



Common Council Meeting Agenda

Tuesday, June 16, 2026 at 6:35 PM

Columbus City Hall – 105 N. Dickason Boulevard

Roll Call

Pledge of Allegiance

Notice of Open Meeting

Approval of Agenda

Public Comment *(Public comments will be limited to three (3) minutes per speaker. Speakers must begin by stating their name and address for the record. To ensure that all individuals have an opportunity to be heard, the presiding officer may enforce the time limit and may call speakers to conclude their remarks when their time has expired.)*

Department Reports for File:

1. Department Reports for File: CAEMS (05/2026), Finance (05/2026), Fire (05/2026), Library (05/2026), Police (05/2026)

Consent Agenda

2. Committee of the Whole and Common Council Meeting Minutes of June 2, 2026.

New Business

3. Consider and take action on Investment Advisory Services with Ehlers. (CoW 06/16/26)
4. Consider and take action on change in State law authorizing \$10 increase in court costs (\$38 to \$48) for each citation issued. (CoW 06/16/26)
5. Consider and take action on Comprehensive Outdoor Recreation Plan - Public Input Strategy. (CoW 06/16/26)
6. Consider and take action regarding Proposals for Audit Services. (CoW 04/21/26)
7. Consider and take action on "Class A" Alcohol License Applications for Licensing period of July 1, 2026 - June 30, 2027 which include: Jose Roberto Alvarado, Owner dba Blanca's Mexican Store; Chestor Bandits Store Inc dba Chestor Bandits Store; Columbus Market LLC; Dolgencorp, LLC dba Dollar General Store #10422; Kwik Trip, Inc. dba Kwik Trip #808; Liberty Square Gas Station, Inc. dba Refuel Pantry – Columbus West; Ultra Mart Foods, LLC dba Pick 'n Save #392; and Walgreen Co dba Walgreens #10396. (CoW 06/16/26)
8. Consider and take action on "Class B" Alcohol License Applications for Licensing period of July 1, 2026 - June 30, 2027 which include: Jamesco, Inc dba Cardinal Cage, Columbus Country Club, Inc. dba Columbus Country Club, Columbus Family Restaurant, LLC dba Columbus Family Restaurant, Hui Yang, Agent dba Hachi Hachi Sushi & Hibachi, Kestrel Golf Properties, LLC dba Kestrel Ridge Golf Course, Magnolia I. Fuentes, Owner dba Magnolia's Grill and Bar, MP's Town Tap. LLC dba MP's Town Tap, Tequilas Bar & Grill, LLC dba Tequilas Bar & Grill, and Wisco Cheese & Cheers Bistro dba Cheese & Cheers Bistro. (CoW 06/16/26)

9. Consider and take action on Class "B" Fermented Malt Beverage License Application for Licensing period of July 1, 2026 - June 30, 2027 for Columbus Transport Co., Inc. dba Kurth Brewery. (CoW 06/16/26)
10. Consider and take action on Cigarette, Tobacco and Electronic Vaping Device Retail License Applications for the July 1, 2026 – June 30, 2027 licensing period which include: Chestor Bandits Store, Inc., Columbus Market, LLC, Dolgencorp, LLC - Dollar General Store #10422, Jamesco, Inc. - The Cardinal Cage, Kestrel Ridge Golf Course, Kwik Trip #808, Liberty Square Gas Station - Refuel Pantry Columbus West, and Walgreens #10396. (CoW 06/16/26)
11. Consider and take action on claims in the amount of \$765,525.86

Report of City Officers – City Administrator, Mayor

Adjourn

*A quorum of city committees and/or commissions may be present at this meeting. No action will be taken or considered by those committees and/or commissions.

TO: Columbus Area EMS District Board Members

FROM: Cierra Schaalma

DATE: May 5, 2026

SUBJECT: May 9, 2026

Lifestar had 76 911 requests for April 2026 in the CAEMS area that were paged out via Columbia County Dispatch.

There was ONE (1) response time issue.

Below is the monthly breakdown by municipality:

- City of Columbus – 43
- Village of Fall River – 11
- Village of Lowell – 0
- Village of Reeseville – 7
- Town of Calamus – 0
- Town of Columbus – 0
- Town of Elba – 3
- Town of Fountain Prairie – 8
- Town of Hampden – 0
- Town of Otsego – 0
- Town of Portland – 1
- Town of York – 0

- Intercepts – 1
- Mutual Aid Given – 0
- Mutual Aid Rec'd – 2

	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Total
Calamus	1	2	4	1	0								8
Columbus, City	47	37	43	37	43								207
Columbus, Town	6	2	8	3	0								19
Elba	3	3	4	4	3								17
Fall River	11	6	15	10	11								53
Fountain Prairie	1	0	1	0	9								11
Hampden	0	0	0	2	0								2
Lowell	1	1	6	1	0								9
Otsego	0	0	1	0	0								1
Portland	5	1	0	0	1								7
Reeseville	5	5	4	5	7								26
York	1	5	0	2	0								8
Totals	81	62	86	65	73								337
Auto ALS	0	0	0	1	0								1
Intercepts	0	0	0	0	1								1
Mutual Aid Given	0	0	1	1	0								2
Mutual Aid Rec'd	1	0	6	5	2								14
Mutual Aid MCI	1	0	0	0	0								1
Monthly Total	82	62	93	72	76								386
PRH Transfer	48	46	38	31	43								206

Mutual Aid MCI is not counted in monthly totals

CITY OF
COLUMBUS

FINANCE DEPT. MONTHLY REPORT

— May 2026

Monthly Review MONTH :MAY

Department Snapshot

Finance:

- Attended the League Spring Exchange which is the City's insurance provider.
- Proposals for Auditing Services came in and we spoke with many different individuals.
- Intern Maria mentoring within department and we are excited to have her.

HR:

Employees On Payroll: 62

Turnover: 3

New Hires: 57 (Seasonal Hires, Intern,

Resolved Inquiries/Complaints: 85

Recorded Injuries: 2

NeoGov Learn Officially Assigned and Staff is
Completing Required Activities

- Administrative:
Continued support for high level of
DPW and Cemetery activity.

City of Columbus Treasurer's Fund Report

Checking Accounts		CDARS	
City General Fund		Hillside Cemetery Fund (EFT 01/15/2026 - MAT 07/16/2026)	
April Ending Balance	\$7,767,430.49	April Ending Balance	\$32,284.48
Receipts	\$2,434,453.77	Receipts	\$0.00
Disbursements	\$2,609,070.66	Disbursements	\$0.00
April Ending Balance	\$7,592,813.60	April Ending Balance	\$32,284.48
City Payroll Fund		Perpetual Care Fund (EFT 05/21/2025 - MAT 11/19/2026)	
April Ending Balance	\$71,405.75	April Ending Balance	\$81,634.19
Receipts	\$158,254.49	Receipts	\$1,789.91
Disbursements	\$223,390.82	Disbursements	\$0.00
April Ending Balance	\$6,269.42	April Ending Balance	\$83,424.10
LGIP Accounts		Columbus Public Library (EFT 02/26/2026 - MAT 05/28/2026)	
TIF #3 ACT 01		April Ending Balance	\$36,520.23
April Ending Balance	\$238,113.50	Receipts	\$356.81
Receipts	\$733.43	Disbursements	\$0.00
Disbursements	\$0.00	April Ending Balance	\$36,877.04
April Ending Balance	\$238,846.93	Columbus Public Library Board (EFT 04/16/2026 - MAT 07/16/2026)	
City General Fund ACT 02		April Ending Balance	\$17,408.18
April Ending Balance	\$861,148.11	Receipts	\$0.00
Receipts	\$2,007,620.50	Disbursements	\$0.00
Disbursements	\$0.00	April Ending Balance	\$17,408.18
April Ending Balance	\$2,868,768.61	TIF #4 (EFT 02/05/2026 - MAT 08/06/2026)	
TIF #4 ACT 03		April Ending Balance	\$162,469.05
April Ending Balance	\$197,129.92	Receipts	\$0.00
Receipts	\$607.19	Disbursements	\$0.00
Disbursements	\$0.00	April Ending Balance	\$162,469.05
April Ending Balance	\$197,737.11	LGIP Accounts Continued	
Capital Projects ACT 07		Cable Fund ACT 10	
April Ending Balance	\$54,074.04	April Ending Balance	\$123,763.48
Receipts	\$166.56	Receipts	\$381.21
Disbursements	\$0.00	Disbursements	\$0.00
April Ending Balance	\$54,240.60	April Ending Balance	\$124,144.69
CDA Fund ACT 12		Fire Department Capital ACT 14	
April Ending Balance	\$64,650.60	April Ending Balance	\$32,815.48
Receipts	\$199.13	Receipts	\$101.08
Disbursements	\$0.00	Disbursements	\$0.00
April Ending Balance	\$64,849.73	April Ending Balance	\$32,916.56



Columbus Fire Department

June 2025 Columbus City Council Report

Item #1.

Membership Status

Total Active Members:	33
Probationary Members:	3
Non-Probationary Members:	30
Total Positions Allowed:	40

Incident Report: May 2026

Incident Number	Date & Time	Last Unit Cleared	Address	City / Rural	Location	Incident Type	Total # FF
26-088	5/4/2026 5:41 06:15		588 River Road Columbus, WI 53925	City	City of Columbus	EMS Assistance	4
26-089	5/4/2026 11:59 12:15		1049 Park Avenue Columbus, WI 53925	City	City of Columbus	EMS Assistance	7
26-090	5/12/2026 0:28 04:15		5466 Norway Grove School Road Village of DeForest, WI 53532	Mutual Aid - Rural	De Forest Windsor Fire Department	Fire	7
26-091	5/12/2026 9:34 10:51		779 Maple Avenue Columbus, WI 53925	City	City of Columbus	EMS Assistance	3

						<i>Item #1.</i>
26-092	5/13/2026 12:00 12:08	W 9714 Fairwood Road Reeseville, WI 53579	Mutual Aid - City	CLR Fire Department	Fire	6
26-093	5/16/2026 0:43 01:10	1515 Park Avenue Columbus, WI 53925	City	City of Columbus	False Alarm	1
26-094	5/17/2026 23:52 00:36	100 APC Way Columbus, WI 53925	City	City of Columbus	False Alarm	2
26-095	5/18/2026 3:40 04:15	100 APC Way Columbus, WI 53925	City	City of Columbus	False Alarm	5
26-096	5/18/2026 13:40 14:33	448 River Road Columbus, WI 53925	City	City of Columbus	EMS Assistance	6
26-097	5/22/2026 17:40 18:39	1235 Park Avenue Columbus, WI 53925	City	City of Columbus	Service Call	7
26-098	5/24/2026 9:45 10:55	675 Park Avenue Columbus, WI 53925	City	City of Columbus	Vehicle Accident	8
26-099	5/25/2026 13:46 14:45	1500 West James Street Columbus, WI 53925	City	City of Columbus	Fire	14
26-100	5/26/2026 15:28 15:50	125 O' Brien Court Columbus, WI 53925	City	City of Columbus	False Alarm	7
26-101	5/28/2026 10:20 10:33	400 South Dickason Boulevard Columbus, WI 53925	City	City of Columbus	False Alarm	1
26-102	5/30/2026 10:34 12:30	125 O' Brien Court Columbus, WI 53925	City	City of Columbus	False Alarm	4
26-103	5/30/2026 12:32 13:50	125 O' Brien Court Columbus, WI 53925	City	City of Columbus	False Alarm	1
26-104	5/30/2026 21:15 21:27	1515 Park Avenue Columbus, WI 53925	City	City of Columbus	False Alarm	6

Incident Running Totals

	Incident Count
Total for April 2026	17
January 2026 through May 2026	104

Chief Hazeltine's Comments

- We did not post training activities as we are having some issues with this, hopefully be back on with next month's report.
- Probationary members doing very well, have new applications for the fire department and setting up starting the hiring/interview process.
- Good chance that the 1925 American LaFrance Antique Fire Truck will be back from getting worked on before July 4th to be ready for the parade.

Sincerely,

Scott Hazeltine
Columbus Fire Chief

DIRECTOR'S REPORT

Library News

- Our new self-checkout was delivered and installed in early May. It was paid for by the grant from the Carnegie Corporation. A small plaque has been ordered to acknowledge them.
- Flooring for the program room and stairs has been ordered. We will probably be looking at installing in August when the Summer Library Program is over.

Community Outreach

- We made bird feeders and windchimes with several families at the Columbus Arbor Day event at the Pavilion.
- The Library was also invited and will be participating in Pride in the Park on June 20 and Family Night for the 4th of July on June 30.

Youth Services

- The Homeschool Group has between 5 and 15 participants each Monday, depending on the activity. This past month the highlight was dissecting owl pellets.
- The Teens gathered together for a Cinco de Mayo party on May 4.
- The program room continues to be busy every Tuesday and Wednesday morning With Storytime or Music & Motion.
- April 23 the after school activity was an open Art Studio which welcomed 23 young people to get creative.

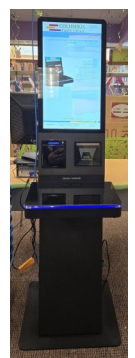
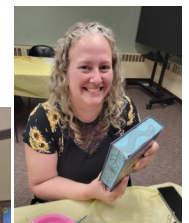
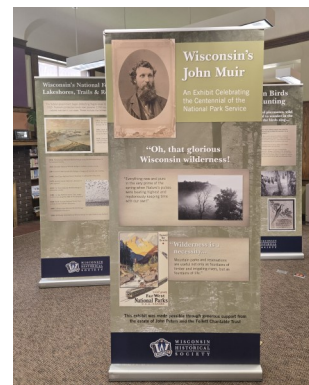


Adult Services

- For the month of May, there is the Wisconsin Historical Society's traveling exhibit on John Muir on display up-stairs at the Library.
- Adult Craft Night met and painted their own sprayed edges on books. This is a popular trend in many romance and romantasy books.
- The Soft Pants Society will continue to meet monthly in the Annex. This is a peer-to-peer discussion group for stay-at-home caregivers that meets monthly.
- Author Andrea Thalasinis joined us on April 30 to discuss her book The Loneliness of Horses.
- We put out an interest survey about having a Mahjong group at the library. It came back with an overwhelming response of yes. We will be starting out with a group meeting on Friday mornings.

Upcoming Events

- The Library Book Clubs all continue to thrive. Our upcoming meetings are:
 - May 21– 3rd Thursday Book Club: Wild Dark Shore
 - May 28– Books & Beer: Author Peggy Jocque Williams
 - June 4– After Hours Books Club: We Are All Guilty Here
 - June 15– Romantasy Book Club: Wild Reverence
- May 22– Making Mocktails
- May 26– Safari Author Talk: Images of South Africa with Jeannee Sacken
- May 30– Antique Appraisals with Mark Moran
- June 3– A Celebration for Peter Kaland: Advocate of the Year
- June 11– Introduction to AI and American National Security
- June 17– Storytime at the Farm at Royal Guernsey Creamery



Meetings

- Columbia County Board and Directors meeting on May 15 at Kilbourn Public Library in Wisconsin Dells
- SCLS All Directors meeting on May 21 at Kilbourn Public Library in Wisconsin Dells

Building and Grounds

- Flooring has been ordered for the program room and the stairs. It will be installed in late June/early July. Each part will take about one day. We will figure out logistics when we get there.

Notes about the Statistics

- We installed a new door counter at the main entrance. This unit is less sensitive than the previous one, so while our traffic numbers may appear slightly lower, they will be more accurate. Please note that our April totals are also affected by a few days when no door counter was in place.
- With the new ILS, we were not able to get the reports for circulation and patrons added for April, yet.

Library Statistics		2026 Month	2026 YTD	2025 YTD	2025 Total	% Change from 2025 to 2026
	Visits (# door counts)	4,390	19,672	22,190	67,988	-11%
	Items Borrowed (total)	*	*	20,761	59,674	
	% Columbus residents		43%		46%	
	% Fall River residents		12%		12%	
	% Other Columbia County		21%		23%	
	% Dodge County		13%		11%	
	% Other		11%		8%	
	Digital Items Borrowed (# checkouts)	1,333	5,199	4,918	14,551	6%
	Books by Mail (# items sent)	23	57	46	135	24%
	Public Wi-Fi (# sessions)	5,205	21,468	18,030	39,324	19%
	Public Computer Use (# sessions)	250	994	914	2,592	9%
	Wireless Printing & Faxing (# jobs)	95	357	332	993	8%
	Community Use of Rooms (# attended)	108	478	385	1,135	24%
	Patrons Added (# added)	*	*	102	346	

Item #1.

Program Statistics	In-Person & Live Virtual (# programs)	In-Person & Live Virtual (# attended)	Self-Directed Activities (# participated)
Future Readers	19	325	2
Children	9	98	0
Teen	5	22	20
Adult	15	135	0
General Interest	6	55	0



COLUMBUS POLICE DEPARTMENT

159 S. Ludington St.
Columbus, WI. 53925
920-623-5919 (Main)
920-623-5930 (Fax)

Item #1.

June 11, 2026

Mayor Hammer
Members of the Common Council
Columbus Police and Fire Commission

RE: POLICE DEPARTMENT ACTIVITY REPORT, MAY 2026

Attached is the monthly report for the Columbus Police Department.

Please feel free to contact me at any time if you have questions.

Chief Dennis Weiner



COLUMBUS POLICE DEPARTMENT

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Item #1.

PERSONNEL

The department is not fully staffed. Current staffing as of June 11 , 2026:

	Authorized by Budget	Actual
<u>Sworn Officers</u>		
Full-time sworn police positions:	10	8
Patrol Officer Full time	6	3
Sergeant	1	1
Lieutenant	2	2
Chief	1	1
<u>Clerical</u>		
Office Manager (full-time)	1	1
Public Safety Clerk (full-time)	1	0

Current Staff:

Name	Date of Hire
Chief Dennis Weiner	02/18/2008
Lieutenant Darrell Ward	09/18/2022
Lieutenant Michael Rosecky	12/30/2022
Sergeant Julia Knoll	01/03/2022
Officer Matt Dammen	01/03/2023
Officer Spencer Trevorrow	07/31/2023
Officer Madeline Kraus	04/28/2025
Officer David Griscom	12/29/2025
Officer vacant	
Officer vacant	
Administrative Manager Erika Kellar	02/04/1999
Police Clerk Alexa Johnson	05/28/2026



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Item #1.

PERSONNEL:

Officers Griscom and Leipart graduated from the Madison College Police Academy on May 15. However, being at full staff for the first time in years was short lived.

On May 29, Officer Collicott, who joined us in April, resigned for family reasons. He is transitioning out of law enforcement.

On June 1, Officer Leipart, who graduated the police academy on May 15, submitted his resignation. He had a change in perspective and mixed feelings about a career in law enforcement and resigned.

We are actively recruiting to fill those 2 positions. The next academy starts in August and we are down to the wire to get someone into the academy if need be. We are hoping to find a lateral entry (experience) to hire and train quickly. We have only received 1 application in the first 10 days and that person does not meet the minimum requirements.

We currently have an officer on FMLA for the summer. His absence, the 2 vacancies and 1 officer in local training for the foreseeable future, we will be working the summer 4 bodies short.

