

## MEMO

To: Town Board  
From: Michael Kuchta  
Re: Town Administrator's Report

DATES COVERED IN REPORT: Oct. 21-Nov. 7, 2022

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### 1. Accomplished/Completed

- **Payroll Coordinator.** Hired Jamie Murray.
- **Contracts.** Completed contracts with Nelson Construction for gravel, Bryce Schoenborn for supplemental legal work.

### 2. Coming Up

- **Xcel Energy.** The utility will release its scoping study on a potential Town microgrid to the Energy Committee Nov. 9.
- **Cinnaire Solutions.** Representatives from the affordable housing developer will make site visit to La Pointe on Nov. 16.

### 3. Town Board Agenda – Information/Comments

- **MRF Contract for Refrigerant Recovery.** Contracting to remove refrigerant from appliances and automobiles will allow the MRF to strengthen compliance with state environmental standards and allow staff to sell appliances and automobiles as scrap, rather than paying to dispose of them as trash. We request a motion to approve the contract with Gary Beekma.
- **Comprehensive Plan Steering Committee.** The committee would like to schedule a joint workshop with the Town Board and Town Plan Commission to outline their draft of the framework of the Plan and get the Board's and Commission's feedback and suggestions. TPC recommends Wednesday Dec. 7, which is the date of their next meeting. The steering committee normally would meet on Thursday Dec. 8. The Town meeting is Monday Dec. 5
- **Engagement Letter with Baker Tilly.** This agreement is to audit Town finances for calendar year 2022. Cost is estimated at \$28,900, which includes up to \$5,000 for new industry requirements on leases. That compares with \$26,970 for the 2021 audit. (If it becomes necessary to do an additional audit of the Harbor Commission, cost is estimated at \$3,000 more.)
- **Town Hall Meeting Room Upgrade.** The 2023 budget proposal currently includes capital expenditures for an AV system and mini-split heating and AC unit in Old Town Hall. Because of supply chain issues, we are requesting permission to order the equipment in advance.
- **Motion to Hire.** The Police Department requests authorization to hire Kelly Schultz as a part-time officer beginning Dec. 1, 2022, at a rate of \$23.24/hour, for a maximum of 1,872 hours/year.

### 4. Follow Up on Previous/Ongoing Projects

- **Ashland County.** Received determination from state Department of Revenue that Town can shift \$135,000 from County levy to Town levy as a result of the County's decision to zero out annual refund of law enforcement funding for 2023.

- **Budget.** Continue working with Town Board members, Barb Nelson, department heads, and committee/organizational representatives to bring budget proposal closer to balance. Spent substantial time on alternatives in Police scheduling.
- **Housing Needs Assessment.** Led initial video meeting with Maxfield Research.
- **Insurance.** Continue working with departments to update annual liability insurance renewal questionnaire.
- **Town Employees as EMTs Policy.** Continue working with von Briesen to develop policy compliant with wage-and-hour laws.

#### **5. Grant Report**

- No update.

#### **6. Lawsuits/Legal Issues**

- No update.

#### **7. Other Information**

- **eDispatches roster.** Worked with ambulance service and fire department to update roster for Ashland County electronic dispatches.
- **Gazette.** Helped edit Glenn Carlson's Town Chair report; submitted articles for Gazette, including Report from Town Hall and update on Comprehensive Plan Steering Committee work (a version of that update is in your packet).
- **Harbor Commission.** Set up Town emails for commissioners, obtained letter of engagement with maritime attorney, set up use of ESB for commission meetings, verified that commissioners are covered by Town's Public Officials and Management Liability policy.
- **Letters of Support.** Sent letters supporting applications for Coastal Management Program grants by sanitary district, UW professor Chin Wu to set up water-level monitoring near Madeline Island and other South Shore locations.

## October 2022 Public Works Report

### Roads/Equipment

- Two additional culverts were replaced on North Shore Road near Island's End, along with considerable ditching on Schoolhouse Road heading south towards the end of County H. Pete, Evan and Dave spent many, many hours in cabs and did a great job. Commence the drainage, way to go Pete!
- Three completely rotted culverts on the north/south stretch of Chippewa Trail were replaced with plastic pipes on 10/19.
- A new cross culvert was added within the flattest area of North Shore Road, south of Benjamin Blvd., along with ditching the south side. This has always been a big problem area during the springtime melt, and we hope these efforts will mitigate the road base saturation and avoid the slushy mess.
- I would like to commend Evan Jr. for all his efforts and time put into the Public Works Dept.'s first large equipment auction through Wisconsin Surplus, which brought in approx. \$19,000. Nice job Evan!
- Dave from the MRF holds this year's 'first snow plowing recognition' on 10/14. A band of snow and cold temps came across the middle of the island and an inch of slippery accumulation stuck to County H within a ¼ mile stretch south of Big Bay Town Park. This was causing vehicles to slide around so we mounted a plow, Dave scraped it off, and the rest burned off later that afternoon.

### Parks

- Thank you to Ciara Wiggins and Evans Mealman for a fantastic season on the parks crew! We were able to accomplish many projects this year and couldn't have done it without them. Thank you to veteran camp hosts Rand and Fern for another great year at BBTP!
- Big Bay Town Park was busier than usual on Applefest weekend and there have been many day visitors throughout the month enjoying the great weather. The Park was winterized on 10/24.

### Misc./Admin

- On 10/7, Evan Jr., Evans, and myself met with reps from the WIDNR and Northwoods Cooperative Weed Management to battle the outbreak of non-native phragmites at the gravel and materials storage area near the airport hangers. Within a day we had applied the recommended amount glyphosate to the entire area to DNR satisfaction. With the guidance of these organizations, we will continue to monitor and treat this incredibly invasive plant until eradication.
- See Marty's report for info on the fruition and state level commendation of a multi-year, interdepartmental TEAM effort at the MRF.

Respectfully submitted,  
Ben Schram  
Public Works Director

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OCT 14 2022

Initial dg

TB(5), CLERK, ACCOUNTING, CLERICAL, TA, PUBLIC

**Letters From MRFY - Spookiness and goodbyes**

November 7, 2022

*"...Not yesterday I learned to know  
The love of bare November days  
Before the coming of the snow,  
But it were vain to tell her so,  
And they are better for her praise."  
Robert Frost, "From My November Guest"*

The streets are quiet and some of our MRF visitors (bears and people) are settling in for a long winter hibernation.

We are in the throes of "preparing for snow"; pallets are being put away, plow lanes are being cleaned up, the last of the bales of saleable plastic and materials are being shipped. It is the seasonal closing down of the MRF that has gone on now for some time.

The recycling market is in shambles. Materials are at their lowest point in the past 5 years and we are having to pay to get rid of plastic and paper, as well as struggling to find value in our cardboard and metals. These next few weeks will involve shifting our storage priorities and preparing for a long winter of material recovery and strategizing.

In this time of change and transition, we bid a fond farewell to Recycling Specialist Dave Cook, who has informed us that he will be leaving at the end of November. We thank him for his time spent learning the ropes, bringing his knowledge and smile to the island every day, and wish him the best in his future endeavors. Once a friend on the island, the island will always be your friend. Cheers, Mate.

On the upside of things, you may have heard we received a Recycling Excellence Award. It's an honor to represent this community and receive such recognition. We were also pleased to announce a Halloween visit by Dr. RECYCLING!!! His zany, mad-cap antics and recycling knowledge were given to the kids and parents alike in the first annual Haunted MRF!! Before candy was handed out, he imparted bits of wisdom like "Every year, 28 billion glass bottle and jars go to the landfill ... enough to fill two Empire State Buildings every three weeks for a YEAR!!" After this, candy was dispensed as well as toothbrushes (neither of which were recycled.) This is another educational outreach that we will be sharing with others MRFs in the region.

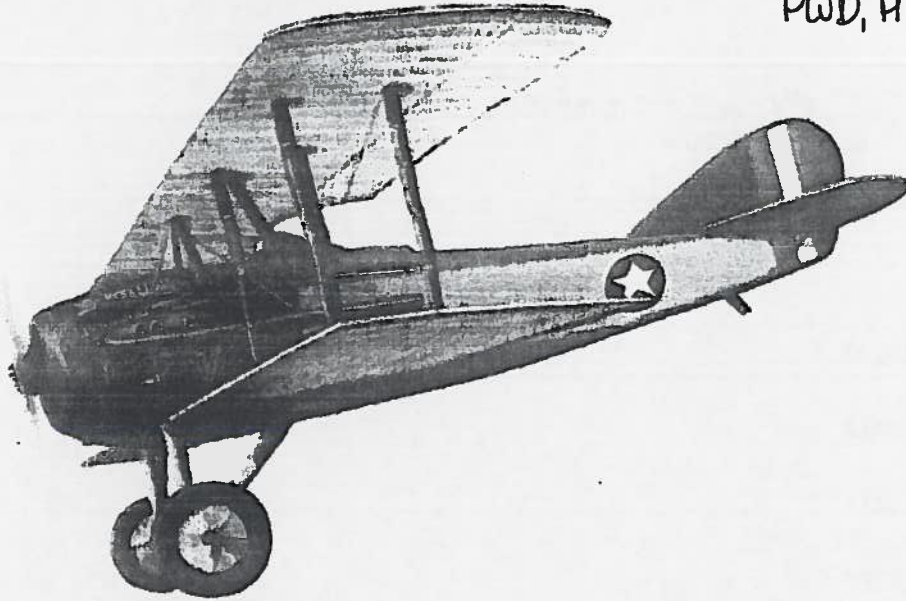
Baling continues.  
Cleaning continues.  
Research continues.

Stay warm, kiddies. The only way out of winter is THROUGH it.

Have a MRF-tastic Day!!

