

**Village of Colfax
Village Board Meeting Agenda
Monday, December 23, 2019 @ 7 p.m.
Village Hall
613 Main Street, Colfax, WI 54730**

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Public Comments
5. Communications from the Village President
6. Consent Agenda
 - a. Minutes
 - i. Regular Board Meeting Minutes – December 9th, 2019
 - b. Training Request – Police Chief Anderson – 1/13/2020 to 1/16/2020 – Law Enforcement Management Conference, Barker's Island
 - c. Facility Rental – none
 - d. Licenses - none
7. Consideration Items
 - a. Timber Technologies Agreement
 - b. Bauman Engagement Letters
 - i. Village of Colfax Audit
 - ii. Tax Increment #3 and #4 Audits
 - c. Emergency Communication Systems – 2020 Maintenance Contract (or multiple year contract)
 - d. Election Official List January 1, 2020 to December 31, 2021
8. Review/Approval – Bills –December 9th, 2019, to December 22nd, 2019
9. Committee/Department Reports – (no action)
 - a. Committee Assignments Updated
 - b. Department of Natural Resources Letter and Notice
10. 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 M. Niggemann - Clerk-Treasurer, 613 Main Street, Colfax, WI (715) 962-3311 by 2:00 p.m. the day 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 – December 9, 2019

On December 9, 2019, the Village Board meeting began at 7:00 p.m. at Village Hall, 613 Main Street, Colfax, WI. Members present: Trustees Halpin, Davis, K. Burcham, M. Burcham, Jenson (7:25 p.m.) and Gunnufson. Others Present: Logan Michels, Mark Johnson, Sheila Riemer, Lisa Smestuen representing the Outhouse Bar, Mike Buchner representing the Sno-Drifters Snowmobile Club, Police Chief Anderson, Public Works Director Bates, Administrator-Clerk-Treasurer Niggemann and LeAnn Ralph with the Messenger.

Public Comments– Buchner wanted to make sure that the property owners are aware that they are responsible for shoveling their sidewalks and the sidewalk ramps to the street. It is very difficult for walkers to get through the windrows at the end of the sidewalks.

Regular Board Meeting Minutes – November 25th, 2019

Budget Public Hearing Minutes – December 2nd, 2019 – A motion was made by Trustee Halpin and seconded by Trustee Davis to approve the minutes from both the November 25th, 2019 meeting and the December 2nd, 2019 Budget Public Hearing Minutes as presented. Voting For: Trustees M. Burcham, K. Burcham, Davis, Halpin, and Gunnufson. Voting Against: none. Motion carried.

Licenses

Seth Sikora- Operator's Licenses-Express Mart – December 9th, 2019 to June 30th, 2020 – A motion was made by Trustee Halpin and seconded by Trustee M. Burcham to approve the operator's license for Seth Sikora for December 9th, 2019 to June 30th, 2020. Voting For: Trustees Halpin, Davis, K. Burcham, M. Burcham and Gunnufson. Voting Against: none. Motion carried.

Consideration Items

Elevator Project Update- Johnson wanted to thank the Village Board for allowing the Elevator Group to open the basement for tours for the open house. There was a poster created that referenced the different photos of the basement water issues. He also wanted to thank everyone that helped clean and decorate for the open house; Sheila and Lynn. There was between fifty and seventy-five people in attendance at the event and \$220 donated for the elevator project. The estimated pledged fund balance is \$61,000 and the operating administrative fund is currently \$1,212.03 which is a fluctuating account based on expenses for advertising, etc.

Trustee Vacancy – Letter of Interests Received – There were two letter of interest submitted, Gary Stene and Logan Michels. Michels was present and gave a little background about him. He grew up in Colfax and is living in Colfax; he has a rental property and wants to give back to the community. Gunnufson made a motion to appoint Michels to the vacant trustee position and M. Burcham seconded the motion. Voting For: Trustees Halpin, Davis, K. Burcham, M. Burcham and Gunnufson. Voting Against: none. Motion carried. Michels first official meeting will be Monday, December 23rd, 2019.

