

Village of Colfax
Regular Board Meeting Agenda
Monday, November 25, 2024
7:00 p.m.
Village Hall, 613 Main Street Colfax, WI 54730

1. Call the Regular Board Meeting 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 –November 12th, 2024
 - b. Review Statement of Bills Pooled Checking – November 12th– November 24th, 2024
 - c. Review Statement of Bills Solid Waste & Recycling Checking- November 12th– November 24th, 2024
 - d. Training Request – none
 - e. Facility Rental – none
 - f. Licenses – Operator’s License-November 25, 2024-June 30, 2025 – Jeremy Stavely – Express Mart
7. Consideration Items
 - a. Employee Annual Reviews: December 2 and 9 6-9 PM
 - b. December Meetings: December 16, with December 30 held in reserve for 2nd meeting if needed
 - c. Bauman Associates Contract for 2024 Audit in 2025
 - d. Approve Health Plan, Dental/Vision Plan
 - e. Approve recommendations of Planning Commission-Lots 1 & 2 Dunn St – 619 Main St
 - f. Appoint Gene Gibson to the Planning Commission
8. Committee/Department Reports/Discussions – (no action)
 - a. Building Inspector Selection: December 16 meeting
 - b. Police Report
 - c. SLDGB Grant update (Cybersecurity Grant)
 - d. Special Board Meeting Minutes-November 12th, 2024
9. Adjourn

Any person who has a qualifying disability as defined by the American with Disabilities Act that requires the meeting or materials at the meeting to be in an accessible location or format must contact: Carrie L Johnson Administrator-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 – November 12, 2024

On November 12th, 2024, the Village Board met at the Village Hall, 613 Main Street, Colfax, WI at 7:00 p.m. Members present: Trustees Jenson, Best, Burcham, Davis and Prince. Others present included Administrator-Clerk-Treasurer Johnson. No media was present.

Communications by the Village President – President Prince relayed to Trustee Davis that with the Highway 40 project coming up they should concentrate on some street meetings after the first of the year to stay on top of things and discuss anything we may want to do differently.

Consent Agenda

Regular Board Meeting Minutes –October 28th, 2024

Review Statement of Bills Pooled Checking–October 28th, 2024 to November 11th, 2024

Review Statement of Bills Solid Waste & Recycling Checking – October 28th, 2024 to November 11th, 2024

Training Request – Autumn Wildfeuer-CVTC Advanced EMT-\$1400

Facility Rental –none

A motion was made by Trustee Burcham and seconded by Trustee Davis to approve consent agenda items 6a-c and e. A voice vote was taken with all members voting in favor. Motion carried. Discussion regarding item d included the reasoning for this is to help reduce overtime at the Rescue Squad. Wildfeuer is willing to complete the courses and take on the 40 hour shifts. She will not be able to sign up until December and is requesting the Board help pay for the costs. There is a contract in place stating the Board will cover the costs as long as they work with us for 2 years, otherwise they will need to reimburse us the fees. Trustee Davis wanted to make sure that she would be responsible for the cost if she failed. A motion was made by Trustee Burcham and seconded by Trustee Best to approve the CVTC Advanced EMT training for Wildfeuer not to exceed \$1400. Voting For: Trustees Burcham, Davis, Jenson, Best and Prince. Voting Against: none. Motion carried.

Dunn County Humane Society-2025 contract- We did not renew our contract with the Humane Society last year. This year we have had a couple strays we have had to house at the pound we have, doing this requires someone to check on them and to supply food and water. The Humane Society will not allow us to take animals to them if we are not contracted with them. This costs extra man hours and Johnson thinks it would be easier to contract with them. Trustee Jenson believes we need to follow up on collection of fines or any other costs involved and enforcing this matter throughout the Village. A motion was made by Trustee Burcham and seconded by Trustee Best to approve the 2025 contract with Dunn County Humane Society for \$2470.38. Voting For: Trustees Burcham, Jenson, Best and Prince. Voting Against: Davis. Motion carried.