Martin A. Curry  
Recycling Supervisor

(5)TB, TA, AA, Clerk,  
PWD, Airport, Public



**Major Gilbert Field (4R5)**

**To: Town Board**

**From: Paul Wilharm**

**Date: 11/01/22**

**Re: Monthly report for October 2022**

During the month of October our airport was issue free !

Attached are logs / checklists

Thanks !

Paul  
Cover + 6

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**October 2022 Traffic count and revenue log / checklist**

**Drop box receipts \$ 90.00**

**The following filed flight plans :**

**10/02 N192AF**

**10/02 N20437**

**10/02 N154SP**

**10/02 N363DS**

**10/03 N6444T**

**10/04 N788JN**

**10/05 N7970P**

**10/06 N346BA**

**10/07 N200NW**

**10/07 N55RY**

**10/09 N8495W**

**10/09 N737YU**

**10/10 N192AF**

**10/18 N738JX**

**10/19 N363DS**

**10/20 N9156B**

**10/20 N7970P**

**10/21 N739GG**

**10/21 N449MK**

(1)

10/23 N4100Q

10/26 N89523

10/27 N363DS

10/29 N5308T

10/30 N802CD

10/31 N747WM

10/31 N89523

For additional traffic please see attached terminal sign in sheet(s)

(2)

Available Reports		1 total records				
Reference...	NOTAM N...	NOTAM Text	Designator	Recipient ...	Contact In... 0	
Civil Airport Coordination Report	6589426	10/023	IGRB 10/023 4R5 RWY 04/22 WIP GRASS CUTTING ADJ 2210041348-22...	4R5	airport@to...	
Civil Airport NOTAM Report						
xTFRcount						

Filter Name	Filter Value
Location	4R5
Status	Active,Cancelled,Expired
Keyword	
Date Range (Start)	10/01/2022
Date Range (End)	10/31/2022

10/22 NOTAM



ZONING REPORT 10/31/2022 AMENDED

**Building/Land Use Permits**

	2022		2021	
	Value	Number	Value	Number
County	\$9,985.00	32	\$13,800.00	
Town	<u>\$19,574.00</u>	<u>69</u>	<u>\$7,416.50</u>	
Total	\$29,559.00	101	\$21,216.50	

**Town Revenue (year to date)**

Permits	\$19,574.00	
Variance	\$750.00	(1 @ \$750)
CSM	\$750.00	(3 @ \$250)
CUP	<u>\$1,500.00</u>	(2 @ \$750)
Total	\$22,574.00	

Monthly Permit Activity

October		Permit	Name	Fire #	Street	Parcel	Type	Fee / Town	Fee/County	Date
10/5/2022	8749	2022-70	Shari Vinji	1010	Big Bay Rd.	014-00118-0500	accessory building	\$975.00	\$200.00	10/5/2022
10/11/2022		2022-71	John Sheldon	818	Big Bay Rd.	014-00118-0100	accessory building			10/11/2022
10/18/2022	8750	2022-72	Anjanette Harper	3887	Chippewa Trail	014-00019-0340	accessory building	\$313.00	\$200.00	10/18/2022
10/18/2022		2022-73	Leon Steinberg	4211	Chippewa Trail	014-00012-0800	Driveway extension	\$50.00		10/18/2022
10/18/2022		2022-74	Norm Castle	7681	Big Bay Rd.	014-00054-0770	permit ext. add sq footage	\$154.00		10/18/2022
10/25/2022		2022-75	Diana Small		Wild Iris Ln.	104-00211-0200	Driveway extension	\$50.00		10/25/2022
10/25/2022		Variance	Craftivity	978	Middle Rd.	014-00178-0200	Pending	\$750.00		
10/26/2022		2022-76	Rachel Rosen	1143	Middle Rd.	014-00181-0800	demo and construction dwelling	\$75.00		10/26/2022
Revenue YTD								\$22,574.00	\$9,985.00	

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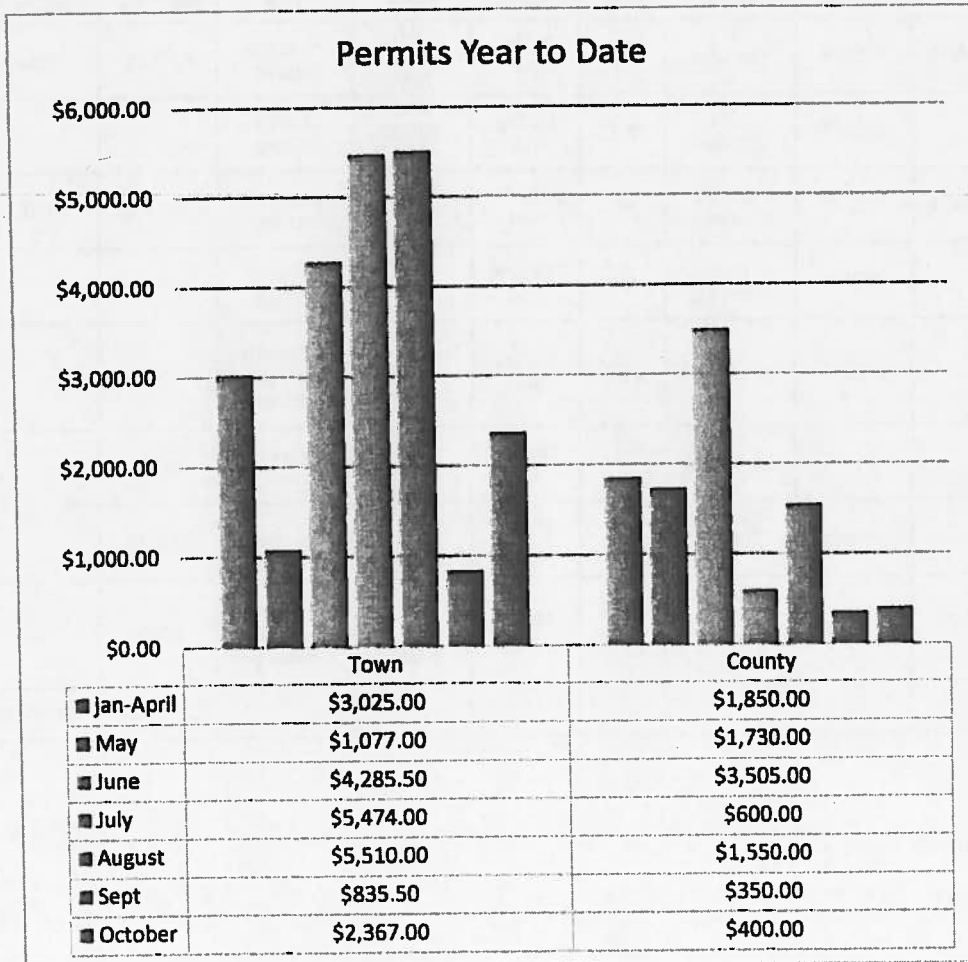
### Short-Term Rental Permits

Source	2022		2021	
	Permits	Revenue	Permits	Revenue
Rentals by owner	71	\$12,670.00	56	\$6,900.00
Madeline Island Vacations	42	\$7,280.00	39	\$4,875.00
The Inn on Madeline Island	<u>20</u>	<u>\$4,650.00</u>	<u>37</u>	<u>\$4,625.00</u>
Total rental properties	133	\$24,600.00	132	\$16,400.00

**Notes:**

- All short-term rental properties on my list have paid and obtained permits.
- Charley Meech "Craftivity" has applied for a variance to build a wellhouse next to the art school's well, to install water-softener equipment. The well is inside the 50-foot setback. The public hearing will be held on Tuesday November 15, 2022, at 5:00 PM.

Ed Schaffer, Zoning Administrator



# ACCOUNTING ADMINISTRATOR REPORT

November 2022

## 1. TAXES:

- a. The Town has received all Certified Tax Levy Apportionments except for Ashland County's, which will arrive after their meeting on the 15<sup>th</sup>. State School Tax Levy Credit, Lottery & 1<sup>st</sup> Dollar credit should be posted by the DOR within the next two weeks. When we receive the final figures, I'll revise the summary report on the tax levies. In the past, this is a widely requested budget document.

## 2. FINANCIALS:

- a. Fall normally tends to be difficult, due to working within two calendar years of budgets. This year, three different years are being worked in: finishing up the audit of 2021, budget amendments, year-end estimations, cash, and project projections for 2022; and the 2023 budget.
- b. Projects include:
  - Finishing 2021 audit.
  - Updating 2021 year-end/2022 beginning balances into new software.
  - Mapping and recoding accounts in new software for 2022 designated funds and debt.
  - Continue updating on accrual accounting methods.
  - Set up, learn and start using new accounting software modules:
    1. Misc Billing
      - a. Will soon tie to Carol's receipt module and eliminate work duplication.
    2. Fixed Assets
    3. Payroll
      - a. We plan to start processing payroll with the first payroll in January 2023 (ending 01/07/2023).
      - b. My access to various state and federal tax reporting/payment accounts has been de-activated. I've set up all but the federal access.
  - Set up and teach department heads access to the accounting software information.
  - The audit for the period ending 12/31/2021 is still in progress, as some year-end figures don't match, which we are working on.
  - Preparing for the 2022 year-end financial reports to be in the format for Baker Tilly to audit and report to the State.
    1. Audit process will start the end of December or early January, with the majority of the audit taking place between January and March. Auditors will be at Town Hall the last week in March.
    2. I have been using them as a source of information as to how best to set up the new accounting program, best practices, etc., but this really is not part of their agreement, which is to audit the town's actual financial reports.
- c. After the 2023 budget is adopted, a Wage Resolution and 2023 Schedule of Fees will be drafted.
- d. County H reimbursement has been done and submitted. October MRF billings will be done this week, along with fuel tax credit accounting and request for reimbursement.
- e. Three Airport CARES grants reimbursement requests are being worked on. Ben felt they would finish up WI DNR BBTP Trails project, reimbursement of up to \$1,763 could be requested in 2023. Reimbursement request on the Big Bay Town Park Access Project will be sent to Wisconsin Coastal Management Program in 2023, after final payment to Cooper Engineering.