Request for Payment – Orion Enterprises – Robert Scofield – Mr. Scofield had a complaint regarding the snow plow leaving a windrow in the driveway apron. Because he had to shovel the driveway entrance two times, he felt that the Village should pay for his time in completing the task so that they could get the vehicles out to go to work. With the Village attorney guidance, Niggemann sent a response letter indicating that the Village had not been contracted for any service to plow out the driveway. The Village Board will review the invoice for approval or denial. Niggemann responded to a question regarding who Orion Enterprises was. Niggemann indicated that it appeared that Mr. Scofield may be self-employed since he also is associated with Orion Construction at his home residence address. A motion was made by Trustee Davis and seconded by Trustee Halpin to deny the request for payment or snow removal. Voting For: Trustees M. Burcham, K. Burcham, Davis, Halpin and Gunnufson. Voting Against: none. Motion carried.

Snow Removal – Susan Lanou – Gunnufson talked with Lanou regarding her request to have Main Street plowed better during the business hours to allow customers better access to her business. There are several factors that

are considered when plowing; the time that snow is over usually drives how the plowing can occur. The safety of the employees while trying to plow Main Street, Highway 40 is the primary concern. The vehicle and semi traffic begins around 4 a.m. After discussions between, Bates, Logslett, Niggemann and Gunnufson, a pilot program will be considered for future snow falls. The Public Works department will implement the odd/even calendar parking rules for cleaning the parking spaces of Highway 40 whenever possible. They will however, continue their normal routine plowing schedule when the snow finishes early enough to allow the proper cleaning of both sides of the street.

Snowmobile Trail Resolution 2019-12 – Niggemann stated that the Board wanted to know if Legion Drive is owned by the Village. The Village owns to the alley and beyond. The proposed trail to the Outhouse would be from Cenex Parking Lot to Legion Drive to the alley. Police Chief Anderson asked why does the Outhouse have to be the only business with a trail to it. You have Mom’s Restaurant, A Little Slice of Italy, the Café and other downtown businesses. Gunnufson said that this stems from the fact that the Cenex parking lot to the Outhouse is not too far off the current path. Anderson reminded that there are surveillance cameras on the Cenex parking lot and there is not in the Outhouse parking lot. Buchner stated that when the trail was opened through the alley to Express Mart, it appeared that the trail was created to go to the Blind Tiger, even though it was not. Anderson would like the right to revoke the trail if it is being abused. A motion was made by Trustee M. Burcham and seconded by Trustee Halpin to approve Resolution 2019-12 indicating that there will be an approved trail signed by the snowmobile club to go from the Cenex parking lot to Legion Drive to the alley with the ability to retract any part of the resolution if the trails are being abused. Voting For: Trustees Halpin, Davis, Jenson, K. Burcham, M. Burcham and Gunnufson. Voting Against: none.

Sign Request –Pleasant Valley Properties – Scharlau is requesting permission to include the Welcome to Colfax and Thank you for Visiting to the sign. A motion was made by Trustee M. Burcham and seconded by Trustee Jenson to approve the sign to include the Welcome to Colfax and Thank you for Visiting. Voting For: Trustees M. Burcham, K. Burcham, Jenson, Davis, Halpin and Gunnufson. Voting Against: none. Motion carried.

Resolution 2019-11 Corrected – The resolution had the incorrect amount listed for the school levy portion which in term changed the tax rate. A motion was made by Trustee Halpin and seconded by Gunnufson to approve the corrected Resolution 2019-11. Voting For: Trustees M. Burcham, K. Burcham, Jenson, Davis, Halpin and Gunnufson. Voting Against: none. Motion carried.

