

**Village of Colfax
Board Meeting
Monday, December 28th, 2020
7:00 p.m.
Rescue Squad, 614C Railroad Ave., Colfax, WI 54730**

Join Zoom Meeting
<https://zoom.us/j/93190253515?pwd=Ty9OVVFXZTI1K0RMNzBLSktvcVYxZz09>
Meeting ID: 931 9025 3515 Passcode: qwZj1S
Any questions on logging into the meeting call or email
Lynn Niggemann, 715-308-9986 or clerktreasurer@villageofcolfaxwi.org.

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Public Comments
5. Communications from the Village President
6. Consent Agenda
 - a. Regular Board Meeting Minutes – December 14th, 2020 (Available by Monday)
 - b. Training Request - none
 - c. Facility Rental - none
 - d. Licenses - none
7. Consideration Items
 - a. Resolution 2020-06 – Natural Hazard Mitigation Plan for Village of Colfax
 - b. Solid Waste & Recycling Collection Site
 - i. Termination of Lease Agreement with Dunn County
 - ii. Purchase Agreement - Equipment and Infrastructure
 - iii. Bill of Sale – Equipment and Infrastructure
 - c. Resolution 2020-07 – Dairy State Bank new account for Solid Waste & Recycling
 - d. 2020 Audit Engagement Letter – Bauman Associates
 - e. 2021 Fee Schedule Changes approval
 - i. Ambulance Service Fees
 - ii. Public Works Fees
 - iii. Curbside Recycling Fees
 - f. COVID-19 Review/Updates-possible action if needed
8. Review/Approval – Bills –December 14th, 2020 to December 27th, 2020
9. Committee/Department Reports – (no action) - none
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 of Colfax

Date: December 23, 2020

To: Village Board

From: Lynn Niggemann

Re: Resolution 2020-06

The Village has previously adopted the Dunn County Natural Hazards Mitigation Plan. Dunn County has updated the plan during 2020. In order for the Village to be eligible for any federal grants money for hazard mitigation projects through FEMA, the Village needs to either have a plan of its' own or be part of the County plan.

The full version of the final draft plan and appendices are available online at: www.wcwrpc.org. I do have a copy at Village Hall stored electronically.

I recommend that the Village Board adopts the Dunn County Natural Hazards Mitigation Plan with the attached resolution.

RESOLUTION 2020-06

**A RESOLUTION APPROVING A NATURAL HAZARD MITIGATION PLAN
FOR THE VILLAGE OF COLFAX**

WHEREAS, hazard mitigation planning is the process of developing a set of actions designed to reduce or eliminate long-term risk to people, businesses, infrastructure, and property from hazards and their effects; and,

WHEREAS, Dunn County, working through its Judiciary & Law Committee, has updated and prepared the *Dunn County Natural Hazard Mitigation Plan, 2020-2025* to assess the magnitude of natural hazard risks and develop strategies for minimizing or reducing these risks; and,

WHEREAS, the Village of Colfax participated in the planning process through a meeting with community representatives to identify hazard risks, vulnerabilities, and strategies unique to the community, as well as through the review of draft plan materials; and,

WHEREAS, the Plan was reviewed by Wisconsin Emergency Management as meeting the requirements of the Federal Disaster Mitigation Act of 2000 and applicable Code of Federal Regulations; and,

WHEREAS, adoption of the Plan by the Village Board will meet prerequisite requirements which enables the Village of Colfax to apply for FEMA grant dollars for hazard mitigation projects;

NOW, THEREFORE BE IT RESOLVED, the Village Board adopts the *Dunn County Natural Hazard Mitigation Plan, 2020-2025* as the official all hazards mitigation plan for the Village of Colfax with the intent of implementing the plan recommendations as funding and resources allow.

Adopted this 28th day of December 2020

Scott Gunnufson, President

Attest:

Lynn M. Niggemann
Administrator-Clerk-Treasurer

Village of Colfax

Date: December 23, 2020

To: Village Board

From: Lynn Niggemann

Re: Dunn County Documents regarding the Collection site

I have been working with the attorney regarding the documents that Morgan Gerke mentioned he was going to need signed on the walk-thru day of December 29, 2020. I asked him to get the draft documents to me as soon as possible so they can be reviewed prior to the Board taking any action on the following documents:

- Termination of Lease Agreement – for the Collection Site.
 - The lease agreement that is being terminated is also attached.
- Purchase Agreement – refers to the County selling the equipment and infrastructure to the Village of Colfax for operation of the Collection Site.
- Bill of Sale is a document that assures the Village that there is no lien against the equipment or infrastructure.