Respectfully submitted,

*Barb Nelson*

Accounting Administrator/Deputy Clerk

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Initial: dg



(5) TB, TA, AA, Clerk, Public  
**LA POINTE POLICE DEPARTMENT**

**MADLINE ISLAND**  
270 MAIN STREET  
LA POINTE, WISCONSIN 54850

**PHONE: (715) 747-6913**  
**FAX: (715) 747-3096**  
police@townoflapointewi.gov

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**To:** Town Board  
**From:** William Defoe  
**Date:** 11/2/2022  
**Re:** Monthly Police Report for November 2022

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During the month of October 2022, the La Pointe Police issued the following:

0 Parking Citations  
29 Traffic Citations  
0 Ordinance Citations  
1 Arrests transported off island

I wonder how we got to November already, as usual this time of year, calls for service have dropped for officers, vehicle crashes are up, as well as citations written this month. Apple fest was rather busy but nothing major. Weekends are still rather busy with visitors from all over.

Officers are getting prepared for hunting season. I would like to remind hunters to know what land they are on, land changes hands every year and new owners can be more restrictive to hunting and less restrictive. Please, just ask permission first, the only real complaint we get every year is trespassing.

Officer Rahlf is headed to some training this month; he is getting special training in Advanced Roadside Impaired Driving Enforcement (ARIDE) which is above and beyond the standardized field sobriety training most of us have.

Did you know? Anyone who sells a motor vehicle from one individual to another individual, including transferring a junk vehicle by bill of sale, the seller must submit notification to the DMV that a sale has occurred. According to Wis. Stat. 342.41, sellers within 30 days of a sale the seller needs to report to WisDOT the:  
Vehicle identification number (VIN) of the vehicle, Identity of the individual buyer  
Sale price and Date of sale. For ease, you can do it all on the DOT website. If the seller does not, and the new buyer gets involved in a vehicle crash, gets a parking ticket, etc.. you may be liable.

If there are any questions or wish to discuss things within the department, please feel free to come talk to me.

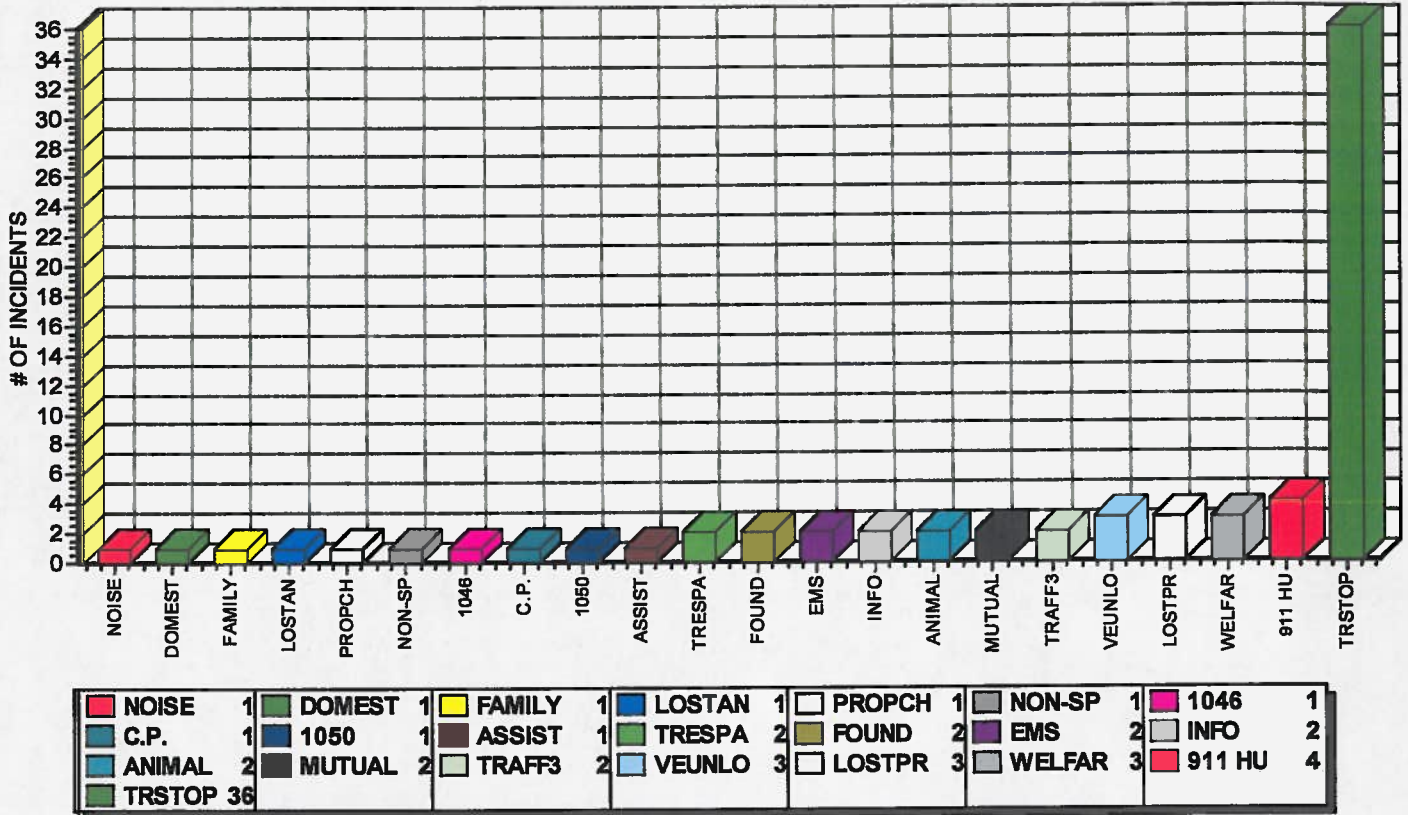
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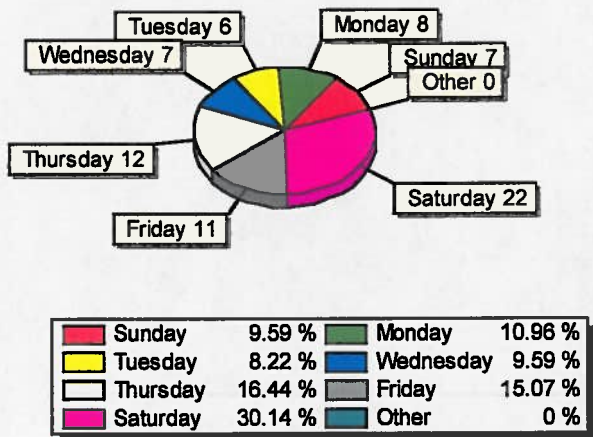
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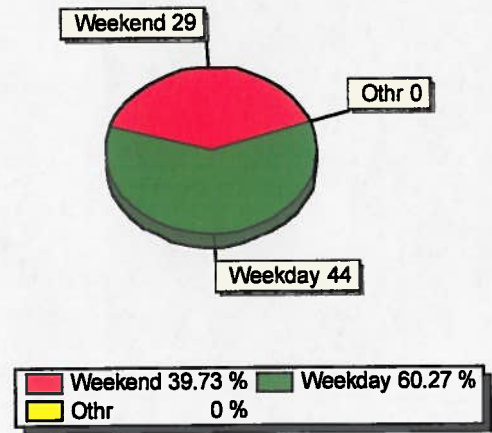
Incident Frequency by TYPE (Top 22 of 22 Shown) (Using DATE RECD)



By Day of Week



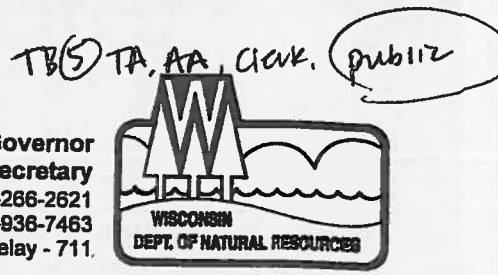
Weekday vs Weekend



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 (DATE\_RECD <= TO\_DATE('10/31/2022','MM/DD/YYYY'))

State of Wisconsin  
DEPARTMENT OF NATURAL RESOURCES  
101 S. Webster Street  
Box 7921  
Madison WI 53707-7921

Tony Evers, Governor  
Preston D. Cole, Secretary  
Telephone 608-266-2621  
Toll Free 1-888-936-7463  
TTY Access via relay - 711.



Oct. 20, 2022

Martin A. Curry  
LaPointe Materials Recovery Facility  
412 Big Bay Road  
LaPointe WI 54850

Dear Martin,

**Congratulations! On behalf of the Recycling Program at the Wisconsin Department of Natural Resources, LaPointe Materials Recovery Facility is being recognized for superior performance. Based on your nomination, your recycling or diversion program exceeded DNR expectations and provided a higher standard of service. It is our pleasure to present LaPointe Materials Recovery Facility with the 2022 Recycling Excellence Award for Overall Program.**

The Recycling Excellence Awards program is designed to encourage and reward communities and programs for outstanding efforts, innovation and performance in recycling or diversion while providing examples for others. You can find more information on this recognition program, including a list of all the award recipients by visiting the DNR's website at [dnr.wi.gov](http://dnr.wi.gov) and searching "Recycling Excellence Awards."