COMMUNITY EVENTS:

National Night Out is August 4, 2026 from 5:30 p.m-8 p.m. at Fireman's Park. More will be posted on that in the future.

TRAFFIC ENFORCEMENT/CITATIONS:

During the month of May officers issued 77 traffic citations, 126 traffic warnings and 28 ordinance citations.

ITEMS OF INTEREST:

In April's report I highlighted issuing a citation to a person who filed a patently false complaint against an officer. Another situation, involving 2 complaints presented itself in May. We do not get a lot of complaints in general.

Both complaints were from the same person, regarding alleged officer conduct against her 24-year-old son, and the other involved her son's 20-year-old girlfriend the following day.

It was reported an officer parked in front of their house for over 20 minutes "staring down her son" who was outside. Reviewing the squad GPS records, I was able to irrefutably confirm what was reported never happened. Our dispatch software tracks in real time and records, all squad locations, speed, direction, when they stop and for how long.

Additionally, she reported the following day her son's girlfriend was stopped on W James St by an unmarked squad and an officer in plain clothes, who asked questions about a speeding or loud vehicle in their neighborhood. The mother wanted to know why we were watching and harassing her family.

We spoke to the girlfriend multiple times during this aspect of the complaint and investigation. We did not have an unmarked squad or plain clothes officer on duty at the date/time reported. We were concerned of a possible police impersonator. We spent hours and hours investigating this. It included going to residences and business where the alleged traffic stop was said to have been, to attempt to obtain any video. We did obtain and review crucial video of the area of the time in question. Based on the review, this traffic stop never happened. The female maintained the same story during our contacts, until the end, when confronted with our findings. She was cited for Obstructing an Officer, for providing false information to a law enforcement officer acting in their official capacity.



COLUMBUS POLICE DEPARTMENT

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Item #1.

I take all complaints against staff seriously. I also take false complaints equally as serious. Just as I hold officers accountable for substantiated complaints, I hold the public accountable for false and malicious complaints. A motive in this 2-part false complaint was never determined. A lot of unnecessary time and resources went into this complaint.

Officers executed a search warrant, seized property, and made an arrest as the result of a 5-month misappropriation investigation. That investigation continues.

Officers investigated a domestic incident at a residence. The female had left the residence as officers were arriving. She was located a short time later nearby and arrested for Operating While Intoxicated, Disorderly Conduct and Resisting Arrest. She physically fought with officers taking her into custody.

Officers were dispatched to an apartment where a female reportedly attempted to run her boyfriend and 2 others over with her car and fled. This female had smashed the windshield of the boyfriend's vehicle with a kitchen pan prior to this. Two (2) of the 3 were transported to the hospital. One, a female, was struck by the vehicle and catapulted into some bushes. The suspect, a 20-year-old female from Sun Prairie, turned herself in to the Columbia County Jail 2 days later. She was charged with 1st Degree Reckless Endangering Safety and Disorderly Conduct.

An officer made a traffic stop for an equipment violation. The driver had an open criminal case, was revoked and on bail conditions not to operate a motor vehicle without a valid license. He was arrested for bail jumping. A passenger refused to identify himself. Officers were able to determine who he was from past contacts and photos. It was determined there were multiple warrants out for his arrest. He refused to exit the vehicle and when officers physically removed him, he attempted to flee. He was taken to the ground where he violently fought with officers, including putting his forearm on an officer's neck. A taser was deployed and he was taken into custody. An officer experienced a minor injury. Charges are pending.

The Columbia County Sheriff's Office was in a vehicle pursuit that concluded on STH 60 near CTH A. We responded and assisted in the high-risk vehicle contact and taking the occupants into custody.

Columbus Police Department
Total CAD Calls Received, by Nature of Call 1

Nature of Call	Total Calls Received
911 HANG UP	13
ACCIDENT PROPERTY DAMAGE ONLY	8
ACCIDENT WITH PERSONAL INJURY	2
ASSIST ANOTHER AGENCY	7
BURGLAR ALARM	5
FIRE ALARM	6
MEDICAL ALARM	2
PANIC ALARM	1
ANIMAL COMPLAINTS	8
ANIMAL BITE	2
BOND VIOLATION	4
MENTAL HEALTH COMMITMENT	1
DETOX	1
CHILD ABUSE	1



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Item #1.

CHILD CUSTODY	1
CITIZEN ASSIST	20
CONTROLLED	7
CRIMINAL DAMAGE TO PROPERTY	1
DISORDERLY CONDUCT	5
DISABLED VEHICLE	3
DOMESTIC ABUSE	3
DPW	1
DRIVING COMPLAINT	23
ELUDING	1
EMS CALL	21
ERT TRAINING	1
EXTRA PATROL	8
GENERAL FIRE	1
VEHICLE FIRE	1
FIREARMS TRAINING	1
FIREWORKS	3
FLEET MAINTENANCE	2
FOOT PATROL	2
FRAUD	2
HARASSMENT	1
HOUSE WATCH	1
INTOXICATED PERSON	1
JUVENILE INCIDENT	7
KEEP THE PEACE	4
LOITERING	1
LOST AND FOUND	6
NOISE COMPLAINT	1
OUT WITH PERSON	3
OPEN DOOR	1
ORDINANCE VIOLATION	3
OWI	7
PARKING ENFORCMENT	6
PARKING VIOLATION	7
SCHOOL RESOURCE	1
SEARCH WARRANT	1
SECURITY	115
SPECIAL EVENT	2
SPEED BOARD	2
SUSPICIOUS	9
THEFT	4
THREAT	1
TRAFFIC STOP	189
TRESPASS	1
TRUANCY	2
UNWANTED PERSON	2
VEH LOCKOUT	4
WARRANT	9
WELFARE	10

Total Calls: 569



Committee of the Whole Meeting Minutes

Tuesday, June 02, 2026 at 6:30 PM

Columbus City Hall – 105 N. Dickason Boulevard

Roll Call

Aldersperson Rhonda Fuller was sworn in by Clerk, Susan Caine before the meeting began. Council President Finkler called the meeting to order at 6:30pm. The following members were present: Mayor Joe Hammer, Council President Molly Finkler, Aldersperson Rhonda Fuller, Aldersperson Michael Lawson, Aldersperson Trina Reid, Aldersperson Amy Roelke and Aldersperson Ryan Rostad.

Notice of Open Meeting

Noted as posted.

Approval of Agenda

Motion made by Aldersperson Rostad, Seconded by Aldersperson Roelke to approve the agenda. Motion carried on a unanimous voice vote.

Public Comment *(Public comments will be limited to three (3) minutes per speaker. Speakers must begin by stating their name and address for the record. To ensure that all individuals have an opportunity to be heard, the presiding officer may enforce the time limit and may call speakers to conclude their remarks when their time has expired.)*

None.

New Business

1. Discussion Regarding Personal Property Tax Write Off:

Administrator Amundson shared these are unpaid, outstanding Personal Property taxes from local businesses, some of which date back to 2013. Staff has made attempts every year to collect them. The City Attorney has shared that the time and expense to proceed further with collections would exceed the amount due to the city. Going forward, Personal Property taxes are no longer assessed. Finance Director Riddle would like to have these items cleaned up within the accounting system before the transfer to the new platform in July occurs. Committee members agreed to move forward to the June 2, 2026 Common Council meeting.

2. Discussion regarding an amended job description for the position of Communications and Economic Development Coordinator/Deputy Zoning Administrator:

Community and Economics Director Mike Kornmann shared that during the performance review process it was discovered that David Bennett's job description needed to be updated to reflect the current duties of his position as Communications and Economic Development Coordinator / Deputy Zoning Administrator. Committee members agreed to move forward to the June 2, 2026 Common Council meeting.

3. Discussion regarding Ordinance change to eliminate the Columbus Area Aquatic Center Committee and assign its duties and responsibilities to the Recreation Committee:

Amundson shared that this ordinance change was originally discussed at a council workshop. The CAAC Committee has not met during this past year. Committee members agreed to move forward to the June 2, 2026 Common Council meeting.

4. Discussion to install a Fire Lane at Cardinal Heights for the FDC (Fire Department Connection) on the north side of the apartment building:

Chief Hazeltine shared that the new apartment building located at 125 O'Brien Court is on a sprinkler system and the Fire Department would like a fire lane in order to access the Fire Department Connection (FDC) located on the north side of the building for engine hook up. The FDC is a backup to the sprinkler system, allowing a fire engine to act as the fire pump for the system should the internal one fail. The new fire engine would require at least a 50' parking spot marked and reserved as a fire lane. Alderperson Rostad asked if there are any other businesses that should be addressed within the city. Hazeltine agreed that that should be looked into. Committee members agreed to move forward to the June 2, 2026 Common Council meeting.

5. Discussion regarding the Capital Improvement Program and priorities with available projected funds:

Amundson shared that the City has fully borrowed the funds needed to complete the West School Street project. We were later awarded a grant of approximately \$1,000,000 through the WI Department of Transportation Local Road Improvement Program for the West School Street project. Staff has been discussing how these funds could be used and Amundson shared a list of viable project ideas. Two projects stood out because they are less likely to be included in future capital planning based on past practices. These included Implementation of the Fireman's Park Master Plan and Incentivizing Development as a non TIF funding source, supporting needed infrastructure. Committee members discussed the options and agreed to continue the conversation, including City Engineer Leitha for consult, during the 2027 budget preparations.

Adjourn

Motion made by Alderperson Roelke, Seconded by Alderperson Lawson to adjourn at 7:06pm. Motion carried on a unanimous voice vote.

Submitted by Susan L. Caine, Clerk



Common Council Meeting Minutes

Tuesday, June 02, 2026 at 6:35 PM

Columbus City Hall – 105 N. Dickason Boulevard

Roll Call

Mayor Hammer called the meeting to order at 7:06pm. Members present included: Mayor Joe Hammer, Council President Molly Finkler, Alderperson Rhonda Fuller, Alderperson Michael Lawson, Alderperson Trina Reid, Alderperson Amy Roelke and Alderperson Ryan Rostad.

Pledge of Allegiance

The Pledge of Allegiance was recite by those in attendance.

Notice of Open Meeting

Noted as posted.

Approval of Agenda

Motion made by Council President Finkler, Seconded by Alderperson Rostad to approve the agenda. Motion carried on a unanimous voice vote.

Public Comment *(Public comments will be limited to three (3) minutes per speaker. Speakers must begin by stating their name and address for the record. To ensure that all individuals have an opportunity to be heard, the presiding officer may enforce the time limit and may call speakers to conclude their remarks when their time has expired.)*

None.

Committee Minutes for File included Library (04/21/26), PFC (03/04/26).

Consent Agenda

Motion made by Alderperson Rostad, Seconded by Alderperson Roelke to approve the Consent Agenda which included Joint Plan Commission, Committee of the Whole and Common Council Meeting Minutes of May 19, 2026; approval of Temporary Alcohol License for Columbus Lions Slip & Slide event at Fireman's Park on June 13, 2026; approval of Street Closing Application for the 4th of July Parade; and a Mayoral Appointment of Alderperson Rhonda Fuller to the Community Development Authority. Motion carried on a unanimous voice vote.

Ordinances – First Reading (Final action may be taken by a motion to suspend the rules and waive the readings under City of Columbus Ordinance Sec 2-46)

6. **Consider and take action on Ordinance 816-26: An Ordinance to Repeal and Recreate Section 2-286 and to Repeal Section 2-287 of the City of Columbus Code of Ordinances in regard to eliminating the Columbus Area Aquatic Center Committee and assign its duties and responsibilities to the Recreation Committee. (CoW 06/02/26):**

Motion made by Alderperson Rostad, Seconded by Council President Finkler to suspend the rules. Motion carried on a unanimous voice vote.

Motion made by Alderperson Lawson, Seconded by Alderperson Rostad to waive the readings.
Motion carried on a voice vote.

Motion made by Council President Finkler, Seconded by Alderperson Rostad to adopt Ordinance 16-26: An Ordinance to Repeal and Recreate Section 2-286 and to Repeal Section 2-287 of the City of Columbus Code of Ordinances in regards to eliminating the Columbus Area Aquatic Center Committee and assign its duties and responsibilities to the Recreation Committee. Motion carried on a unanimous voice vote.

Mayor Hammer asked if any of the previous CAAC Committee members would like to continue to serve to please reach out to staff or himself.

New Business

7. Consider and take action regarding the policy on city resolutions of support for WEDC Community Development Investment (CDI) grants. (CDA 02/16/26):

Community and Economic Development Director, Mike Kornmann explained the Wisconsin Economic Development Corporation (WEDC) Community Development Investment (CDI) Grant program. Last year there were two businesses competing for the funds. This policy outlines the procedure and formalizes the Community Development Authority making recommendations to the Common Council for final approval.

Motion made by Council President Finkler, Seconded by Alderperson Lawson to approve the Community Development Investment Resolution Policy. Motion carried on a unanimous voice vote.

8. Consider and take action on Task Order 2026-03 with Ruekert-Mielke related to annual street maintenance in the amount of \$18,100. (UC 05/20/26):

Motion made by Alderperson Rostad, Seconded by Alderperson Reid to approve Task Order 2026-03 with Ruekert Mielke related to annual street maintenance in an amount not to exceed \$18,100. Motion carried on a 6-0 Roll Call vote.

9. Consider and take action regarding Personal Property Tax Write Off. (CoW 06/02/26):

Motion made by Alderperson Lawson, Seconded by Alderperson Roelke to approve writing off uncollectible Personal Property Taxes. Motion carried on a 4-2 Roll Call vote with Alderpersons Finkler and Reid voting Nay.

10. Consider and take action regarding an amended job description for the position of Communications and Economic Development Coordinator/Deputy Zoning Administrator. (CoW 06/02/26):

Motion made by Council President Finkler, Seconded by Alderperson Lawson to approve the job description amendment for the position of Communications and Economic Development Coordinator/Deputy Zoning Administrator. Motion carried on a unanimous voice vote.

11. Consider and take action on installation of a Fire Lane at Cardinal Heights for the FDC (Fire Department Connection) on the north side of the apartment building. (CoW 06/02/26):

Motion made by Alderperson Rostad, Seconded by Council President Finkler to approve the installation of a fire lane on O'Brien Court to allow access of fire equipment to the Fire Department Connection on the north end of the apartment building. Motion carried on a unanimous voice vote.

12. Consider and take action on claims in the amount of \$1,395,781.53:

Motion made by Council President Finkler, Seconded by Alderperson Rostad to approve payment of the claims in the amount of \$1,395,781.53. Motion carried on a unanimous Roll Call vote.

Report of City Officers – City Administrator, Mayor

Amundson thanked Director Randy Myrum, Amy Jo Meyers, Jack Petrie, Devon Stratman and the Streets Crew for making sure our city pool was ready for opening day. (The Open House took place on June 2, 2026).

Mayor Hammer shared that in this month's copy of *The Municipality*, the magazine for the League of Wisconsin Municipalities, the City of Columbus was shouted out as one of the charter members of the organization which took place on December 14, 1898. He also reminded everyone that June is Dairy Month so support your local dairy farmers.

Convene to Closed Session

Motion made by Alderperson Rostad, Seconded by Council President Finkler to move into Closed Session per § 19.85(1)(c) to consider employment, promotion, compensation, or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility, specifically Assistant Utility Director compensation at 7:23pm.

Motion carried on a 6-0 Roll Call vote.

Reconvene to Open Session

Motion made by Alderperson Roelke, Seconded by Council President Finkler to reconvene to Open Session at 7:56pm. Motion carried on a unanimous voice vote.

Adjourn

Motion made by Council President Finkler, Seconded by Alderperson Roelke to adjourn at 7:57pm. Motion carried on a unanimous voice vote.

Submitted by Susan L. Caine, Clerk



Agenda Item Report

Meeting Type: Committee of the Whole & Common Council

Meeting Date: June 16, 2026

Item Title: Discussion Regarding Investment Advisory Services with Ehlers

Submitted By: Kendra Riddle, Finance Director

Detailed Description of Subject Matter:

Tami Olszewski from Ehlers has created an overview of the City of Columbus and the approximate annual income net advisory fees that could be obtained through their investment services.

List all Supporting Documentation Attached:

Investment Advisory Services Summary

Action Requested of Council:

Consider and take action on Investment Advisory Services with Ehlers

Strategic Plan Objective(s):

Objective 4: Utilize all financial tools available

Objective 12: Review all current revenue sources and identify possible new non-levy revenues to pursue



Investment Advisory Services

Columbus, WI

About Ehlers Investments

Item #3.

- Oversee more than \$3.2 billion Assets Under Management
- Serve 350+ clients in 650+ separately managed accounts (including general funds, tax-exempt & taxable bond proceeds)
- Provide arbitrage consulting services to 420+ clients with more than 1,750 issues under current monitoring
- Focused on client-centric fixed income solutions

**Bond Proceeds
& Arbitrage
Rebate
Management**

**Investable
Cash Assets**

**Banking
Services
Evaluations &
RFPs**

Part of a Fully-Integrated Service Platform

Item #3.



Our Approach

Item #3.

1



ANALYSIS & DEVELOPMENT

Review current portfolios & policies

Complete credit analysis

Develop cash flow forecast

Draft new policies to align with community goals

Create investment strategies supporting cash flow needs

2



IMPLEMENTATION

Build investment portfolio based on approved policy & analysis

Monitor portfolio performance

Rebalance & adjust asset mix (as needed)

Deliver monthly performance & benchmark reporting

3



COMPLIANCE

Examine & adjust portfolio characteristics to maintain IRS, state statute & internal policy compliance

Collaborate with Ehlers' Arbitrage Consultants to:

- Develop Arbitrage strategy

- Complete necessary reporting

- Conduct rebate analysis

General Investing Strategy

Item #3.



We partner with clients to tailor effective strategies that seeks to maximize interest income based on risk parameters.

Delivering Client Value

Item #3.

Time savings for
highest & best use
of staff time

Service continuity
through
collaboration with
your MA team

Easy to use
reporting tools &
generation

Best price
execution on all
transactions

Fiduciary
relationship

Cash flow
forecasting &
planning

Robust Reporting & Analysis

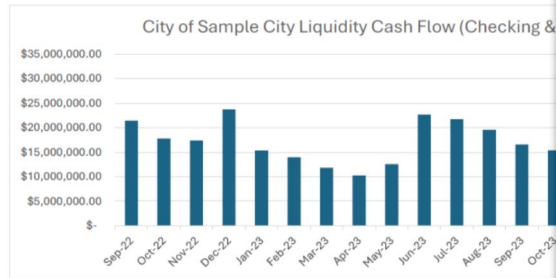
Item #3.

CITY OF SAMPLE CITY - Liquidity Analysis

The following chart reflects the City's liquid funds over a 22-month period. As of June 2024, the City's liquid funds were \$15,000,000.00. This data excluded any balances in the City's liquid funds that have defined timelines and spend down requirements associated with them.

Key highlights from the City's liquidity analysis include:

- Largest net outflow of liquid funds for any month was \$9.5 million in January 2023.
- Lowest combined liquid fund balance for any month in the 22-month period was \$10,000,000.00 in February 2023.
- Lowest combined liquid fund balance for the past 12-month period was \$10,000,000.00 in February 2023.
- There is seasonality with the City's funds with June and December marking the high points and November marking the low points.