I have sent the County suggestions to the attorney today and hope that I will have the final draft before the meeting on Monday evening.

TERMINATION OF LEASE AGREEMENT

This Termination of Lease Agreement (“Agreement”) is entered into as of December 29, 2020, by and between the Village of Colfax (“Municipality”) and the County of Dunn (“County”).

Recitals

On January 1, 2021, the County of Dunn will no longer be the Municipality’s Responsible Unit for purposes of operating waste and recycling collection. The Municipality will be taking over operation of a solid waste and/or recycling collection site at the real property that is currently being leased by the County from the Municipality. The parties recognize and agree that it is necessary to cancel and terminate the lease agreement and return possession of the real property from the County to the Municipality in order for the Municipality’s operations to commence. Therefore, in consideration of the above recitals and the mutual covenants contained herein, the Municipality and the County agree as follows:

Agreement

1. The original lease dated July 1, 1990, and extended by mutual agreement to present day (“Lease”), a copy of which is appended hereto, is cancelled and terminated in its entirety. Except for Section 11 of the Lease, no provisions contained within the lease shall survive the termination agreed to herein, no unmet obligations by either party exist at this time, and neither party owes the other anything. No fee shall be charged or paid for termination of the Lease. The Municipality acknowledges that the real property subject to the lease is on or near the location of a landfill utilized by the Village of Colfax for many years prior to being lease by County for a collection site.
2. County shall cease its business operations on the real property not later than December 26, 2020 and will then commence the removal of all waste and recyclables, and County shall vacate and surrender possession of the real property on or before December 31, 2020 and shall leave the Premises in good order, condition and repair.
3. The real property is being returned to possession of the Municipality, and accepted by the Municipality, “as is.”
4. This Agreement constitutes the entire agreement between the parties and supersedes all prior oral or written agreements concerning the County’s use of the real property subject to the Lease.

<u>COUNTY</u>	<u>MUNICIPALITY</u>
County of Dunn	Village of Colfax
By: _____ Morgan Gerk	By: _____ Scott Gunnufson
Title: _____	Title: <u>Village President</u>
Date: _____	Date: _____

LEASE

THIS LEASE is entered into on the 1st day of July, 1990, by and between the County of Dunn (hereinafter County) and the ~~(Township/~~ Village//~~City)~~ of Colfax (hereinafter "the municipality").

WHEREAS, County will be installing a waste collection system on property owned by the municipality for the collection of solid waste; and

WHEREAS, County wishes to lease from the municipality the property on which the collection system will be located;

NOW, THEREFORE, the parties agree as follows:

1. The municipality hereby leases to County the property described on Attachment A, for construction and operation of a waste collection system.
2. The term of this lease shall be 20 years, commencing on July 1, 1990. County shall have the option to extend the term for 10 years, provided written notice is given one year before the expiration of the original term. Annual rental of \$1.00 shall be payable on or before July 16 of each year of this lease term.
3. County shall have the right to construct a waste collection system on the leased property by physically altering the real property, installing such equipment and erecting such structures as deemed necessary or advisable for such purpose in the sole discretion of County.
4. County shall be solely responsible for the cost of such construction and equipment. All equipment and improvements to the leased premises shall be and remain the property of the County during and after the term of this lease.
5. County shall have sole responsibility for the operation and regulation of the waste collection system, including determination of the hours of operation, user fees, type and volume of material to be collected at the site. County may control access to the site by use of a locked gate or any other method deemed necessary or advisable by County.
6. County shall be responsible for all maintenance, repair and general operating expenses of the system, including parking and access areas.

7. County shall be responsible for keeping the parking, access and compactor areas free of ice and snow.

8. County shall obtain liability insurance covering the system and related areas (parking and access) and all employees and agents.

9. County shall make every attempt to construct, operate and ensure use of the waste collection system in full compliance with all applicable state and local regulations.

10. County shall have the right to sublet the premises or assign this lease, but only with the express, written consent of the municipality.

11. The County shall have liability for any contamination resulting from the operation of the collection site.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals the day and year above written.