Please submit one high resolution photo (1 MB/1,000 KB) of an employee or employees holding the award. If you haven't already, also provide at least one high resolution photo that represents your organization's waste diversion efforts. Photos can be emailed to Rachel Stark at [rachel.stark@wisconsin.gov](mailto:rachel.stark@wisconsin.gov) or sent for free via WeTransfer. A photo release form is also enclosed. If your organization has a webpage or social media accounts that highlight your waste reduction efforts, please provide the URL or social media handle and the associated platform.

Lastly, we would appreciate your organization providing a response to the question, "Why is waste reduction and diversion important to your organization?" and the name and title of the person providing the quote. The quote is subject to editing for clarity or length, but we invite you to share a quote with your photo(s). Pictures and quotes may be included in media announcements, which DNR will publish on or around America Recycles Day (Nov. 15, 2022). If you could please email the above requested information by Nov. 1, 2022 to Rachel Stark, at [rachel.stark@wisconsin.gov](mailto:rachel.stark@wisconsin.gov), it would be greatly appreciated.



WISCONSIN DEPARTMENT OF NATURAL RESOURCES

# RECYCLING EXCELLENCE AWARD

for

## OVERALL PROGRAM

is presented to

### LaPointe Materials Recovery Facility

*The Recycling Excellence Awards recognize efforts by recycling programs and businesses for their dedication to providing outstanding recycling and waste minimization services. Thank you for your efforts to improve diversion in Wisconsin, exceeding expectations of the Department of Natural Resources and leading the way for others. We hope you and your staff will take pride in this achievement and continue to strive for recycling excellence.*



A handwritten signature in black ink is positioned in the center of the page, above a horizontal line. The signature is cursive and appears to be the name of the official presenting the award.

Waste and Materials Management Bureau Director

November 1, 2022

Date

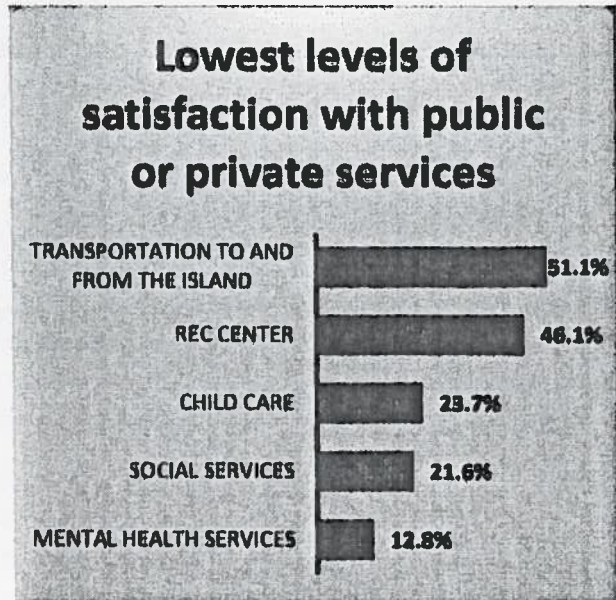
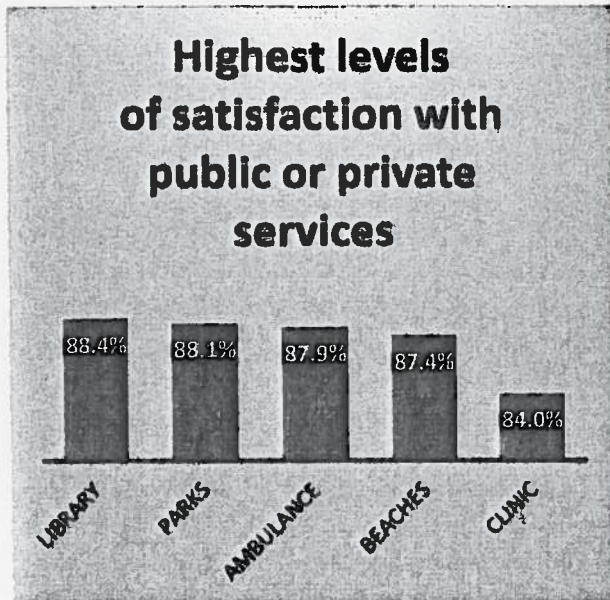


**Comprehensive Plan Update**  
Michael Kuchta, Town Administrator

We've looked at nearly 500 online and paper surveys. Read more than 90 pages of written comments. Had face-to-face discussions with more than 100 people at five community forums. The Town's Comprehensive Plan Steering Committee has heard – and is learning – a lot as we work to update the Town's main planning document.

Among the things we've learned, big and small:

- More than 90 percent of you are satisfied with the island as a place to live. Access to the natural environment, small-town/rural living, and personal connections are the things you value most.
- Nonetheless, one-fourth of you say you have considered moving *off* the island recently.
- Overall, there are significant differences – and differences in priorities – depending on whether you live here year-round or live here seasonally. The differences go deeper than average income or how many college degrees you have. How much time you spend here influences what kinds of businesses you'd like to see, how you feel about the ferry line, what you think about Ashland County, how important health-care options are to you, and whether you think short-term vacation rentals should be encouraged or restricted.
- There's a strong desire for the island to work toward year-round self-sufficiency and resiliency, including more year-round jobs and economic activity.
- You wish the Town would communicate better. (And some of you incorrectly think the Town publishes the Gazette; sorry Evan and Waggie.)



Source: La Pointe Comprehensive Plan Community Survey

**Getting real.** The seven-member steering committee started meeting last December. We've been working with Northland College's Center for Rural Communities since April. Our main goal: Draw a road map of where we want to be as a community in the next 5-10 years. As committee members, we are determined to accomplish two things:

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- **Make sure the final document is not our Plan, but the community's Plan.**
- **Make sure the final document is more than a collection of good ideas. We want to identify a concrete collection of goals that shape and drive action.**

That's not easy. The truth is, residents often have polar-opposite experiences, perceptions, and expectations of what the island is, has been, and can be.

Another truth: Not every good thing *can* be done. So, the committee is sifting out genuine priorities that *must* be done. We are leaning toward a Plan that goes beyond traditional zoning issues (but will not ignore topics such as density, development, and where business activities take place). Under our current thinking, the Plan would go beyond the realm of municipal government. It will also illuminate areas where the island's larger social and economic networks would have specific roles and responsibilities.

One major concept we are kicking around is an "island roundtable." This would be a regular gathering of leaders, idea people, and doers from around the community. The hope is to focus on and mobilize our assets; maximize our expertise and resources; and make and strengthen connections. An effective roundtable could help us work arm-in-arm and provide capacity to build collaborative and cooperative initiatives that will address the island's current needs and future progress – then keep those initiatives going.

**Themes and priorities.** In listening to and talking with you, these needs rise to the top:

- **Access to and from the island that is affordable, available, and reliable**
- **Preservation of the island's natural environments and character**
- **Tourism and sustainable economic development that embrace a low-impact presence**
- **Affordable, available, and decent housing options**
- **Addressing how much (or how little) residents and other property owners get in return for their taxes**
- **An attractive, welcoming business community that serves the fundamental needs of both residents and visitors**

Right now, we're building a framework for the Plan. That means plugging topics and priorities into major categories (working titles such as Quality of Life, Natural Beauty and Resources, Community Resources and Sustainability, Economic Vitality, Partnerships, and Culture of Diversity). As we do this, we're learning how interconnected so many things are. So, we're likely to take a holistic approach, rather than isolate topics in silos. We're also defining a vision values, to guide the action steps and implementation we recommend on specific topics.

Right now, our target is to outline a Plan framework to the Town Plan Commission and Town Board in December, to see what they think. That will be an opportunity for you to get your next look and make additional suggestions. Next, we'll go back and fill in more details, in time for the TPC to hold a public hearing in February. Then we'll do even more rewriting before seeking formal approval of the Plan in spring.

**Who we are:** To help you put faces with names, committee members are: Daniel Bartholomay, Charles Brummer, Sarah Caruso, Michael Collins, Alexander Nelson, Sally North, and Jane Vogt.



Baker Tilly US, LLP  
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Eau Claire, WI 54701  
United States of America

T: +1 (888) 835 1344

bakertilly.com

October 19, 2022

Town of La Pointe  
240 Big Bay Road  
PO Box 270  
La Pointe, Wisconsin 54850

To the members of the Town Board:

Thank you for using Baker Tilly US, LLP (Baker Tilly, we, our) as your auditors.

The purpose of this letter (the Engagement Letter) is to confirm our understanding of the terms and objectives of our engagement and the nature of the services we will provide as independent accountants of the Town of La Pointe (Client, you, your).

### Service and Related Report

We will audit the basic financial statements of the Town of La Pointe as of and for the year ended December 31, 2022, and the related notes to the financial statements. Upon completion of our audit, we will provide the Town of La Pointe with our audit report on the financial statements and supplemental information referred to below. If, for any reasons caused by or relating to the affairs or management of the Town of La Pointe, we are unable to complete the audit or are unable to or have not formed an opinion, or if we determine in our professional judgment the circumstances necessitate, we may withdraw and decline to issue a report as a result of this engagement.

The following supplementary information accompanying the financial statements will also be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and our auditor's report will provide an opinion on it in relation to the financial statements as a whole.

- > Combining Fund Financial Statements - Nonmajor Governmental Funds
- > Detailed Budgetary Schedule - General Fund

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Initial: dg from mk

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis, to supplement the Town of La Pointe'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 La Pointe's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's response to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- > Budget Comparison Schedules
- > Pension Related Schedules

Our report does not include reporting on key audit matters.

#### **Our Responsibilities and Limitations**

The objective of a financial statement audit is the expression of an opinion on the financial statements. We will be responsible for performing that audit in accordance with auditing standards generally accepted in the United States of America (GAAS). These standards require that we plan and perform our audit to obtain reasonable, rather than absolute assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. 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. A misstatement is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user based on the financial statements. The audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Our audit does not relieve management and those charged with governance of their responsibilities. Our audit is limited to the period covered by our audit and does not extend to any later periods during which we are not engaged as auditor.