*Source: Checking & 4M Fund Statements dated September 2022 - June 2024

Holdings Report

Account: Sample Account

Period: 12/31/2024

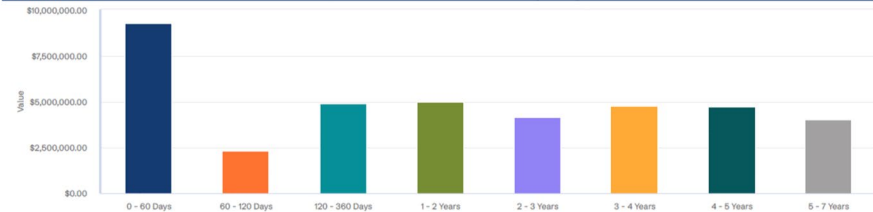


Allocation Overview



	Market Value	Allocation
Money Market-Taxable	\$10,596.95	0.03 %
Agency Bond	\$13,642,570.00	35.92 %
CD	\$2,960,471.5	7.79 %
Municipal Bond	\$12,384,781.13	32.81 %
Treasury Bond	\$5,980,316.42	23.65 %
Total:	\$37,978,681.65	100.00 %

Maturity Period



Aligned with Your Portfolio Objectives

Item #3.



Safety

Preservation of Principal

Risk Mitigation

Diversification



Liquidity

Core vs Liquid Funds



Yield

Fixed Rate vs Variable Rate

Buy and Hold

Proposed Portfolio

Item #3.



Optimize cash strategy to build predictable, long-term income for budgeting across funds

Policy Review

Revise best pricing process & benchmarking standards to reflect investment advisory relationship



Build fund specific parameters & strategy, as needed, to ensure compliance with fund balance minimums & cash flow requirements



Comprehensive reporting options for all investable funds with monthly cash flows, streamlined process for month-end accounting entries; Secure online tool with customizable access rights by role or responsibility

Sample Portfolio – General, Sewer, & Water

Item #3.

\$3.5M Average Balance

Term: 60 Months

Maturity Frequency: 6 Months

Estimated Income: \$660,280

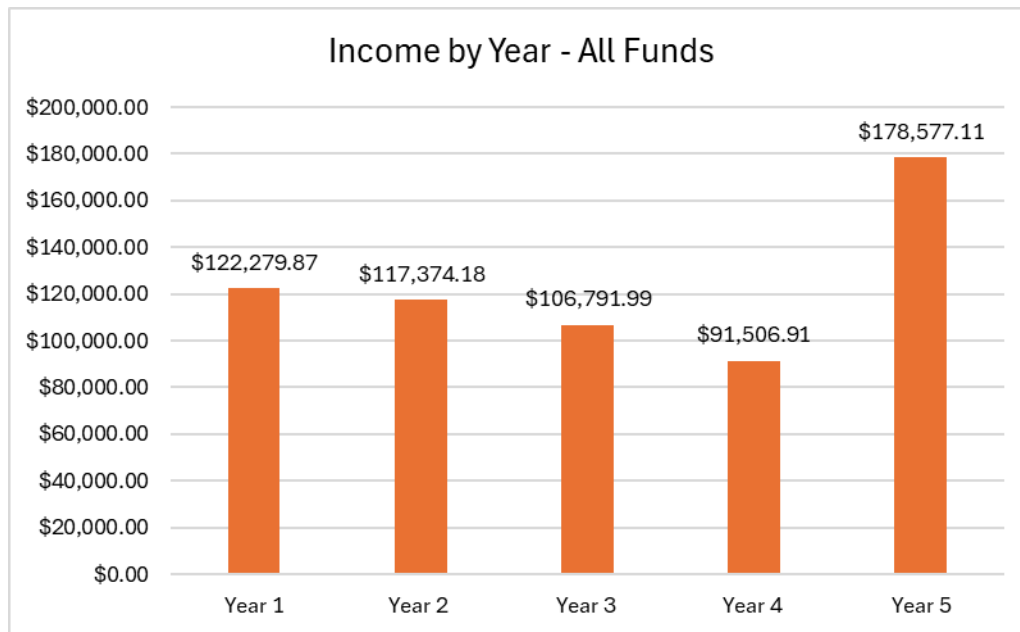
Estimated Fees: \$43,750

Estimated Net Income: \$616,530

Estimated Average Yield: 3.57%

Estimated Avg Annual Income
Net of Fees:

\$123,300



Income estimates based upon currently available treasury yields as of 4/21/26. Actual income and fees based upon actual pace of reinvestments, draws, additions, or yields currently available during investment period.

Sample Portfolio – 2026A Debt Proceeds

Item #3.

\$5.2M

Term: 12 Months

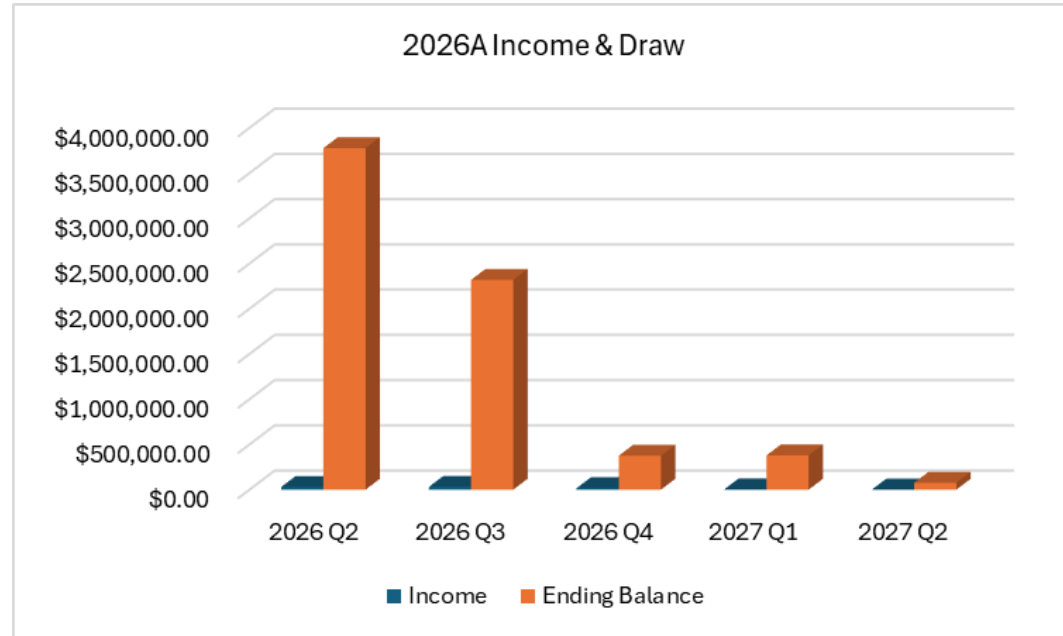
Maturity Frequency: Matched to draw

Estimated Income: \$81,055

Estimated Fees: \$4,947

Estimated Net Income: \$76,109

Estimated Average Yield: 3.72%



Income estimates based upon currently available treasury yields as of 4/1/26. Actual income and fees based upon actual pace of reinvestments, draws, additions, or yields currently available during investment period.

Sample Portfolio – 2026B Debt Proceeds

Item #3.

\$5.8M

Term: 12 Months

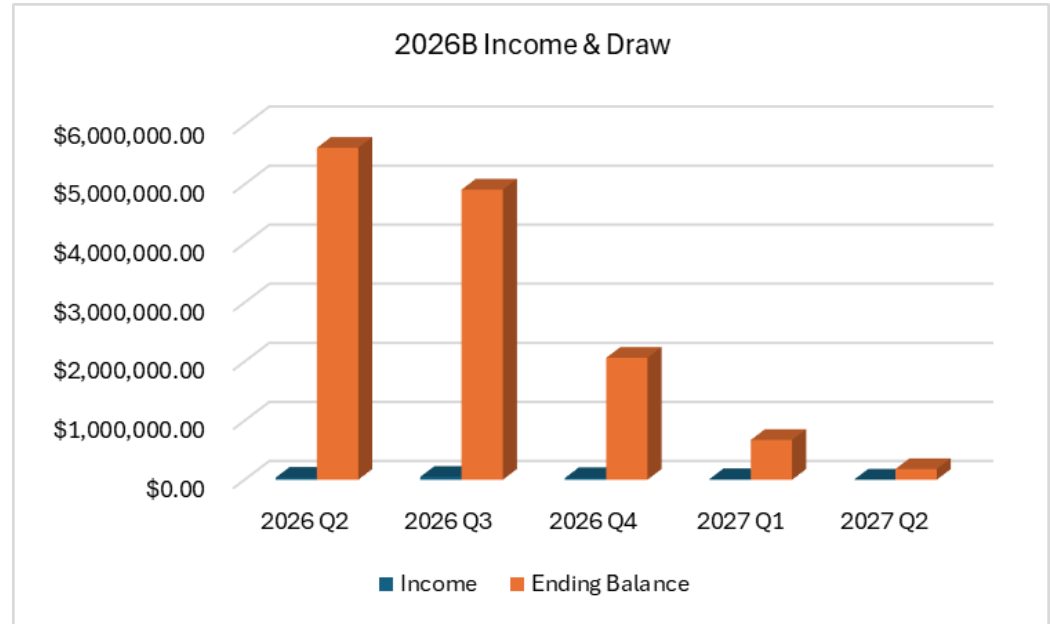
Maturity Frequency: Matched to draw

Estimated Income: \$123,468

Estimated Fees: \$7,624

Estimated Net Income: \$115,844

Estimated Average Yield: 3.72%



Income estimates based upon currently available treasury yields as of 4/1/26. Actual income and fees based upon actual pace of reinvestments, draws, additions, or yields currently available during investment period.

Ehlers' Investment Fees

Item #3.

- Transparent fees based on average monthly assets under management
 - ✓ Includes all finance committee or council meetings & travel expenses
 - ✓ Includes cash flow forecasting and strategy planning
 - ✓ All terms memorialized in Investment Advisory Agreement
 - ✓ Can establish flat fee structures for specific scopes of work
- We charge NO other management, check writing, ACH or wire fees. And No investment mark-ups

**Investment advisory fee:
Approximately .25% annually**



Important Disclosure

Item #3.

Ehlers is the joint marketing name of the following affiliated businesses (collectively, the “Affiliates”): Ehlers & Associates, Inc. (“EA”), a municipal advisor registered with the Municipal Securities Rulemaking Board (“MSRB”) and the Securities and Exchange Commission (“SEC”); Ehlers Investment Partners, LLC (“EIP”), an SEC registered investment adviser; and Bond Trust Services Corporation (“BTS”), a holder of a limited banking charter issued by the State of Minnesota.

Where an activity requires registration as a municipal advisor pursuant to Section 15B of the Exchange Act of 1934 (Financial Management Planning and Debt Issuance & Management), such activity is or will be performed by EA; where an activity requires registration as an investment adviser pursuant to the Investment Advisers Act of 1940 (Investments and Treasury Management), such activity is or will be performed by EIP; and where an activity requires licensing as a bank pursuant to applicable state law (paying agent services shown under Debt Issuance & Management), such activity is or will be performed by BTS. Activities not requiring registration may be performed by any Affiliate.

This communication does not constitute an offer or solicitation for the purchase or sale of any investment (including without limitation, any municipal financial product, municipal security, or other security) or agreement with respect to any investment strategy or program. This communication is offered without charge to clients, friends, and prospective clients of the Affiliates as a source of general information about the services Ehlers provides. This communication is neither advice nor a recommendation by any Affiliate to any person with respect to any municipal financial product, municipal security, or other security, as such terms are defined pursuant to Section 15B of the Exchange Act of 1934 and rules of the MSRB. This communication does not constitute investment advice by any Affiliate that purports to meet the objectives or needs of any person pursuant to the Investment Advisers Act of 1940 or applicable state law.



COLUMBUS POLICE DEPARTMENT

159 S. Ludington St.
Columbus, WI. 53925
920-623-5919 (Main)
920-623-5930 (Fax)

Item #4.

MEMO

To: Columbus City Council

FROM: Chief Dennis Weiner *DW*

REF: Act 113: \$10 increase in court costs per citation

DATE: June 9, 2026

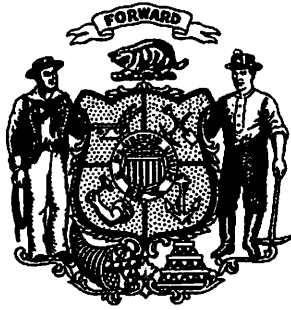
In March the state passed and signed legislation into effect that increased the current court cost assessed per ticket, from \$38 to \$48. I was not aware of this change until the time it went into effect, upon receiving email notices. The last court cost portion of a citation increase was in 2017.

The Eastern Columbia County Joint Municipal Court (ECCJMC) advised BadgerTracs (WI DOT). They host and maintain the ticket writing software, referred to as TRACS (traffic and criminal software). This software program is required to be used by every police department in the state, to add the \$10 increase to all citations.

Last week at the ECCJMC meeting in Wyocena City Administrator Amundson and I attended; it was recommended that each municipality also approve the \$10 increase.

You will see in the attached statute change mention of \$5 to the Secretary of Administration monthly for each citation. That was the law and in place prior to this bill. The court cost was previously \$38 and the court netted \$33. With the \$10 increase the court will now net \$43 of the \$48 fee.

This \$10 increase will help the financial stability of the court which currently is operating with a deficit. It potentially could reduce or eliminate the need to seek operational funding from the municipalities



2025 Assembly Bill 443

Date of enactment: March 20, 2026
Date of publication*: March 21, 2026

2025 WISCONSIN ACT 113

AN ACT to amend 814.65 (1) of the statutes; relating to: increasing the maximum fee for court costs collectible in a municipal court action.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 814.65 (1) of the statutes is amended to read:

814.65 (1) COURT COSTS. In a municipal court action, except for a financial responsibility violation under s. 344.62 (2) or for a violation of an ordinance in conformity with s. 343.51 (1m) (b) or 347.48 (2m), the mu-

nicipal judge court shall collect a fee of not less than \$15 nor more than ~~\$38~~ \$48 on each separate matter, whether it is on default of appearance, a plea of guilty or no contest, on issuance of a warrant or summons, or the action is tried as a contested matter. Of each fee received by the judge court under this subsection, the municipal treasurer shall pay monthly \$5 to the secretary of administration for deposit in the general fund and shall retain the balance for the use of the municipality.

* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."



Agenda Item Report

Meeting Type: Committee of the Whole & Council

Meeting Date: June 16, 2026

Item Title: Comprehensive Outdoor Recreation Plan - Public Input Strategy

Submitted By: Maria Zeien, Administrative Intern

Detailed Description of Subject Matter:

The Comprehensive Outdoor Recreation Plan (CORP) is a planning document that assesses community-specific outdoor recreational needs and establishes goals and recommendations for the City's parks system. DNR Stewardship Grants require cities to have a CORP that has been adopted/updated within 5 years of the application date. The City of Columbus last updated its CORP in 2021, so an updated plan is needed to remain eligible for grants.

Plans typically incorporate community feedback to assess demand and need for developments in the parks system. To gather public input, staff plans to administer a survey to the public and hold a public forum.

The proposed survey (see attached) will be open to community members from 6/17/2026 until 7/8/2026 in an online format (Microsoft Forms). Flyers with a link/QR code to the survey will be placed in public buildings, distributed at city events, posted on social media, and sent out through other platforms.

The public forum will be held on Tuesday July 14th at 6:00 PM. All community members are encouraged to attend, and this date will be advertised with the survey.

List all Supporting Documentation Attached:

[Draft Survey](#)

Action Requested of Council:

Approval of draft survey and forum date

City of Columbus Community Parks Survey

Summer 2026

Please fill out this survey to help us assess needs and desired updates to our parks system

* Required

Residency

All community members are welcome to fill out the survey, regardless of residency

1. What best describes your interest in the City of Columbus? *

- ☐ I am a resident of the City of Columbus
- ☐ I am a resident of a neighboring community (Village of Fall River, Town of Columbus, etc.)
- ☐ I own a business in the City of Columbus (but do not reside there)
- ☐ I work in the City of Columbus (but do not reside there)
- ☐ Other

Demographics

We will use this information for data analysis to ensure our sample is representative of the actual population

2. What age group do you belong to? *

- ☐ under 18
- ☐ 18-24
- ☐ 25-34
- ☐ 35-44
- ☐ 45-54
- ☐ 55-64
- ☐ 65+

3. Which best describes your household? *

- ☐ Single Adult (no children)
- ☐ Adult Couple (no children)
- ☐ Single Adult with children
- ☐ Adult Couple with children
- ☐ Other

4. If you have children in your household, what age group(s) are they part of? *

- ☐ Under 5
- ☐ 5-8
- ☐ 9-12
- ☐ 13+
- ☐ N/A

5. What options best describe your Race and Ethnicity? *

- ☐ White/Caucasian
- ☐ Hispanic or Latino
- ☐ Asian
- ☐ Black or African American
- ☐ American Indian or Alaskan Native
- ☐ Native Hawaiian or Pacific Islander
- ☐ Middle Eastern or North African
- ☐ Prefer not to say
- ☐ Other

6. What is your gender? *

- ☐ Woman
- ☐ Man
- ☐ Non-binary
- ☐ Prefer not to say

7. What is approximately your total annual household income? *

- ☐ Under \$50,000
- ☐ \$50,000 - \$100,000
- ☐ \$100,000 - \$150,000
- ☐ \$150,000+
- ☐ Prefer not to say

Parks and Open Spaces

We would like your feedback on our parks system!

8. Overall, how would you rate the City's parks? *

1 star being lowest, 5 stars being highest



9. If you rated the previous question 3 stars or below, why?

10. Which amenities do you (and your household) utilize the most? *

Please select at most 3 options.

- ☐ Baseball/Softball Field
- ☐ Soccer Field
- ☐ Basketball Court
- ☐ Volleyball Court
- ☐ Tennis Court
- ☐ Pickleball Court
- ☐ Football Field
- ☐ Open/Multi-Use Field
- ☐ Disc Golf
- ☐ Community Pool
- ☐ Outdoor Ice Skating Rink
- ☐ Community Garden
- ☐ Playground
- ☐ Walking Path/Trail
- ☐ Picnic Area
- ☐ Boat Launch
- ☐ Fishing Area
- ☐ Golf Course
- ☐ Other

11. Of the following projects, which ones would you most like to see in the City? (please rank highest priorities at the top) *

More Fishing Areas/Docks

Pedestrian/Bike Trails

Softball/Baseball Field Improvements

Outdoor Adult Fitness Area

River Walk

Skate Park

12. What other amenities would you like to see in the City's parks system?

13. If more trails were available, what kinds of activities would you like to use them for? *

- ☐ Walking
- ☐ Running
- ☐ Biking
- ☐ Roller Skating/Blading
- ☐ Skateboarding
- ☐ Cross-Country Skiing
- ☐ I would not use them
- ☐ Other

14. Are there any accessibility improvements that you would like to see in the City's parks?

15. Recognizing that park improvements and amenities are expensive, and that grants require matching funds to support projects, which of the following funding sources would you support the City exploring to fund additional park infrastructure? *

If you are personally willing to volunteer or donate to a fundraising or sponsorship effort, please reach out to Amy Jo Meyers (ameyers@columbuswi.gov).

