

**Village of Colfax
Village Board
Regular Meeting Agenda
Monday, December 12, 2016
Village Hall, 613 Main Street
7:00 p.m.**

1. Call to Order
2. Roll Call
3. Public Appearances
4. Consent Agenda
 - a. Minutes
 - i. Regular Board Meeting Minutes, November 28, 2016
 - ii. Special Budget Hearing Minutes, December 1, 2016
 - b. Training Requests - none
 - c. Facility Rental - none
 - d. Licenses – none
5. Communications – Village President
6. Consideration Items
 - a. Consideration of the Plan Commission recommendation for East View Development
 - b. Bauman Associates Engagement Letter - 2016 Audit
 - c. Bauman Associates Engagement Letter – 2016 TIF annual reports
 - d. Nevins Flooring Estimate for Village Hall – Clerk's office
7. Review/Approval – Bills – November 28, 2016 – December 11, 2016
8. Committee/Department Reports – (NO ACTION)
 - a. Plan Commission minutes, December 5th, 2016
 - b. *Colfax Rescue Squad November Report*
 - c. *Administrator-Clerk-Treasurer Update*
9. Adjourn

Any person who has a qualifying disability as defined by the American With Disabilities Act that requires the meeting or materials at the meeting to be in an accessible location or format must contact: Lynn Niggemann, Administrator-Clerk-Treasurer, 613 Main Street, Colfax, WI (715) 962-3311 by 2:00 p.m. the Friday prior to the meeting so that any necessary arrangements can be made to accommodate each request.

It is possible that members of and possibly a quorum of members of the governmental bodies of the municipality may be in attendance at the above-stated meeting to gather information; no action will be taken by any governmental body at the above-stated meeting other than the governmental body specifically referred to above in this notice.

Village Board Meeting – November 28, 2016

On November 28, 2016, the Village Board meeting was held at 7:00 p.m. at the Village Hall, 613 Main Street, Colfax, WI. Members present: Trustees Halpin, Davis, Wolff, Schieber, Rihn, Burcham and President Gunnufson. Others present included Rick Johnson, Chief of Police Anderson, Director of Public Works Bates, and LeAnn Ralph with the Messenger and Administrator-Clerk-Treasurer Niggemann.

Public Appearances –none.

Minutes- Regular Board Meeting November 14, 2016 - A motion was made by Trustee Halpin and seconded by Trustee Wolff to approve the Regular Board meeting minutes from November 14, 2016. Voting For: Trustees Burcham, Rihn, Schieber, Wolff, Davis, Halpin and Gunnufson. Voting Against: none. Motion carried.

Training Requests – Dunn County Economic Development Corporation Annual Meeting, January 17, 2017 – Scott Gunnufson and Lynn Niggemann – A motion was made by Trustee Halpin and seconded by Trustee Rihn to approve the DCEDC Annual meeting for both Gunnufson and Niggemann on January 17, 2017. Voting For: Trustees Halpin, Davis, Wolff, Schieber, Rihn, Burcham and Gunnufson. Voting Against: none. Motion carried.

Communications - Village President – none.

Dakota Supply Group (DSG) revised quotation – water meters and reading system – Board reviewed the revised quote which now contained only residential meters, reading hardware and the cost of the software starter kit. Workhorse will not charge the estimated \$1,200 to interface with the reading system. The total cost for the Kamstup reading system would be \$82,075 less \$1,200 plus \$837.06 = \$81,712.06 plus an annual maintenance cost of \$922. The Board would like the revised information to be brought before the committee with the detail of the implementation plan. The Board would most likely be looking at the 7 year financing plan if we moved forward.

Preliminary Budget Review – After a closer review of the preliminary budget, the Village Board needs to decrease the 2017 expenses by \$33,705. After extensive discussion, a motion was made by Trustee Schieber and seconded by Trustee Rihn to decrease the following items: Legislative Board-Legal Fees by \$2,000, Street Wages by \$5, Village Hall –Capital Improvements by \$3,000, Police Department- Capital Improvements by \$2,000, Streets Department – Loader by \$10,000, Street Maintenance – Street Projects by \$5,000, Cemetery- Mower by \$2,700, Economic Development – Capital Improvements by \$5,000, Police Department – Wages \$1,500, Street Maintenance – Storm sewer by \$2,000 and Street Maintenance – Curb/Gutter by \$500. Voting For: Trustees Halpin, Davis, Wolff, Schieber, Rihn, Burcham and Gunnufson. Voting Against: none. Motion carried.

Preliminary Tax Rate Review – The 2016-2017 tax rate was reviewed by the Board as if the Village would keep the levy at the same levy as 2015-2016 of \$463,088. No action was taken.

Change Monday, December 26th meeting to Tuesday, December 27th, 2016 – A motion was made by Trustee Halpin and seconded by Trustee Wolff to change the December 26th meeting to Tuesday, December 27th, 2016. Voting For: Trustees Burcham, Rihn, Schieber, Wolff, Davis, Halpin and Gunnufson. Voting Against: none. Motion carried.