(~~TOWNSHIP~~, VILLAGE, CITY) OF:

COLFAX

By:

Julian Loggitt
Chairman/President/Mayor

By:

John A. John
Secretary

COUNTY OF DUNN

By:

Raymond Scott

June 8, 1990

LEASE DESCRIPTION

TOWN OF COLFAX/COUNTY OF DUNN

A part of the NE 1/4 of the SE 1/4 of Section 6, Township 29 N., Range 11 W., TOWN OF COLFAX, Dunn County, Wisconsin more particularly described as follows:

Commencing at the SE corner of said Section 6; thence N. 01° 02' 15" W. 1540.05 feet along the East line of the SE 1/4 to the point of beginning;

Thence N. 86° 28' 51" W., 541.32 feet;
Thence N. 05° 34' 53" E., 350.12 feet;
Thence S. 86° 28' 51" E., 500.83 feet;
Thence S. 01° 02' 15" E., 351.00 feet to the Point of Beginning;

Said description is subject to existing roads and Easements.


Said Parcel contains 182,320 sq. ft. more or less (4.19 acres).

Together with a temporary construction easement described as follows. Being part of the NE 1/4 of the SE 1/4, Section 6, Township 29 N., Range 11 W. more particularly described as follows. Commencing at the SE corner of said Section 6 thence N. 01° 02' 15" W. 1,355.25 feet to the SE corner of said NE 1/4 of the SE 1/4, the point of beginning.

Thence continuing N. 01° 02' 15" W. 184.80 feet;
Thence N. 86° 28' 51" W. 120.00 feet
Thence S. 01° 02' 15" E. 185.00 feet more or less to the South line of said NE 1/4 of the SE 1/4.
Thence East along the said line of said NE 1/4 of the SE 1/4 of the point of beginning.

Said description to be depicted by July 1, 1990 on completed Certified Survey map as per Dunn County subdivision ordinances.

DATED THIS 8TH DAY OF JUNE, 1990.


Leon R. Herrick, #RLS 1303
Wisconsin Registered
Land Surveyor

PURCHASE AGREEMENT FOR DUNN COUNTY COLLECTION SITE EQUIPMENT AND INFRASTRUCTURE

This is a Purchase Agreement by and between the **County of Dunn**, having its principal place of business at 3001 US Highway 12 East, Menomonie, WI ("SELLER"), and the **Village of Colfax**, having its principal place of business at 613 Main Street State, Colfax, WI ("BUYER").

In consideration of the mutual undertakings herein contained, the parties agree as follows:

1. **SALE:** SELLER agrees to sell to BUYER and BUYER agrees to purchase from SELLER the equipment and/or infrastructure listed below (collectively the "Equipment") in accordance with the terms and conditions specified herein:

(2) USED SEBRIGHT 5060 COMPACTOR AND RECEIVER BOX UNITS

(1) USED COMPACTOR RECIEVER BOX

(1) USED MULTI-COMPARTMENTAL RECYCLING ROLL-OFF BOX

2. **SALE PRICE:** The Sale Price of the used compactor/receiver box units is \$30,000. The Sale Price of the used receiver box is \$5,121. The Sale Price of the multi-compartmental recycling roll-off box is \$250. The total Sale Price of the equipment listed above is \$35,371, which BUYER agrees to pay SELLER on or before **February 15, 2021**. All other county-owned equipment and infrastructure at the Colfax Collection Site is included in this sale at no additional cost.
3. **ONSITE DELIVERY:** The Equipment and/or infrastructure is located at the Colfax Collection Site, N9417 810th Street, Colfax, WI, where SELLER will tender delivery. BUYER's acceptance of delivery will occur at that location upon the BUYER's commencement of operations.

OFFSITE DELIVERY: The Equipment and/or infrastructure is located at NA, where SELLER will tender delivery. BUYER intends to disassemble and move the equipment and/or infrastructure to NA, BUYER's acceptance of delivery will occur at the time this agreement is signed, and before disassembly begins. Any and all disassembly, shipping, transit, or installation costs (if applicable) shall be the sole responsibility of BUYER.
4. **PURCHASE DATE:** The purchase date for Equipment and/or infrastructure identified in this purchase agreement shall be on the day that the municipality accepts delivery of the Equipment and/or infrastructure, or the date on which BUYER assumes operations at a specified collection site, whichever is earlier. This Purchase Agreement shall be binding on the purchase date, regardless of whether the BUYER has taken possession of the equipment and/or infrastructure at the time the agreement is signed. BUYER's responsibility to insure the equipment and/or infrastructure shall begin on the purchase date.
5. **TITLE:** Title to the equipment and/or infrastructure shall vest in the BUYER upon payment by BUYER to SELLER of the full Sale Price required to be paid pursuant to Paragraph 2 of this agreement, and shall be free and clear of all liens, claims, and encumbrances of any kind. SELLER shall complete and execute a Bill of Sale for the Equipment, a copy of which shall be attached and incorporated herein as Exhibit A.
6. **TAXES:** All sales included in this purchase agreement shall be tax-exempt, being that SELLER and BUYER are representatives of their respective governmental agencies in the State of Wisconsin.
7. **NO WARRANTIES:** All Equipment and/or infrastructure included in this purchase agreement is being sold "as-is." All warranties, express or implied, including without limitation, any warranty as to design,