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

We are also responsible for determining that those charged with governance are informed about certain other matters related to the conduct of the audit, including (i) our responsibility under GAAS, (ii) an overview of the planned scope and timing of the audit, and (iii) significant findings from the audit, which include (a) our views about the qualitative aspects of your significant accounting practices, accounting estimates, and financial statement disclosures; (b) difficulties encountered in performing the audit; (c) uncorrected misstatements and material corrected misstatements that were brought to the attention of management as a result of auditing procedures; and (d) other significant and relevant findings or issues (e.g., any disagreements with management about matters that could be significant to your financial statements or our report thereon, consultations with other independent accountants, issues discussed prior to our retention as independent auditors, fraud and illegal acts, and all significant deficiencies and material weaknesses identified during the audit). Lastly, we are responsible for ensuring that those charged with governance receive copies of certain written communications between us and management including written communications on accounting, auditing, internal controls or operational matters and representations that we are requesting from management.

The audit will not be planned or conducted in contemplation of reliance of any specific third party or with respect to any specific transaction. Therefore, items of possible interest to a third party will not be specifically addressed and matters may exist that would be addressed differently by a third party, possibly in connection with a specific transaction.

#### **Management's Responsibilities**

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

- > For the preparation and fair presentation of the financial statements and supplementary information in accordance with accounting principles generally accepted in the United States of America;
- > For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements and supplementary information that are free from material misstatement, whether due to fraud or error; and
- > To provide us with:
  - Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements and supplementary information such as records, documentation, and other matters;
  - Additional information that we may request from management for the purpose of the audit; and
  - Unrestricted access to persons within the Organization from whom we determine it necessary to obtain audit evidence

Management is responsible for (i) adjusting the basic financial statements to correct material misstatements and for affirming to us in a management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period under audit are immaterial, both individually and in the aggregate, to the basic financial statements taken as a whole, and (ii) notifying us of all material weaknesses, including other significant deficiencies, in the design or operation of your internal control over financial reporting that are reasonably likely to adversely affect your ability to record, process, summarize and report external financial data reliably in accordance with GAAP. Management is also responsible for identifying and ensuring that the Town of La Pointe complies with the laws and regulations applicable to its activities.

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

Baker Tilly is not a municipal advisor as defined in Section 975 of the Dodd-Frank Wall Street Reform and Consumer Protection Act or under Section 15B of the Securities Exchange Act of 1934 (the Act). Baker Tilly is not recommending an action to the Town of La Pointe; is not acting as an advisor to you and does not owe a fiduciary duty pursuant to Section 15B of the Act to you with respect to the information and material contained in the deliverables issued under this engagement. Any municipal advisory services would only be performed by Baker Tilly Municipal Advisors LLC (BTMA) pursuant to a separate engagement letter between you and BTMA. You should discuss any information and material contained in the deliverables with any and all internal and external advisors and experts that you deem appropriate before acting on this information or material.

#### **Nonattest Services**

Prior to or as part of our audit engagement, it may be necessary for us to perform certain nonattest services. For purposes of this letter, nonattest services include services that *Government Auditing Standards* refers to as nonaudit services.

Nonattest services that we will be providing are as follows:

- > Financial statement preparation
- > Adjusting and GASB 34 conversion journal entries
- > Compiled State Financial Report Form CT
- > Other consultation, as requested

None of these nonattest services constitute an audit under generally accepted auditing standards including *Government Auditing Standards*.

We will not perform any management functions or make management decisions on your behalf with respect to any nonattest services we provide.

In connection with our performance of any nonattest services, you agree that you will:

- > Continue to make all management decisions and perform all management functions, including approving all journal entries and general ledger classifications when they are submitted to you.
- > Designate an employee with suitable skill, knowledge, and/or experience, preferably within senior management, to oversee the services we perform.

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Town of La Pointe**

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- > Evaluate the adequacy and results of the nonattest services we perform.**
- > Accept responsibility for the results of our nonattest services.**
- > Establish and maintain internal controls, including monitoring ongoing activities related to the nonattest function.**

**On a periodic basis, as needed, we will meet with you to discuss your accounting records and the management implications of your financial statements. We will notify you, in writing, of any matters that we believe you should be aware of and will meet with you upon request.**

**In addition to the audit services discussed above, we will compile the annual Financial Report Form to the Wisconsin Department of Revenue. See Addendum A attached, which is an integral part of this Engagement Letter.**

**Other Documents**

**If you intend to reproduce or publish the financial statements in an annual report or other information (excluding official statements), and make reference to our firm name in connection therewith, you agree to publish the financial statements in their entirety. In addition, you agree to provide us, for our approval and consent, proofs before printing and final materials before distribution.**

**If you intend to reproduce or publish the financial statements in an official statement, unless we establish a separate agreement to be involved in the issuance, any official statements issued by the Town of La Pointe must contain a statement that Baker Tilly is not associated with the official statement, which shall read "Baker Tilly US, LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. Baker Tilly US, LLP, has also not performed any procedures relating to this official statement."**

**With regard to 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.**

**The documentation for this engagement, including the workpapers, is the property of Baker Tilly and constitutes confidential information. We may have a responsibility to retain the documentation for a period of time sufficient to satisfy any applicable legal or regulatory requirements for records retention. Baker Tilly does not retain any original client records and we will return such records to you at the completion of the services rendered under this engagement. When such records are returned to you, it is the Town of La Pointe's responsibility to retain and protect its accounting and other business records for future use, including potential review by any government or other regulatory agencies. By your signature below, you acknowledge and agree that, upon the expiration of the documentation retention period, Baker Tilly shall be free to destroy our workpapers related to this engagement. If we are required by law, regulation or professional standards to make certain documentation available to regulators, the Town of La Pointe hereby authorizes us to do so.**



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### **Timing and Fees**

Completion of our work is subject to, among other things, (i) appropriate cooperation from the Town of La Pointe 's personnel, including timely preparation of necessary schedules, (ii) timely responses to our inquiries, and (iii) timely communication of all significant accounting and financial reporting matters. When and if for any reason the Town of La Pointe is unable to provide such schedules, information, and assistance, Baker Tilly and you may mutually revise the fee to reflect additional services, if any, required of us to complete the audit. Delays in the issuance of our audit report beyond the date that was originally contemplated may require us to perform additional auditing procedures which will likely result in additional fees.

Revisions to the scope of our work will be communicated to you and may be set forth in the form of an "Amendment to Existing Engagement Letter." In addition, if we discover compliance issues that require us to perform additional procedures and/or provide assistance with these matters, fees at our standard hourly rates apply.

Our fees for the 2022 audited financial statements will be \$19,800. Our fees for compiling the annual Financial Report Form CT and related accounting assistance will be \$4,100. The fees quoted do not include implementation of GASB Statement No. 87, Leases, which we estimate at \$3,000 to \$5,000 depending on the extent and complexity of individual leases and level of assistance required by the audit team. Invoices for these fees will be rendered each month as work progresses and are payable on presentation. A charge of 1.5 percent per month shall be imposed on accounts not paid within thirty (30) days of receipt of our statement for services provided. In accordance with our firm policies, work may be suspended if your account becomes thirty (30) days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notice of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination. In the event that collection procedures are required, the Town of La Pointe agrees to be responsible for all expenses of collection including related attorneys' fees.

Certain changes in the Town of La Pointe's business or within its accounting department may result in additional fees not contemplated as part of the original engagement quote noted above. Examples of such changes include but are not limited to: implementation of new general ledger software or a new chart of accounts; the creation of new entities, divisions or subsidiaries; the development of new product lines or other significant changes in business operations; substantial modifications to financing arrangements; significant new employment or equity agreements; and significant subsequent events. Any additional fees associated with these business or accounting changes would not be expected to be recurring in nature.

To the extent the services require Baker Tilly receive personal data or personal information from Client, Baker Tilly may process any personal data or personal information, as those terms are defined in applicable privacy laws, in accordance with the requirements of the applicable privacy law relevant to the processing in providing services hereunder. Applicable privacy laws may include any local, state, federal or international laws, standards, guidelines, policies or regulations governing the collection, use, disclosure, sharing or other processing of personal data or personal information with which Baker Tilly or its Clients must comply. Such privacy laws may include (i) the EU General Data Protection Regulation 2016/679 (GDPR); (ii) the California Consumer Privacy Act of 2018 (CCPA); and/or (iii) other laws regulating marketing communications, requiring security breach notification, imposing minimum security requirements, requiring the secure disposal of records and other similar requirements applicable to the processing of personal data or personal information. Baker Tilly is acting as a Service Provider/Data Processor in relation to Client personal data and personal information, as those terms are defined respectively under the CCPA/GDPR. Client is responsible for notifying Baker Tilly of any data privacy laws the data provided to Baker Tilly is subject to and Client represents and warrants it has all necessary authority (including any legally required consent from data subjects) to transfer such information and authorize Baker Tilly to process such information in connection with the services described herein. Client agrees that Baker Tilly has the right to generate aggregated/de-identified data from the accounting and financial data provided by Client to be used for Baker Tilly business purposes and with the outputs owned by Baker Tilly. For clarity, Baker Tilly will only disclose aggregated/de-identified data in a form that does not identify Client, Client employees, or any other individual or business entity and that is stripped of all persistent identifiers. Client is not responsible for Baker Tilly's use of aggregated/de-identified data.

Baker Tilly has established information security related operational requirements that support the achievement of our information security commitments, relevant information security related laws and regulations, and other information security related system requirements. Such requirements are communicated in Baker Tilly's policies and procedures, system design documentation and contracts with customers. Information security policies have been implemented that define our approach to how systems and data are protected. Client is responsible for providing timely written notification to Baker Tilly of any additions, changes or removals of access for Client personnel to Baker Tilly provided systems or applications. If Client becomes aware of any known or suspected information security or privacy related incidents or breaches related to this agreement, Client should timely notify Baker Tilly via email at [dataprotectionofficer@bakertilly.com](mailto:dataprotectionofficer@bakertilly.com).