Review/Approval – Bills – November 14, 2016 to November 27, 2016– A motion was made by Trustee Davis and seconded by Trustee Rihn to approve the November 14 to November 27, 2016 bills for payment. Voting For: Trustees Halpin, Davis, Wolff, Schieber, Rihn, Burcham and Gunnufson. Voting Against: none. Motion carried.

Closed Session - A motion was made by Trustee Wolff and seconded by Trustee Halpin to convene into closed session pursuant to WI Statutes 19.85(1) (c) considering the employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises.

A. Full-time Patrol Officer vacancy discussion

B. FLSA December 1, 2016 ruling put on hold.

Voting For: Trustees Burcham, Rihn, Schieber, Wolff, Davis, Halpin and Gunnufson. Voting Against: none. Motion carried.

Open Session – A motion was made by Trustee Halpin and seconded by Trustee Rihn to convene into open session to take any action resulting from the closed session at 8:55 p.m. Voting For: Trustees Halpin, Davis, Wolff, Schieber, Rihn, Burcham and Gunnufson. Voting Against: none. Motion carried.

The Village Board unanimously agreed that the Village Police Department will post the Full-time Patrol Officer vacancy. Notice was given that the December 1, 2016 FLSA ruling has been put on hold.

Adjourn: A motion was made by Trustee Rihn and seconded by Trustee Schieber to adjourn Village Board meeting at 8:56 p.m. A voice vote was taken with all members voting yes. Motion carried.

Scott Gunnufson, Village President

Attest: Lynn Niggemann
Administrator-Clerk-Treasurer

Special Budget Public Hearing – December 1, 2016

On December 1, 2016, the Budget Public Hearing was held at 7:00 p.m. at the Village Hall, 613 Main Street. Members present: President Gunnufson, Trustees Halpin, Davis, Wolff, Schieber, Rihn and Burcham. Others present included LeAnn Ralph with the Messenger and Administrator-Clerk-Treasurer – Niggemann.

Public Appearances – none

Open Public Hearing – A motion was made by Trustee Halpin and seconded by Trustee Rihn to open the Public Hearing at 7:03 p.m. Voting For: Trustees Burcham, Rihn, Schieber, Wolff, Davis, Halpin and Gunnufson. Voting Against: none. Motion carried.

President Gunnufson noted that there are no public appearances at this time. Niggemann explained that the packets included the revised budget which reflected the changes from the November 28, 2016 Regular Board meeting.

Close Public Hearing - A motion was made by Trustee Halpin and seconded by Trustee Rihn to close the Public Hearing at 7:23 p.m. Voting For: Trustees Burcham, Rihn, Schieber, Wolff, Davis, Halpin and Gunnufson. Voting Against: none. Motion carried.

2017 budget Review/Approval -A motion was made by Trustee Schieber and seconded by Trustee Davis to approve the 2017 budget for the General Fund as presented. Voting For: Trustees Halpin, Davis, Wolff, Schieber, Rihn, Burcham and Gunnufson. Voting Against: none. Motion carried.

A motion was made by Trustee Wolff and seconded by Trustee Halpin to approve the Rescue Squad budget as presented. Voting For: Trustees Burcham, Rihn, Schieber, Wolff, Davis, Halpin and Gunnufson. Voting Against: none. Motion carried.

A motion was made by Trustee Rihn and seconded by Trustee Wolff to approve the Water Utility budget as presented. Voting For: Trustees Halpin, Davis, Wolff, Schieber, Rihn, Burcham and Gunnufson. Voting Against: none. Motion carried.

A motion was made by Trustee Halpin and seconded by Trustee Davis to approve the Sewer Utility budget as presented. Voting For: Trustees Burcham, Rihn, Schieber, Wolff, Davis, Halpin and Gunnufson. Voting Against: none. Motion carried.

Set Tax Levy – A motion was made by Trustee Rihn and seconded by Trustee Wolff to approve the Village of Colfax tax levy of \$463,088, Resolution 2016-06. Voting For: Trustees Halpin, Davis, Wolff, Schieber, Rihn, Burcham and Gunnufson. Voting Against: none. Motion carried.

Adjourn: A motion was made by Trustee Halpin and seconded by Trustee Rihn to adjourn the Public Hearing at 7:31 p.m. A voice vote was taken with all members voting yes. Motion carried.

Scott Gunnufson, Village President

Attest: Lynn Niggemann
Administrator-Clerk-Treasurer

Plan Commission Minutes, December 5, 2016

On December 5, 2016, the Plan Commission meeting was called to order at 6:00 p.m. at the Village Hall, 613 Main Street, Colfax, WI. In attendance: Village President Scott Gunnufson, Gary Stene, Dave Wolff, Dave Hovre, Jason Johnson and Mike Buchner. Excused: Nancy Hainstock. Others Present: Administrator-Clerk-Treasurer Lynn Niggemann and LeAnn Ralph with the Messenger and Patrick Beilfuss with Cedar Corporation and Krag Blomberg (6:37 pm) with ReMaxx.

Public Appearances – none.

East View Development – The Village has had interest in the East View development, but the interested parties are inquiring about purchasing additional land for a larger lawn or to put up a garage. Beilfuss explained that he does not advise selling a lot because you will be setting precedence and at the same time decreasing the value of the Tax Increment District. There are several questions that would need to be discussed such as who would pay the additional cost of the survey, what would the requirements be for outbuildings, etc.

