BOARD OF SUPERVISORS MEETING

Wednesday, November 18, 2026
Immediately following a Prior Scheduled Meeting

Town Hall Meeting Room, 8348 Hickory Ave, Larsen, WI 54947

AGENDA

THIS MEETING IS IMMEDIATELY FOLLOWING THE SPECIAL TOWN ELECTORS MEETING.

CALL TO ORDER

A. Pledge of Allegiance
B. Verification of Notice
C. Meeting Roll

APPROVAL OF MINUTES

A. Approval of the Minutes of the Wednesday, November 4, 2026, Town Board Meeting

OPEN FORUM – TOWN RELATED MATTERS NOT ON THE AGENDA

Individuals properly signed in may speak directly to the Town Board on non-repetitive Town Matters whether on or not on the agenda. Commentators must wait to be called, must speak from the podium, directing their comments to the Board. Comments must be orderly, and will be limited to a maximum of **2 minutes** per person. ***Public comment is not permitted outside of this public comment period. Note:*** The Board's ability to act on or respond to the public comments is limited by Chapter 19, Wis. Stats. Please complete the "Request to Speak at Meeting" form located on the agenda/sign-in table and submit the form to the Town Clerk for in-person attendance.

CORRESPONDENCE

A. Distribution of the October 2026 Winnebago County Tonnage Report

DISCUSSION ITEMS (NO ACTION WILL BE TAKEN)

A. Winnebago County Sheriff's Department – Public Concerns and Issues
B. Larsen/Winchester Sanitary District Report
C. Administrator's Report
D. Chair & Supervisor Reports

BUSINESS REFERRED BY THE PLAN COMMISSION

A. Discussion/Action: Town Board review & consideration of a Conditional Use Permit Application submitted by Kurt & Emily Ulrich for a proposed household livestock use located at 8950 Center Rd, specifically described as Tax ID #006-0296-04.
B. Discussion/Action: Town Board review & consideration of a Certified Survey Map Application submitted by Mike Roubal on behalf of Heuer Enterprises LLC to reconfigure Tax ID #006-0316.

C. Discussion/Action: Town Board review & consideration of a Final Plat Review Application submitted by McMahon Associates on behalf of Clayton Development Group, LLC for the 3rd Addition of Scholar Ridge Estates.

BUSINESS

A. Discussion/Action: Town Board review & consideration of a letter of engagement retaining KerberRose for the Town's 2026 audit at a cost not to exceed $27,675.

UPCOMING MEETING ATTENDANCE

A. Town Board (6:30 pm start unless otherwise noted) - Dec 2 & 16; Jan 6 & 20; Feb 3 & 17
B. Plan Commission (6:30 pm start unless otherwise noted) - Dec 9; Jan 13; Feb 10

BOARD MEMBER REQUESTS FOR FUTURE AGENDA ITEMS

ADJOURNMENT

Respectfully submitted,

Russell D. Geise
Town Chairperson

Pursuant to Wisconsin Statute 19.84 (2) and (3) notice is hereby given to the public and the media that two or more members of any or all Boards, Commissions, and Committees of the Town of Clayton, may attend the meeting of the Town Board in order to gather information. For purposes of the Open Meetings Law only; attendance at a meeting by a quorum of members of the Town Boards, Commissions, and Committees constitutes a meeting of the Board, Commission, or Committee, pursuant to Badke Vs. Village Board of Village of Greendale, 173 Wis2d 553, 494 NW2d 408 (1993), and must be noticed as such, although it is not contemplated that any formal action by those bodies will be taken. The only business to be conducted is for Town Board action.

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, please call the Town Office at 920.836.2007.

This agenda has been posted at the following locations in the Town of Clayton:

1. The Town Hall Posting Board – 8348 Hickory Ave, Larsen, WI 54947
2. The Town's Web Page: --

BOARD OF SUPERVISORS MEETING

Wednesday, November 04, 2026 at 6:30 PM

Town Hall Meeting Room, 8348 Hickory Ave, Larsen, WI 54947

MINUTES

CALL TO ORDER – Chair Geise called the meeting to order at 6:30 pm

A. Pledge of Allegiance
B. Verification of Notice
C. Meeting Roll

PRESENT
Town Chair Geise
Supervisor Lettau - arrived 6:33 pm
Supervisor Grundman
Supervisor Christianson
Supervisor Reif

STAFF
Administrator Wisnefske
Clerk Faust-Kubale
Treasurer Fietzer
Attorney LaFrombois - virtual

APPROVAL OF MINUTES

A. Approval of the Minutes of the Wednesday, October 21, 2026 Town Board Meeting

MOTION
Motion made by unanimous consent to approve the Minutes of the Wednesday, October 21, 2026, Town Board Meeting as presented.
Motion carried by unanimous voice vote.