Any additional services that may be requested, and we agree to provide, may be the subject of a separate engagement letter.

We may be required to disclose confidential information to federal, state and international regulatory bodies or a court in criminal or other civil litigation. In the event that we receive a request from a third party (including a subpoena, summons or discovery demand in litigation) calling for the production of information, we will promptly notify the Town of La Pointe, unless otherwise prohibited. In the event we are requested by the Town of La Pointe or required by government regulation, subpoena or other legal process to produce our engagement working papers or our personnel as witnesses with respect to services rendered to the Town of La Pointe, so long as we are not a party to the proceeding in which the information is sought, we may seek reimbursement for our professional time and expenses, as well as the fees and legal expenses, incurred in responding to such a request.

We may be required to disclose confidential information with respect to complying with certain professional obligations, such as peer review programs. All participants in such peer review programs are bound by the same confidentiality requirements as Baker Tilly and its employees. Baker Tilly will not be required to notify the Town of La Pointe if disclosure of confidential information is necessary for peer review purposes.



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Our fees are based on known circumstances at the time of this Engagement Letter. Should circumstances change significantly during the course of this engagement, we will discuss with you the need for any revised audit fees. This can result from changes at the Town of La Pointe, such as the turnover of key accounting staff, the addition of new funds or significant federal or state programs or changes that affect the amount of audit effort from external sources, such as new accounting and auditing standards that become effective that increase the scope of our audit procedures. This Engagement Letter currently includes all auditing and accounting standards and the current single audit guidance in effect as of the date of this letter.

We would expect to continue to perform our services under the arrangements discussed above from year to year, unless for some reason you or we find that some change is necessary. We will, of course, be happy to provide the Town of La Pointe with any other services you may find necessary or desirable.

### **Resolution of Disagreements**

In the unlikely event that differences concerning services or fees should arise that are not resolved by mutual agreement, both parties agree to attempt in good faith to settle the dispute by mediation administered by the American Arbitration Association (AAA) under its mediation rules for professional accounting and related services disputes before resorting to litigation or any other dispute-resolution procedure. Each party shall bear their own expenses from mediation.

If mediation does not settle the dispute or claim, then the parties agree that the dispute or claim shall be settled by binding arbitration. The arbitration proceeding shall take place in the city in which the Baker Tilly office providing the relevant services is located, unless the parties mutually agree to a different location. The proceeding shall be governed by the provisions of the Federal Arbitration Act (FAA) and will proceed in accordance with the then current Arbitration Rules for Professional Accounting and Related Disputes of the AAA, except that no pre hearing discovery shall be permitted unless specifically authorized by the arbitrator. The arbitrator will be selected from Judicate West, AAA, Judicial Arbitration & Mediation Services (JAMS), the Center for Public Resources or any other internationally or nationally recognized organization mutually agreed upon by the parties. Potential arbitrator names will be exchanged within fifteen (15) days of the parties' agreement to settle the dispute or claim by binding arbitration, and arbitration will thereafter proceed expeditiously. Any issue concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of these procedures, shall be governed by the FAA and resolved by the arbitrators. The arbitration will be conducted before a single arbitrator, experienced in accounting and auditing matters. The arbitrator shall have no authority to award nonmonetary or equitable relief and will not have the right to award punitive damages or statutory awards. Furthermore, in no event shall the arbitrator have power to make an award that would be inconsistent with the Engagement Letter or any amount that could not be made or imposed by a court deciding the matter in the same jurisdiction. The award of the arbitration shall be in writing and shall be accompanied by a well reasoned opinion. The award issued by the arbitrator may be confirmed in a judgment by any federal or state court of competent jurisdiction. Discovery shall be permitted in arbitration only to the extent, if any, expressly authorized by the arbitrator(s) upon a showing of substantial need. Each party shall be responsible for their own costs associated with the arbitration, except that the costs of the arbitrator shall be equally divided by the parties. Both parties agree and acknowledge that they are each giving up the right to have any dispute heard in a court of law before a judge and a jury, as well as any appeal. The arbitration proceeding and all information disclosed during the arbitration shall be maintained as confidential, except as may be required for disclosure to professional or regulatory bodies or in a related confidential arbitration. The arbitrator(s) shall apply the limitations period that would be applied by a court deciding the matter in the same jurisdiction, including the contractual limitations set forth in this Engagement Letter, and shall have no power to decide the dispute in any manner not consistent with such limitations period. The arbitrator(s) shall be empowered to interpret the applicable statutes of limitations.

Our services shall be evaluated solely on our substantial conformance with the terms expressly set forth herein, including all applicable professional standards. Any claim of nonconformance must be clearly and convincingly shown.

### **Limitation on Damages and Indemnification**

The liability (including attorney's fees and all other costs) of Baker Tilly and its present or former partners, principals, agents or employees related to any claim for damages relating to the services performed under this Engagement Letter shall not exceed the fees paid to Baker Tilly for the portion of the work to which the claim relates, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of Baker Tilly relating to such services. This limitation of liability is intended to apply to the full extent allowed by law, regardless of the grounds or nature of any claim asserted, including the negligence of either party. Additionally, in no event shall either party be liable for any lost profits, lost business opportunity, lost data, consequential, special, incidental, exemplary or punitive damages, delays or interruptions arising out of or related to this Engagement Letter even if the other party has been advised of the possibility of such damages.

As Baker Tilly is performing the services solely for your benefit, you will indemnify Baker Tilly, its subsidiaries and their present or former partners, principals, employees, officers and agents against all costs, fees, expenses, damages and liabilities (including attorney's fees and all defense costs) associated with any third-party claim, relating to or arising as a result of the services, or this Engagement Letter.

Because of the importance of the information that you provide to Baker Tilly with respect to Baker Tilly's ability to perform the services, you hereby release Baker Tilly and its present and former partners, principals, agents and employees from any liability, damages, fees, expenses and costs, including attorney's fees, relating to the services, that arise from or relate to any information, including representations by management, provided by you, its personnel or agents, that is not complete, accurate or current, whether or not management knew or should have known that such information was not complete, accurate or current.

Each party recognizes and agrees that the warranty disclaimers and liability and remedy limitations in this Engagement Letter are material bargained for bases of this Engagement Letter and that they have been taken into account and reflected in determining the consideration to be given by each party under this Engagement Letter and in the decision by each party to enter into this Engagement Letter.

The terms of this section shall apply regardless of the nature of any claim asserted (including, but not limited to, contract, tort or any form of negligence, whether of you, Baker Tilly or others), but these terms shall not apply to the extent finally determined to be contrary to the applicable law or regulation. These terms shall also continue to apply after any termination of this Engagement Letter.

You accept and acknowledge that any legal proceedings arising from or in conjunction with the services provided under this Engagement Letter must be commenced within twelve (12) months after the performance of the services for which the action is brought, without consideration as to the time of discovery of any claim or any other statutes of limitations or repose.

### **Other Matters**

Neither this Engagement Letter, any claim, nor any rights or licenses granted hereunder may be assigned, delegated or subcontracted by either party without the written consent of the other party. Either party may assign and transfer this Engagement Letter to any successor that acquires all or substantially all of the business or assets of such party by way of merger, consolidation, other business reorganization or the sale of interest or assets, provided that the party notifies the other party in writing of such assignment and the successor agrees in writing to be bound by the terms and conditions of this Engagement Letter.

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Our dedication to client service is carried out through our employees who are integral in meeting this objective. In recognition of the importance of our employees, it is hereby agreed that the Town of La Pointe will not solicit our employees for employment or enter into an independent contractor arrangement with any individual who is or was an employee of Baker Tilly for a period of twelve (12) months following the date of the conclusion of this engagement. If the Town of La Pointe violates this nonsolicitation clause, the Town of La Pointe agrees to pay to Baker Tilly a fee equal to the hired person's annual salary at the time of the violation so as to reimburse Baker Tilly for the costs of hiring and training a replacement.

The services performed under this Agreement do not include the provision of legal advice and Baker Tilly makes no representations regarding questions of legal interpretation. Client should consult with its attorneys with respect to any legal matters or items that require legal interpretation under federal, state or other type of law or regulation.

Baker Tilly US, LLP, trading as Baker Tilly, is an independent member of Baker Tilly International. Baker Tilly International Limited is an English company. Baker Tilly International provides no professional services to clients. Each member firm is a separate and independent legal entity and each describes itself as such. Baker Tilly US, LLP is not Baker Tilly International's agent and does not have the authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, Baker Tilly US, LLP, nor any of the other member firms of Baker Tilly International has any liability for each other's acts or omissions. The name Baker Tilly and its associated logo is used under license from Baker Tilly International Limited.

This Engagement Letter and any applicable online terms and conditions or terms of use ("Online Terms") related to online products or services made available to Town of La Pointe by Baker Tilly ("Online Offering") constitute the entire agreement between the Town of La Pointe and Baker Tilly regarding the services described in this Engagement Letter and supersedes and incorporates all prior or contemporaneous representations, understandings or agreements, and may not be modified or amended except by an agreement in writing signed between the parties hereto. For clarity and avoidance of doubt, the terms of this Engagement Letter govern Baker Tilly's provision of the services described herein, and the Online Terms govern Town of La Pointe's use of the Online Offering. This Engagement Letter's provisions shall not be deemed modified or amended by the conduct of the parties.