Will Twin Homes be considered earlier in phase 1? The quality of the home will need to be kept in mind to match the current theme of the development.

Phase 2, will the Village consider an option to have a Developer commit to the entire phase with conditions that they do not have to purchase the land, but in turn will pay for the utilities that need to be installed. There could be a cost incentive for each home that was complete.

Blomberg mentioned that he has marketed homes that have one price for the house and the lot they sit on and then market it with another prices for the house and additional half of a lot.

A motion was made by Hovre and seconded by Buchner to recommend to the Village Board to allow for 302 Dunn Street to be marketed two ways, one with the home and the lot it sits in and the second the house and half of the lot next to it. Voting For: Johnson, Hovre, Wolff, Buchner, Stene and Gunnufson. Voting Against: none. Motion carried.

Things to do:

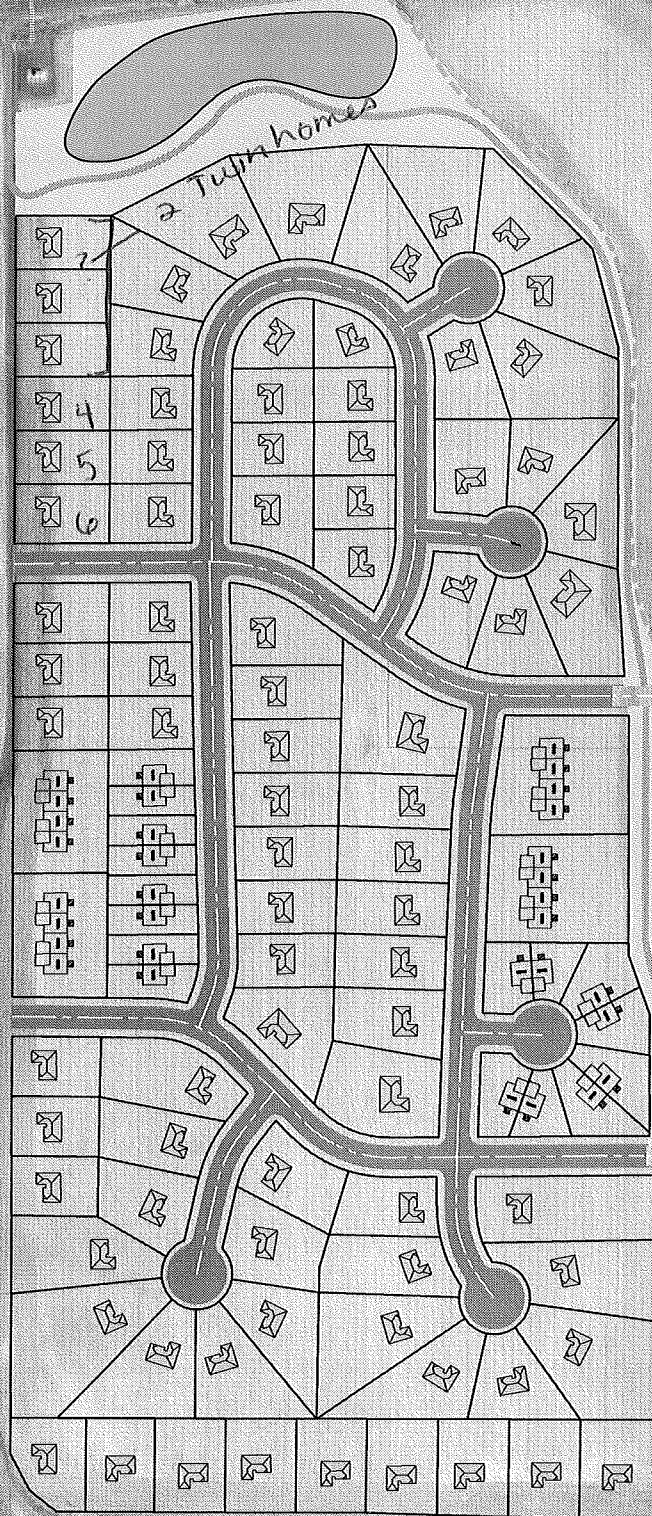
Niggemann will work with Blomberg to get some covenant samples for Town Homes and multi-family homes.

Lots 1 & 2 – consider for a Twin Home possibility rather than a duplex.

Get the cost to resurface Dunn Street to include with the Developer land cost.

To do a cost analysis with for Phase 2 with estimated values that Blomberg will supply. See what the rate of return would be.

Residential Development Concept



0 100'

Cedar
corporation
Menominee, Wisconsin

Map 3



WATER MAIN & SANITARY EXTENSION - ALTERNATE
COLFAX, WISCONSIN



**Bauman
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December 5, 2016

To the Village Board of Trustees and Management
Village of Colfax
Colfax, Wisconsin

We are pleased to confirm our understanding of the services we are to provide to the Village of Colfax for the year ended December 31, 2016. 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 the Village of Colfax as of and for the year ended December 31, 2016. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as budgetary comparison schedules, to accompany the Village of Colfax'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 Village of Colfax'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 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. Our understanding is that management does not wish to prepare the MD and A report (required by generally accepted accounting principles), consistent with prior audits. If this is not the case, please inform us, as this will result in additional time and require a revision to the proposed fee. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Budgetary comparison schedules.
2. Schedules of the Village's Proportionate Share of Net Pension Asset/Liability and Contributions.