- ☐ I would be willing to personally volunteer to support fundraising efforts
- ☐ I would support a slight tax increase to have access to additional amenities
- ☐ I would personally be willing to donate or provide sponsorship to the City's parks
- ☐ I would support additional funding allocated to the parks department even if it meant reducing other departments' funding
- ☐ I would be willing to pay user fees for some additional amenities
- ☐ I would support an increase in impact fees placed on new development to support the parks system
- ☐ None of the above

16. Do you have any other feedback on the City's parks system?

This content is neither created nor endorsed by Microsoft. The data you submit will be sent to the form owner.

 Microsoft Forms



Agenda Item Report

Meeting Type: Committee of the Whole & Common Council

Meeting Date: June 16, 2026

Item Title: Discussion Regarding Proposals for Audit Services

Submitted By: Kendra Riddle, Finance Director

Detailed Description of Subject Matter:

5 Proposals were received for Auditing Services. After diligent review and discussion with potential individuals, our Finance Team determined that CLA would be the best option for us moving forward.

List all Supporting Documentation Attached:

Proposals from CLA, Baker Tilly, Bauman Associates, Johnson Block, and Kerber Rose

Action Requested of Council:

Consider and take action on approving the proposal for Audit Services from CLA.

Strategic Plan Objective(s):

Objective 4: Utilize all financial tools available



Proposal to provide professional auditing services to:

City of Columbus, Wisconsin

Prepared by:

RFP Subject	Request for Proposal for Professional Auditing Services: City of Columbus, Wisconsin
Firm Name	CliftonLarsonAllen LLP (CLA)
Name, Address, Telephone Number, Email Address of Contact Person	Bryan Grunewald, CPA, Principal 712 Riverfront Drive, Suite 301, Sheboygan WI 53081 Direct 920-803-3147 bryan.grunewald@CLAconnect.com
Date of Proposal	May 28, 2026

CLAconnect.com

CPAS | CONSULTANTS | WEALTH ADVISORS

CLA (CliftonLarsonAllen LLP) is an independent network member of CLA Global. See [CLAglobal.com/disclaimer](https://claglobal.com/disclaimer).
Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



Table of Contents

Letter of Transmittal.....	1
Authorized individuals.....	3
Understanding of the work to be accomplished	3
Firm independence	3
Commitment to perform the audit work on schedule	3
Company Profile	4
National firm, local presence	4
Firm history	5
Office location and number of staff employed at office location	5
Summary of Your Firms Qualifications.....	6
State and local government experience	7
Similar governmental audit engagements.....	9
Approach to Scope of Services.....	13
Firm’s Plan to complete services	13
Financial statement audit approach.....	14
Assistance from client	21
Statistical sampling.....	21
Quality control procedures and peer review report.....	22
Engagement team	24
Engagement timeline	26
Statement of why CLA believes itself to be the best qualified to perform the engagement...	26
Audit Pricing Submission	27
No surprises	28
Appendix	29
Your service team biographies	29



Letter of Transmittal

May 28, 2026

Kendra Riddle, Finance Director
City of Columbus, Wisconsin
105 N. Dickason Boulevard
Columbus, WI 53925
kriddle@columbuswi.gov

Dear Kendra:

Thank you for inviting us to propose. We look forward to the opportunity to provide services to City of Columbus, Wisconsin (the City).

Understanding of the work to be done and commitment to perform within the time period

CLA has read and understands the work to be done as outlined in the City's RFP section titled *Scope of Services*. We are committed to perform the work within the time period specified in the RFP.

CLA differentiators

We are confident that our extensive experience serving similar governmental entities, bolstered by our client-oriented philosophy and depth of resources, will make CLA a top qualified candidate to fulfill the scope of your engagement. The following differentiators are offered for the City's consideration:

1. **Industry-specialized insight and resources** – As one of the nation's leading professional services firms, and one of the largest firms who specialize in regulated industries, CLA has the experience and resources to assist the City with their audit needs. In addition to your experienced local engagement team, the City will have access to one of the country's largest and most knowledgeable pools of regulated industry resources.
2. **Strong methodology and responsive timeline** – In forming our overall audit approach, we have carefully reviewed the RFP and other information made available and considered our experience performing similar work for other municipalities. Our local government clients are included amongst the more than 4,200 governmental organizations we serve nationally. Our staff understands your complexities not just from a compliance standpoint, but also from an operational point of view. The work plan also minimizes the disruption of your staff and operations and provides a blueprint for timely delivery of your required reports.
3. **Communication and proactive leadership** – The City will benefit from a high level of hands-on service from our team's senior professionals. We can provide this level of service because, unlike other national firms, our principal-to-staff ratio is similar to smaller firms – allowing our senior level professionals to be involved and immediately available throughout the entire engagement process. Our approach helps members of the engagement team stay abreast of key issues at the City and take an active role in addressing them.
4. **A focus on providing consistent, dependable service** – We differ from other national firms in that our corporate practice focuses on the needs of non-SEC clients, thus allowing us to avoid the workload compression typically experienced by firms that must meet public companies' SEC filing deadlines. CLA is organized into industry teams, affording our clients with specialized industry-specific knowledge supplemented by valuable local service and insight. Therefore, the City will enjoy the service of members of

our state and local government services team who understand the issues and environment critical to governmental entities.

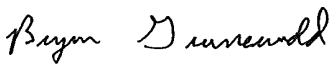
5. **OMB Uniform Guidance (UG) experience** – CLA performs single audits for hundreds of organizations annually, ranking top in the nation for the number of single audits performed by any CPA firm. The single audit requires a specific set of skills to properly perform the procedures. As such, we have developed a group of professionals who specialize in providing single audit services.
6. **Fresh perspective** – By engaging CLA, the City will benefit from a fresh look at its business operations, information systems, and financial risk management policies and procedures. You will be served by an engagement team with enthusiasm and a desire to meet and exceed expectations. We are confident that our industry experience will bring to the City new ideas, creative approaches, and fresh opportunities to meet the financial management and accountability challenges before the City.

We want to serve you, and we have the qualifications to deliver quality, timely work. Throughout this proposal, we take you on a journey outlining how we'll work together and the value you can come to appreciate when we exceed expectations.

Please contact me if I can provide additional information on our firm or our proposal.

Sincerely,

CliftonLarsonAllen LLP



Bryan Grunewald, CPA, Principal



Authorized individuals

I, Bryan Grunewald, your engagement principal-in-charge, will serve as the City's primary contact person for this engagement. Furthermore, as a principal of CLA, I am authorized to sign, bind, and commit the firm to the obligations contained in this proposal and the City's RFP. My contact information is as follows:

Bryan Grunewald, CPA, Principal

Direct: 920-803-3147

Email: bryan.grunewald@CLAconnect.com

Understanding of the work to be accomplished

We have read the Request for Proposal (RFP) and understand the scope of the work to be performed as detailed in the RFP under the section titled *Scope of Services*.

Firm independence

CLA affirms that it is independent of the City under the American Institute of Certified Public Accountant's Code of Professional Conduct and its interpretations and the U.S. Government Accountability Office's Government Auditing Standards, as required. Our firm-wide quality control policies and procedures foster strict compliance with these professional standards. In addition, the individuals assigned to your engagement are independent of the City.

Commitment to perform the audit work on schedule

Should CLA be selected to serve this engagement, we will perform these services within the time period specified in the RFP and as finalized in the planning stages of the engagement.

To meet the requirements of the RFP, the audit will be performed in accordance with auditing standards generally accepted in the United States of America, as set forth by the American Institute of Certified Public Accountants; the standards set forth for financial audits in Government Auditing Standards issued by the Comptroller General of the United States; and any other applicable federal, state, and local laws or regulations.



Company Profile

National firm, local presence

CLA is a leading accounting firm employing some of the most talented and knowledgeable professionals in our industry. Although we have more than 130 locations throughout the United States, we make it our mission to have local offices that serve our clients efficiently. The engagement for the City will be led by our local industry-specialized professionals with support from our firm-wide industry professionals and leaders.

Create opportunities

CLA exists to create opportunities for our clients, our people, and our communities through industry-focused wealth advisory, digital, audit, tax, consulting, and outsourcing services. Our broad professional services allow us to serve clients more completely — from startup to succession and beyond.

Our professionals are immersed in the industries they serve and have specialized knowledge of their operating and regulatory environments. With nearly 9,000 people in more than 130 U.S. locations and a global vision, we promise to know you and help you.

9,000

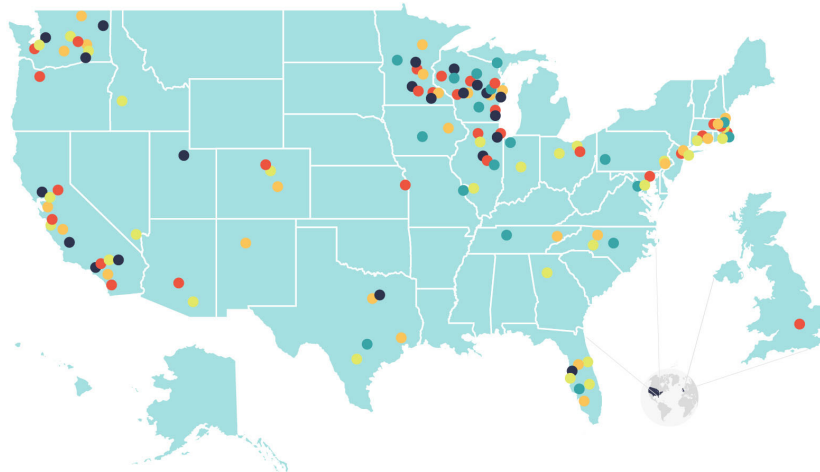
NEARLY 9,000 PEOPLE

130+

LOCATIONS

AN INDEPENDENT
NETWORK MEMBER OF

CLA Global



It takes balance™

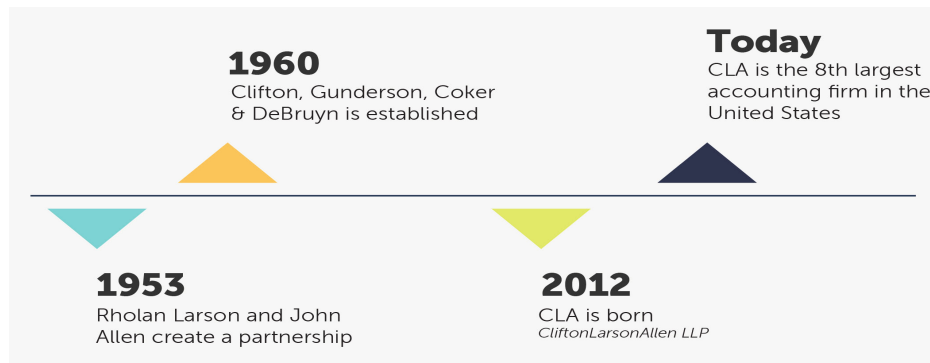
With CLA by your side, you can find everything you need in one firm. Professionally or personally, big or small, we can help you discover opportunities and bring balance to get you where you want to go. CLA has been recertified as a Great Place to Work in January 2024.

CLA is a leading accounting firm employing some of the most talented and knowledgeable professionals in our industry. Although we have more than 130 locations throughout the United States, we make it our mission to have local offices that serve our clients efficiently. The engagement for the City will be led by our local industry-specialized professionals with support from our firm-wide industry professionals and leaders.



Firm history

On January 1, 2012, two regional firms, Clifton Gunderson and LarsonAllen, merged to become CLA. They were driven by a shared vision to be a different kind of firm and a dream to be America's leading providers of professional services. We're celebrating 12 years as CLA, but the roots of our culture reach back much further. Across decades, the philosophies that drove our legacy firms — from how they served clients and treated their people to how they did business — shared many attributes. We still find them present today in what we call the CLA Promise. CLA has been performing audits of local governments for 60+ years.



Office location and number of staff employed

Our firm matches the necessary skill set to an engagement before considering the geographic location of the staff. Assigning team members who specialize in working with similar clients can provide the City higher-quality services and allows us to complete the engagement in a more efficient and effective manner with little interruption to your staff.

The City will be served by dedicated state and local government professionals located in our Northeast Wisconsin regions with staffing from our Sheboygan, Wisconsin and other northeast Wisconsin office locations. The following table provides additional information by staff level related to the size of our state and local government team members in our Wisconsin region.

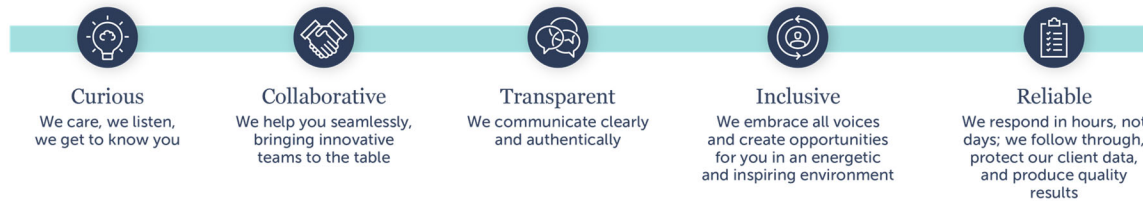
Level of Staff	State and Local Government Staff in Wisconsin	State and Local Government Staff in Northeast WI
Principal/Signing Director	10	4
Director/Manager	11	6
Senior	16	7
Associate	15	8
Paraprofessionals/Other	10	5
Total	62	30

Summary of Your Firms Qualifications

You deserve to work with people whose values match your own. Our values drive our behavior and lead to service delivery that exceeds expectations and provides you with the [CLA client experience](#).

What does that mean? It means you'll work with a team with the resources to support the whole of your organization. You can count on industry specialized professionals who bring ideas and strategies that are relevant and actionable. Quite simply, you'll encounter value beyond the expected.

We put relationships first. Our family culture is at the center of our success, and we invite different beliefs and perspectives to the table, so we can truly know and help our clients, our communities, and each other. Here's what you can experience.



Your time is valuable: We know how to deliver quality, timely work, and we take care of the details so you can focus on what really matters: the important decisions that drive your success.

State and local government experience

You can benefit from a close personal connection with a team of professionals devoted to governments. Our goal is to become familiar with all aspects of your operations — not just the information needed for the year-end audit so that we can offer proactive approaches in the areas that matter most to you:

- Finding new ways to operate more effectively and efficiently
- Responding to regulatory pressures and complexities
- Maintaining quality services in the face of revenue reductions
- Providing transparent, accurate, and meaningful financial information to stakeholders, decision-makers, and your constituents

We understand the legislative changes, funding challenges, compliance responsibilities, and risk management duties that impact you. Our experienced government services team can help you navigate the challenges of today, all while seamlessly strategizing for the future.



Deep industry connections

CLA actively supports industry education as a thought leader and industry speaker. We focus on supporting the educational needs of the industry through nationally sponsored trade events. Our team of professionals is sought after, both as educators and as experienced speakers who are invited to speak and teach at major professional events by leading trade associations, including those shown here.



We are also actively involved in and/or are members of the following professional organizations:

- American Institute of Certified Public Accountants (AICPA)
- AICPA's State and Local Government Expert Panel
- AICPA's Government Audit Quality Center (GAQC)
- Government Finance Officers Association (GFOA)
- Special Review Committee for the GFOA's Certificate of Achievement for Excellence in Financial Reporting (Certificate) Program
- AICPA Single Audit Quality Task Force
- Association of Government Accountants

Our involvement in these professional organizations, combined with various technical services we subscribe to, allows us to be at the forefront of change in the constantly changing government environment. We take our responsibility for staying current with new accounting pronouncements, auditing standards, other professional standards and laws and regulations seriously.

Insight to strengthen your organization

When you're ready to go beyond the numbers to find value-added strategies, we offer resources to help you respond to challenges and opportunities including:

- [National webinars](#) — Access complimentary professional development opportunities for your team.
- [Articles and white papers](#) — Stay current on industry information as issues arise.

Curious: We care, we listen, we get to know you.



Support at every turn

With [dedicated services specific to state and local governments](#), you have access to guidance on all aspects of your operations.

- [Affordable Care Act \(ACA\) reporting and compliance](#)
- [Audit](#), review, and compilation of financial statements
- Compliance audits (HUD, OMB Single Audits)
- [COVID-19 funding support](#)
- [Cybersecurity](#)
- [Enterprise risk management](#)
- [Forensic accounting, auditing, and fraud investigation](#)
- Fraud risk management
- [Grant compliance](#)
- Implementation assistance for complex Governmental Accounting Standards Board (GASB) statements
- [Internal audit](#)
- [Outsourced business operations](#)
- [Performance auditing](#)
- [Purchase card \(p-card\) monitoring and analytics](#)
- [Risk assessments](#)
- Strategic, financial, and operational consulting
- [Telecom management services](#)



Similar governmental audit engagements

Our clients say it best. And their independent, authentic perspective is invaluable in learning about the experience you'll have when working with us. We encourage you to connect with our clients to hear it firsthand.

Village of Oostburg, Wisconsin	
Client Contact	Amy Wilterdink, Clerk - Treasurer
Services provided	• Preparation and audit of the financial statement of the village, utilities, and audit of the tax incremental districts • Preparation of state report form • Preparation of the PSC annual report • Assistance with implementation of new standards • Year-round resource and technical advisor
Phone Number Email	920-564-3214 amy.wilterdink@oostburgwi.org
Length of engagement	More than 15 years

City of Fond du Lac, Wisconsin

Client Contact	Tricia Davi, Director of Administration and Chief Financial Officer
Services provided	• Preparation and audit of the financial statement of the city and utilities, and audit of the tax incremental districts • Review of the city prepared state report form • Consultation and review of the client prepared PSC annual report • Federal and state single audit • Assistance with implementation of new standards • Year-round resource and technical advisor • The City's Annual Comprehensive Financial Report Form has received the GFOA certificate of achievement in financial reporting for twenty-nine consecutive years
Phone Number Email	920-322-3455 tdavi@fdl.wi.gov
Length of engagement	More than 20 years

Town of Sheboygan, Wisconsin

Client Contact	Jamie Hilbelink, Treasurer / Utility Clerk
Services provided	• Preparation and audit of the financial statement of the town, sanitary district numbers 2 and 3, and audit of the tax incremental district • Preparation of state report form and PSC annual report • Assistance with implementation of new standards • Year-round resource and technical advisor
Phone Number Email	920-451-2320 jamie@townofsheboygan.org
Length of service	More than 20 years

City of Algoma and Algoma Utilities, Wisconsin

Client Contact	Jamie Jackson, City Treasurer Sara Krouse, Algoma Utilities Office Manager
Services provided	• Preparation and audit of the financial statement of the City and Utilities, and audit of the tax incremental districts • Preparation of state report form • Consultation and review of the client prepared PSC annual report • Assistance with implementation of new standards • Year-round resource and technical advisor
Phone Number Email	920-487-5203 jamie.jackson@algomacity.org 920-487-5556 skrouse@algomautilities.com
Length of engagement	More than 20 years

Village of Greendale, Wisconsin

Client Contact	Stephanie Hall, Director of Finance
Services provided	• Preparation and audit of the financial statement of the village, utilities, and audit of the tax incremental districts • Preparation of state report form • Preparation of the PSC annual report • Assistance with implementation of new standards • Year-round resource and technical advisor
Phone Number Email	414-423-2100 shall@greendale.org
Length of Relationship	More than 15 years

Transparent: We place honesty and integrity at the center of all communication. We welcome you to start an open and candid conversation with those who know us best.