Resolution 2024-27 – Reimburse expenditure from proceeds of borrowing –This resolution is for reimbursing for the 2024 street projects to replenish emergency funds. Ehlers is working with Johnson to get everything that is needed accomplished. A motion was made by Trustee Burcham and seconded by Trustee Jenson to approve Resolution 2024-27 to reimburse expenditure from proceeds of borrowing. Voting For: Trustees Best, Jenson, Davis, Burcham and Prince. Voting Against: none. Motion carried.

Exterior Administration Office and Police Station Entrance Door Quotes –There was only one bid that came in for replacement of these doors, that was from Market & Johnson for \$6900 for Administration door and \$7575 for Police door. The police station door is quoted more because a new frame will have to be installed, since the old door is considered a residential door. They told Johnson installation should be able to be completed the 1st part of December if approved. A motion was made by Trustee Jenson and seconded by Trustee Burcham to approve the proposal from Market & Johnson in the amounts of \$6900 and \$7575. Voting For: Trustees Best, Jenson, Davis, Burcham and Prince. Voting Against: none. Motion carried.

Adjourn – A motion was made by Trustee Burcham and seconded by Trustee Best to adjourn the meeting at 7:30 p.m. A voice vote was taken with all members voting in favor. Meeting Adjourned.

Jeff Prince, Village President

Attest: _____
Carrie Johnson, Administrator-Clerk-Treasurer

POOLED CHECKING ACCOUNT

Accounting Checks

Posted From: 11/12/2024 From Account:
Thru: 11/24/2024 Thru Account:

Check Nbr	Check Date	Payee	Amount
80031	11/15/2024	ABBIE HARTUNG	142.38
80032	11/15/2024	AMAZON CAPITAL SERVICES	219.39
80033	11/15/2024	BIM TECHNOLOGIES, INC	583.50
80034	11/15/2024	BOBCAT PRO	370.00
80035	11/15/2024	BOOK PUBLISHING COMPANY	64.25
80036	11/15/2024	CARLTON DEWITT	557.63
80037	11/15/2024	CLOUD PCR LLC	1,577.80
80038	11/15/2024	COAST TO COAST COMPUTER PRODUCTS	499.95
80039	11/15/2024	COLFAX COMMUNITY FIRE DEPT	562.00
80040	11/15/2024	COMMAND CENTRAL	410.00
80041	11/15/2024	COMMERCIAL TESTING LAB	567.50
80042	11/15/2024	CRAMER CONSULTING, LLC	250.00
80043	11/15/2024	CREDIT SERVICE INTERNATIONAL	188.15
80044	11/15/2024	DOMINION VOTING SYSTEMS, INC	241.89
80045	11/15/2024	DUNN COUNTY CLERK	40.00
80046	11/15/2024	DUNN ENERGY COOPERATIVE	107.00
80047	11/15/2024	EXPRESS MART	143.89
80048	11/15/2024	GOTO COMMUNICATIONS INC	76.01
80049	11/15/2024	HAWKINS, INC.	1,493.15
80050	11/15/2024	HENRY SCHEIN	591.73
80051	11/15/2024	HUEBSCH LAUNDRY CO	133.08
80052	11/15/2024	HYDROCORP	453.00
80053	11/15/2024	KATHY DUNBAR	156.00
80054	11/15/2024	KYLES MARKET	15.40
80055	11/15/2024	NANCY ODOM MOULEDOUX	146.00
80056	11/15/2024	POWERPLAN	1,707.89
80057	11/15/2024	RICHARD OLSON	138.00
80058	11/15/2024	RYAN STRZOK	36.88
80059	11/15/2024	SUSAN ANDERSON	142.00
80060	11/15/2024	SYNERGY COOPERATIVE	1,592.82
80061	11/15/2024	VC3 INC	8,437.50
80062	11/15/2024	VIKING DISPOSAL, INC	1,723.00
80063	11/15/2024	WATER CARE SERVICES	31.50