Audit Objective

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the first paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of the audit of the Village of Colfax. Our report will be addressed to the Village Board of Trustees of the Village of Colfax. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute 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 a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. 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 or any fraudulent financial reporting or misappropriation of assets that come 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.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. 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 the Village of Colfax's compliance with the provisions of applicable laws, regulations, contracts and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will assist in preparing the financial statements of the Village of Colfax in conformity with U.S. generally accepted accounting principles based on information provided by you. We will also provide the following nonattest services which have been provided to the Village in the past: a) assistance with formatting the budget to comply with GASB Statement No. 41, b) preparing applicable TIF annual reports, c) preparing the PSC and Form C reports d), assistance with the preparation of drafts of the financial statements and notes and e) providing accounting services to reconcile and or adjust significant balances to their correct amounts at the end of the year; all based on information provided by management in order to conduct the audit. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. 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.

Management Responsibilities

Management is responsible for establishing and maintaining effective internal controls, 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 U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. 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, (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.

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 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, 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 U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for financial statement preparation services and any other nonattest services we provide (See other services section); 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.

The name of the designated official from the Village overseeing these services will be **Lynn Niggemann, Village Administrator-Clerk-Treasurer**

Engagement Administration, Fees, and Other

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

Brian R. Schilling, CPA is the engagement principal and is responsible for supervising the engagement and signing the report.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your 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.

Our fees for this engagement are not contingent on the results of our service. Rather, our fees for this engagement will be based on a number of factors including, but not limited to, the time spent as well as the complexity of the services we will perform. In addition, you agree to reimburse us for any out of pocket costs incurred in connection with the performance of our services. Fees and costs will be billed as work progresses, and are payable upon receipt.

Our fees for the specific services requested below will be within the following ranges, assuming nothing unusual arises during the engagement:

Audit of the financial statements of the Village (all funds) for the year ended December 31, 2016. This includes presentation of the audit to the Board upon completion of the audit.	\$19,500 - \$20,250
Preparation of the Form C for the year ended December 31, 2016.	\$1,300 - \$1,400
Preparation of the PSC report for the year ended December 31, 2016. This includes reporting operations of the non-regulated sewer utility	\$2,175 - \$2,275
Reconciliation of budget to proper basis for presentation in the general fund budgetary comparison schedule per GASB No. 41.	\$580 - \$600

Invoices unpaid 30 days past the billing date may be deemed delinquent, and are subject to a delinquency charge of 1 ½% per month. This engagement does not include any services not specifically identified in this letter. Fees for accounting services, including the update of depreciation reports, assistance reconciling accounts, and drafting of financial statements and related notes, and implementation of GASB 68 and 71 will be billed at our standard hourly rates. Our standard hourly rates vary from \$95 to \$260 according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Costs associated with the services that you may request would be billed separately. We reserve the right to suspend or terminate our services at any time your account is past due and will not be resumed until your account is paid in full. Should we elect to terminate our services, you will be responsible for all time charges and expenses through the date of termination irrespective of whether we have issued a report. You further acknowledge and agree that in the event we stop work or withdraw from this engagement as a result of your failure to pay on a timely basis for services rendered as required by this engagement letter, we shall not be liable to you for any damages that occur as a result of our ceasing to render services.

Engagement Administration, Fees, and Other (Continued)

In the unlikely event that differences concerning our services or fees should arise as a result of this engagement, each party agrees to submit the dispute to mediation. Each party shall designate an executive officer empowered to attempt to resolve the dispute. Should the designated representative be unable to agree on a resolution, a competent and impartial third party acceptable to both parties shall be appointed to mediate. Each disputing party shall pay an equal percentage of the mediator's fees and expenses. No suit or arbitration proceedings shall be commenced under this agreement until at least 60 days after the mediator's first meeting with the involved parties. In the event that the dispute is required to be litigated, the court shall be authorized to assess litigation costs against any party found not to have participated in the mediation process in good faith.

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

Bauman Associates, Ltd.

CERTIFIED PUBLIC ACCOUNTANTS

RESPONSE:

This letter correctly sets forth the understanding of Village of Colfax.

Village Board Trustee Signature: _____

Title: _____

Date: _____

December 5, 2016

To the Village Board of Trustees and Management
Village of Colfax
Colfax, Wisconsin

We are pleased to confirm our understanding of the services we are to provide for the year ended December 31, 2016.

We will prepare the 2016 annual report of the Village of Colfax Tax Incremental Districts ("TIDs") No. 3 and No. 4, as required by WI Statutes Section 66.1105, Tax Increment Law. This report is required to be submitted to the Wisconsin Department of Revenue by July 1, 2017 and includes an analysis, by each TID of the balance at the beginning of the year, the amounts deposited by source, list of expenditures by category of permissible project costs, balance at the end of the year and other information required by the Wisconsin Department of Revenue. We will also perform a compilation engagement with respect to those financial statements.