OPEN FORUM – TOWN RELATED MATTERS NOT ON THE AGENDA

Becky Haskell, 9080 Oakwood Ave, provided the Board with a recap of the November 3rd election as Chief Election Inspector.

Michael McGuire, 3024 Saffron Ln, requested posting of the proposed 2027 budget & drawings of the new town hall.

Arden Schroeder, 9458 State Rd 76, noted he did not see any of the polling place signs for the November election & asked that the Board use microphones so he can hear during the meetings.

CORRESPONDENCE

A. Distribution of the October 2026 Building Inspection Report

DRAFT

DISCUSSION ITEMS (NO ACTION WILL BE TAKEN)

A. County Board Supervisor Report
B. Winnebago County Sheriff's Department – Public Concerns and Issues
C. Department of Public Safety Report
D. Larsen/Winchester Sanitary District Report
E. Administrator's Report
F. Chair & Supervisor Reports

OPERATOR LICENSES ISSUED BY THE TOWN CLERK

A. New - Jessica Krings, Larsen Tavern

BUSINESS

A. Review/Discussion: Town Board review & discussion on a temporary moratorium in the Town of Clayton relating to the construction of data centers.

DISCUSSION ITEM ONLY - NO ACTION TAKEN

B. Review/Discussion: Town Board review & discussion on the Scholar Ridge Phase 1 infrastructure acceptance.

DISCUSSION ITEM ONLY - NO ACTION TAKEN

REVIEW OF DISBURSEMENTS

A. Check Summary Register

UPCOMING MEETING ATTENDANCE

A. Special Town Electors Meeting - Nov 18 beginning at 6 pm
B. Town Board (6:30 pm start unless otherwise noted) - Nov 18 (**immediately following the Special Town Electors Meeting**); Dec 2 & 16; Jan 6 & 20
C. Plan Commission (6:30 pm start unless otherwise noted) - Nov 11; Dec 9; Jan 13

BOARD MEMBER REQUESTS FOR FUTURE AGENDA ITEMS

ADJOURNMENT

MOTION
Motion made by unanimous consent to adjourn at 7:10 pm.
Motion carried by unanimous voice vote.

Respectfully submitted,

Kelsey Faust-Kubale
Town Clerk

DRAFT

WINNEBAGO COUNTY SOLID WASTE MANAGEMENT BOARD
2026 RECYCLING TONNAGE REPORT

		January	February	March	April	May	June	July	August	September	October	November	December	YTD	
		SS Tons	SS Tons	SS Tons	SS Tons	SS Tons	SS Tons	SS Tons	SS Tons	SS Tons	SS Tons	SS Tons	SS Tons	SS Tons	
001	**T. Algoma**	59.51	37.84	39.13	46.25	44.01	49.09	72.42	41.93	37.39	42.58			470.15	**T. Algoma**
002	**T. Black Wolf**	21.20	16.02	16.15	24.71	19.29	18.56	25.84	18.21	18.44	21.76			200.18	**T. Black Wolf**
003	**T. Clayton**	35.64	29.53	37.76	34.48	35.99	43.47	33.72	36.96	39.31	32.77			359.63	**T. Clayton**
004	**V. Fox Crossing**	120.57	91.51	69.38	115.35	89.85	104.31	129.50	93.81	116.50	102.98			1033.76	**V. Fox Crossing**
005	**T. Neenah**	27.00	23.98	22.62	31.05	26.06	32.00	32.42	25.98	24.99	23.86			269.96	**T. Neenah**
006	**T. Nekimi**	8.55	7.47	7.93	11.54	9.35	9.02	11.76	8.07	11.29	8.25			93.23	**T. Nekimi**
008	**T. Omro**	11.73	9.70	12.72	10.03	9.26	10.93	8.27	8.94	8.02	7.38			96.98	**T. Omro**
013	**T. Vinland**	12.57	11.27	15.40	11.76	14.69	16.64	14.46	13.20	16.35	12.32			138.66	**T. Vinland**
014	**T. Winchester**	15.21	10.59	11.01	13.62	10.27	12.42	15.09	11.73	11.14	12.74			123.82	**T. Winchester**
015	**T. Winneconne**	28.56	22.77	17.30	25.68	21.24	22.16	27.77	23.51	15.22	19.92			224.13	**T. Winneconne**
016	**T. Wolf River**	6.11	5.68	6.43	7.28	8.94	9.33	12.84	5.97	7.38	6.66			76.62	**T. Wolf River**
017	**V. Winneconne**	19.95	14.41	14.37	15.40	20.39	16.16	20.73	13.89	17.07	19.54			171.91	**V. Winneconne**
018	**C. Menasha**	124.16	72.29	117.31	108.45	107.31	128.17	86.18	115.88	109.96	86.08			1055.79	**C. Menasha**
019	**C. Neenah**	170.64	138.93	155.01	167.38	158.05	168.20	174.82	151.97	167.91	155.85			1608.76	**C. Neenah**
020	**C. Omro**	28.79	14.37	20.55	20.07	18.06	19.13	30.36	18.38	19.81	17.87			207.39	**C. Omro**
021	**C. Oshkosh**	304.20	261.49	288.22	343.23	304.47	320.71	340.36	295.25	325.40	292.40			3075.73	**C. Oshkosh**
	Other SS	153.95	189.01	442.96	434.04	313.12	224.55	218.01	251.42	297.26	246.24			2770.56	**Other SS**
	TOTAL TONS	1148.34	956.86	1294.25	1420.32	1210.35	1204.85	1254.55	1135.10	1243.44	1109.20			11977.26	**TOTAL TONS**