H.S.A. Contribution discussion – Niggemann explained that in previous meetings we discussed the H.S.A. relative to the deductible change required by WEA Trust. We have not formally decided if the Village will contribute \$1,000 or any other amount to the employee H.S.A. account. With the change in deductibles the premium increase is minimized to eleven percent increase in premiums. WEA Trust will give a three percent discount which would come from the Village funds contributed during the first two years of being enrolled with WEA Trust. For background purposes, the 2019 WEA Trust renewal increased the individual deductible by \$1,000, while decreasing the premiums by 3.9%. The Board offered that savings to the employees by contributing \$1,000 to an employee H.S.A. account. At the same time the Board also offered the employees that were not enrolled in the Village health insurance a \$1,000 health stipend. Riemer commented in favor of keeping the \$1,000 H.S.A. contribution. A motion was made by K. Burcham and seconded by M. Burcham that there will be no H.S.A. contribution for 2020. Voting For: Trustees M. Burcham, K. Burcham, Halpin and Gunnufson. Voting Against: Trustees Jenson and Davis. Motion carried. A motion was made by K. Burcham and seconded by Trustee M. Burcham to change the motion to include that there will be no health stipend in 2020. Voting For: Trustees M. Burcham, K. Burcham, Halpin and Gunnufson. Voting Against: Trustees Jenson and Davis. Motion carried.

Weber Inspections – 2020 Contract – A motion was made by Trustee M. Burcham and seconded by Trustee Halpin to approve the 2020 Weber Inspection contract. Voting For: Trustees Halpin, Davis, Jenson, K. Burcham, M. Burcham and Gunnufson. Voting Against: none. Motion carried.

Review/Approval – Bills – November 25th, 2019 to December 8th, 2019 – A motion was made by Trustee Halpin and seconded by Trustee M. Burcham to approve the bills for November 25th, 2019 to December 8th, 2019. Voting For: Trustees M. Burcham, K. Burcham, Jenson, Davis, Halpin and Gunnufson. Voting Against: none. Motion carried.

Adjourn – A motion was made by Trustee M. Burcham and seconded by Trustee Davis to adjourn the meeting at 8:11 p.m. A voice vote was taken, and all members voted in favor to adjourn. Motion carried.

Scott Gunnufson, Village President

Attest: Lynn Niggemann
Administrator-Clerk-Treasurer

Meeting / Continuing Education Travel / Meeting Request Form

Name William Anderson
Date 12/16/2019

Position Chief of Police
Department: Police
Estimated Costs \$350.00

Date(s) of meeting: 01/13/2020 to 01/16/2020 Employee is / **NOT** required to attend (circle one)

Name of Requested meeting: Law Enforcement Management Conference

How will this improve your ability to perform your job? *Meets standard for mandatory 24 hours of annual training, able to disseminate pertinent information and training to employees, networking with other agencies and management*

What alternatives are there to attending this meeting? (In- house resources, literature review, participation in meetings closer to Eau Claire, etc.)

How will you share what you have learned with others? *Pass along all information and important updates to employees*

Please include any additional comments on the back of this form

Expense Estimate:	\$350.00	Requested	Approved
Tuition / Registration	\$120.00	*Are others attending this meeting	YES / NO
Mileage / Airfare	0	(If yes, list names)	
Lodging	\$123.00		
*Would like the Registration Fee Miscellaneous pre paid and mailed with your registration YES / NO			
Total	\$350.00		
Time Request:		Requested	Approved
Number of days absent:	3		
From Work Setting			
Vacation			
Paid Conference Time	X		
Absent Without Pay (own time)			
Other			
Ride with Bloomer PD in their department vehicle and lodging split with Bloomer PD			

**A COPY OF THE MEETING DESCRIPTION AND AGENDA
MUST BE ATTACHED TO THIS REQUEST**

Lynn Naggemann
Supervisor

12-17-19
Date



WISCONSIN
INDIANHEAD
TECHNICAL
COLLEGE

Ashland New Richmond RiceLake Superior Hayward Ladysmith

Rice Lake Campus

TO: William Anderson

FROM: Jennifer Ruid
Continuing Education Assistant

DATE: November 1, 2019

SUBJ: *Registration Confirmation for: William Anderson
LE Management Conference, Barker's Island
1/13/20 – 1/16/20*

This letter is to confirm your advance registration in the above-referenced law enforcement-training program. The class will be held:

- 1:00 pm - 5:00 pm Monday, January 13, 2020
- 8:00 am - 5:00 pm Tuesday and Wednesday, January 14th and 15th, 2020
- 8:00 am – 12:00 pm Thursday, January 16, 2020

The training will take place at Barker's Island Inn, 300 Marina Drive, Superior, WI, 54880.