We will assist you in adjusting the books of accounts with the objective that you will be able to prepare a working trial balance from which financial statements can be prepared. You will provide us with a detailed trial balance and any supporting schedules we require.

Our Responsibilities

The objective of our engagement is to—

- 1) prepare financial information in accordance with accounting principles prescribed by the Wisconsin Department of Revenue in preparing the TID annual report based on information provided by you and
- 2) apply accounting and financial reporting expertise to assist you in the presentation of the financial information without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial information in order for it to be in accordance with accounting principles prescribed by the Wisconsin Department of Revenue relative to the TID annual report.

We will conduct our compilation engagement in accordance with the Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with applicable professional standards, including the AICPA's *Code of Professional Conduct*, and its ethical principles of integrity, objectivity, professional competence, and due care, when preparing the financial information and performing the compilation engagement.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion nor provide any assurance on the financial information.

Our engagement cannot be relied upon to identify or disclose any misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations. However, we will inform the appropriate level of management of any material errors and any evidence or information that comes to our attention during the performance of our procedures that fraud may have occurred. In addition, we will inform you of any evidence or information that comes to our attention during the performance of our compilation procedures regarding any wrongdoing within the entity or noncompliance with laws and regulations that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies or material weaknesses in your internal control as part of this engagement.

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.

Your Responsibilities

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to prepare financial information in accordance with accounting principles prescribed by the Wisconsin Department of Revenue and assist you in the presentation of the financial information in accordance with accounting principles prescribed by the Wisconsin Department of Revenue. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARS:

- 1) The selection of accounting principles prescribed by the Wisconsin Department of Revenue as the financial reporting framework to be applied in the preparation of the financial information.
- 2) The preparation and fair presentation of financial information in accordance with accounting principles prescribed by the Wisconsin Department of Revenue and the inclusion of all informative disclosures that are appropriate for accounting principles prescribed by the Wisconsin Department of Revenue. This includes -
 - a) If notes to the annual report are presented, a description of the Wisconsin Department of Revenue basis of accounting, including a summary of significant accounting policies, and how the basis of accounting differs from accounting principles generally accepted in the United States of America, the effects of which need not be quantified.
 - b) Informative disclosures similar to those required by accounting principles generally accepted in the United States of America.
- 3) The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial information.
- 4) The prevention and detection of fraud.
- 5) To ensure that the Village complies with the laws and regulations applicable to its activities.
- 6) The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
- 7) To provide us with—
 - access to all information of which you are aware is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - additional information that we may request from you for the purpose of the compilation engagement.
 - unrestricted access to persons within the Village of whom we determine it necessary to make inquiries.
- 8) Including our compilation report in any document containing financial information that indicates that we have performed a compilation engagement on such financial information and, prior to the inclusion of the report, to ask our permission to do so.

You are also responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, and experience to oversee the preparation of your financial information. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

The name of the designated official from the Village overseeing these services is Lynn Niggemann, Administrator-Clerk-Treasurer:

Our Report

As part of our engagement, we will issue a report that will state that we did not audit or review the financial information and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them. If, for any reason, we are unable to complete the compilation of your financial statements, we will not issue a report on such financial information as a result of this engagement.

You agree to include our accountant's compilation report in any document containing financial statements that indicates that we have performed a compilation engagement on such financial statements and, prior to the inclusion of the report, to ask our permission to do so.

Other Relevant Information

Brian R. Schilling, CPA is the engagement principal and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

If you intend to publish or otherwise reproduce the financial information and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

With regard to the electronic dissemination of complied financial information, including financial information published electronically on your 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.

Our fees for this engagement are not contingent on the results of our service. Rather, our fees for this engagement will be based on a number of factors including, but not limited to, the time spent as well as the complexity of the services we will perform. In addition, you agree to reimburse us for any out of pocket costs incurred in connection with the performance of our services. Our fees for this engagement are expected to range from \$1,550 to \$2,050. Fees and costs will be billed as work progresses, and are payable upon receipt. Invoices unpaid 30 days past the billing date may be deemed delinquent, and are subject to a delinquency charge of 1 ½% per month. This engagement does not include any services not specifically identified in this letter. Costs associated with the services that you may request would be billed separately. We reserve the right to suspend or terminate our services at any time your account is past due and will not be resumed until your account is paid in full. Should we elect to terminate our services, you will be responsible for all time charges and expenses through the date of termination irrespective of whether we have issued a report. You further acknowledge and agree that in the event we stop work or withdraw from this engagement as a result of your failure to pay on a timely basis for services rendered as required by this engagement letter, we shall not be liable to you for any damages that occur as a result of our ceasing to render services.

In the unlikely event that differences concerning our services or fees should arise as a result of this engagement, each party agrees to submit the dispute to mediation. Each party shall designate an executive officer empowered to attempt to resolve the dispute. Should the designated representative be unable to agree on a resolution, a competent and impartial third party acceptable to both parties shall be appointed to mediate. Each disputing party shall pay an equal percentage of the mediator's fees and expenses. No suit or arbitration proceedings shall be commenced under this agreement until at least 60 days after the mediator's first meeting with the involved parties. In the event that the dispute is required to be litigated, the court shall be authorized to assess litigation costs against any party found not to have participated in the mediation process in good faith.