POOLED CHECKING ACCOUNT

Accounting Checks

Posted From: 11/12/2024 From Account:
Thru: 11/24/2024 Thru Account:

Check Nbr	Check Date	Payee	Amount
80064	11/15/2024	WELD RILEY SC	703.50
80065	11/15/2024	WILLOW LANE EDUCATION	322.63
EFTPS	11/22/2024	EFTPS-FEDERAL-SS-MEDICARE	8,067.49
WIDOR	11/21/2024	WI DEPARTMENT OF REVENUE	1,263.83
BREMER	11/12/2024	CARDMEMBER SERVICE	739.02
CHARTER	11/23/2024	CHARTER COMMUNICATIONS	512.65
WIDCOMP	11/21/2024	WISCONSIN DEFERRED COMPENSATION	185.00
WEENERGIES	11/18/2024	WE ENERGIES	10.90
WEENERGIES	11/18/2024	WE ENERGIES	66.91
Grand Total			35,271.22

SOLID WASTE & RECYCLING RU

Accounting Checks

Posted From: 11/12/2024 From Account:
Thru: 11/24/2024 Thru Account:

Check Nbr	Check Date	Payee	Amount
1447	11/15/2024	CHLOE ANDERSON	29.52
1448	11/15/2024	DUNN ENERGY COOPERATIVE	126.00
1449	11/15/2024	EXPRESS MART	14.96
1450	11/15/2024	FIRST CHOICE	1,264.46
1451	11/15/2024	INDUSTRIAL SAFETY	147.00
1452	11/15/2024	LIBERTY TIRE SERVICES LLC	758.35
1453	11/15/2024	PLASTIC BAGS UNLIMITED	360.00
1454	11/15/2024	SYNERGY COOPERATIVE	44.33
1455	11/15/2024	TOWN OF COLFAX	301.00
1456	11/15/2024	UNEMPLOYMENT INSURANCE	105.42
1457	11/15/2024	WOODS RUN FOREST PRODUCTS	89.85
Grand Total			3,240.89

Village of Colfax

PO Box 417 - Colfax, Wisconsin 54730 - Phone 715-962-3311
Fax 715-962-2221

Application for License to Serve Fermented Malt Beverages and Intoxicating Liquors

Provisional License New License Renewal License Fee: \$10.00 each application
Receipt: Cash

TO THE BOARD OF THE VILLAGE OF COLFAX, WISCONSIN:

I, hereby apply for a license to serve, from date hereof to JUNE 30, 2025, inclusive (unless sooner revoked), Fermented Malt Beverages and Intoxicating Liquors, subject to the limitations imposed by Section 125.32(2) and 125.68(2) of the Wisconsin Statutes and all acts amendatory thereof and supplementary thereto, and hereby agree to comply with all laws resolutions, ordinances and regulations, Federal, State or Local, affecting the sale of such beverages and liquors if a license be granted to me.

Answer the following questions fully and completely: (PLEASE PRINT)

NAME Jeremy L Stavely
FIRST NAME MIDDLE NAME LAST NAME

Telephone Number 715-226-2407 Email Address linwoodstavely@gmail.com

Current Address 13506 195th St. Sin Falls 54748
(Street) (City) (Zip Code) (yrs. at address)

Previous Address _____ (City) (Zip Code)

Date of Birth _____ Age 42

Place of Employment Express Mart

POLICE DEPT APPLICABLE OFFENSE CRITERIA
A records check will be conducted for violations of any law or ordinances during the past 10 years that substantially relate to the license applied for. Those convictions are considered by the Village of Colfax in determining whether a license will be granted. You will be notified by the Village of Colfax Police Department if your application is recommended for denial to the Village Board.