TIF district experience

For Town and Municipal TIDs, audits conducted by an independent CPA are required at least three times during the TID's life, no later than 12 months after:

- 30% of total project expenditures
- End of expenditure period
- Termination of the district

We are able to utilize our experience serving Wisconsin municipalities, many of whom have one or more TIF districts that are subject to the audit requirements in accordance with Wisconsin State Statute 66.1105. Team members included in this proposal have experience performing TID audits for municipalities with one (1) tax increment district to municipalities with more than twenty (20) districts.

In addition to regularly performing audits of tax incremental districts, our team members also provide consulting and preparation assistance with Wisconsin Department of Revenue regulatory reporting including form PE-300 Municipal Tax Incremental Finance Annual Report and form PE-110 for TID final accounting.

Experience with WI Municipal Accounting Software

Consistent with our deep industry experience and the extensive number of Wisconsin municipal clients that we have the opportunity to serve, our team members have significant exposure to a wide variety of different municipal accounting software systems. In addition, we regularly assist clients with the process of software selection and implementation of software system. Following are just a few of the software systems that our team members have had exposure to: Civic Systems, Workhorse, Munis, QuickBooks, Sage, Workday, Springbrook, JDE, Caselle, and BS&A. From these systems, we regularly utilize data for various purposes including data analytics, sample selection, general ledger analysis, review and analysis of general ledger detail, testing of individual transactions, review or and or selection of journal entry or transaction postings. We also regularly utilize auditor access to both general ledger applications as well as accessing electronic document storage (in situations where clients have implemented this technology).



Approach to Scope of Services

Firm's Plan to complete services

The CLA Seamless Assurance Advantage (SAA)

The CLA Seamless Assurance Advantage (SAA) is an innovative approach to auditing that utilizes leading technologies, analytics, and audit methods to help solve client problems and create a seamless experience.



A different approach

SAA is unlike any conventional audit process. SAA does not depend on physical location. It reduces the time our professionals spend on site, creates fewer disruptions, enables more efficient use of resources (yours and ours), and allows for more impactful interactions with your people.



Insights through analytics

CLA uses strategic data analysis to evaluate whole data sets to gain a deeper understanding of your organization. Insights that were once impossible can now come into focus to help you measure performance, enhance strategic decision making, and understand your competitive opportunities.

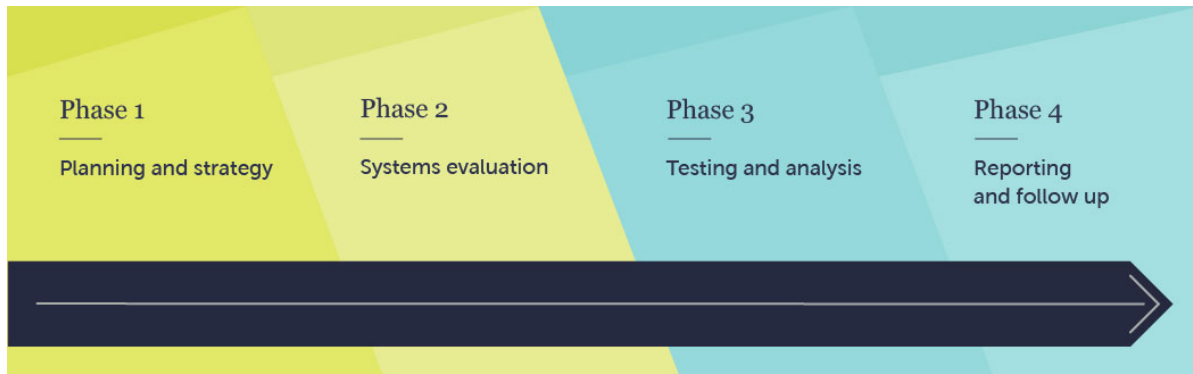


Effective technology

CLA embraces technologies that help solve client problems and create a seamless experience. Assurance Information Exchange (AIE) is a web-based application developed by CLA to digitally request and obtain audit documents through a secure and efficient online portal.



Financial statement audit approach



Phase 1: Planning and strategy

The main objective of the planning phase is to identify significant areas and design efficient audit procedures.

- Conduct an entrance meeting. Bryan Grunewald and staff will meet with the City personnel to agree on an outline of responsibilities and time frames
 - Establish audit approach and timing schedule
 - Determine assistance to be provided by the City personnel
 - Discuss application of generally accepted accounting principles
 - Address initial audit concerns
 - Establish report parameters and timetables
 - Progress reporting process
 - Establish principal contacts
- Gain an understanding of your operations, including any changes in organization, management style, and internal and external factors influencing the operating environment
- Identify significant accounts and accounting applications, critical audit areas, significant provisions of laws and regulations, and relevant controls over operations
- Determine the likelihood of effective Information Systems (IS) - related controls
- Perform a preliminary overall risk assessment
- Confirm protocol for meeting with and requesting information from relevant staff
- Establish a timetable for the fieldwork phase of the audit
- Determine a protocol for using TeamMate Analytics and Expert Analyzer (TeamMate), our data extraction and analysis software, to facilitate timely receipt and analysis of reports from management
- Compile an initial comprehensive list of items to be prepared by the City, and establish deadlines

We will document our planning through:

- **Entity profile** — This profile will help us understand the City's activities, organizational structure, services, management, key employees, and regulatory requirements.
- **Preliminary analytical procedures** — These procedures will assist in planning the nature, timing, and extent of auditing procedures that will be used to obtain evidential matter. They will focus on enhancing our understanding of the financial results and will be used to identify any significant transactions and events that have occurred since the last audit date, as well as to identify any areas that may represent specific risks relevant to the audit.
- **General risk analysis** — This will contain our overall audit plan, including materiality calculations, fraud risk assessments, overall audit risk assessments, effects of our IS assessment, timing, staffing, client assistance, a listing of significant provisions of laws and regulations, and other key planning considerations.

- **Account risk analysis** — This document will contain the audit plan for the financial statements, including risk assessment and the extent and nature of testing by assertion.
- **Prepared by client listing** — This document will contain a listing of schedules and reports to be prepared by the City personnel with due dates for each item.
- **Assurance Information Exchange (AIE)** — CLA uses a secure web-based application to request and obtain documents. This application allows clients to view detailed information, including due dates for all items CLA is requesting. Clients can attach electronic files and add commentary directly on the application.

The audit engagement will be planned under the direction of the engagement leader and in-charge. We will clearly communicate any issues in a timely manner and will be in constant contact as to what we are finding and where we expect it will lead.

Using the information we have gathered and the risks identified, we will produce an audit program specifically tailored to the City that will detail the nature and types of tests to be performed. We view our programs as living documents, subject to change as conditions warrant.

Phase 2: Systems evaluation

We will gain an understanding of the internal control structure of the City for financial accounting and relevant operations. Next, we will identify control objectives for each type of control material to the financial statements, and then identify and gain an understanding of the relevant control policies and procedures that effectively achieve the control objectives. Finally, we will determine the nature, timing, and extent of our control testing and perform tests of controls. This phase of the audit will include testing of certain key internal controls:

- Electronic data, including general and application controls reviews and various user controls
- Financial reporting and compliance with laws and regulations

We will test controls over certain key cycles, not only to gather evidence about the existence and effectiveness of internal control for purposes of assessing control risk, but also to gather evidence about the reasonableness of an account balance. Our use of multi-purpose tests allows us to provide a more efficient audit without sacrificing quality.

Our assessment of internal controls will determine whether the City has established and maintained internal controls to provide reasonable assurance that the following objectives are met:

- Transactions are properly recorded, processed, and summarized to permit the preparation of reliable financial statements and to maintain accountability over assets
- Assets are safeguarded against loss from unauthorized acquisition, use, or disposition
- Transactions are executed in accordance with laws and regulations that could have a direct and material effect on the financial statements

We will finalize our audit programs during this phase. We will also provide an updated prepared by client listing based on our test results and anticipated substantive testing.

During the internal control phase, we will also perform a review of general and application information services/information technology (IS/IT) controls for applications significant to financial statements to conclude whether IS general controls are properly designed and operating effectively.

Based on our preliminary review, we will perform an initial risk assessment of each critical element in each general control category, as well as an overall assessment of each control category. We will then assess the significant computer-related controls.

For IS/IT-related controls we deem to be ineffectively designed or not operating as intended, we will gather sufficient evidence to support findings and will provide recommendations for improvement. For IS controls we deem to be effectively designed, we will perform testing to determine if they are operating as intended through a combination of procedures, including observation, inquiry, inspection, and re-performance.

Phase 3: Testing and analysis

The extent of our substantive testing will be based on results of our internal control tests. Audit sampling will be used only in those situations where it is the most effective method of testing.

After identifying individually significant or unusual items, we will decide the audit approach for the remaining balance of items by considering tolerable error and audit risk. This may include (1) testing a sample of the remaining balance; (2) lowering the previously determined threshold for individually significant items to increase the percent of coverage of the account balance; or (3) applying analytical procedures to the remaining balance. When we elect to sample balances, we will use TeamMate to efficiently control and select our samples.

Our workpapers during this phase will clearly document our work as outlined in our audit programs. We will provide the City with status reports and be in constant communication with the City to determine that all identified issues are resolved in a timely manner. We will hold a final exit conference with the City to summarize the results of our fieldwork and review significant findings.

Phase 4: Reporting and follow up

Reports to management will include oral and/or written reports regarding:

- Independent Auditors' Report
- Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*
- Independent Auditors' Report on Compliance for Each Major Federal and State Program, Report on Internal Control Over Compliance, and Report on the Schedule of Expenditures of Federal and State Awards Required by the *Uniform Guidance* and the *Wisconsin State Single Audit Guidelines, if applicable*
- Management Letter, as applicable
- Written Communication to Those Charged with Governance, which includes the following areas:
 - Our responsibility under auditing standards generally accepted in the United States of America
 - Changes in significant accounting policies or their application
 - Unusual transactions
 - Management judgments and accounting estimates
 - Significant audit adjustments
 - Other information in documents containing the audited financial statements
 - Disagreements with the City
 - The City's consultations with other accountants
 - Major issues discussed with management prior to retention
 - Difficulties encountered in performing the audit
 - Fraud or illegal acts

Once the final reviews of working papers and financial statements are completed, our opinion, the financial statements, and management letter will be issued.

The City will be given a draft of any comments we propose to include in the management letter. Items not considered major may be discussed verbally with management instead of in the management letter. Our management letter will include items noted during our analysis of your operations.

We will make a formal presentation of the audit results to those charged with governance, if requested.

Elevating with artificial intelligence (AI)

CLA is committed to harnessing cutting-edge technology to enhance client service. We may use AI to enhance your audit engagements. This can include:

- **Research and document drafting:** CLA professionals may use CLAgpt, our secure, proprietary tool to ask questions and make requests of generative AI trained on several CLA-specific resources.
- **Document summarization:** We may use CLA Family Assistant to help extract and summarize information relevant to our audits, including minutes review, leases, debt agreements, and other document types.
- **Invoice extraction:** CLA may use AI tools to extract relevant fields from invoices and other documents.

When AI is used, the work is supervised by CLA professionals who verify results before making final decisions. Client information remains confidential when working with these tools.

Communication process

Effective communication is critical to a successful engagement. This includes weekly status meetings where observations, potential exceptions, and leading practices are discussed. To avoid surprises at the end of the engagement, we discuss and document our observations, clarify fact patterns, and confirm management's understanding and agreement with our findings.

CLA adheres to all auditing standards related to reporting observations, recommendations, and findings. All significant deficiencies and material weaknesses will be reported to the audit committee/governance in writing. Best practices, observations, and other matters will be reported to management in a management letter that can be used as a tool to track the implementation of our recommendations.

Report to those charged with governance — In addition to observations and recommendations, we will inform the audit committee of:

- Significant accounting policies
- Management judgments and accounting estimates
- Significant audit adjustments and passed adjustments, if any
- Disagreements with management, if any
- Management consultation with other accountants, if any
- Major issues discussed with management prior to retention
- Difficulties encountered in performing the audit, if any

We are sensitive and understanding of the fact that we report to those charged with governance, and our audit professionals maintain objectivity and independence in issuing audit opinions. If we identify significant fraud, illegal acts, or significant delays during the audit process, we will alert the audit committee timely.



Information related to overall fiscal health or other concerns of your organization observed during audit testing will be presented in the exit presentation and as part of the management letter. We will also help you create opportunities for improvement through recommendations and suggestions for strengthening your policies, accounting procedures, and processes.

Data analytics

In addition to standard auditing methodology, a distinguishing aspect of CLA's audit services incorporates the power of data analytics to multiply the value of the analyses and the results we produce for clients. CLA's data methodology is a six-phase, systematic approach to examining an organization's known risks and identifying unknown risks. Successful data analysis is a dynamic process that continuously evolves throughout the duration of an engagement and requires collaboration of the engagement team.

Data analytics are utilized throughout our audit process, our Risk Assessment, **Data Analytics and Review ("RADAR")** is a specific application of general ledger data analytics that has been implemented on all audit engagements. RADAR is an innovative approach created and used only by CLA that aims to improve and replace traditional preliminary analytics that were being performed.

The phases in our data analytics process are as follows:

1. Planning

In the planning stage of the engagement, the use of data analysis is considered and discussed to determine that analytics are directed and focused on accomplishing objectives within the risk assessment. Areas of focus, such as journal entries, cash disbursements, inventory, and accounts receivable are common.

2. Expectations

We consider the risks facing our client and design analytics to address these risks. Through preliminary discussions with management and governance, we develop and document expectations of financial transactions and results for the year. These expectations will assist in identifying anomalies and significant audit areas in order to assess risk.

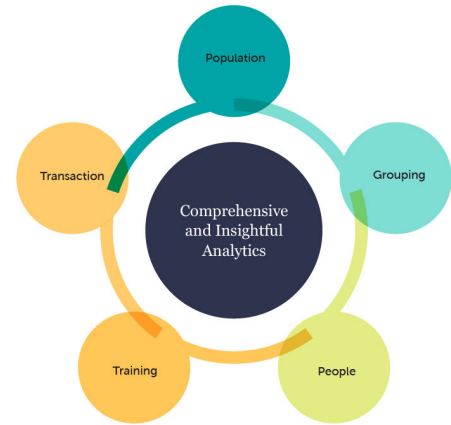
3. Data acquisition

Sufficient planning, a strong initial risk assessment, and an adequate understanding of your systems will serve as the foundation necessary to prepare our draft data request list. We will initially request information in written format and conduct follow-up conversations helping CLA practitioners share a mutual understanding of the type of data requested and the format required. If there are going to be any challenges/obstacles related to obtaining data, or obtaining data in the preferred format, they will generally be discovered at this point.



4. Technical data analysis

Technical analysis of the data requires the skillful blend of knowledge and technical capability. Meaningful technical analysis provides the engagement team with a better understanding of the organization. The additional clarity assists the engagement team to better assess what is “normal” and, in turn, be better suited to spot anomalies, red flags, and other indications of risk. Analytics generally fall into five categories, each looking into the data set in a different way and deployed with a different purpose.



5. Interpret results and subsequent risk assessment

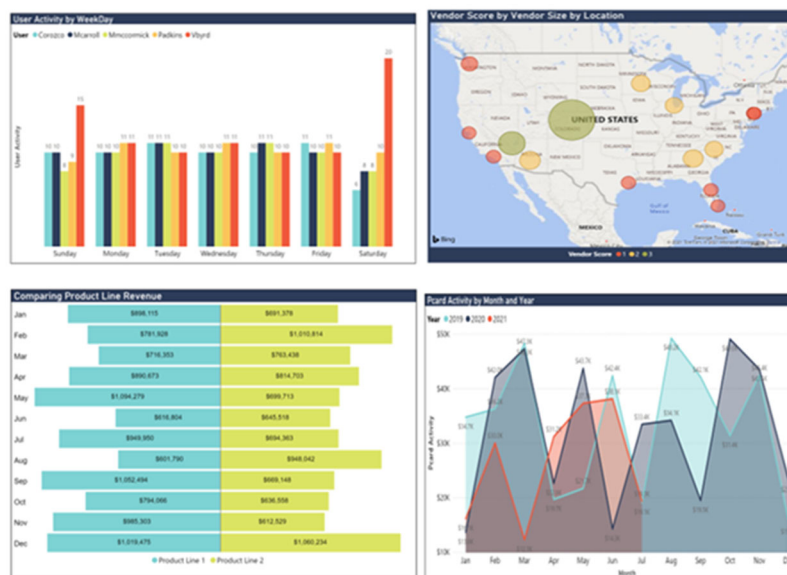
Trends and anomalies will be identified through the performance of the above referenced analytics. Comments regarding the interpretation of those trends and anomalies will be captured. When trends are identified, they are reconciled against expectations. For anomalies identified, the approach to further audit procedures will be considered.

6. Response and document

The last process is to capture responses and determine that our procedures are properly documented. Abstracts, charts, or summaries of both trends and anomalies are retained in audit documentation to support our identification of risks. Our analysis can be tailored and customized to help analyze an array of information, including client-specific and proprietary data. Key benefits of data analytics include:

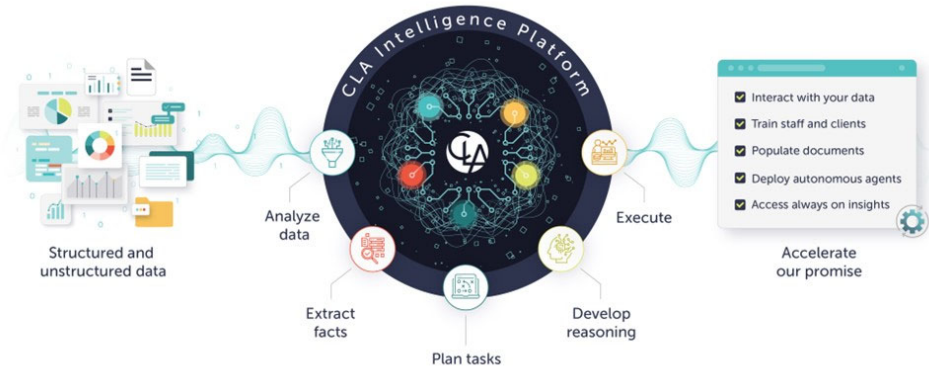
- Built-in audit functionality including powerful, audit specific commands and a self-documenting audit trail
- 100% data coverage, which means that certain audit procedures can be performed on entire populations, and not just samples
- Unlimited data access allows us to access and analyze data from virtually any computing environment
- Eliminates the need to extrapolate information from errors (a common effort when manually auditing data) and allows for more precise conclusions

The below figure illustrates typical data analytics scenarios.



CLA Intelligence Platform: Digital services and generative AI

Let us help you harness cutting-edge technology to transform the way your teams work and uncover deeper business and financial insights.