operation, quality of the material or workmanship, use, merchantability and or fitness for a particular purpose are disclaimed, excluded, and waived.

8. **LIMITATION OF DAMAGES:** BUYER agrees that SELLER will not be liable for damages to persons which are proximately caused by BUYER's use of the Equipment ~~arising in strict liability~~ or for special, incidental or consequential damages of any kind, however arising.

9. **MISCELLANEOUS**

- A. This purchase agreement constitutes the entire agreement between SELLER and BUYER with respect to the sale and purchase of the equipment and/or infrastructure, and supersedes all prior and concurrent offers, promises, representations, negotiations, discussions and agreements that may have been made in connection with the sale of the equipment and/or infrastructure. No representation or statement not contained herein shall be binding upon SELLER or BUYER as a warranty or otherwise unless in writing and executed by the party to be bound thereby.
- B. BUYER shall not assign its rights under this agreement unless it has obtained the prior written consent of SELLER. This agreement shall be binding upon and inure to the benefit of the parties hereto and their respective successors and permitted assigns.
- C. This agreement shall be governed by construed in accordance with the internal laws of the State of Wisconsin including all matters of construction, validity, performance and enforcement.
- D. This agreement is subject to acceptance by SELLER at its offices referred to in the preamble, and shall only become effective on the date thereof.
- E. This Agreement may be executed in multiple counterparts, each of which shall be deemed to be an original and of equal force and effect.
- F. No revision or modification of this agreement shall be effective unless it is in writing and signed by duly authorized officers of BUYER and SELLER.
- G. SELLER shall be entitled to recover any out-of-pocket costs and expenses incurred in connection with the enforcement of this agreement, including, without limitation, repossession costs, court costs and reasonable attorney's fees.
- H. BUYER is responsible for arranging for the removal and/or installation of used equipment and/or infrastructure (if applicable).

IN WITNESS WHEREOF, the parties have caused this purchase agreement to be executed and do each hereby warrant and represent that its signatory whose signature appears below has been and is on the date of this agreement duly authorized to execute this agreement.

SELLER

County of Dunn

BUYER

Village of Colfax

By: _____

PRINT NAME HERE Morgan Gerk

By: _____

Scott Gunnufson

Title: _____

Title: Village President

Date: _____

Date: _____

EXHIBIT A

[Executed Bill of Sale to be Attached]

Comment [A1]: Serves no purpose, doesn't add anything in this transaction, but okay.

State Bar of Wisconsin Form 31-2003
BILL OF SALE

Document Number

Document Name

County of Dunn

("Seller," whether one or more) hereby sells, transfers and conveys to Village of Colfax

("Buyer," whether one or more), for a good and

valuable consideration (check one or both):

The personal property listed on the attached Exhibit(s) (and)

The personal property identified as:

(2) USED SEBRIGHT 5060 COMPACTOR AND RECEIVER BOX UNITS; (1) USED COMPACTOR RECIEVER BOX; and
(1) USED MULTI-COMPARTMENTAL RECYCLING ROLL-OFF BOX

Seller has provided evidence of clear title to the personal property by means of a search of the Uniform Commercial Code records of the State of Wisconsin, dated _____; or:

Seller warrants and represents that Seller owns said personal property free and clear of all liens and encumbrances and that Seller has good right to sell the same, except:

HOWEVER, THE ABOVE WARRANTY APPLIES ONLY TO TITLE. SELLER MAKES NO WARRANTY OR REPRESENTATION AS TO QUALITY, CONDITION OR FITNESS FOR USE, NOR ANY OTHER WARRANTY OR REPRESENTATION BEYOND THAT SET FORTH ON THE FACE OF THIS DOCUMENT. IF THERE ARE ANY OTHER WARRANTIES OR REPRESENTATIONS AS TO OTHER CHARACTERISTICS OF THE PERSONAL PROPERTY, A SEPARATE AGREEMENT MUST BE DRAFTED.