Lead Instructors include:

- Jessica Burke of Burke Education Consultants, "Policing Stress on the Homefront"
- Captain Jason Wilke – WI Department of Corrections (retired), Sovereign Citizen – Understanding the Beliefs, Tactics, and the Threat.
- The Jayme Closs - Homicide and Kidnapping Investigation, Barron County Sheriff's Office
- Chief Robert Kappelman – Pacific Blue Institute of Ethics and Leadership
- Assistant Attorney General and Interim Director of Training and Standards Bureau Francis Sullivan, Legal Update
- Brian O'Keefe, Administrator Division of Criminal Investigation

24 hours T&S credit.

This three-day Management Conference will provide 24 hours of tailored training to leaders in the law enforcement profession. The training topics were selected to enhance the leadership skills of attendees during a trying time in American law enforcement.



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Rice Lake Campus

Refreshments and lunch will be provided.

All officers attending should bring the following items to class:

- Pen and notebook

Please provide a copy of this letter to your department chief, sheriff, or training officer. This will notify your agency of the confirmation of your spot on the course roster.

WITC appreciates your interest in our training programs. I look forward to fulfilling your training needs now and in the future.



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December 5, 2019

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, 2019. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Village of Colfax as of and for the year ended December 31, 2019. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as budgetary comparison schedules, to supplement 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

Schedules of the Village's Proportionate Share of Net Pension Asset/Liability and Contributions – WRS pension plan

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's financial statements. 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 may withdraw from 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 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, 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. 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 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, e) updating the depreciation records for all funds of the Village and f) 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 designing, implementing, and maintaining effective 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 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.

Eric Davidson, 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, 2019. This includes presentation of the audit to the Board upon completion of the audit.	\$21,700 - \$22,600
Preparation of the Form C for the year ended December 31, 2019.	\$1,450 - \$1,550
Preparation of the PSC report for the year ended December 31, 2019. This includes reporting operations of the non-regulated sewer utility	\$2,375 - \$2,500
Reconciliation of budget to proper basis for presentation in the general fund budgetary comparison schedule per GASB No. 41.	\$625 - \$650

Invoices unpaid 30 days past the billing date may be deemed delinquent, and are subject to a delinquency charge of 1 1/2% 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, will be billed at our standard hourly rates. Our standard hourly rates vary from \$100 to \$270 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.

⁴ 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: _____



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December 5, 2019

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

We are pleased to confirm our acceptance and understanding of the services we are to provide for the Village of Colfax for the year ended December 31, 2019.

We will prepare the 2019 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, 2020 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 financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

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 that is free from material misstatement, whether due to fraud or error.
- 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.

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. There may be circumstances in which the report differs from the expected form and content. 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

Eric Davidson, 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 \$1,750 to \$2,250. 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: _____



Emergency Communication Systems

Safety First

W971 County Rd CE Kaukauna, WI 54130
www.emergencycommunicationsystems-ecs.com
Phone: (920) 585-4001
Email: Bill@Siren-Service.com

Agreement for Warning System Annual Inspection & Preventative Maintenance

Creating a contract between Emergency Communication Systems and our customers instills confidence in the communities that we serve, knowing the warning system equipment is being maintained, tested, and held to a high standard. Service contracts for our customers allows them to ensure proper maintenance is being done on their equipment for the agreed upon length of time, eliminating any need to further search for certified service vendors or additional quotes. Service contracts allow Emergency Communication Systems to keep up to date records of equipment, ensure proper operation to protect our communities when a threat arises, and provides us with regular checks to ensure the equipment we stand behind is operating at optimal performance.