	Population	SS lbs./person		Population	SS lbs./person		Population	SS lbs./person
T. Algoma	6,922	**135.84**	**T. Omro**	2,422	**80.08**	**C. Menasha**	18,683	**113.02**
T. Black Wolf	2,440	**164.08**	**T. Vinland**	1,752	**158.29**	**C. Neenah**	27,817	**115.67**
T. Clayton	4,954	**145.19**	**T. Winchester**	1,797	**137.81**	**C. Omro**	3,631	**114.23**
V. Fox Crossing	19,331	**106.95**	**T. Winneconne**	2,665	**168.20**	**C. Oshkosh**	67,504	**91.13**
T. Neenah	3,648	**148.00**	**T. Wolf River**	1,222	**125.40**			
T. Nekimi	1,322	**141.04**	**V. Winneconne**	2,519	**136.49**	**Total**	168629	**109.19**

*Population updated on 1/1/25 from Dept. of Admin. "January 1, 2025 Final Population Estimates"
https://doa.wi.gov/DIR/Final_Ests_Muni_2025.pdf
https://doa.wi.gov/Pages/LocalGovtsGrants/Population_Estimates.aspx

**** Other SS - in 2017 include all direct haul to OC (City Disposal, etc.)**

MEMORANDUM

Business Referred by Plan Commission

From: Administrator/Staff
To: Town Board
Re: Town Board review & consideration of a Conditional Use Permit Application submitted by Kurt & Emily Ulrich for a proposed household livestock use located at 8950 Center Rd, specifically described as Tax ID #006-0296-04.

SUGGESTED MOTION(S):

*Motion **AND ROLL CALL** to approve the Conditional Use Permit Application submitted by Kurt & Emily Ulrich with the four (4) recommended conditions.*

Re: Town Board review & consideration of a Certified Survey Map Application submitted by Mike Roubal on behalf of Heuer Enterprises LLC to reconfigure Tax ID #006-0316.

SUGGESTED MOTION(S):

Motion to approve the CSM Application submitted by Mike Roubal on behalf of Heuer Enterprises LLC with the two (2) recommended conditions.

Re: Town Board review & consideration of a Final Plat Review Application submitted by McMahon Associates on behalf of Clayton Development Group, LLC for the 3rd Addition of Scholar Ridge Estates.

The Plan Commission recommended the applicant agree in writing by November 18, 2026; to extend the review period so the applicant could supply all outstanding information for Town review. At the time of this writing, no such extension application exists. Staff recommends that the Town Board reject the preliminary plat. This will allow the developer time to gather and submit all needed information, including the stormwater/erosion control, sewer, and water documentation.

SUGGESTED MOTION(S):

Motion to deny the Final Plat submitted by McMahon Associates on behalf of Clayton Development Group, LLC for the 3rd Addition of Scholar Ridge Estates.