Digital transformation is no longer optional, it's a necessity. With CLA, you'll find a [comprehensive suite of capabilities](#) spanning automation and integration, data analytics, software, and cybersecurity — offering you new opportunities to navigate and thrive in the digital age.

By leveraging digital product solutions and services, you can improve your business operations and achieve big goals, whether that's streamlining processes, enhancing customer experiences, embracing generative artificial intelligence (AI), or driving innovation. We help you put digital solutions in place to:

Drive growth and profitability	Drive more value from software	Gain efficiencies and quality
Improve employee experience and retention	Make data-driven decisions	Make your data work for you
Manage security more effectively	Put the power of AI in your hands	Reduce cyber and other threats

Assistance from client

We request that the City provide access to all records required for the audits and other requirements of the contract. In addition, we request that you assign a “project coordinator” through whom we will communicate and coordinate activities. We do not foresee needing the City’s staff other than during normal business hours.

To assist in this process, we will provide a detailed Prepared by Client list early in the engagement. We will ask that your accounting staff provide us with standard schedules, as well as additional requested supporting items. We anticipate that your accounting personnel will need to locate and submit to us certain invoices, vouchers, cancelled checks, and other documents and records. We are extremely flexible as to the format in which we receive this information and will determine through the use of the latest technology that your personnel will not be asked to perform any unnecessary or extensively disruptive tasks.

We will depend on your staff to provide us with as much information as possible, in an effort to limit everyone’s time on the engagement and, ultimately, to save your organization money.

Statistical sampling

We follow the guidance of AU-C Section 530, Audit Sampling, in using statistical and nonstatistical approach. We use quality control material in all our audit engagements. These AU-C Section 530 – “Audit Sampling” forms guide our staff through a logical process of assessing inherent risk, control risk, and combined audit risk, followed by an assessment of appropriate sample size for testing.

Sample sizes will vary depending on the nature of the testing (compliance versus substantive) and the size of the population being sampled. Sampling techniques are utilized in compliance and internal control testing, as well as substantive testing of certain asset and liability account balances. Sample sizes used for internal control testing depend on a number of factors, namely the number of expected or actual control deviations, size of population, and level of control assurance anticipated. Sample sizes can range from 20 to 90 possible selections.

To illustrate, if no internal control deviations are anticipated and the frequency of the population (i.e., the number of times the control is performed in a given year) is less than 100, then we will test 20 transactions in order to obtain moderate control assurance. If two internal control deviations are anticipated, and the frequency of the population is greater than 200, then we will test 90 transactions in order to obtain low control assurance. We are usually able to cover a substantial portion of the compliance and controls testing with one sample, resulting in a very efficient approach.

Quality control procedures and peer review report

In the most recent peer review report, dated November 2025, we received a rating of pass, which is the most positive report a firm can receive. We are proud of this accomplishment and its strong evidence of our commitment to technical excellence and quality service. The full report is provided on the following page. This quality control review included a review of specific government engagements.

In addition to an external peer review, we have implemented an intensive internal quality control system to provide reasonable assurance that the firm and our personnel comply with professional standards and applicable legal and regulatory requirements. Our quality control system includes the following:

- A quality control document that dictates the quality control policies of our firm. In many cases, these policies exceed the requirements of standard setters and regulatory bodies. Firm leadership promotes and demonstrates a culture of quality that is pervasive throughout the firm's operations. To monitor our adherence to our policies and procedures, and to foster quality and accuracy in our services, internal inspections are performed annually.
- Quality control standards as prescribed by the AICPA. The engagement principal is involved in the planning, fieldwork, and post-fieldwork review. In addition, an appropriately experienced professional performs a risk-based second review of the engagement prior to issuance of the reports.
- Hiring decisions and professional development programs designed so personnel possess the competence, capabilities, and commitment to ethical principles, including independence, integrity, and objectivity, to perform our services with due professional care.
- An annual internal inspection program to monitor compliance with CLA's quality control policies. Workpapers from a representative sample of engagements are reviewed and improvements to our practices and processes are made, if necessary, based on the results of the internal inspection.
- Strict adherence to the AICPA's rules of professional conduct, which specifically require maintaining the confidentiality of client records and information. Privacy and trust are implicit in the accounting profession, and CLA strives to act in a way that will honor the public trust.
- A requirement that all single audit engagements be reviewed by a designated single audit reviewer, thereby confirming we are in compliance with the standards set forth in the *Uniform Guidance*.



Report on the Firm's System of Quality Control

To the Principals of CliftonLarsonAllen LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP (the "Firm") applicable to engagements not subject to Public Company Accounting Oversight Board ("PCAOB") permanent inspection in effect for the year ended May 31, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants ("Standards").

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The Firm is responsible for designing and complying with a system of quality control to provide the Firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the Firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; and examinations of service organizations (SOC 1® and SOC 2® engagements).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2025, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. CliftonLarsonAllen LLP has received a peer review rating of *pass*.

Cherry Bekaert LLP

Atlanta, Georgia
November 6, 2025

Engagement team

The true value in working with our team is developing a personal and professional relationship with leaders who understand your industry, challenges, and opportunities — with the full support of an entire CLA family behind them.

Meet your service team below.

Engagement Team Member	Role	Years' Experience
Bryan Grunewald, CPA, Principal	Engagement principal – Bryan will have overall engagement responsibility including planning the engagement, developing the audit approach, supervising staff, and maintaining client contact throughout the engagement and throughout the year. Bryan is responsible for total client satisfaction through the deployment of all required resources and continuous communication with management and the engagement team.	20+
Amber Drewieske, CPA Principal	Technical resource principal – Amber will be the technical resource for the audit team as well as the City personnel. Her many years of serving governmental entities will be an invaluable resource.	17+
Megan Hovell, CPA, Director	Engagement director – Megan will act as the lead director on the engagement. In this role, Megan will assist the engagement principal with planning the engagement and performing complex audit areas. She will perform a technical review of all work performed and is responsible for the review of the annual financial report and all related reports.	9+
Additional senior and staff – We will assign an additional senior accountant and staff to your engagement based on your needs and their experience providing services to similar clients.		

Detailed biographies can be found in the *Appendix*.

Collaborative: Support from a responsive local team complemented by national resources. We consider the whole of your organization, bringing innovative teams to the table.



Transition plan

We recognize that a move to a new firm presents an opportunity as well as a challenge. Over our 60-year history, we have transitioned many clients and have a collegial and professional relationship with many firms. Our seamless transition can help reduce your team's time.



Upon appointment as auditors, we will schedule a planning meeting with the appropriate management of the City in order to:

- Review our approach and roles, and solicit comments and concerns
- Schedule work
- Establish key meeting and reporting dates
- Review the audit requirements

Our approach to transition includes:

- A well-structured, experienced engagement team
- More intensive involvement by principals and managers in the transition
- Careful and complete communications at all levels of the team to resolve issues and concerns
- User-friendly audit tools
- A review of prior auditor's work papers to gather pertinent historical accounting information and documents

All transition activities will involve on-site participation of the audit service team to:

- Focus our efforts only upon relevant matters
- Avoid unnecessary efforts by your personnel
- Make the audit process more responsive



Engagement timeline

Count on clear communication and regular updates.

Proposed work plan

Per our discussions we have designed a plan that meets your needs and key deadlines. In our planning meeting, we'll discuss this timeline with you in greater detail and adjust as appropriate.

November	Pre-interim work Review prior year workpapers Request initial planning documents from the City
November	Initial planning meeting
December (As mutually agreed upon)	Interim audit fieldwork
February / March	Final audit fieldwork
April	Draft reports
April / May	Prepare Municipal Financial Report
May / June	Presentation to the City Council (if requested)
Ongoing	Planning and update meetings throughout the year

Statement of why CLA believes itself to be the best qualified to perform the engagement

We believe that we are the best qualified to perform the engagement because of our combination of industry-specialized insight and resources, communication and proactive leadership, our focus on providing consistent and dependable service, and our strong desire and commitment to know you and to help you. We hope that these qualities are evident throughout our response to the proposal.

Audit Pricing Submission

Having upfront conversations builds relationships.

The value we can provide your organization starts with helping you uncover revenue opportunities and put dollars in your pocket. While we are addressing your compliance needs, our insights and strategies also represent a return on your investment. Based on our understanding of your requirements, please find the audit pricing noted below:

Professional Services	2026	2027	2028	Optional 2029	Optional 2030
Financial Statement Audit (all funds except utilities):	\$18,500	\$19,100	\$19,600	\$20,000	\$20,500
Tax Incremental District Compilations (4 TIDS)*	\$11,800	\$12,200	\$12,500	\$12,800	\$13,100
Preparation of State Report Form C	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
Technical Resource Fee (5%)	Included				
Serve as a Resource Throughout the Year	Included				
Total	\$31,500	\$32,500	\$33,300	\$34,000	\$34,800

Our fixed-fee quote is designed with an understanding that:

- City personnel will provide documents and information requested in a timely fashion.
- The operations of your organization do not change significantly and do not include any future acquisitions or significant changes in your business operations.
- There are not significant changes to the scope, including no significant changes in auditing, accounting, or reporting requirements.

The fees above include a 5% Technology and Client Support Fee. Like most firms, we are investing heavily in technology to enhance the client's experience, protect our data environment, and deliver quality services.

*The fees as quoted includes preparation of compilation reports for each of the four tax incremental districts. The fee does not include preparation of form PE-300. If the City would like assistance and for CLA to prepare form PE-300, there will be an additional charge of \$450 per district.



Fee increase

Our fees are based on professional standards and regulations currently in effect and barring any changes in the nature or requirements of the engagement, our annual fees will increase in accordance with the increases in our payroll and overhead costs. In addition, costs could increase due to substantial changes in your office locations, asset size and/or operational structure. If fee increases are expected outside of the ranges provided above, we would discuss with management prior to the completion of the work.

No surprises

Our clients don't like fee surprises. Neither do we. If changes occur, we will discuss a revised fee proposal with you before beginning any work. For any "out-of-scope" work, we will provide an estimate for your approval.

It's not our policy or practice to bill our clients every time we receive a phone call or email. We're invested in our relationships and strongly encourage intentional and frequent communication. Contact us year-round as changes or questions arise.

Rates for additional professional services

For any additional services, it is our practice to bill for actual hours incurred at an hourly rate applicable to the professional completing the project at hand. If additional work is requested outside of the scope of the audit, we will discuss with you our proposed fee for additional services before we begin the project. Every effort will be made to identify the most appropriate person based on scope of project, the experience and skillset needed, and will also consider the most competitive billing rates available.

Our last word on fees: we're committed to serving you and creating a long-standing relationship. If fees are a deciding factor in your selection of a professional services firm, give us a call and let's discuss.

Transparent: Clear, authentic communication and market-based fees.



Appendix

Your service team biographies





Bryan Grunewald, CPA

CLA (CliftonLarsonAllen LLP)

Principal
Sheboygan, Wisconsin

920-803-3147
bryan.grunewald@CLAconnect.com



Profile

Bryan has more than 20 years of experience providing auditing, accounting and consulting services to governmental entities in Wisconsin. Based on his experience, he understands the regulatory environment, as well as the complexities and challenges that public sector entities face.

Technical experience

- Responsible for the performance of financial statement audits, *Uniform Guidance* compliance audits, and State of Wisconsin single audits for governmental and nonprofit entities.
- Experienced in reviewing financial statements that adhere to the Government Finance Officers Association's Certificate of Achievement Program.
- Financial management solutions: Strategic planning, annual and multi-year budgeting, and long-term capital improvement plans.
- Financial review and analysis: Feasibility studies, rate studies, financial policy reviews and recommendations, financial reporting strategies, and impact analysis.
- Financial accounting process and control assessments: Facilitates the development of a strategic and efficient finance department by conducting process and control reviews and implementing recommended changes.

Education and professional involvement

- Bachelor of business administration in accounting from University of Wisconsin—Whitewater
- American Institute of Certified Public Accountants
- Certified Public Accountant in the state of Wisconsin
- Wisconsin Institute of Certified Public Accountants
- Wisconsin Government Finance Officers Association

Continuing professional education

- American Institute of Certified Public Accountants – Government Conference
- Government Finance Officers Association Conference and GAAP update
- Wisconsin Government Finance Officers quarterly conference attendee
- Adheres to all applicable AICPA, WICPA, and GAS requirements

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Amber Drewieske, CPA

CLA (CliftonLarsonAllen LLP)

Principal
Green Bay, Wisconsin

920-455-4138
amber.drewieske@CLAconnect.cm



Profile

Amber has over 17 years of experience managing and performing the field work and overseeing audits for Wisconsin municipalities, utilities, counties, and school districts. Services include annual external audits, budget assistance, rate studies and other consulting services. She has experience preparing the financial statements, Wisconsin Department of Public Instruction reports, Public Service Commission Reports, State Financial Report Forms, and the Schedule of Federal and State Awards.

Technical experience

- Leading and executing comprehensive financial audits for state and local government entities
- Conducting risk assessments and developing internal control frameworks tailored to government organizations
- Providing technical guidance on Governmental Accounting Standards Board (GASB) compliance
- Ensuring compliance with federal and state regulatory requirements, including Uniform Guidance and Wisconsin State Single Audit
- Overseeing the preparation and review of Annual Comprehensive Financial Reports (ACFR)
- Consulting on grant management, procurement processes, and budgetary controls
- Facilitating training and capacity building for government finance and administrative personnel
- Conducting water and sewer rate cases, water supply studies, and impact fee studies

Education and professional involvement

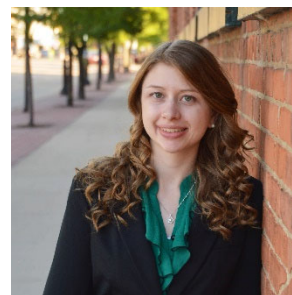
- Bachelor of business administration in accounting and finance from University of Wisconsin, Whitewater
- Certified Public Accountant in the State of Wisconsin
- American Institute of Certified Public Accountants
- Wisconsin Institute of Certified Public Accountants
- Government Finance Officers Association
- Wisconsin Government Finance Officers Association

Megan Hovell, CPA

CLA (CliftonLarsonAllen LLP)

Director
Green Bay, Wisconsin

920-455-4164
Megan.hovell@CLAconnect.com



Profile

Megan is responsible for planning and supervising the field work of audits for Wisconsin school districts and municipalities. She has experience preparing financial statements, Wisconsin Department of Public Instruction reports, State Financial Report Forms, Public Service Commission Annual Reports, and the Schedule of Federal and State Awards.

Technical experience

- Audits of local governments, including counties, cities, villages, towns, special districts, tax increment districts, and school districts
- Consulting services, budgeting, capital planning, administrative organization review, internal control design

Education and professional involvement

- Bachelor of business administration in accounting with a minor in economics from St. Norbert College, De Pere, Wisconsin
- Certified Public Accountant in the State of Wisconsin
- American Institute of Certified Public Accountants
- Wisconsin Institute of Certified Public Accountants

Client experience

Counties, cities, and Cities

- Door County
- Outagamie County
- Winnebago County
- Waupaca County
- City of Allouez
- City of Hobart
- City of Pulaski
- City of Suamico
- City of Suakville

School districts

- School District of Elmbrook
- Oconto Unified School District
- Cedar-Grove Belgium School District
- School District of Oostburg
- Valders Area School District

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Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



June 1, 2026

City of Columbus

Proposal for audit services

To conquer a challenging landscape, you have to understand it.

Contents

INDUSTRY SPECIALIZATION	2
THE RIGHT TEAM	8
SERVICE APPROACH	11
VALUE FOR FEES	17
YOUR NEEDS, OUR RESOURCES	19
ADDITIONAL INFORMATION	20
APPENDIX: RESUMES	22

“

We really appreciate your support through our journey and ALL that we were able to learn with you coaching and guiding us.

Vice president | Baker Tilly client



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This Proposal is contingent upon the execution of a mutually agreeable contract. Notwithstanding anything to the contrary in the RFP or any separate certifications or terms and conditions, if selected, we propose utilizing our existing agreement with the City of Columbus for this engagement. If the existing contract cannot be utilized due to scope variations, expiration, or other reasons, we will require the ability to negotiate mutually acceptable terms and conditions in accordance with previously executed service agreements with the City of Columbus, to ensure compliance with professional standard obligations and to properly reflect the scope of services, prior to executing a final contract.

As of June 3, 2025, Baker Tilly and Moss Adams have merged. Combined statistics are based on data currently available. Actual counts may vary slightly and will be finalized during the integration process.

June 1, 2026

Ms. Kendra Riddle, Finance Director
the CITY OF COLUMBUS

Delivered electronically

Dear Kendra:

The City of Columbus requires an independent audit that meets applicable professional and regulatory standards while supporting transparency, accountability and informed decision-making for City leadership and stakeholders. Baker Tilly understands the importance of delivering a high-quality audit that is technically sound, efficiently executed and aligned with the City's requirements for the fiscal year ending December 31, 2026.

Our public sector audit practice is dedicated exclusively to governmental organizations. We bring extensive experience serving Wisconsin municipalities similar in size and complexity to the City of Columbus, including significant experience with utilities, TIF districts and governmental financial reporting.

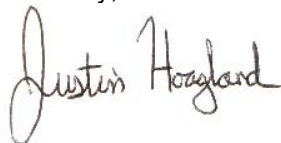
We are confident Baker Tilly is well qualified to continue serving as the City's independent auditor and appreciate the opportunity to present this proposal. Amanda Blomberg, managing director for the City funds audit, has worked with the City of Columbus since 2000. She retains a wealth of historical knowledge of the City's significant projects, accounting strategies, and financial policies that have been critical to City personnel performing financial functions that cannot be matched by other audit providers. In addition, Baker Tilly currently serves as the auditor for the Columbus Utilities, which roll up into the City's financial statements. We work closely with the Utilities team to ensure we are not duplicating any efforts, and both teams stay on track.

We have carefully reviewed the requirements of the solicitation and confirmed our ability and commitment to perform the requested audit services in full compliance with all applicable standards and the City of Columbus's timing.

Our approach emphasizes thoughtful planning, efficient execution and clear communication throughout the engagement. We work collaboratively with management to support a smooth audit process and timely completion of required reports, while also providing practical insights related to financial reporting, internal controls and emerging accounting and compliance matters, as appropriate. Clients that have explored other auditor options have re-hired us after a short time because they appreciate our collaborative approach.

Baker Tilly appreciates the opportunity to serve as the City of Columbus's independent auditor and to continue a professional relationship characterized by responsiveness, consistency and value. We appreciate your consideration of our proposal and welcome the opportunity to discuss our qualifications and approach in more detail.

Sincerely,



Justin Hoagland, CPA, Principal
+1 (608) 240 2497 | Justin.Hoagland@bakertilly.com



Amanda Blomberg, Managing Director
+1 (608) 240 2386 | Amanda.Blomberg@bakertilly.com

Industry specialization

Delivering specialized expertise to our public sector clients

Baker Tilly has served state and local governments since our establishment nearly a century ago. We are one of the few advisory, tax and assurance firms with a practice dedicated entirely to serving governmental clients.