Recommendation Approve Deny [Signature] 10-29-24
(Chief of Police or designated staff Signature) (Date)

STATE OF WISCONSIN/ DUNN COUNTY

The above named applicant, being first duly sworn on oath says that he/she is the person who made and signed the foregoing application for an operator's license: that all the statements made by applicant are true.

[Signature] - CHIEF OF POLICE
Signature of Applicant

Subscribed and sworn before me this 29 day of Oct., 2024.

[Signature] 7-17-26
(Signature of Notary Public) (Commission Expires)

Date Received: 10/29/24 Date to the Board: 11/25/24 Approved or Denied





LEARN 2 SERVE™

CERTIFICATE OF COMPLETION

This certifies that

jeremy stavely

is awarded this certificate for

Wisconsin Responsible Beverage Server Training

 Completion Date
10/28/2024

 Expiration Date
10/28/2026

 Certificate #
WI-00631971

Official Signature

This certificate is non-transferable and represents the successful completion of an approved Wisconsin Department of Revenue Responsible Beverage Server Course in compliance with secs. 125.04(5)(a)5., 125.17(6), and 134.66(2m), Wis. Stats.



Members of:

American Institute of
Certified Public Accountants

Wisconsin Institute of
Certified Public Accountants

November 12, 2024

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, 2024.

Audit Scope and Objectives

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, 2024. 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
2. Schedules of the Village's Proportionate Share of Net Pension Asset/Liability and Contributions – WRS pension plan

The objective of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that,

individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is 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.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts 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

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risk(s) of material misstatements as part of our audit planning:

- 1.) Management override of controls.

As of the date of this letter planning for the 2024 audit has not concluded and modifications may be made to the significant risks identified above. The audit team will communicate any changes to the significant risks with the Village Board and Management.

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 nonaudit 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.

These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes 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.

You agree to assume all management responsibilities for the financial statements, related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, 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, and for evaluating and monitoring ongoing activities for the selection and application of accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any

conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). 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 written 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.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities for the tax services, financial statements, related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, the financial statements and related notes prior to their issuance and have accepted responsibility for them.

Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

The name of the designated official from the Village overseeing these services will be:

Carrie Johnson, 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.

We will provide copies of our reports to the Village; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Bauman Associates, Ltd and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to United States Department of Agriculture Rural Development or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Bauman Associates, Ltd. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

Joseph Harrison, CPA is the engagement principal and is responsible for supervising the engagement and signing the report.

We will provide copies of our reports to the Village of Colfax; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

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.

Our fees for the specific services requested below will not exceed the following amounts, subject to the criteria following the table:

Audit of the financial statements of the Village (all funds) for the year ended December 31, 2024. This includes presentation of the audit to the Board upon completion of the audit.	\$29,150
Preparation of the Form C for the year ended December 31, 2024.	\$2,020
Preparation of the PSC report for the year ended December 31, 2024. This includes reporting operations of the non-regulated sewer utility	\$3,200
Reconciliation of budget to proper basis for presentation in the general fund budgetary comparison schedule per GASB No. 41.	\$850

\$ 35,220

Our proposed fees in the previous table are based on the following criteria:

1. Anticipated cooperation with requests and information from your personnel
2. Financial records and supporting documentation are complete and reconciled two weeks prior to scheduled fieldwork dates
3. Responses to all initial requests sent through our secure file exchange site, Info are received by the engagement team two weeks prior to scheduled fieldwork dates.
4. Unexpected circumstances or additional complex or unanticipated audit issues do not arise.

If this criteria is not met, it may substantially increase the time to perform the work needed to complete the engagement within the established deadlines, resulting in an increase in fees over our quoted amounts above. In addition, you agree to reimburse us for any out-of-pocket costs (such as report reproduction, word processing, postage, travel, third party charges for bank and loan confirmations, copies and telephone, etc.) incurred in connection the performance of our services.