The provisions of this Engagement Letter, which expressly or by implication are intended to survive its termination or expiration, will survive and continue to bind both parties, including any successors or assignees. If any provision of this Engagement Letter is declared or found to be illegal, unenforceable or void, then both parties shall be relieved of all obligations arising under such provision, but if the remainder of this Engagement Letter shall not be affected by such declaration or finding and is capable of substantial performance, then each provision not so affected shall be enforced to the extent permitted by law or applicable professional standards.

If because of a change in the Town of La Pointe's status or due to any other reason, any provision in this Engagement Letter would be prohibited by, or would impair our independence under laws, regulations or published interpretations by governmental bodies, commissions or other regulatory agencies, such provision shall, to that extent, be of no further force and effect and this agreement shall consist of the remaining portions.

This agreement shall be governed by and construed in accordance with the laws of the state of Wisconsin, without giving effect to the provisions relating to conflict of laws.

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We appreciate the opportunity to be of service to you.

If there are any questions regarding this Engagement Letter, please contact Kimberly M. Shult, the engagement partner on this engagement who is responsible for the overall supervision and review of the engagement and determining that the engagement has been completed in accordance with professional standards. Kimberly M. Shult is available at 612 876 4912, or at [Kimberly.Shult@bakertilly.com](mailto:Kimberly.Shult@bakertilly.com).

Sincerely,

BAKER TILLY US, LLP



Enclosure

The services and terms as set forth in this Engagement Letter are agreed to by:

\_\_\_\_\_

Official's Name

\_\_\_\_\_

Official's Signature

\_\_\_\_\_

Title

\_\_\_\_\_

Date

## ADDENDUM A

We will perform the following services:

1. We will compile, from information you provide, the annual Financial Report Form to the Wisconsin Department of Revenue, for the year ended December 31, 2022. Upon completion of the compilation of the annual Financial Report Form, we will provide you with our accountants' compilation report. If for any reason caused by or relating to affairs or management of the Town of La Pointe, we are unable to complete the compilation or if we determine in our professional judgment the circumstances necessitate, we may withdraw and decline to submit the annual Financial Report Form to you as a result of this engagement.

Our report on the annual Financial Report Form of the Town of La Pointe is presently expected to read as follows:

Management is responsible for the 2022 Financial Report Form CT for the year ended December 31, 2022 included in the accompanying prescribed form. We have performed a compilation engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the 2022 financial report form CT included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by the management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the 2022 Financial Report form CT included in the prescribed form.

The Financial Report Form CT included in the accompanying prescribed form is presented in accordance with the requirements of the Wisconsin Department of Revenue, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Wisconsin Department of Revenue and is not intended to be and should not be used by anyone other than this specified party.

### Our Responsibilities and Limitations

We will be responsible for performing the compilation in accordance with *Statements on Standards for Accounting and Review Services* established by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements. We will utilize information that is the representation of management without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for the statements to be in conformity with GAAP.

Our engagement cannot be relied upon to disclose errors, fraud or other illegal acts that may exist and, because of the limited nature of our work, detection is highly unlikely. However, we will inform the appropriate level of management of any material errors, and of any evidence that fraud may have occurred. In addition, we will report to you any evidence or information that comes to our attention during the performance of our compilation procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies in your internal control as part of this Engagement Letter.

### **Management's Responsibilities**

The Town of La Pointe's management is responsible for the financial statements referred to above. In this regard, management is responsible for (i) the preparation and fair presentation of the Financial Report Form CT included in the form prescribed by the Wisconsin Department of Revenue, (ii) designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the Financial Report Form CT, (iii) preventing and detecting fraud, (iv) identifying and ensuring that you comply with the laws and regulations applicable to its activities, and (v) making all financial records and related information available to us. Management also is responsible for identifying and ensuring that you comply with the laws and regulations applicable to its activities.

Management is responsible for providing us with the information necessary for the compilation of the financial statements and the completeness and the accuracy of that information and for making your personnel available to whom we may direct inquiries regarding the compilation. We may make specific inquiries of management and others about the representations embodied in the financial statements.



TB(S) TA, AA, Clerk  
public

**Town of La Pointe  
Special Town Board Meeting  
2023 Budget Workshop  
Monday, October 24, 2022  
5:15 pm at the Town Hall  
Draft Minutes**

**Town Board Members Present:** Chair Glenn Carlson, Supervisor Michael Anderson, Supervisor Aimée Baxter, Supervisor Sue Brenna, Supervisor John Carlson  
**Staff Present:** Town Administrator Michael Kuchta, Police Chief William Defoe, Elected Clerk Micaela Montagne  
**Public Present:** Michael Starck

1. Call to order: 5:15pm.

2. Budget Workshop with each of the following departments:

A. Police Department: Much of the budget depends on how much money, if any, is provided from Ashland County with a renewed Agreement. The past many years the County has contributed \$135,000 annually to the Town to help with police wages and a new squad car- the County has not currently agreed to pay any money in 2023.

B. 2023 Fee Schedule: increases in for 2023 for nightly airport tie down fees; eliminating the 6-month option for liquor licenses; some MRF fees for unsorted recyclables, construction and demolition, scrap automobiles; more parking permit options, short term rental permits fee and a long-term rental permit.

C. 2023 Budget & Follow up from previous workshops: Discussion on having department heads slim down their own budgets prior to the next meeting on Nov 1<sup>st</sup>, then having the Town Board possibly have to remove more items to try to get the revenues and expenditures balanced. Should the Town Board want to meet with department heads again, that will happen at the Special Town Board meeting on November 3<sup>rd</sup>.

3. Ashland County Law Enforcement Agreement:

The Ashland County Finance Committee met and voted to give the Town of La Pointe \$0 in 2023 for law enforcement (has been \$135,000 annually), the full county board will vote on it within their budget on November 15<sup>th</sup>. County Supervisor Mike Starck is hopeful that the County Board will still include some money to the Town.

This meeting may, upon duly made motion, be convened in closed session under State Statute 19.85 (1)(e) Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session and/ or for the purpose of conferring with legal counsel with respect to litigation in which it is or is likely to become involved in accordance with to Wisconsin Statutes 19.85 (1)(g). If the Town goes into closed session, it will reconvene in open session before adjourning.

Motion to go into closed session as posted, S. Brenna/ J. Carlson, 5 Ayes by roll call vote, Motion Carried. 6:04pm.

Special Town Board Meeting October 24, 2022

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**Motion to return to open session, J. Carlson/ S. Brenna, 5 Ayes, Motion Carried. 6:57pm.  
No action.**

**4. Public Comment: None.**

**5. Adjourn: Motion to adjourn, S. Brenna/ J. Carlson, 5 Ayes, Motion Carried. Adjourned at  
6:58pm.**

**Submitted by Micaela Montagne, Town Clerk.**

**DRAFT**



**TOWN OF LA POINTE  
REGULAR TOWN BOARD MEETING  
TUESDAY OCTOBER 25, 2022  
5:30 PM AT TOWN HALL  
Draft Minutes**

**Town Board Members Present:** Chair Glenn Carlson, Supervisor Michael Anderson, Supervisor Aimée Baxter, Supervisor Sue Brenna, Supervisor John Carlson  
**Staff Present:** Town Administrator Michael Kuchta, Public Works Director Ben Schram, Elected Clerk Micaela Montagne  
**Called to Order:** 5:30pm

**I. Public Comment A\*:** Clerk Montagne read a comment from Mike Starck on having him included in the Town Board discussion on the Ashland County Law Enforcement Agreement. Clerk Montagne read a comment from Katie Sanders, Chair of the Affordable Housing Committee that the Island Association will grant the committee \$4000 for the housing needs assessment if the Town matches it.

**II. Administrative Reports**

**A. Town Administrator's Report:** Discussion on having M. Kuchta and other Town Staff log their time spent on anything specifically for the Harbor Commission as it can be reimbursed.

**III. Public Works**

**A. Roads, Dock, Harbor**

- 1. Award Gravel Bid to Nelson Construction:** Motion to accept the bid from Nelson Construction for \$32,340.00 and have Ben Schram sign the bid, A. Baxter/ S. Brenna, 5 Ayes, Motion Carried.
- 2. Contract with Nelson Construction for Gravel:** Motion to approve the contract, S. Brenna/ A. Baxter, 5 Ayes, Motion Carried.

**B. Parks**

- 1. Change Order #3 with Angelo Luppino for Concrete Removal for Plumbing:** Motion to approve the change order (retroactive), J. Carlson/ A. Baxter, 5 Ayes, Motion Carried.

**C. Materials Recovery Facility (MRF)**

- 1. Contract with Gary Beeksma for Removal of Refrigerant:** Motion to table, S. Brenna/ A. Baxter, 5 Ayes, Motion Carried.

**IV. Committees**

- A. Planning and Zoning:** Nothing at this time.
- B. Committee Minutes:** clarification on a possible artist installation of a sound garden for a weekend near the Library.
- C. Affordable Housing Advisory Committee**
  - 1. Appointment of New Member for Term Ending 8/31/2024:** Motion to appoint Gwen Smith Patterson to the committee, S. Brenna/ A. Baxter, 5 Ayes, Motion Carried.

**D. Harbor Commission**

1. Authorize Spending of Designated Fund for Payroll/ Office Expenses and Professional Fees: Motion to authorize the spending of funds in the Harbor designated fund for reasons listed, A. Baxter/ S. Brenna, 5 Ayes, Motion Carried.

**V. Town Hall Administration**

- A. Budget Summary Report: Motion to approve the report dated 10/19/22, M. Anderson/ J. Carlson, 5 Ayes, Motion Carried.
- B. Grant Updates: None.

**VI. Vouchers:** Motion to approve vouchers in the amount of \$54,531.25, M. Anderson/ J. Carlson, 5 Ayes, Motion Carried.

**VII. Alternative Claims:** Motion to approve Alternative claims for September 2022 in the amount of \$173,740.59, M. Anderson/ J. Carlson, 5 Ayes, Motion carried.