Respectfully Submitted
Kelsey

PLAN COMMISSION

Wednesday, November 11, 2026 – 6:30 PM

Town Hall Meeting Room, 8348 Hickory Ave, Larsen, WI 54947

MINUTES

CALL TO ORDER – Chair Knapinksi called the meeting to order at 6:30 pm

A. Pledge of Allegiance
B. Verification of Notice
C. Meeting Roll

PRESENT
Chair Knapinski
Commissioner Haskell
Commissioner Nemecek
Commissioner Haase
Commissioner Ketter
Commissioner Sleik
Town Board Rep. Christianson

STAFF
Administrator Wisnefske
Clerk Faust-Kubale
Code Administrator Kamke

PUBLIC HEARING(S) AND/OR PUBLIC INFORMATION MEETINGS

A. Plan Commission Public Hearing on a Conditional Use Permit Application submitted by Kurt & Emily Ulrich for a proposed household livestock use located at 8950 Center Rd, specifically described as Tax ID #006-0296-04.

Emily & Kurth Ulrich, 8950 Center Rd, provided an overview of their application & reasoning behind the Conditional Use Permit request.
PUBLIC HEARING CLOSED AT 6:33 PM

APPROVAL OF MINUTES

A. Approval of the Minutes of the Wednesday, September 9, 2026 Plan Commission Meeting

MOTION
Motion made by Commissioner Nemecek, **Seconded** by Commissioner Haskell to approve the Minutes of the Wednesday, September 9, 2026 Plan Commission Meeting as presented.
Voting Yea: Chair Knapinski, Commissioner Haskell, Commissioner Nemecek, Commissioner Haase, Commissioner Ketter, Commissioner Sleik, Town Board Rep. Christianson
Motion carried 7-0.

DRAFT

OPEN FORUM – Public comments addressed to the Plan Commission

CORRESPONDENCE

A. Distribution of the October 2026 Building Inspection Report

DISCUSSION ITEMS (NO ACTION WILL BE TAKEN)

A. Administrator's Report

BUSINESS

A. Discussion/Action: Plan Commission review & recommendation on a Conditional Use Permit Application submitted by Kurt & Emily Ulrich for a proposed household livestock use located at 8950 Center Rd, specifically described as Tax ID #006-0296-04.

MOTION

Motion made by Commissioner Ketter, **Seconded** by Commissioner Nemecek to recommend approval of the Conditional Use Permit Application submitted by Kurt & Emily Ulrich with the following conditions:

1. The use shall only continue while the principal use of the property is residential and/or the applicant resides at the property dwelling.
2. The applicant shall obtain the approvals and permits necessary from the Winnebago County Land and Water Conservation Department within 12 months of Town of Clayton Conditional Use Permit issuance, or prior to locating the horses on the property, whichever comes first.
3. A copy of any permits or approvals obtained by the applicant shall be supplied to the Town for filing in the approval record.
4. The applicant shall submit a final site map to the Town indicating location of existing lighting.

Voting Yea: Chair Knapinski, Commissioner Haskell, Commissioner Nemecek, Commissioner Haase, Commissioner Ketter, Commissioner Sleik, Town Board Rep. Christianson

Motion carried 7-0.

B. Discussion/Action: Plan Commission review & recommendation on a Certified Survey Map Application submitted by Mike Roubal on behalf of Heuer Enterprises LLC to reconfigure Tax ID #006-0316.

MOTION

Motion made by Commissioner Haskell, **Seconded** by Commissioner Ketter to recommend approval of the CSM submitted by Mike Roubal on behalf of Heuer Enterprises LLC with the following conditions:

1. The extraterritorial approval line for the City of Neenah shall be removed from the survey prior to Town signature.
2. A soil evaluation report for proposed Lot 1 shall be completed and submitted to Winnebago County for review.

Voting Yea: Chair Knapinski, Commissioner Haskell, Commissioner Nemecek, Commissioner Haase, Commissioner Ketter, Commissioner Sleik, Town Board Rep. Christianson

DRAFT

Motion carried 7-0.

C. Discussion/Action: Plan Commission review & recommendation on a Final Plat Review Application submitted by McMahon Associates on behalf of Clayton Development Group, LLC for the 3rd Addition of Scholar Ridge Estates.

MOTION
Motion made by Commissioner Ketter, **Seconded** by Commissioner Nemecek to request the applicant agree in writing by November 18, 2026, to extend the review period so the applicant can supply the outstanding information for Town review, allowing time for the Town to consult with the relevant review authorities as needed.
Voting Yea: Chair Knapinski, Commissioner Haskell, Commissioner Nemecek, Commissioner Haase, Commissioner Ketter, Commissioner Sleik, Town Board Rep. Christianson
Motion carried 7-0.