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 additional services that you may request would be billed separately. Examples of out-of-scope services include audit presentation to the Village board and accounting services (examples include updating depreciation and capital assets, assistance clearing and reconciling the tax roll and special charges, reconciling utility receivables with the general ledger, assistance with accruals and adjusting to actual, reconciling interfund accounts, reconciling cash accounts, and updating GASB 68). Our fees for out-of-scope services are not contingent on the results of our service. Rather, our fees for out-of-scope services 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.

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.

Reporting

We will issue written reports upon completion of our audit of the Village of Colfax's financial statements. Our reports will be addressed to Village of Colfax. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. 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.

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: _____

SPECTRUM INS M3 INSURANCE PLANS MIDWEST SELECT

SECURITY HEALTH PREMIER HMO 5000-20%HDHP PREMIER	SECURITY HEALTH PLAN PREMIER HMO 5000-20%HDP	SECURITY HEALTH PLAN PREMIER HMO 2500-20%HDP
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MONTHLY TOTAL:	\$ 19,871.05	\$ 19,961.05	\$ 21,905.14
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DEDUCTIBLE

EMPLOYEE COINS	5000/10000	5000/10000	2500/5000
OUT-OF-POCKET MAX	20/20	0/NA	0/0
EMPLOYER FUNDING	6500/13000	6500/13000	6000/12000
NET OUT-OF-POCKET MAX	0/0	0/0	0/0
EMPLOYEE PREMIUM	6500/13000	6500/13000	6000/12000
EMPLOYEE MAX ANNUAL COS	0/0	0/0	0/0
	16500/13000	13000	6000/12000

MEDICAL COPAYS

PRIMARY CARE	20% AFTER DED	0 AFTER DED	\$30 AFTER DED
SPECIALTY CARE	20% AFTER DED	20% AFTER DED	\$75 AFTER DED
TELEMEDICINE	\$0 COPAY	\$0 COPAY	\$0 COPAY
URGENT CARE	20% AFTER DED	20% AFTER DED	\$75 AFTER DED
EMERGENCY	20% AFTER DED	20% AFTER DED	20% AFTER DED
PT/OT	\$30/20 MAX VISITS	\$30/20 MAX VISITS	\$30/20 MAX VISITS
IN-PATIENT HOSPITAL	20% AFTER DED	20% AFTER DED	20% AFTER DED
RX	INTEGRATED W/MED	INTEGRATED W/MED	INTEGRATED W/MED
TIERS	\$5/60/120,45%	\$5/60/120,45%	\$5/50/100, 40%

	\$ 238,452.60	\$ 239,532.60	\$ 262,861.68
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90%	\$ 214,607.34	\$ 215,579.34	\$ 236,575.51
10%	\$ 23,845.26	\$ 23,953.26	\$ 26,286.17

Average:	\$ 246,948.96		
% over/under		-3%	6%

Notice of Public Hearing

Village of Colfax, Dunn County

Notice is hereby given that a public hearing of the Plan Commission will be held on **Thursday November 14, 2024 at 6:00 p.m.** in the Village Hall, 613 Main Street, Colfax, WI for the purpose of accepting oral and written testimony on the following cases.
Re-scheduled to November 25, 2024 due to no quorum.

Hearing 1: Zoning change request for 619 Main Street, Colfax, WI from B-2 Business District to R-3 Existing Single Family Mixed Residential District.

Hearing 2: Re-zone Lots 1 & 2 East View Addition, Dunn Street, from R5-Multiple Family Residential District to R6-New Zero Lot Line Single Family Residential District.

Additional details can be viewed at Village Hall, 613 Main Street, Colfax, WI 54730 before the meeting from 8 a.m. to 4 p.m. Monday – Friday. Written comments can be mailed to the above address or emailed to clerktreasurer@villageofcolfaxwi.org. Packet can also be viewed at the Village website on and after Wednesday, November 6, 2024, www.villageofcolfaxwi.org. Please call with any questions, 715-962-3311.