The following Annual Inspection & Preventative Maintenance Agreement is between

EMERGENCY COMMUNICATION SYSTEMS

&

Colfax

This agreement covers annual inspection and preventative maintenance only for sirens and controls. Sirens added to the system after the agreement will be included the year following installation unless discussed and agreed upon between the two parties.

Agreement Period: (Please select one)

1-year agreement

3-year agreement

5-year agreement

Between 2020 & _____

Total number of sirens and associated controls:

Per site annual cost: \$

Total Annual Cost for this agreement: \$

Total Contract Cost for this agreement: \$

Party:

EMERGENCY COMMUNICATION SYSTEMS

Printed Name:

Bill Van Dyn Hoven

Signature:

Bill Van Dyn Hoven

Signature Date: December 11, 2019

Party:

Printed Name:

Signature:

Signature Date: _____



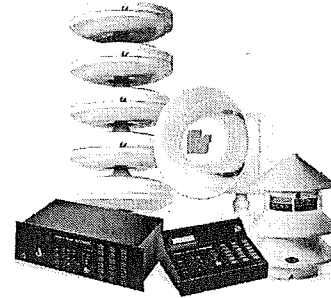
Emergency Communication Systems

Safety First

W971 County Road CE
 Kaukauna, WI 54130
 920-585-4001

Estimate

Date	Estimate #
12/12/2019	5111



Name / Address
Village of Colfax 614C Railroad Ave., P.O. 417 Colfax, Wisconsin 54730

Description	Qty	Rate	Total
Annual Siren Maintenance for Tornado Siren in Colfax Details of Service: The goal of this service is to minimize the possibility of siren failure and capture the maximum performance and reliability of the warning system through scheduled annual service visits. 1. Inspect all electrical and mechanical connections. Make sure that all fasteners are properly tightened 2. Visual inspection of grounding system, utility pole, conduits and connections, cabinets 3. Inspect both the rotator motor and siren motor (if equipped) 4. Grease and inspect siren head 5. Realign and reset rotation tensioner (if equipped) 6. Check sensor adjustment (if equipped) 7. Check rotation current sensor (if equipped) 8. Check AC power sensor (if equipped) 9. Check intrusion sensor (if equipped) 10. Check battery voltage/ cold cranking amps (if equipped) 11. Check controller auto-reporting (if equipped) 12. Check battery charger voltage (if equipped) 13. Check transformer/rectifier (if equipped) 14. Check manual siren activation (if equipped) Please Note if any parts or material are needed that will be an additional fee. Scope of Responsibility Emergency Communication Systems Scope of Responsibility • Schedule technicians to perform services	1	395.00	395.00

	Total
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Phone #
920-585-4001

E-mail
Bill@Siren-Service.com

Web Site
www.EmergencyCommunicationSystems-ECS.com



Emergency Communication Systems

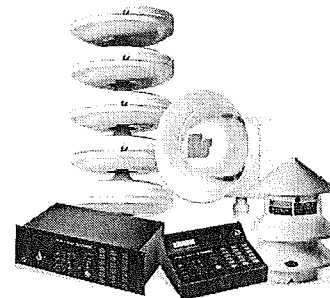
Safety First

W971 County Road CE
 Kaukauna, WI 54130
 920-585-4001

Estimate

Date	Estimate #
12/12/2019	5111

Name / Address
Village of Colfax 614C Railroad Ave., P.O. 417 Colfax, Wisconsin 54730



Description	Qty	Rate	Total
<ul style="list-style-type: none"> • Ensure inspection is per manufacturer's specifications • Conduct work in a timely manner • Identify any open issues • Provide a service point of contact to the customer • OSHA safety certification <p>Customer Scope of Responsibility</p> <ul style="list-style-type: none"> • Provide an authorized point of contact for scheduling and onsite coordination • Notify Emergency Communication Systems of any special instruction or other security issues affecting their visit to the site <p>Recommend Replacing Yearly</p> <p>-Desicant Bag and Rust Inhibitor Siren Kit</p> <p>Please note we did also quote you to remove the old siren. Please let us know if this is also something you would like completed</p>	1	18.00	18.00