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

Bauman Associates, Ltd.

CERTIFIED PUBLIC ACCOUNTANTS

RESPONSE:

This letter correctly sets forth the understanding of the Village of Colfax TIF Districts No. 3 and 4

Signature: _____

Title: _____

Date: _____

Nevins Flooring
 1501 Tainter St.
 Menomonie, WI 54751
 715-235-7722

Proposal #: NE003204
 Sale Date: 11/22/2016
 Install Date:
 Sales Rep: Harmer, J
 Sales Rep:

Printed 11/22/16 15:25:15

SOLD TO

Colfax, Village of, c/o Lynn Niggemann admin
 613 Main St.
 Colfax WI 54730
 715-962-3311
 clerktreasurer@villageofcolfaxwi.org

SHIPPED TO

Colfax, Village of c/o Lynn Niggemann admin
 613 Main St.
 Colfax WI 54730

MATERIALS

	QUANTITY	PRICE	TOTAL
(1) Transversal Approach - Unibond Plus - 12ft 00in Totally Unexpected	480.00 SqFt	\$2.15	\$1,032.00
Comments: net fit to baseboard			
(2) Metals - OT Nickel 1.5"	9.00 LnFt	\$2.00	\$18.00
Materials Subtotal:			\$1,050.00

LABOR

	QUANTITY	PRICE	TOTAL
(1) carpet reg. concrete --French,lan	480.00 SqFt	\$0.68	\$326.40
(2) Transition --French,lan	9.00 LnFt	\$1.50	\$13.50
Labor SubTotal:			\$339.90

Comments: total impact, 848 artifact is same price as
 Transversal
 Approach. for carpet tile add the price difference plus 480.00 \$
 for floor prep. ballpark allowance for carpet tile is about 900.00
 more

Subtotal: \$1,389.90
 Misc: \$90.34
 Total: \$1,480.24
 Payments: \$0.00
 Balance: \$1,480.24

POOLED CHECKING ACCOUNT

Accounting Checks

Posted From: 11/28/2016 From Account:
Thru: 12/11/2016 Thru Account:

Check Nbr	Check Date	Payee	Amount
XCEL	12/02/2016	XCEL ENERGY	5,851.47
73445	11/30/2016	24-7 TELCOM	24.95
73446	11/30/2016	ARAMARK UNIFORM SERVICE, INC	210.29
73447	11/30/2016	AYRES ASSOCIATES	1,280.27
73448	11/30/2016	BOBCAT PRO	300.00
73449	11/30/2016	BREMER BANK	176,925.00
73450	11/30/2016	CENTER POINT LARGE PRINT	71.21
73451	11/30/2016	CENTURY LINK	45.16
73452	11/30/2016	CITY OF MENOMONIE	400.00
73453	11/30/2016	COLFAX COMMUNITY FIRE DEPT	5,723.40
73454	11/30/2016	COLFAX MESSENGER	30.00
73455	11/30/2016	DAIRY STATE BANK	5,938.52
73456	11/30/2016	DUNN COUNTY SOLID WASTE DIVISION	1,362.40
73457	11/30/2016	DYNAMITETECH	37.50
73458	11/30/2016	EHLERS & ASSOCIATES, INC	7,500.00
73459	11/30/2016	FIRST SUPPLY LLC-EAU CLAIRE	369.94
73460	11/30/2016	GRAINGER	153.64
73461	11/30/2016	HAWKINS, INC.	983.50
73462	11/30/2016	HENRY SCHEIN	186.16
73463	11/30/2016	HYDROCORP	562.00
73464	11/30/2016	JOE SHEAD	15.00
73465	11/30/2016	JOHN DEERE FINANCIAL	587.31
73466	11/30/2016	MEDICA INS.	10,086.56
73467	11/30/2016	MENOMONIE RENTAL CENTER	105.00
73468	11/30/2016	PREVEA HEALTH	429.66
73469	11/30/2016	PURCHASE POWER	517.27
73470	11/30/2016	QUILL CORP.	759.51
73471	11/30/2016	SHOWCASES	565.36
73472	11/30/2016	TAINTER MACHINE	40.00
73473	11/30/2016	UHS PREMIUM BILLING	977.72
73474	11/30/2016	USA TODAY	294.34
73475	11/30/2016	WOODS RUN FOREST PRODUCTS	103.63
73476	11/30/2016	ZEMPEL APPRAISAL SERVICE	800.00

12/09/2016 3:03 PM

Reprint Check Register - Quick Report - ALL

Page: 2
ACCT

POOLED CHECKING ACCOUNT

Accounting Checks

Posted From: 11/28/2016 From Account:
Thru: 12/11/2016 Thru Account:

Check Nbr	Check Date	Payee	Amount
73477	11/30/2016	ZOLL MEDICAL CORP	257.75
73479	12/02/2016	WI SCTF	63.62
73480	12/02/2016	WI SCTF	60.27
AFLAC	11/28/2016	AFLAC	426.42
EFTPS	12/01/2016	EFTPS-FEDERAL-SS-MEDICARE	5,336.83
WIDOR	11/30/2016	WI DEPARTMENT OF REVENUE	300.45
WIDOR	12/07/2016	WI DEPARTMENT OF REVENUE	306.84
WIETF	12/05/2016	WI DEPT OF EMPLOYEE TRUST FUNDS	4,596.11
CHARTER	11/28/2016	CHARTER COMMUNICATIONS	512.09
WIDCOMP	12/01/2016	WISCONSIN DEFERRED COMPENSATION	155.00
WEENERGIES	12/10/2016	WE ENERGIES	162.55
Grand Total			235,414.70

