of Twenty-Five Thousand Dollars (\$25,000.00) ("Transfer Fee"). The Transfer Fee shall be paid in a form acceptable to the Town and shall be paid immediately upon issuance of License by the City.
3. No Waiver. The failure of either party to enforce, at any time, the provisions of this Agreement shall not constitute a waiver of such provisions in any way, or of the right of the parties to demand strict compliance with the terms of this Agreement. Waiver of any specific provision or requirement of this Agreement shall be in writing signed by both parties. The waiver of any specific provision or requirement of this Agreement shall not constitute a waiver of any other provision or requirement.
4. Indemnification. The City shall indemnify and hold harmless the Town from all liability from claims for damages arising out of the issuance of the Licenses, provided, however, this hold harmless and indemnification clause is subject to the immunities, provisions, and limitations of state law.
5. Severability of Provisions. In case any one or more of the provisions contained in this Agreement shall, for any reason, be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provision hereof, and to the extent possible without affecting the intent of the parties, this Agreement shall be construed as if the invalid, illegal or unenforceable provision had never been contained herein.
6. Entire Agreement. This document contains the entire agreement between the Town and the City with respect to the License and it shall inure to the benefit of and shall bind the parties hereto, their respective heirs, executors, successors, or assigns.
7. Governing Law. This Agreement shall be governed by, and construed in accordance with, the laws of the State of Wisconsin.
8. Modifications. This Agreement may be amended or modified only by written instrument duly executed by both of the parties hereto.
9. Notices. Any notice required hereunder shall be given in writing, signed by the party giving notice, personally delivered or mailed by certified or registered mail, return receipt requested, to the parties' respective addresses as set forth below:

**To Town:** Town of Delafield W302N1254 Maple Avenue Delafield, Wisconsin, 53018

**To City:** City of Delafield 501 Genesee Street, Delafield, WI 53018

10. Notice shall be deemed delivered (a) in the case of personal delivery, on the date when personally delivered; or (b) in the case of certified or registered mail, on the date when deposited in the United States mail with sufficient postage to affect such delivery. Either party may change the address to which notice must be given by delivery of written notice to the other party in accordance with this Section.



11. Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original.
12. Headings. Descriptive headings are for convenience only and shall not control or affect the meaning or construction of any provision of this Agreement.

**IN WITNESS WHEREOF**, the parties hereto have executed this Agreement as of the dates set forth below.

**TOWN OF DELAFIELD**

**CITY OF DELAFIELD**

\_\_\_\_\_  
Ron Troy, Chairman

\_\_\_\_\_  
Kent Attwell, Mayor

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

\_\_\_\_\_  
Daniel Green, Administrator

\_\_\_\_\_  
Tom Haffner, Administrator

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date