EXHIBIT(S): The attached _____ (is) (are) made part of this Bill of Sale.

Dated _____.

_____(SEAL) _____(SEAL)
* _____*

AUTHENTICATION

Signature(s) _____

authenticated on _____

ACKNOWLEDGMENT

STATE OF WISCONSIN)
) ss.
_____ COUNTY)

* _____

TITLE: MEMBER STATE BAR OF WISCONSIN

(If not, _____
authorized by Wis. Stat. § 706.06)

Personally came before me on _____,
the above-named _____

to me known to be the person(s) who executed the foregoing
instrument and acknowledged the same.

THIS INSTRUMENT DRAFTED BY:

* _____
Notary Public, State of Wisconsin
My Commission (is permanent) (expires: _____)

(Signatures may be authenticated or acknowledged. Neither is necessary unless document is recorded.)

NOTE: THIS IS A STANDARD FORM. ANY MODIFICATIONS TO THIS FORM SHOULD BE CLEARLY IDENTIFIED.

BILL OF SALE

© 2003 STATE BAR OF WISCONSIN

FORM NO. 31-2003



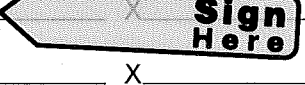
* Type name below signatures.

RESOLUTION 2020-07

RESOLUTION DESIGNATING PUBLIC DEPOSITORY AND AUTHORIZING WITHDRAWAL OF COUNTY, CITY, VILLAGE, TOWN OR SCHOOL DISTRICT MONEYS

VILLAGE OF COLFAX (Municipality), Wisconsin. Resolved, that Dairy State Bank (the "Bank"), qualified as a public depository under Ch. 34, Wis. Stats., is hereby designated as a depository in which the funds of this Municipality may from time to time be deposited; that the following described account _____ be opened and maintained in the name of this Municipality with the Bank subject to the rules and regulations of the Bank from time to time in effect; that the agent(s) is hereby authorized, for and on behalf of this Municipality, to sign order checks as provided in Section 66.0607(3), Wisconsin Statutes, for payment or withdrawal of money from said account and to issue instructions regarding the same and to endorse for deposit, negotiation, collection or discount by Bank any and all checks, drafts, notes, bills, certificates of deposit or other instruments or orders for the payment of money owned or held by said Municipality; that the endorsement for deposit may be in writing, by stamp, or otherwise, with or without designation of signature of the agent so endorsing; and that any officer, agent or employee of this Municipality is hereby authorized to make oral or written requests of the Bank for the transfer of funds or money between accounts maintained by this Municipality at the Bank.

AGENTS Any Agent listed below, subject to any written limitations, is authorized to exercise the powers granted as indicated below:

Name and Title or Position	Signature	Facsimile Signature (if used)
A. <u>LYNN M NITGEMANN, TREASURER</u> _____	X _____	
B. <u>SCOTT GUNNUFSON, PRESIDENT</u> _____	X _____	
C. <u>MARK HALPIN, TRUSTEE</u> _____	X _____	
D. _____	X _____	X _____
E. _____	X _____	X _____
F. _____	X _____	X _____

POWERS GRANTED (Attach one or more Agents to each power by placing the letter corresponding to their name in the area before each power. Following each power indicate the number of Agents signatures required to exercise the power.)

Indicate A, B, C, D, E, and/or F	Description of Power	Indicate number of signatures required
<u>A, B, C</u> _____	(1) Exercise all of the powers listed in this resolution.	<u>1</u> _____
_____	(2) Open any deposit account(s) in the name of the Municipality	_____
_____	(3) Endorse checks and orders for the payment of money or otherwise withdraw or transfer funds on Deposit with this Financial Institution.	_____
_____	(4) Borrow money on behalf and in the name of the Municipality, sign, execute and deliver promissory notes or other evidences of indebtedness.	_____
_____	(5) Enter into a written lease for the purpose of renting, maintaining, accessing and terminating a Safe Deposit Box in this Financial Institution.	_____
_____	(6) Other _____	_____

LIMITATIONS ON POWERS The following are the Municipalities express limitations on the powers granted under this resolution. If the depositor has indicated more than one signature above, it is the Depositors responsibility to implement controls to monitor multiple signatures. The Bank requires only one signature.