Plan Commission Minutes, December 5, 2016

On December 5, 2016, the Plan Commission meeting was called to order at 6:00 p.m. at the Village Hall, 613 Main Street, Colfax, WI. In attendance: Village President Scott Gunnufson, Gary Stene, Dave Wolff, Dave Hovre, Jason Johnson and Mike Buchner. Excused: Nancy Hainstock. Others Present: Administrator-Clerk-Treasurer Lynn Niggemann and LeAnn Ralph with the Messenger and Patrick Beilfuss with Cedar Corporation and Krag Blomberg (6:37 pm) with ReMaxx.

Public Appearances – none.

East View Development – The Village has had interest in the East View development, but the interested parties are inquiring about purchasing additional land for a larger lawn or to put up a garage. Beilfuss explained that he does not advise selling a lot because you will be setting precedence and at the same time decreasing the value of the Tax Increment District. There are several questions that would need to be discussed such as who would pay the additional cost of the survey, what would the requirements be for outbuildings, etc.

Will Twin Homes be considered earlier in phase 1? The quality of the home will need to be kept in mind to match the current theme of the development.

Phase 2, will the Village consider an option to have a Developer commit to the entire phase with conditions that they do not have to purchase the land, but in turn will pay for the utilities that need to be installed. There could be a cost incentive for each home that was complete.

Blomberg mentioned that he has marketed homes that have one price for the house and the lot they sit on and then market it with another prices for the house and additional half of a lot.

A motion was made by Hovre and seconded by Buchner to recommend to the Village Board to allow for 302 Dunn Street to be marketed two ways, one with the home and the lot it sits in and the second the house and half of the lot next to it. Voting For: Johnson, Hovre, Wolff, Buchner, Stene and Gunnufson. Voting Against: none. Motion carried.

Things to do:

Niggemann will work with Blomberg to get some covenant samples for Town Homes and multi-family homes.

Lots 1 & 2 – consider for a Twin Home possibility rather than a duplex.

Get the cost to resurface Dunn Street to include with the Developer land cost.

To do a cost analysis with for Phase 2 with estimated values that Blomberg will supply. See what the rate of return would be.

Adjourn: A motion was made by Stene and seconded by Johnson to adjourn the Plan Commission meeting at 7:33 p.m. A voice vote was taken with all members voting yes. Motion carried.

Scott Gunnufson, Village President

Attest: Lynn Niggemann
Administrator-Clerk-Treasurer

Colfax Rescue

November Report

Municipalities Responded to:

Village of Colfax	8
Village of Elk Mound	1
Village of Wheeler	2
Township of Colfax	5
Township of Elk Mound	4
Township of Sand Creek	5
Township of Tainter	7
City of Menomonie	1
Chippewa	1
Dallas	1
Total	35

Receiving Facilities:

Mayo Clinic Health System Bloomer	2
Mayo Clinic Health System Eau Claire	15
Mayo Clinic Health System Menomonie	8
Sacred Heart	5
<u>Cancelled/Refused</u>	<u>5</u>
Total	35

Financials:

November Billed Out	\$24,814.84
November Payments Received	\$19,331.81

C.R.S. NOTES:

- November training subject was E.M.T. self-defense in the back of the ambulance taught by Officer Berg from the Menomonie Police Department.
- December training will be scenario skill review and Christmas Party.
- Rick Henrich's official end date as a 30-hour employee was November 30, 2016.
- Samantha Engler is an EMT-Basic who was hired to replace Rick her start date was December 1, 2016. She is a fire-medic student at C.V.T.C. and is an E.M.T.-Basic with Colfax Rescue and Bloomer Community Ambulance.
- We had one applicant for the 30-hour position.
- Colfax Rescue staff is busy completing year end projects such as inventory, cleaning etc.
- We completed an application for \$85,000.00 grant from F.E.M.A. for updating equipment. We have applied many times for this grant and never received it. This grant requires a \$4,000.00 match from Colfax Rescue if we receive it.
- Don will be using Vacation time up the end of the month, however I will be checking in the at the office every so often.
- All of us at Colfax Rescue; ***Wish you all a Merry Christmas and a Safe 2017.***

Administrator-Clerk-Treasurer Report December 9, 2016

Budget Hearing – The Budget is complete.

Village Clerk's Office – We have been busy with requests for information regarding the November 8th election. The Wisconsin Election Commission has been very helpful in advising municipalities how to proceed due to the size of the request. The ruling as of December 8th, 2016 is that we should contact our attorney and confirm our responses and in the meantime, the Wisconsin Elections Commission will be contacting the requestor as to how the request might be modified to take less time and cost in fulfilling the request. (See attached letter)

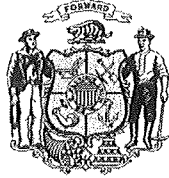
Recount – The Dunn County's office has been involved in the recount. As of today, I have not heard if there were any issues that they had come across. I assume that no news is good news.