Unlike many other firms, Baker Tilly is organized by sector, not service line. What does this mean for the City of Columbus? It means you will be served by a carefully selected team that blends our government-focused professionals with experienced specialists in the activities of the City of Columbus. The City of Columbus will work with a knowledgeable team that understands your specific challenges and provides innovative solutions to help you overcome them.

State and local government is a complex, unique environment shaped by fiscal, regulatory and operational considerations not found in other sectors. Recognizing this complexity and eager to serve as a true valued advisor to the public sector, more than 550 Baker Tilly professionals — including more than 50 principals — focus directly on serving governments and provide hundreds of thousands of client service hours annually to organizations like the City of Columbus.

Nationwide, our public sector practice serves more than 4,200 state and local governmental entities, including municipalities, counties, school districts, utilities, transit organizations, airports and special authorities. Several of these client groups are now served by dedicated specialists in distinct sub-practices.



COMMITMENT TO THE PUBLIC SECTOR

Baker Tilly has been in business for nearly a century, and public sector entities were some of our first clients.

INDUSTRY SPECIALIZATION

The City of Columbus will benefit from our public sector specialization in several specific ways:

- **Dedication to the public sector:** Your engagement team members live and breathe government and work exclusively with the public sector year-round. This translates into insights only experience can bring, as well as an understanding of the best ways to communicate and collaborate with public-sector entities.
- **Specialized training and continuing education:** the City of Columbus can be assured of an engagement team with the necessary skills and timely knowledge to effectively perform your engagement.
- **Sector involvement:** Members of our public sector practice are leaders in key sector organizations, including the AICPA and its Governmental Audit Quality Center (GAQC) as well as the International City/County Management Association (ICMA). Because of our work with these groups, we know about dynamic trends and consequential developments in state and local government — and are equipped with leading practices to help the City of Columbus best respond to them.
- **Knowledge sharing with the City of Columbus:** At Baker Tilly, serving governments goes beyond delivering services — we also supply our clients with crucial thought leadership in the form of webinars, workshops, articles and our regular newsletter, CommuniTIES.
- **Year-round consultation:** Throughout our relationship, we will be available for routine calls and technical questions, connecting you with recommendations and ideas to address the inevitable operational issues that arise. We can also alert you to new opportunities for us to collaborate and create value for the City of Columbus.

Your team is ready to help you find solutions to overcome the obstacles that stand between you and your goals. We provide a full range of service offerings for state and local governments, including those listed below.

OUR FULL RANGE OF KEY SERVICE OFFERINGS FOR STATE AND LOCAL GOVERNMENTS INCLUDES:

Accounting services and assurance	Housing and economic development
Arbitrage/rebate regulatory compliance	Human capital services
Attestation services	Investment services**
Capital planning	Organizational management advisory
Cybersecurity consulting	Post-issuance compliance
Economic development	Public finance/bond issuance*
Efficiency studies	Process improvement
Federal funding advisory	Rate and user fee studies
Financial management services	Risk advisory and internal audit
Financial reporting and GAAP services	Strategic planning

* Services provided by Baker Tilly Municipal Advisors, LLC, a registered municipal advisor and controlled subsidiary of Baker Tilly Advisory Group, LP, a tax and advisory firm.

** Services provided by Baker Tilly Investment Services, a division of Baker Tilly Wealth Management, LLC, which is a registered investment advisor and controlled by Baker Tilly Advisory Group, LP.

INDUSTRY SPECIALIZATION

Serving local governmental entities

Baker Tilly will bring the City of Columbus deep experience serving similar local governments in southern Wisconsin. The following is a representative list of our recent audit clients of similar governmental entities.

REPRESENTATIVE LIST OF SIMILAR PUBLIC-SECTOR CLIENTS

- | | | |
|--------------------------------|---------------------------|------------------------------------|
| • City of Juneau, WI | • City of Portage, WI | • City of Watertown, WI |
| • City of Sun Prairie, WI | • Village of Waunakee, WI | • City of Stoughton, WI |
| • Village of DeForest, WI | • City of Horicon, WI | • Village of Theresa, WI |
| • Village of Cottage Grove, WI | • City of Waupun, WI | • Village of North Fond du Lac, WI |
| • City of Waterloo, WI | • City of Fox Lake, WI | • City of Edgerton, WI |
| • City of West Bend, WI | • Village of Kewaskum, WI | |

Implementing new Governmental Accounting Standards Board (GASB) standards

We routinely assist our government clients with implementing new accounting standards. To keep our clients up to date on the latest government accounting issues, Baker Tilly provides leadership to public sector organizations through our involvement as authors, speakers, trainers and promoters of government accounting and auditing advancement.

We will continuously monitor GASB pronouncements — both issued and proposed — to evaluate how they impact the City of Columbus. We will discuss these impacts with the City of Columbus through various audit phases, from planning to fieldwork and audit completion.

We provide educational resources as well as tools and templates to help our clients with implementation at bakertilly.com.

Baker Tilly is prepared to assist the City of Columbus with new GASB standards, as applicable. This will include providing preliminary insights and guidance on the newest standards to be implemented, such as GASB 103, Financial Reporting Model Improvements and GASB 104, Disclosure of Certain Capital Assets.

In addition to recently issued GASB Statements, other GASB standards and exposure drafts outstanding are expected to significantly impact current reporting practices. Baker Tilly follows these developments closely and often prepares comment letters to GASB on behalf of the profession to raise items of potential concern before the standards are finalized.

Prioritizing sector involvement and knowledge sharing

To help the City of Columbus prepare for and respond to change, we are actively involved in local and national associations. This keeps us on the leading edge of developments in our industry that may impact the City of Columbus. Our memberships in professional organizations and our involvement as authors, speakers, trainers and promoters of governmental accounting and auditing equip us to actively assist you with implementing new regulations and adopting new standards. Our active involvement enables us to provide the City of Columbus with timely and relevant sector information. It also allows us to serve as your resource as complex or routine accounting and auditing issues arise.

INDUSTRY SPECIALIZATION

BAKER TILLY TEAM MEMBERS ARE INVOLVED WITH THE FOLLOWING SECTOR ASSOCIATIONS:

- American Institute of Certified Public Accountants (AICPA) - American Public Power Association - American Water Works Association - American Women's Society of Certified Public Accountants - Association of Certified Fraud Examiners - Association of Government Accountants	- Government Finance Officers Association - Information Systems Audit and Control Association - Institute of Internal Auditors - League of Wisconsin Municipalities - Municipal Electric Utilities of Wisconsin - Municipal Treasurers Association of Wisconsin	- Wisconsin Counties Association - Wisconsin Government Finance Officers Association - Wisconsin Institute of Certified Public Accountants - Wisconsin Municipal Clerks Association - Wisconsin Public Utility Institute - Wisconsin Rural Water Association - Wisconsin Section of American Water Works
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Baker Tilly does not just belong to these organizations. We are active members who serve on committees and support the organizations with our time and funds. For example:

- Baker Tilly Principal Jason Coyle is currently serving a term on the AICPA State and Local Government Expert Panel.
- Baker Tilly Principal Blaine Jasper serves as a member of the Executive Committee for the American Institute of Certified Public Accountants (AICPA) Government Audit Quality Center (GAQC)

We are often called upon by local government associations to analyze proposed changes, provide recommendations for improvements and identify elements within proposed changes that impact our clients and their operations. In recent years, Baker Tilly has conducted training and developed educational programs on Governmental Accounting Standards Board (GASB) pronouncements, budgeting, taxation, local income taxes and other legislative impacts, as well as various other topics related to significant changes.

Contributing to AICPA committees and initiatives important to governments

To help the City of Columbus respond to and prepare for change, Baker Tilly professionals are actively involved in various AICPA committees and initiatives. Our professionals are among the most influential in the accounting and advisory industry, and our thought leaders are directly involved with issues shaping our industry.

The following are a few of the AICPA boards and committees we are involved in that are relevant to the City of Columbus.

AICPA INITIATIVE	PURPOSE	DATES
Governmental Audit Quality Center (GAQC)	Promotes the importance of quality governmental audits, serves as a resource to member firms, provides members with online tools for sharing ideas and recognizes certified public accountant (CPA) firms that demonstrate a commitment to governmental audit quality	Since its inception

INDUSTRY SPECIALIZATION

GAQC Executive Committee	Governs the GAQC, develops its policies and oversees its activities, participates in advocacy and regulatory reviews; also meets twice annually in conjunction with the Single Audit Roundtable (SART), which includes federal inspectors general, federal agencies and CPA firms	2021 — present 2012 — 2015
Technical Issues Committee (TIC)	Committee of CPA practitioners that represents the views of local firms and small-to-medium-size governments in the standards-setting process	2013 — 2019
State and Local Government Expert Panel	Serves the needs of AICPA members regarding financial and business reporting and audit and attest matters; protects the public interest by bringing together knowledgeable parties in the state and local government sector to deliberate and come to agreement on key issues	2021 — present 2012 — 2020 2004 — 2008
Auditing Standards Board (ASB)	The AICPA's senior committee for auditing, attestation and quality control applicable to the performance and issuance of audit and attestation reports for non-issuers	2015 — 2019 2010 — 2013
Peer review oversight reviewers for single audits	Monitor the quality of peer reviews performed on OMB Uniform Guidance single audits	2014 — present
Peer Review Board	Promulgates the peer review standards and oversees the administration of the peer review program	2017 — present
National Peer Review Committee (NPRC)	Administering entity for all firms that are required to be registered and inspected by the Public Company Accounting Oversight Board (PCAOB) or for firms that perform work under PCAOB standards	2025 - present 2011 — 2019

Sharing complimentary educational resources to keep the City of Columbus informed

Baker Tilly's position of leadership, significant involvement in the accounting profession and deep public sector and service specialization translate into knowledge we will share with the City of Columbus. We are committed to delivering additional value by informing and educating your staff and supporting your operations. Complimentary educational opportunities include:

- Meaningful, timely and realistic guidance and responses to routine questions throughout the year at no additional charge.
- Regular webinars on topics such as fraud, understanding financial reports, new GASB reporting standards, grant-related topics and cost reduction/revenue maximization. These webinars are free to our clients and qualify for continuing professional education (CPE) credits. Webinar recordings are available on our website and can be viewed anytime.
- Web-based resources, including our Inflation Reduction Act resource center, are available to Baker Tilly clients and feature educational materials, tools and resources on topics important to governments.
- Our CommuniTIES Connection newsletter features public sector and accounting updates.

INDUSTRY SPECIALIZATION

- Timely alerts provide updates on laws, regulations or decisions with an immediate or near-future impact on local government clients.

Our team members will share complimentary webinars, alerts, perspective papers, articles, case studies, events, resources and insights year-round to empower you in achieving your goals. Click the images below to view our most recent resources designed to address trending topics for local governments. Additional webinars and on-demand videos are available at bakertilly.com/industries/state-and-local-government.

Additional resources and thought leadership



GASB update for public sector organizations
article



Tax-exempt organizations have a new cash flow opportunity
article



Navigating the basics of internal controls
article



Chart your financial path for the future
article



Streamlining IRA prevailing wage and apprenticeship compliance
webinar



IIJA at the midway point: Act now to secure funding opportunities
article

INFUSING VALUE IN OUR RELATIONSHIP THROUGH COMPLIMENTARY RESOURCES

We will provide meaningful insights that support the City's success by sharing educational resources and timely, industry-specific guidance.

The right team

We assemble the right team with the right experience for the City of Columbus to serve you year after year and take you further than anyone thought possible.

Leading the City of Columbus's audit services and uncovering opportunities along the way

Meet the audit team we've assembled to achieve everything you envision. Selected intentionally for your goals and backed by our specialized resources, these individuals are collaborative and multidisciplinary. Their passion for the public sector will make them an unstoppable force on your behalf. Complete resumes in the Appendix.

THE TEAM TO ACHIEVE THE CITY OF COLUMBUS'S GOAL

Your engagement leadership team orchestrates our services to bring the right people with the right experience together to move you forward

	Justin Hoagland, CPA	
	Engagement role: Engagement principal	Experience: More than 14 years serving Wisconsin municipalities and governmental entities.
	Leading your carefully selected team on the track to achieve the City of Columbus's goals, Justin will keep your engagement moving forward, guiding a seamless and well-planned process. His depth of Public Sector experience and perspective will bring you thoughtful collaboration and accurate, on-time final deliverables.	• Village of Waunakee • City of Fox Lake • City of Waterloo
	Amanda Blomberg, CPA	
	Engagement role: Project Director	Experience: More than 25 years serving Wisconsin municipalities and governmental entities.
	Consider Amanda your connection to quality on every level. She will perform the detailed review of the City of Columbus audit file, making sure our team has performed the audit in accordance within the appropriate scope. Amanda will be there, connecting you to our firm's specialists and facilitating all the support you need, with seamless collaboration every step of the way.	• City of Juneau • Village of Cottage Grove • Village of Kewaskum

THE RIGHT TEAM

	Ryan Shavlik, CPA	
	Engagement role: Project Manager	Experience: More than 6 years serving Wisconsin municipalities and governmental entities.
	The City of Columbus is an important client of our firm and Public Sector practice, and we care deeply about your business. Ryan will oversee the day-to-day details of the audit as well as the team to ensure the project stays within the timeline.	• Village of Cottage Grove • City of Waupun

AN INTEGRATED TEAM WORKING TOGETHER FOR SUCCESS

Each professional on your team was selected for a reason, but it's our collective brainpower and collaboration that will ultimately make a difference for the City of Columbus.

Walking with you every step of the way — starting right here in Columbus

The first step to commitment is showing up. That is why your team will be there for you, leading the City of Columbus's engagement from our Madison office. This will minimize travel costs, maximize efficiency and fulfill a deeply held tenet of serving our clients: working closely with you in every sense of the word.

Investing our resources in Wisconsin

No matter how far you go, your heart always remains in the place you call home. That's Wisconsin. Baker Tilly understands Wisconsin, its businesses and its governments because we've been a part of your state's fabric for more than 90 years. We were founded here, and it is home to our largest business unit.

Baker Tilly has more than 1,000 professionals across five Wisconsin locations who are here for you. For the City of Columbus, that means exceptional service from a local team passionate about protecting and enhancing your value, with the ability to draw on our firm's broad national resources as your goals or needs evolve.

Wisconsin local presence

12,000+

Wisconsin clients

Five offices

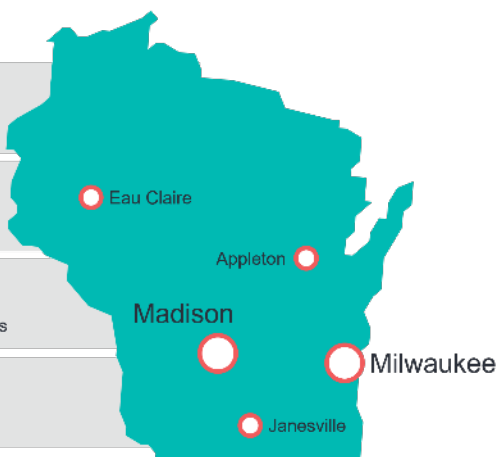
in the state of Wisconsin

90+ years

of experience serving area clients

1,000+

professionals in Wisconsin



 Baker Tilly office locations

WE'RE HERE, ACROSS THE WISCONSIN LANDSCAPE TO SUPPORT THE CITY OF COLUMBUS

When the City wants a team with an in-depth understanding of economic conditions, knowledge of regional and state regulations and local assistance, you won't have to go far.

Growing an award-winning culture in Wisconsin

Being a part of Wisconsin means more than just being open for business. Our team members here share a deep commitment to building an inclusive, collaborative and value-driven culture, and their efforts are consistently being recognized. The workplace honors we've received point to a commitment to staff continuity (and a dedicated team to serve the City of Columbus for the long term). Beyond national awards, Baker Tilly has been recognized by Madison Magazine as a Best Place to Work for eight years in a row.

Making a difference for Wisconsin communities

There is power in community. During our firm's latest annual Stewardship Week, Baker Tilly team members participated in 7,100 hours of volunteer activities in 54 communities to help build community in Wisconsin and nationwide.

Service approach

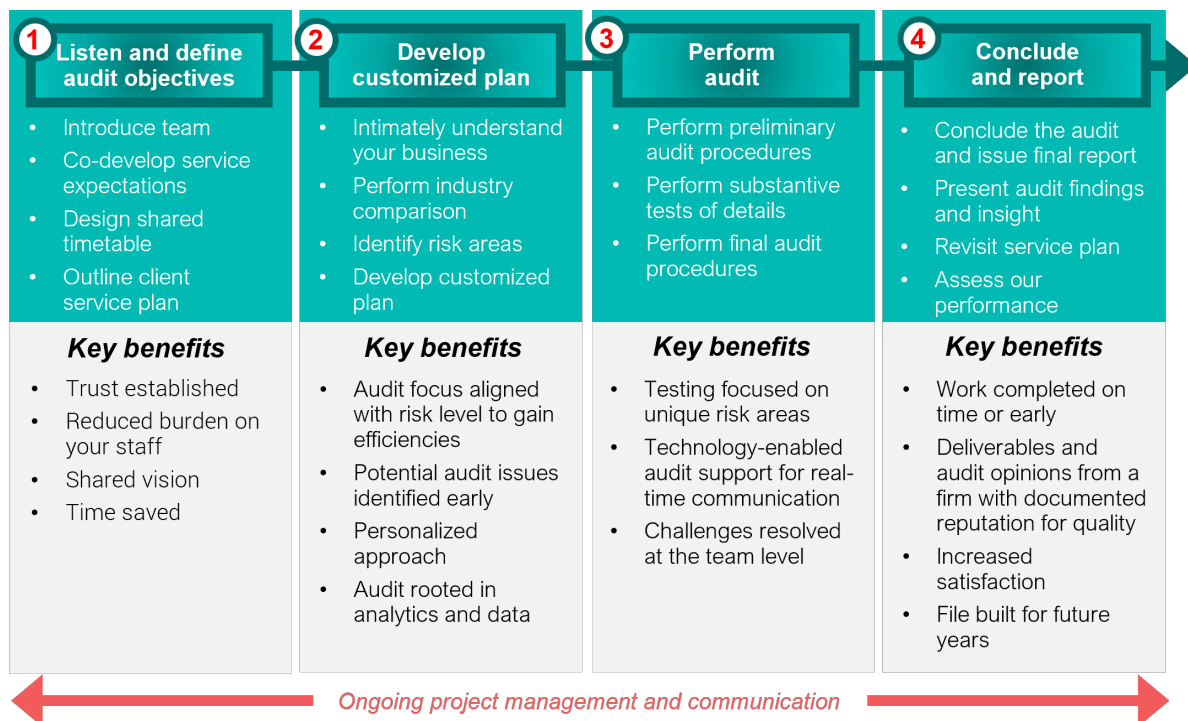
We blend technology with the wisdom of our team members to deliver quality and insights. Our audit offerings unravel the complexities of the public sector to reveal opportunities waiting to be explored.

Designing a collaborative audit approach tailored to the public sector

What we do in terms of our audit approach is designed to deliver a high-quality audit. How we do it is what distinguishes our firm. To help the City of Columbus adapt to and benefit from change, Baker Tilly works hard to be a consultative assurance ally that proactively manages risk.