	Total	\$413.00
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Phone #
920-585-4001

E-mail
Bill@Siren-Service.com

Web Site
www.EmergencyCommunicationSystems-ECS.com

Election Officials List
January 1, 2020 to December 31, 2021

Name	Title
Joyce Bates	Chief Inspector
Diane Hodgson	Election Official
Katherine Rieder	Election Official
Ruth Hill	Election Official
Kathy Dunbar	Election Official
Carey Davis	Election Official
Barbara Black	Election Official
Marlene Wik	Election Official

POOLED CHECKING ACCOUNT

Accounting Checks

Posted From: 12/09/2019 From Account:
Thru: 12/22/2019 Thru Account:

Check Nbr	Check Date	Payee	Amount
UHS	12/12/2019	UHS PREMIUM BILLING	1,096.00
76061	12/13/2019	BLOOMER TIRE CENTER	257.50
76062	12/13/2019	BOBCAT PLUS	4,900.00
76063	12/13/2019	BOBCAT PRO	500.00
76064	12/13/2019	BOUND TREE MEDICAL, LLC	162.93
76065	12/13/2019	BROAD REACH	354.68
76066	12/13/2019	CARLTON DEWITT	915.25
76067	12/13/2019	CBS SQUARED, INC	96.13
76068	12/13/2019	COLFAX SCHOOLS	4,585.60
76069	12/13/2019	COMMERCIAL TESTING LAB	333.50
76070	12/13/2019	DIGGERS HOTLINE	4.80
76071	12/13/2019	DUNN COUNTY REGISTER OF DEEDS	47.00
76072	12/13/2019	DUNN ENERGY COOPERATIVE	98.00
76073	12/13/2019	EXPRESS MART	450.89
76074	12/13/2019	GEORGE ENTZMINGER	100.00
76075	12/13/2019	H & H PLUMBING	15.95
76076	12/13/2019	HAWKINS, INC.	1,261.14
76077	12/13/2019	HENRY SCHEIN	323.03
76078	12/13/2019	HILL TRUCKING	539.00
76079	12/13/2019	HUEBSCH	94.52
76080	12/13/2019	IMAGE TREND	480.00
76081	12/13/2019	INDIANHEAD TRUCK EQUIPMENT/NAPA	74.78
76082	12/13/2019	MAYO CLINIC	57.00
76083	12/13/2019	MEDPRO MIDWEST GROUP	131.50
76084	12/13/2019	MISSISSIPPI WELDERS SUPPLY CO.	225.47
76085	12/13/2019	MP CLOUD TECHNOLOGIES	499.00
76086	12/13/2019	ONE SOURCE IMAGING	708.00
76087	12/13/2019	PITNEY BOWES INC	143.55
76088	12/13/2019	POWERPLAN	3,280.02
76089	12/13/2019	RESERVE ACCOUNT	500.00
76090	12/13/2019	ROGER'S REPAIR	22.50
76091	12/13/2019	SERVICEMASTER RESTORATION & CLEANING	2,612.81
76092	12/13/2019	SIPHIWE MAINJENI	50.00

POOLED CHECKING ACCOUNT

Accounting Checks

Posted From: 12/09/2019 From Account:
Thru: 12/22/2019 Thru Account:

Check Nbr	Check Date	Payee	Amount
76092	12/13/2019	SIPHIWE MAINJENI	-50.00
76093	12/13/2019	STAPLES	66.56
76094	12/13/2019	SYNERGY COOPERATIVE	1,344.54
76095	12/13/2019	TAINTER MACHINE	890.00
76096	12/13/2019	VIKING DISPOSAL, INC	154.00
76097	12/13/2019	WATER CARE SERVICES	31.50
76098	12/13/2019	WRWA	390.00
76099	12/13/2019	ZEMPEL APPRAISAL SERVICE	850.00
76100	12/13/2019	ZUERCHER TECHNOLOGIES	1,049.20
76101	12/17/2019	DUNN COUNTY TREASURER	233.77
76102	12/17/2019	LISA BRAGG-HURLBURT	348.00
76103	12/17/2019	WOODS RUN FOREST PRODUCTS	45.00
76104	12/17/2019	VILLAGE OF COLFAX	21.25
76105	12/19/2019	SECURITY HEALTH PLAN	360.14
EFTPS	12/12/2019	EFTPS-FEDERAL-SS-MEDICARE	5,703.62
WIDOR	12/12/2019	WI DEPARTMENT OF REVENUE	1,078.48
AMAZON	12/20/2019	AMAZON.COM	821.57
BREMER	12/13/2019	CARDMEMBER SERVICE	1,050.87
WIDCOMP	12/12/2019	WISCONSIN DEFERRED COMPENSATION	185.00
WEENERGIES	12/09/2019	WE ENERGIES	372.53
WEENERGIES	12/09/2019	WE ENERGIES	410.70
Grand Total			40,277.28

COMMITTEE ASSIGNMENTS: APRIL 2019 (Dec. 2019)

Audit & Finance (qtrly)

Committee of the Whole Board
Keith Burcham, Chair

Personnel

Committee of the Whole Board
Mark Halpin, Chair

Streets

Anne Jenson, Chair
Scott Gunnufson
Keith Burcham

Parks

Scott Gunnufson - Chair
Keith Burcham
Margaret Burcham

Public Property

Margaret Burcham, Chair
Logan Michels
Mark Halpin

Public Safety

Logan Michels- Chair
Carey Davis
Scott Gunnufson

Public Works

Carey Davis - Chair
Mark Halpin
Anne Jenson

Scott Gunnufson

Audit & Finance*
Personnel*
Parks - Chair
Public Safety
Public Works

Anne

Personnel *
Audit & Finance Committee*
Streets - Chair
Public Works

Margaret Burcham

Audit & Finance *
Personnel*
Public Property - Chair
Parks
Forester
Elevator Committee Liaison

Mark

Audit & Finance *
Personnel* - Chair
Public Property
Public Works
Microloan Committee Liaison
Library Liaison

Keith Burcham

Audit & Finance* - Chair
Personnel*
Streets
Parks

Logan Michels

Audit & Finance *
Personnel*
Public Safety - Chair
Public Property

Carey

Audit & Finance *
Personnel*
Public Safety
Public Works - Chair
Weed Commissioner

SPECIAL COMMITTEES: APRIL 2019

Planning (Development) Committee

Logan Michels
Scott Gunnufson
Dave Hovre
Nancy Hainstock
Jason Johnson
Vacant
Mike Buchner

Colfax Development Block Grant (C.D.B.G.)

Steering committee
Logan Michels
Vacant - Resident member
Jeremy Klukas

Zoning Board of Appeals

Mike Kiekhafer, Chair
Gene Gibson Rich Bautch
Mark Mosey Jason Johnson

State of Wisconsin
DEPARTMENT OF NATURAL RESOURCES
1300 W Clairemont Avenue
Eau Claire WI 54701

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



December 3, 2019

PWSID: 61702619
MC - Dunn County
DNR Violation: 73506714

COLFAX WATERWORKS
COLFAX VILLAGE CLERK
613 MAIN ST
P O BOX 417 - VLGE HALL
COLFAX WI 54730

SUBJECT: **Notice of Noncompliance** – Failure to Perform Required Monitoring

Dear Colfax Village Clerk:

Wisconsin's Safe Drinking Water regulation, s. NR 809.31, Wis. Adm. Code, requires that your public water system submit 2 monthly compliance water sample(s) for coliform bacteria testing, and s. NR 809.80 requires these results to be reported to the Department. A review of Department records indicates your facility **collected 1 of these samples between 11/01/2019 and 11/30/2019.**