UPCOMING MEETING ATTENDANCE

A. Town Board (6:30 pm start unless otherwise noted) - Nov 18; Dec 2 & 16; Jan 6 & 20
B. Plan Commission (6:30 pm start unless otherwise noted) - Dec 9; Jan 13; Feb 10
C. Special Town Electors Meeting - Nov 18 beginning at 6 pm

ADJOURNMENT

MOTION
Motion made by Commissioner Haskell, **Seconded** by Commissioner Nemecek to adjourn at 7:16 pm.
Voting Yea: Chair Knapinski, Commissioner Haskell, Commissioner Nemecek, Commissioner Haase, Commissioner Ketter, Commissioner Sleik, Town Board Rep. Christianson
Motion carried 7-0.

Respectfully submitted,

Kelsey Faust-Kubale
Town Clerk

DRAFT

MEMORANDUM

Business Item A

From: Administrator/Staff
To: Town Board
Re: Town Board review & consideration of a letter of engagement to retain KerberRose for the Town's 2026 audit, at a cost not to exceed $27,675.

KerberRose has historically performed the audits for the Town. The price increase again is due to the complexity of the Town's activities, which are more in line with a Village.

SUGGESTED MOTION:

Motion to approve retaining KerberRose to perform the 2026 audit at a cost not to exceed $27,675.

If you have any questions about this information, please feel free to call or e-mail me.

Respectfully Submitted
Kelsey

October 20, 2026

Kelly Wisnefske
Administrator
Town of Clayton
8348 Hickory Avenue
Larsen, WI 54947

We are pleased to confirm our understanding of the services we are to provide Town of Clayton (the "Town") for the year ended December 31, 2026.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of Town of Clayton as of and for the year ended December 31, 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary (RSI), such as management's discussion and analysis (MD&A), to supplement Town of Clayton'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 operation, economical, or historical context. As part of our engagement, we will apply certain limited procedures to the Town'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 evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Schedule of Employer's Proportionate Share of the Net Pension Liability (Asset) and Employer Contributions - Wisconsin Retirement System
2. Schedule of Budgetary Comparison – Budget and Actual – General Fund
3. Schedule of Budgetary Comparison – Budget and Actual – Solid Wate/Recycling Fund
4. Notes to Required Supplementary Information

We have also been engaged to report on supplementary information other than RSI that accompanies the Town's financial statements. We will subject the following 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:

1. Combining Balance Sheet – Nonmajor Governmental Funds
2. Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficit) – Nonmajor Governmental Funds

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

1. Schedule of Detailed Budgetary Comparison Revenues and Other Financing Sources – General Fund
2. Schedule of Detailed Budgetary Comparison Expenditures – General Fund
3. Schedule of Budgetary Comparison – Debt Service Fund
4. Schedule of Budgetary Comparison – Tax Incremental District No. 1
5. Schedule of Budgetary Comparison – Capital Projects Fund

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 auditors' 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 second 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.

Auditors' 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 may 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, depending on the circumstances, use third-party service providers in serving your account, some of whom may be cloud-based. 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 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.

Although we will use our best efforts to make the sharing of your information with such third parties secure from unauthorized access, no completely secure system for electronic data transfer exists. As such, by your signature below, you understand that the firm makes no warranty, expressed or implied, on the security of electronic data transfers.

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.

Audit Procedures - Compliance

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

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); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). 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. 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 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.

Other Services

We will also prepare the Department of Revenue Municipal Report Form C, depreciation schedules, and assist with implementation of GASB standards, as well as the annual financial report of the Town of Clayton in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

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 Department of Revenue Municipal Report Form C, depreciation schedules, and assist with implementation of GASB standards, as well as the annual financial report and any other non-attest 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.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of KerberRose SC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to any regulatory body or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of KerberRose SC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to any regulatory body or its designee. The regulatory body or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Greg Pitel, CPA 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 services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed $27,675. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month

as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may 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 notification 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 costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of Town of Clayton's financial statements. Our report will be addressed to management and those charged with governance of the Town of Clayton. 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 or add an emphasis-of-matter or other-matter paragraph to our auditors' 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 Town of Clayton 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 attached copy and return it to us.

Very truly yours,

KerberRose SC

KerberRose SC
Certified Public Accountants
Green Bay, Wisconsin

RESPONSE:

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

By: _____

Title: _____

Date: _____