EFFECT ON PREVIOUS RESOLUTIONS This resolution supersedes resolution dated _____. If not completed, all resolutions remain in effect.

CERTIFICATION OF AUTHORITY

I further certify that the governing body of the Municipality has, and at the time of adoption of this resolution had, full power and lawful authority to adopt the provisions on page 2 and to confer the powers granted above to the agents named who have full power and lawful authority to exercise the same.

The undersigned member of the governing body not authorized to sign checks certifies that the foregoing is a correct copy of a resolution passed as therein set forth.

X _____
Signature
Title _____ Date 12/18/2020

FOR FINANCIAL INSTITUTION USE ONLY

Acknowledged and received on 12/18/20 (date) by AMB (initials) This resolution is superseded by resolution dated ---.



For business. For you. For life.

November 2, 2020

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

Members of:
American Institute of
Certified Public Accountants
Wisconsin Institute of
Certified Public Accountants
www.baumancpa.com

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, 2020. 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, 2020. 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, 2020. 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, 2020.	\$1,450 - \$1,550
Preparation of the PSC report for the year ended December 31, 2020. 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 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, 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.

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: _____

2021 Proposed Rates

Adjusted CPI rate change June 2019 to June 2020

Medical Service	0.50%
Fuel	13.50%

DESCRIPTION	2020	2021		CHANGE	%
		PROPOSED	RATE		
BLS RESIDENT BASE RATE	\$ 1,088.65	\$ 1,094.09	\$ 5.44	\$ 5.44	0.500%
BLS NON RESIDENT BLS RATE	\$ 1,297.75	\$ 1,304.24	\$ 6.49	\$ 6.49	0.500%
ALS RESIDENT BASE RATE	\$ 1,350.02	\$ 1,356.77	\$ 6.75	\$ 6.75	0.500%
ALS NON RESIDENT BASE RATE	\$ 1,454.57	\$ 1,461.84	\$ 7.27	\$ 7.27	0.500%
MILEAGE RESIDENT	\$ 21.18	\$ 24.04	\$ 2.86	\$ 2.86	13.500%
MILEAGE NON RESIDENT	\$ 22.82	\$ 25.90	\$ 3.08	\$ 3.08	13.500%
REFUSAL RESIDENT/NON RESID	\$ 313.24	\$ 314.81	\$ 1.57	\$ 1.57	0.500%
SCHOOL STANDBY	\$ 75.00	\$ 75.38	\$ 0.37	\$ 0.37	0.500%
EMT STNDBY AT PRIVATE EVEN	\$ 35.00	\$ 35.18	\$ 0.17	\$ 0.17	0.500%
AMBULANCE STANDBY AT PRIV	\$ 40.00	\$ 40.20	\$ 0.20	\$ 0.20	0.500%
1 SIDED HOUSE #	\$ 11.00	\$ 11.06	\$ 0.05	\$ 0.05	0.500%
2 SIDED HOUSE #	\$ 13.00	\$ 13.07	\$ 0.06	\$ 0.06	0.500%
CERTIFIED MEDICAL RECORDS					
CERTIFICATION	\$ 8.26	\$ 8.26	\$ -	\$ -	0
<i>COPIES 1-25</i>	\$ 1.04	\$ 1.04	\$ -	\$ -	0
<i>COPIES 26-50</i>	\$ 0.76	\$ 0.76	\$ -	\$ -	0
<i>COPIES 50-100</i>	\$ 0.51	\$ 0.51	\$ -	\$ -	0
<i>ACTUAL COST OF POSTAGE</i>					

Schedule of Fees for Public Works

<u>Equipment</u>	<u>Hourly Rate</u>
Chain Saw	\$20.00
Gas Trimmers	\$20.00
John Deere Mower (one hour minimum)	\$25.00
John Deere Mower/Tractor (one hour minimum)	\$45.00
Track Loader - Skidsteer (one hour minimum)	\$70.00
Truck - Streets (one hour minimum)	\$70.00
Truck with Plow - Streets (one hour minimum)	\$70.00
Dump Truck (one hour minimum)	\$70.00
Dump Truck - Sanding (one hour minimum)	\$80.00
Truck - Water/Sewer (one hour minimum)	\$70.00
Truck with Blower for snow removal (minimum one hour)	\$70.00
Endloader (minimum one hour)	\$120.00
Jetter - per time (not hourly)	\$150.00
<u>Labor</u> (rates include fringe benefits)	
Director of Public Works per hour	\$40.00
Public Works Laborer per hour	\$30.00