Carrie Johnson
Administrator-Clerk-Treasurer

WILLIAM J. ANDERSON
CHIEF OF POLICE

(715) 962-3136 OFFICE
(715) 962-4357 FAX



COLFAX POLICE DEPARTMENT

P.O. BOX 417, 613 MAIN ST.
COLFAX, WI 54730

OCTOBER 2024 POLICE REPORT

Printed on November 18, 2024

CFS Date/Time	Description	Primary Units
10/01/24 13:46:21	WARRANT ATTEMPTS OR PICK	501
10/01/24 15:34:05	EMERGENCY MEDICAL	CXMD8
10/03/24 16:43:50	DISORDERLY	508
10/03/24 17:33:30	STRAY/DEAD ANIMAL CALLS	508
10/03/24 18:40:13	SUSPICION	508
10/03/24 19:20:12	SUSPICION	232, 508
10/03/24 19:35:08	TRAFFIC STOP	232
10/04/24 10:09:48	MENTAL CASE	219, 501
10/04/24 10:43:33	REFERRAL FOR SUBSTANCE	219
10/07/24 00:01:47	MENTAL CASE	231, CXMD7
10/07/24 05:36:50	ALARM	217
10/07/24 16:46:26	PUBLIC RELATIONS	CXMD8
10/09/24 12:45:51	EMERGENCY MEDICAL	CXMD8
10/10/24 02:59:41	911 HANG UP CALL - NO INITIAL	231
10/10/24 06:33:42	EMERGENCY MEDICAL	CXMD8
10/10/24 10:03:25	HARASSMENT/THREATS -	501, 207
10/10/24 11:55:39	REPOSSESSION	501
10/11/24 12:11:26	EMERGENCY MEDICAL	CXMD8
10/12/24 15:15:35	EMERGENCY MEDICAL	CXMD8
10/13/24 07:57:19	MOTOR VEHICLE THEFT	214
10/13/24 12:25:09	TRAFFIC ACCIDENT - DEER	
10/14/24 00:56:41	TRAFFIC STOP	231
10/14/24 18:43:49	STRAY/DEAD ANIMAL CALLS	231
10/15/24 14:12:09	STRAY/DEAD ANIMAL CALLS	501
10/15/24 16:41:16	PUBLIC RELATIONS	221
10/15/24 16:41:29	REQUEST TO OPEN CLOSED /	508
10/16/24 14:17:13	DEATH- NATURAL CAUSES	ECAM, 217, CXMD8,

Village Special Board Meeting – November 12, 2024

On November 12th, 2024, the Village Board met at the Village Hall, 613 Main Street, Colfax, WI at 6:00 p.m. Members present: Trustees Jenson, Best, Burcham, Davis and Prince. Trustees Stene and Rud were excused. Others present included Administrator-Clerk-Treasurer Johnson. No media was present.

Communications by the Village President – President Prince wanted to let the Board know that if needed this meeting would resume after the regular meeting at 7:00 pm.

Consent Agenda - none.

Consideration Items-

- a. **2025 Budget Discussion** – Johnson stated she has been giving parts of the departmental budgets over the last few meetings so most of the budget has been looked at briefly. She had a spreadsheet made showing the outstanding loan debts over the next few years. This will be easier to show payment progress so there are no surprises that should present. The Department of Revenue is allowing not more than a 3.8% increase in revenues. Some discussion in the expense section included questions about cemetery lots, mobile home fees, fines and parks. The expense portion had a couple questions regarding Board pay, revamping the street/water/park/cemetery wages to be more evenly spread and touching base on humane society amounts.

The final budget approval will take place

Adjourn – A motion was made by Trustee Davis and seconded by Trustee Burcham to adjourn the meeting at 6:41 p.m. A voice vote was taken with all members voting in favor. Meeting Adjourned.

Jeff Prince, Village President

Attest: _____
Carrie Johnson, Administrator-Clerk-Treasurer