Meetings currently scheduled –

- * Dec. 14th **tentative** – Planning Commission at 6 p.m. - Future of the Industrial Park.
- * Regular Board meeting is changed from Monday to Tuesday, December 27th, 2016.

WISCONSIN ELECTIONS COMMISSION

212 EAST WASHINGTON AVENUE, 3RD FLOOR
POST OFFICE BOX 7984
MADISON, WI 53707-7984
(608) 261-2028
ELECTIONS@WI.GOV
ELECTIONS.WI.GOV



COMMISSIONERS

BEVERLY R. GILL
JULIE M. GLANCEY
ANN S. JACOBS
STEVE KING
DON MILLIS

ADMINISTRATOR MICHAEL HAAS

MARK L. THOMSEN, CHAIR

DATE: December 8, 2016

TO: Wisconsin County Clerks
Milwaukee County Election Commission
Wisconsin Municipal Clerks
City of Milwaukee Election Commission

FROM: Michael Haas
Administrator

Nathan W. Judnic
Legal Counsel

SUBJECT: Public Record Requests for Election Related Materials

On November 30, 2016, the Wisconsin Elections Commission (WEC) issued a brief clerk communication (<http://elections.wi.gov/node/4484>) related to a request made by Mr. Harvey Wasserman which sought 64 different documents or items from county and municipal clerks under Wisconsin Public Records law. The WEC is aware that county and municipal clerks have begun receiving additional public records requests seeking a variety of materials related to the November 8, 2016 election and the subsequent recount. The WEC's November 30 communication indicated that the staff would be reviewing Mr. Wasserman's request and providing clerks additional guidance regarding a response. The WEC staff intends to contact Mr. Wasserman regarding his request to see if there is any information that may be more easily obtained through the WEC and would ask that he subsequently amend his request as necessary. Because WEC staff continues to be fully engaged in monitoring the recount in many counties, however, we are simply not able to devote much time on these requests until after the recount is complete.

In the interim, the WEC staff provides the following guidance for consideration:

- Consultation with your corporation counsel or municipal attorney is imperative, as the requests have been made for county and/or municipal records. While the WEC may be able to assist in responding to some of the requests at the State level (records contained in the WisVote system, for instance), ultimately, the county and municipality are responsible for providing a response to the request (whether the response provides records or indicates your office is not the custodian of the record or that the record does not exist, etc.).
- If you believe the request is unclear, or you need clarification on what the requestor is seeking, we would advise that you reach out to the requestor to avoid undue delay and cost in locating records that the requestor was not seeking. While these clarifying communications are not required under the public records law, given the size and complexity of some of the records requests that have been submitted, it may benefit both you and the requestor in the long run to have an agreed upon understanding of what is being sought.

- The public records law allows the custodian of a record to require pre-payment of fees associated with responding to the request that exceeds \$5.00. Wis. Stat. § 19.35(3)(f). The most common allowable fees include location costs (if they exceed \$50.00), copying and transcription costs, document reproduction costs (usually if printing records from an electronic source) and mailing and shipping costs. Only actual, necessary and direct costs are allowed to be charged; the municipality or county cannot make a profit on responding to a public records request. Based on the public record requests you have received, in consultation with your county corporation counsel or municipal attorney, an estimate of allowable costs could be provided to the requestor, with a requirement that such costs be pre-paid (if exceeds \$5.00) prior to providing responsive documents.
- The public records law requires a response within a reasonable period of time. The Attorney General has opined that in many cases involving simple requests, 10 days is a reasonable period of time. However, the timeline may also take into consideration the current workload and priorities of your office. If you are unable to fully respond for an extended period of time, you may wish to acknowledge the request in writing, outline what matters may delay a response, and provide an estimated date for when a more complete response will be provided. We recommend consulting your legal counsel in such cases to ensure proper documentation of events which may cause delay and determining a reasonable timeline for a response.

Additional Resources

A link to the Wisconsin Department of Justice's Public Records Law Compliance Guide is contained here: <https://www.doj.state.wi.us/sites/default/files/dls/2015-PRL-Guide.pdf>

The former Government Accountability Board provided advice to county and municipal clerks on large public records requests that are similar to what you have received recently. Below are links to the communications and advice provided by the Wisconsin Department of Justice on responding to similar requests.

Election Defense Alliance request – May 2011

<http://elections.wi.gov/node/1857>

Elections materials, ballots and memory devices request – July 2012

<http://elections.wi.gov/node/2409>

Magnuson records request – June 2012

<http://elections.wi.gov/node/2406>

Elections statistics request – August 2012

<http://elections.wi.gov/node/2456>

Logan Churchwell request – February 2013

<http://elections.wi.gov/node/2748>

Memory Device requests – September 2013

<http://elections.wi.gov/node/2960>

We hope you find this guidance and the resources listed above helpful. We will revisit whether we can provide any additional assistance, particularly with regard to the request submitted by Mr. Wasserman, following the completion of the recount.

If you have any additional questions regarding this matter, please contact the WEC Help Desk at (608) 261-2028 or elections@wi.gov.