Village of Colfax

Date: December 23, 2020

To: Village Board

From: Lynn Niggemann

Re: Curbside Recycling Collection Fees

The current rates for the residents have been \$7.10 per quarter/ \$28.40 per year. The recycling rate which is billed on the water bill has not been adjusted in greater than 7 years. In reviewing the rate for recycling and the fact that the state grant will no longer be applied to the billing notices, the recycling fee needs to be reviewed.

We used \$18,000 during budget with the information that we had at that time. Based on that figure, the Viking Disposal bill would have to be \$1,500 per month. We are still working with Dale Knutson regarding how 2021 curbside recycling will work. We are verifying numbers of households and rates with him. Some of the variable items that remain are whether or not the Village will be able to have recycling material brought to the Colfax collection site. There would need to be modifications. These items will be determined after January 1, 2021. At minimum, the Village should use the \$1,500 as the billed rate until our details are finalized.

With that figure, the rate would need to increase to \$9.30 per quarter and be reflected on the April 1, 2021 utility bill. This rate will most likely need to be reviewed in June or sooner to see how things are going.

POOLED CHECKING ACCOUNT

Accounting Checks

Posted From: 12/14/2020 From Account:
Thru: 12/27/2020 Thru Account:

Check Nbr	Check Date	Payee	Amount
76869	12/15/2020	ADAM'S AUTO REPAIR	246.90
76870	12/15/2020	BOBCAT PLUS	4,300.00
76871	12/15/2020	BOBCAT PRO	1,290.00
76872	12/15/2020	BOUND TREE MEDICAL, LLC	469.20
76873	12/15/2020	CARLTON DEWITT	698.04
76874	12/15/2020	CITY OF MENOMONIE	209.38
76875	12/15/2020	CITY OF MENOMONIE INTERCEPT	200.00
76876	12/15/2020	COLFAX COMMUNITY FIRE DEPT	765.00
76877	12/15/2020	COMMERCIAL TESTING LAB	187.00
76878	12/15/2020	DUNN CO HIGHWAY DEPT	1,545.50
76879	12/15/2020	DUNN COUNTY REGISTER OF DEEDS	57.00
76880	12/15/2020	DUNN ENERGY COOPERATIVE	89.00
76881	12/15/2020	EHLERS	1,000.00
76882	12/15/2020	EXPRESS MART	364.81
76883	12/15/2020	FARRELL EQUIPMENT & SUPPLY CO.	849.50
76884	12/15/2020	GEORGE ENTZMINGER	100.00
76885	12/15/2020	GILBERTS OF SAND CREEK	65.34
76886	12/15/2020	GP EXCAVATING, LLC	1,092.50
76887	12/15/2020	HILL TRUCKING	440.00
76888	12/15/2020	HUEBSCH	95.04
76889	12/15/2020	IMAGE TREND	480.00
76890	12/15/2020	LOGMEIN COMMUNICATIONS, INC	71.40
76891	12/15/2020	MAYO CLINIC	12.00
76892	12/15/2020	MP CLOUD TECHNOLOGIES	1,098.00
76893	12/15/2020	SYNERGY COOPERATIVE	1,033.49
76894	12/15/2020	TECH SALES CO.	600.00
76895	12/15/2020	TELEFLEX LLC	562.50
76896	12/15/2020	VIKING DISPOSAL, INC	160.00
76897	12/15/2020	WATER CARE SERVICES	31.50
76898	12/15/2020	WELD RILEY SC	733.00
76899	12/15/2020	ZEMPEL APPRAISAL SERVICE	893.24
EFTPS	12/23/2020	EFTPS-FEDERAL-SS-MEDICARE	5,573.50
WIDOR	12/23/2020	WI DEPARTMENT OF REVENUE	1,052.56

POOLED CHECKING ACCOUNT

Accounting Checks

Posted From: 12/14/2020 From Account:
Thru: 12/27/2020 Thru Account:

Check Nbr	Check Date	Payee	Amount
AMAZON	12/17/2020	AMAZON.COM	1,115.59
WIDCOMP	12/23/2020	WISCONSIN DEFERRED COMPENSATION	190.00
		Grand Total	27,670.99