**VIII. Treasurer's Report:** Motion to approve the report showing a total of \$2,850,756.45 and a total available checking of \$1,084,570.71, A. Baxter/ S. Brenna, 5 Ayes, Motion Carried.

**IX. Minutes**

- A. Regular Town Board Meeting October 11, 2022: Motion to approve, A. Baxter/ J. Carlson, 4 Ayes, 1 Abstain (S. Brenna), Motion Carried.
- B. Special Town Board Meeting October 17, 2022
- C. Special Town Board Meeting October 18, 2022
- D. Special Town Board Meeting October 20, 2022  
Motion to approve minutes of all three Special Town Board Meetings, S. Brenna/ A. Baxter, 5 Ayes, Motion Carried.

**X. Emergency Services**

**A. Police Department**

Motion to move item X. A. 1 to after item XI, S. Brenna/ A. Baxter, 5 Ayes, Motion Carried.

**2. Set Date and Location for Special Town Meeting to Consider Law**

**Enforcement Expenditures:** Motion to table until 11/1/22 Special Town Board meeting as there are still many unknowns, S. Brenna/ A. Baxter, 5 Ayes, Motion Carried.

**B. Fire Department**

1. Memorandum of Understanding with Ashland County for 2023 eDispatches Paging System: Motion to approve and have the Fire Chief sign, M. Anderson/ J. Carlson, 5 Ayes, Motion Carried.

**C. Updates on Construction and Warranty Work at the Emergency Services Building:** No updates. Wendel approved giving the old air compressor to a citizen.

**XI. Public Comment B\*\*:** None.

**X. Emergency Services**

**A. Police Department**

**1. Ashland County Law Enforcement Agreement**

This meeting may, upon duly made motion, be convened in closed session under State Statute 19.85 (1)(e) Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session and/ or for the purpose of conferring with legal counsel with respect to litigation in which it is or is likely to become involved in accordance with to Wisconsin Statutes 19.85 (1)(g). If the Town goes into closed session, it will reconvene in open session before adjourning.

Motion to go into closed session, S. Brenna/ J. Carlson, 5 Ayes by roll call vote,  
Motion Carried. 6:09pm

Motion to return to open session, S. Brenna/ A. Baxter, 5 ayes, Motion Carried.  
6:33pm.

Chair G. Carlson mentioned that the Ashland County Board will discuss their 2023 budget and thus how much money they will provide to the La Pointe Police Department on November 15, 2022, at 9:00am at the Court House in Ashland. There is currently no money in their budget for La Pointe PD.

**XII. Lawsuits & Legal Issues: None.**

**XIII. New Agenda Items for Future Meetings: Refrigerant contract. Special meetings for budget on 11/1 and 11/3.**

**XIV. Adjourn: Motion to adjourn, M. Anderson/ J. Carlson, 5 Ayes, Motion carried. Adjourned at 6:36pm.**

Submitted by Micaela Montagne, Town Clerk.

**Town of La Pointe  
Special Town Board Meeting  
& 2023 Budget Workshop  
Tuesday, November 1, 2022  
5:15 pm at the Town Hall  
Draft Minutes**

**Town Board Members Present:** Chair Glenn Carlson, Supervisor Michael Anderson, Supervisor Aimée Baxter, Supervisor Sue Brenna, Supervisor John Carlson  
**Staff Present:** Town Administrator Michael Kuchta, Elected Clerk Micaela Montagne

1. Call to order: 5:15pm.
2. Harbor Commission Secretary Job Description and Posting: Motion to approve, A. Baxter/ S. Brenna, 5 Ayes, Motion Carried.
3. 2023 Budget Considerations: Discussion on changes in revenues: adding \$25,000 to accommodations tax, adding \$10,000 to State Transportation Aid, remove \$25,000 from Ambulance Fees, add \$30,000 to campground fees (possibly also look into the options for peak pricing), increase shower revenue to \$6,400, and \$5,000 to MRF tipping fees, and there will be a change in sale of recyclables or recycling labor. Possible changes in expenditures include reducing Fire and ambulance utilities, get more info on the Health Clinic and possibly reduce the amount for them, maybe reduce the lump sum given to the library to \$200,000 (maybe add COLA), take \$1,000 from butterfly/ solar garden, and \$2,000 from BBTP paper and cleaning. Discussion will continue at the next meeting on November 3, 2022.
4. Ashland County Law Enforcement Agreement: No updates. Motion to table until the regular meeting on Nov 10, 2022, J. Carlson/ A. Baxter, 5 Ayes, Motion Carried.
5. Letter of Engagement with Attorney Bryce Schoeborn with Slaby Deda: Motion to approve, M. Anderson/ S. Brenna, 5 Ayes, Motion Carried.
6. Public Comment: G. Carlson commented that the Harbor Commission will be meeting at the Emergency Services Building as approved by the EMS department heads. Next Meeting on 11/3/22 will continue the budget discussions and include a closed session for compensation.
7. Adjourn: Motion to adjourn, S. Brenna/ J. Carlson, 5 Ayes, Motion Carried. Adjourned at 6:54pm.

Submitted by Micaela Montagne, Town Clerk.

**Town of La Pointe  
Special Town Board Meeting  
& 2023 Budget Workshop  
Thursday, November 3, 2022  
5:15 pm at the Town Hall  
Draft Minutes**

**Town Board Members Present:** Chair Glenn Carlson, Supervisor Michael Anderson, Supervisor Aimée Baxter, Supervisor Sue Brenna, Supervisor John Carlson  
**Staff Present:** Town Administrator Michael Kuchta, Public Works Director Ben Schram, Library director Lauren Schuppe, Elected Clerk Micaela Montagne  
**Public Present:** Molly Sullivan

1. Call to order: 5:15pm
2. Hire Payroll Coordinator: Motion to hire Jarnie Murray as payroll coordinator at \$23.00/hour, hours not to exceed 1040/year with a start date of 11/7/2022, S. Brenna/ A. Baxter, 5 Ayes, Motion Carried.
3. 2023 Budget Considerations:  
Molly Sullivan discussed Clinic financials with the Town Board. The clinic request of \$24,000 will stay in the 2023 budget for now.  
Library Director Lauren Schuppe discussed the 2023 proposed budget with the Town Board stating the minimum to operate with the new developments at the library would be \$216,000, Town Board agreed.  
Discussion with Ben Schram on all Public Works departments. Changes to budget include looking into peak pricing of campground fees at Big Bay Town Park, adding revenues for junk cars, and possibly removing Le Sueur Street porta potties.  
Other changes discussed include removing \$3,000 from the Public Arts Committee, not giving the Harbor Commission \$50,000 per their request, have the Emergency Services departments use up the \$44,000 in the ESB contents designated fund instead of asking for money from the general operating budget for some items.
4. Compensation & Consider Merit Raises/ Specific Compensation of Some Employees  
This meeting may, upon duly made motion, be convened in closed session under State Statute 19.85 (1) (c) considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility. If the Town goes into closed session, it will reconvene in open session before adjourning.  
COLA to remain at 7.7% across the board besides some merit increases.  
Motion to go into closed session as posted, J. Carlson/ A. Baxter, 5 Ayes by roll call vote, Motion Carried. 6:37pm.  
Motion to return to open session, J. Carlson/ S. Brenna, 5 Ayes, Motion Carried. 6:52pm.
5. Public Comment: None.
6. Schedule Budget Meetings: Monday 11/7/22 at 5:00pm.

7. Adjourn: Motion to adjourn, S. Brenna/ J. Carlson, 5 Ayes, Motion Carried. Adjourned at 6:58pm.

Submitted by Micaela Montagne, Town Clerk.

DRAFT

TB(5) TA, AA Clerk  
public

**Town of La Pointe  
Special Town Board Meeting  
& 2023 Budget Workshop  
Monday, November 7, 2022  
5:00 pm at the Town Hall  
Draft Minutes**

**Town Board Members Present:** Chair Glenn Carlson, Supervisor Michael Anderson, Supervisor Aimée Baxter, Supervisor Sue Brenna, Supervisor John Carlson  
**Staff Present:** Town Administrator Michael Kuchta, Elected Clerk Micaela Montagne

1. Call to order: 5:00pm
2. 2023 Budget Considerations: After the changes thus far, there is still a deficit of expenditures over revenues by \$687,120. Discussion on applying about \$218,000 of estimated cash on hand at the end of 2022 to the 2023 budget, asking the taxpayers for a 5% levy increase and borrowing about \$350,000 to cover some of the cost of the new fire truck. This should get the budget just about balanced.
3. Public Comment: None.
4. Schedule Budget Meetings: None at this time, just the regular meeting on November 10, 2022.
5. Adjourn: Motion to adjourn, S, Brenna/ J. Carlson, 5 Ayes, Motion Carried. Adjourned at 5:20pm.

Submitted by Micaela Montagne, Town Clerk.





## LA POINTE POLICE DEPARTMENT

MADELINE ISLAND  
270 MAIN STREET  
LA POINTE, WISCONSIN 54850

PHONE: (715) 747-6913  
FAX: (715) 747-3096  
[police@townoflapointewi.gov](mailto:police@townoflapointewi.gov)

**To:** La Pointe Town Board  
**CC:** file  
**From:** Chief William Defoe  
**Date:** 11/2/2022

**Re: Request to hire Kelly Schultz for Part Time**

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I am requesting approval to hire Kelly Schultz for a Part Time officer position. Kelly comes to us from Hayward Wisconsin and is originally from Manitowoc Wisconsin.

I am requesting that Kelly have a 1-year probationary period with a starting pay rate of \$23.24 per hour part time wage with a maximum of 1872 hours a year, pending his physical, drug screen and background check.

Chief William Defoe

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