The Department believes you are currently in violation of s. NR 809.31, Wis. Adm. Code. To return to compliance, you must complete **one** of the following:

1. If you believe our records are in error and the sample(s) were collected between 11/01/2019 and 11/30/2019, please have the lab that performed the analysis electronically report the results to the DNR **within 10 days of the date of this letter** to cancel this monitoring violation. However, you will still be subject to reporting violations.
- 2.
3. If the sample(s) were not collected between 11/01/2019 and 11/30/2019, **please ensure that you adhere to all future coliform bacteria sampling requirements and have the lab electronically report the results in a timely manner, as required in s. NR 809.80, in order to avoid further enforcement actions.**

Additionally, if the samples were not collected, you are required to provide notice to the public before 11/30/2020 as outlined in s. NR 809.953, Wis. Adm. Code. You must give the notice by publication in a daily or weekly newspaper of general circulation in the area served by your system. If your area is not served by a daily or weekly newspaper, you may give notice by hand delivery or direct mail to every customer served by your system or, with prior permission from the Department, by posting at several conspicuous locations for a minimum of 7 days in the area served by your system.

You are required to provide public notice at least once every 12 months as long as the violation exists. You may use the annual consumer confidence report for the initial public notice if it is provided to persons served by 11/30/2020. If more than 5% of the population served by your system consists of non-English speaking consumers, the public notice must contain information in the appropriate language(s) regarding the importance of the notice and where to obtain more information in another language.

A copy of your completed public notice and certification is due at this office within 10 days of posting. If you use the attached public notice you must fill in all the blanks and sign and date the certification at the bottom. If you use a different public notice, it must include the information required in s. NR 809.954, Wis. Adm. Code as well as a signed and dated certification statement similar to the one on the sample public notice.

You may provide notice to your customers now using the attached public notice or you may include the required language in your Consumer Confidence Report (CCR) as long as the CCR is delivered to your customers within 12 months of the date the violation listed above. Language for inclusion in your CCR is provided in the attached example notice.

For technical assistance or questions, please contact Corey Larson at (715) 684-2914 ext: 108.

Sincerely,

A handwritten signature in cursive script that reads "Patricia Radle".

Patricia (Pat) Radle
Environmental Program Associate

Cc: Corey Larson, WI DNR Engineer (via email)

Encl: Public Notice

PUBLIC NOTICE

**IMPORTANT INFORMATION ABOUT YOUR DRINKING WATER
Monitoring Requirements Not Met for Colfax Waterworks**

We are required to monitor your drinking water for specific contaminants on a regular basis. Results of regular monitoring are an indicator of whether or not your drinking water meets health standards. Between 11/01/2019 and 11/30/2019, we did not monitor for coliform bacteria, and therefore cannot be sure of the quality of your drinking water during that time.

What precautions should be taken at this time?

There are no special precautions you need to take at this time. However, it is important to remember that the quality of your drinking water during that period is not known at this time.

What was the cause of the missed monitoring requirements?

One of two required coliform bacteria water samples was missed during the month of November.

What is being done to correct the problem?

All Public Works employees will have access to a chart which will indicate that the required coliform bacteria samples have been completed by the 15th and the last day of each month.

When will the problem be resolved?

There has already been a required coliform bacteria test completed on December 3, 2019, which indicated safe coliform bacteria results.

If you have questions regarding the safety of our drinking water, please contact:

Rand Bates, Director of Public Works
614 Railroad Ave., Colfax, WI 54730
715-962-4441

I certify that the information and statements contained in this public notice are true and correct and have been provided to consumers in accordance with the delivery, content, format, and deadline requirements in subchapter VII of ch. NR 809, Wis. Adm. Code.

X *Lynn M. Niggemann*

Signature

12/11/2019

Date

** Please share this information with all the other people who drink this water, especially those who may not have received this notice directly (for example, people in apartments, nursing homes, schools, and businesses). You can do this by posting this notice in a public place distributing copies by hand or mail.