Tailoring our approach to meet your needs

An overview of our collaborative, public sector-focused and advisory-based audit approach is detailed below.



TAILORED AUDIT APPROACH

A high-touch audit service model assures the City of Columbus of accessibility, reliability and a tailored approach. We will work hard to gain your trust and solve problems through open, engaging dialogue and frequent communication.

Tailoring the segmentation of your engagement to the City of Columbus

The City of Columbus will receive a customized audit based on our proven approach, which includes nine work segments. These segments, along with the anticipated audit procedures for each, are discussed below.

1. Engagement planning and administration

- Prepare client information forms, obtain signed engagement letters and complete independence procedures
- Review previous audit reports and internal control reports
- Prepare memorandum regarding overall the City of Columbus operations for permanent file records
- Complete staffing and scheduling summary
- Hold planning conference with engagement principal and in-charge auditors
- Hold planning and progress conferences with the City of Columbus as needed
- Obtain all documents and information required for permanent file
- Read minutes of the City Council meetings
- Develop and approve audit programs
- Perform various testing of compliance with laws and regulations
- Accumulate points to be included in management letter and draft letter
- Review working papers for completeness
- Undergo principal-level working paper reviews
- Hold exit conference with key the City of Columbus personnel
- Present to the City Council

2. Risk assessment and internal controls

- Perform entity-wide risk assessment procedures
- Conduct fraud interviews
- Determine major transaction cycles
- Perform evaluations of internal controls over major transaction cycles
- Complete information technology risk assessment
- Test internal controls as applicable
- Determine reliance on internal controls and resulting substantive audit procedures

3. Cash and investments

- Review ledger account entries and compare cash account balances
- Confirm year-end cash and investment balances with depositories
- Obtain bank reconciliations and substantiate reconciling items
- Substantiate cash cut-offs and interbank transfers
- Test investment transactions and interest earned
- Test market values of applicable investments
- Audit financial statement disclosures

4. Revenue

- Compare revenues to prior-year actual, current budget or other expectations
- Analyze accounts with significant variations
- Confirm or otherwise validate accounts receivable and taxes receivable
- Confirm and reconcile state aid
- Reconcile other revenues to claims and invoices filed
- Perform a search for unrecorded receivables
- Review functional classifications of revenues for government-wide financial statements
- Test capital contributions
- Analyze allowances for uncollectibles

5. Expenditures

- Compare expenditures to prior years, budgeted amounts or other expectations
- Analyze accounts with significant variations
- Review accounts payable listings, determine proper cut-offs and test for unrecorded liabilities
- Validate prepaid items
- Verify vested compensated absence liabilities
- Test insurance-related accruals or incurred but not reported claims (IBNRs)
- Determine the appropriateness of other liability accounts, including accrued payrolls and related withholdings, retainages and other liabilities
- Test pension information and disclosures
- Test other post-employment liabilities

6. Property

- Obtain capitalization policy for capital assets and infrastructure
- Obtain summary schedules of capital assets and infrastructure, including additions, retirements and accumulated depreciation
- Test capital assets and infrastructure additions and deletions
- Test capital assets and infrastructure depreciation/amortization calculations

7. Inventories

- Observe physical inventories, if material
- Test pricing, quantities and extensions of final inventories

8. Financing/equity

- Verify bond and note balances owed
- Obtain information on new issues, if any
- Trace transactions to the general ledger
- Re-compute interest expense
- Determine the nature and appropriateness of net position and fund balance categories

9. Financial reporting

- Ascertain that all items of audit significance contained in the minutes have been considered and cross-referenced to the work papers
- Obtain a working trial balance
- Propose adjusting entries and obtain adjusted trial balance
- Draft the financial statements
- Perform subsequent events review to the date of completion of fieldwork
- Obtain management and attorney representation letters
- Finalize required reports

Understanding the City of Columbus's internal controls

Our audit process stresses the importance of evaluating internal controls, especially under the risk assessment standards. We will perform a thorough evaluation of the City of Columbus's internal controls' effectiveness to inform risk assessments and design a risk-based audit plan.

During preliminary work, we will update our understanding of your internal controls and evaluate and test internal controls over your significant accounting and reporting systems. These evaluations will enable us to determine how much reliance we can place upon the systems for audit purposes and gauge the amount of systems testing and account verification work required.

In addition, we will discuss all significant suggestions, questions or other comments resulting from these evaluations with appropriate the City of Columbus personnel.

Once we have evaluated the internal controls, we will test the flow of data through your systems to determine whether the data follows the prescribed procedures and controls. We will also examine the degree of clerical accuracy achieved in recording and summarizing the data.

Determining sample sizes and performing statistical sampling

We may use audit sampling throughout the phases of the City of Columbus's audit because this allows us to perform an audit that is more cost-beneficial to you. We have identified the following audit sampling tests that may be used on the City of Columbus's audit:

- Substantive tests of details of balance sheet accounts
- Tests of controls
- Tests of compliance with laws and regulations

After reviewing and evaluating the City of Columbus's internal controls, we will decide on the internal control procedures we intend to test. We will set the expected error rate, audit risk and tolerable error rate parameters to determine the sample size we will generate. We may perform these procedures in the following areas:

- Cash receipts
- Cash disbursements
- Payroll
- Journal entries

SERVICE APPROACH

We also plan to use audit sampling to perform substantive tests of certain balance sheet accounts, including accounts receivable and recorded vouchers payable. Our firm has customized statistical sampling tools that are in full compliance with all professional standards.

We expect to use the following sample ranges. However, these may increase or decrease based on the results of our understanding of the City of Columbus's internal controls:

TESTS OF CONTROLS	SAMPLE RANGES
Cash disbursements/expenditures	<<20–80>> documents
Payroll	<<20–80>> documents

Audit conducted according to GAAS requirements

Our dedicated team is immersed in the public sector and brings substantial knowledge of laws and regulations dealing with government accounting, budgeting, financing and reporting. With this knowledge, we have developed our own audit work program, which we will use for your audit. The work program covers such areas as:

- Authorization of depositories and types of allowable investments
- Arbitrage compliance and rebate requirements
- Budgeting procedures and reporting requirements
- Restrictions on expenditures and matching requirements
- Taxing and debt limits

In addition, we will obtain information from the City of Columbus's management on other significant laws and regulations that could materially affect your basic financial statements in the event of noncompliance.

Resolving audit issues quickly and efficiently

You can't see what's on the other side of every hill, but you can be ready for it. Experience: More than 25 years serving Wisconsin municipalities and governmental entities has taught us to prepare for anything and everything.

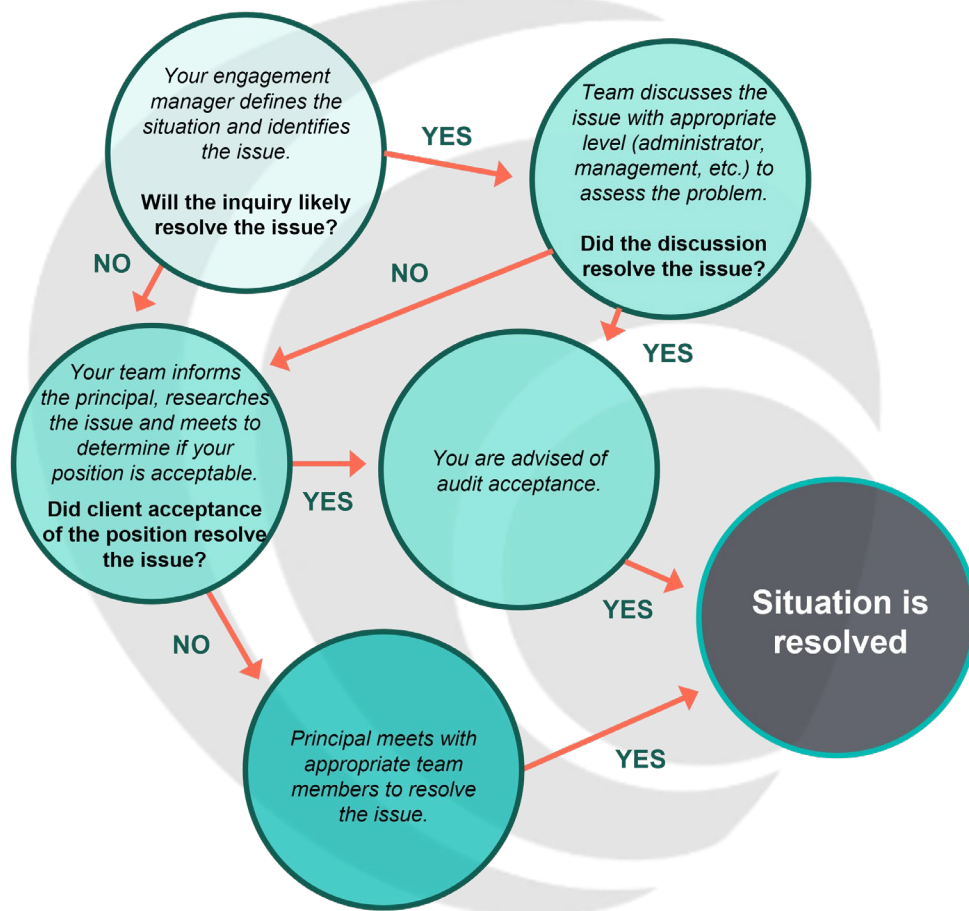
When issues emerge during audits, we have a plan. The big-picture goal is immediate and efficient issue resolution in every audit.

HERE'S OUR PLAN TO GET THERE

- | | |
|--|--|
| <ul style="list-style-type: none"> • The City of Columbus's management will be kept up to date on the status of any open items throughout the engagement. • Based on your preference, you'll be invited to recurring meetings to see our progress and learn about any concerns related to audit execution, reporting or deadlines. | <ul style="list-style-type: none"> • Any issues during fieldwork will be brought to your attention. • All major issues will be resolved prior to our leaving your work site. • At least four weeks before the final audit report's release, team members commit to meeting with the City of Columbus and discussing any deficiencies. |
|--|--|

While we do not anticipate any audit problems, we'll be ready if they happen.

SERVICE APPROACH



HAVING A STREAMLINED, EFFICIENT APPROACH TO RESOLVING AUDIT ISSUES IS THE NEXT BEST THING TO NOT HAVING ISSUES AT ALL

The City of Columbus will have direct access to our engagement team leaders to quickly resolve issues in your audit.

Value for fees

When we say value, we mean achieving your objectives and imagining new ones. We mean sharing public sector insights, gaining efficiencies and directing our best resources to the City of Columbus.

Sharing our transparent fee estimate

The City of Columbus's fee estimate is based on what we've learned is important to you. We'll go beyond what's expected to deliver a return on your investment.

SERVICES FOR THE CITY OF COLUMBUS FOR THE YEAR ENDED DECEMBER 31, 2026	FEES
Financial statement audit of governmental funds (includes financial statement preparation)	\$ 29,000
State Financial Report Form compilation	\$ 2,500
TID report compilation	\$1,500 per TID
Adjusting journal entries and accounting assistance	Varies depending on condition of records*

OUR TRANSPARENT, FAIR FEE ESTIMATE

The City of Columbus can expect a competitive fee arrangement and continuous value.

Baker Tilly charges a technology fee (5% of billings) on top of our standard fees to cover the additional costs associated with maintaining the technology infrastructure needed to deliver our services. The technology fee includes expenses for specialized software and tools, cybersecurity measures, data storage and backup, IT support and automation tools. This fee ensures our firm can provide a high level of service, security and operational efficiency.

Key assumptions

We based our fee estimate on your needs. If any of the assumptions below change, we'll share any new requirements, budgetary considerations and options.

- Adequate support, preparedness, cooperation and feedback from management
- Fees based on current standards
- No major changes in scope or organizational structure, including mergers or expansions
- Organized books and records with minimal audit entries or work paper preparation assistance

* We have traditionally provided adjusting journal entries and other accounting assistance in relation to the City's annual audit. The extent of assistance provided varies significantly based on the specific needs of the City for that year. We would expect to provide such services for the 2026 audit and can work with City personnel to identify tasks that could reduce our efforts in this area.

VALUE FOR FEES

Affirming our commitment to the City of Columbus

Our team will always look for a better way to help you stay ahead of every curve on our journey together.

 A team that knows your landscape Your team has worked with similar clients and will hit the ground running	 Eyes on the horizon We will share proactive ideas, industry insights and educational opportunities	 Commitment to cost control We won't send surprise bills or add unnecessary charges	 Staff continuity Our commitment to our people ensures you'll have a consistent team with consistent knowledge of your needs	 Ahead of the curve Our innovative technology keeps you at the forefront of communication, efficiency and compliance
 Resources around the globe You'll have access to specialists across the nation and around the world	 Wide-open communication Expect frequent check-ins and prompt responses to your questions	 Solutions scaled for you Our service plans are flexible and collaborative, crafted for your unique needs	 Principal support You'll always work with experienced team members who bring big-picture perspectives	 Unlimited potential Our services grow with your needs and evolve as you do

ABOVE ALL, OFFERING INFINITE POTENTIAL

Going above and beyond to exceed the City of Columbus's expectations is important to us.

We understand that budget considerations are crucial. While our pricing is fair based on estimated hours, we're flexible. Let's have an open conversation about the scope to find a solution, as we have done with other clients.

Your needs, our resources

As your guide, we champion your goals, anticipate your challenges and chart a new course together.

Guiding you with our resources, reputation and reach

Baker Tilly at a glance

At Baker Tilly, we bring a legacy and commitment to helping our clients embrace what's next.

With more than 11,000 professionals from coast to coast, our resources fuel our ability to offer clients deep industry insights, bold thinking and holistic solutions. Our ranking as the sixth-largest advisory CPA firm means we're actively shaping the industry landscape across markets.



6th-
largest U.S.
accounting firm



11,000+
team members,
1,000+ principals



90+
years in
business



~3,400
Certified Public
Accountants



\$3B+
firm revenue
in FY2025



100+
worldwide office
locations



300+
workplace and
culture awards

GIVING YOU THE TOOLS YOU NEED TO NAVIGATE THE FUTURE

Baker Tilly will successfully guide the City of Columbus through changing landscapes with skills, stability and strength as one of the oldest and largest advisory, tax and assurance firms in the United States.

What does our size mean for you? It's about having a powerhouse team of passionate professionals unafraid to roll up their sleeves and provide hands-on support for the City of Columbus. It's about team members brimming with thoughtful ideas, backed by the scale of a firm genuinely dedicated to your success.

When you choose Baker Tilly, you're not just choosing a leading advisory, tax and assurance firm. You're choosing a skilled navigator for the road ahead.

Additional information

Ensuring independence

Baker Tilly and our principals and staff are independent with respect to the City of Columbus as defined by GAAS and the Government Auditing Standards set forth by the U.S. GAO. We will maintain an independent attitude and appearance through the full term of the engagement.

Formal independence guidelines are contained in our Employee Handbook based on rules and regulations established by the Comptroller General of the United States and the AICPA.

We have no knowledge of any business, investment or family relationships with the City of Columbus, its agencies, officials, department heads or other employees and personnel of our firm that would impair our independence.

Documenting our licensure and certificates of awardability

Baker Tilly is licensed to practice public accounting in various states across the U.S. State licensing certifications are documented and can be provided upon request. All key CPAs assigned to the City of Columbus's engagement are licensed to practice public accounting.

Standing strong, with a positive reputation for nearly a century

Along the course traveled by any large business, litigation is a fact of life. Allegations of various common law and statutory violations are regularly made against large accounting and advisory firms like Baker Tilly. Baker Tilly does not disclose or discuss its litigation, which is generally disposed of in the normal course of business and under any applicable professional indemnity insurance policy.

We expect to resolve any pending matters without material detrimental impact on the firm. We enjoy the benefits of the positive reputation we've built and upheld for nearly a century.

Standing up to scrutiny

From time to time, the staff of the Securities and Exchange Commission (SEC), the Public Company Accounting Oversight Board (PCAOB) and other regulatory authorities conduct inquiries, which could include a review of professional services provided by Baker Tilly and interviews of some of the firm's staff and/or principals. While Baker Tilly cannot predict which of these inquiries may result in further proceedings, we can control one thing: our ever-present readiness and integrity.

Meeting the industry's highest standard through quality peer review

We're proud to share the result of our most recent peer review, completed in November 2024. This review included a specific review governmental engagements.

Baker Tilly received a "pass" report — the highest level of confidence we can obtain regarding our quality control. This is not a new phenomenon; we've achieved this top level with every review. As with past years, no letter of comments was issued.

ADDITIONAL INFORMATION

Report on the Firm's System of Quality Control

November 14, 2024

To the Partners of Baker Tilly US, LLP
and the National Peer Review Committee



We have reviewed the system of quality control for the accounting and auditing practice of Baker Tilly US, LLP (the Firm) applicable to engagements not subject to Public Company Accounting Oversight Board (PCAOB) permanent inspection in effect for the year ended March 31, 2024. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The Firm is responsible for designing and complying with a system of quality control to provide the Firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design and compliance with the Firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, audits performed under FDICIA, and examinations of service organizations (SOC 1 and SOC 2 engagements).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Baker Tilly US, LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended March 31, 2024, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Baker Tilly US, LLP has received a peer review rating of *pass*.

Eide Bailly LLP
Minneapolis, Minnesota

Appendix: Resumes

PRINCIPAL

Justin D. Hoagland, CPA

Justin Hoagland is a principal with Baker Tilly's public sector practice.



Baker Tilly US, LLP
4807 Innovate Lane
Madison, WI 53718
United States

T: +1 (608) 240 2497
justin.hoagland@bakertilly.com

bakertilly.com

Education

Bachelor of Business
Administration in accounting
and finance
University of Wisconsin–Madison

Justin specializes in providing accounting and auditing services, as well as single audits, to state and local government entities. This includes counties, cities, villages, towns and governmental agencies.

Specific experience

- Prepares financial statements for state and local governments
- Manages financial audits of governmental units including cities, towns, villages and counties
- Performs audits and compilations of Tax Incremental Financing (TIF) districts
- Assists clients with implementation of standards of the Governmental Accounting Standards Board (GASB)
- Performs agreed-upon procedure engagements
- Licensed CPA in Wisconsin

Industry involvement

- American Institute of Certified Public Accountant (AICPA)
- Wisconsin Institute of Certified Public Accountants (WICPA)
- Government Finance Officers Association (GFOA)
- Wisconsin Government Finance Officers Association (WGFOA)

Continuing professional education

- Public sector accounting and auditing updates sponsored by Baker Tilly
- Audit Watch
- Single audit training sessions
- Wisconsin GFOA conferences and meetings

MANAGING DIRECTOR

Amanda R. Blomberg, CPA

Amanda Blomberg is managing director of Baker Tilly's state and local government practice.



Baker Tilly Advisory Group, LP

4807 Innovate Lane
Madison, WI 53718
United States

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amanda.blomberg@bakertilly.com

bakertilly.com

Education

Bachelor of Business
Administration in accounting
University of Wisconsin-Eau Claire

Amanda specializes in providing financial audit, single audit and consulting services to governments. She also provides federal award compliance audits and consulting for foreign universities and for-profit entities.

Specific experience

- Leads financial audit and accounting engagements for cities, villages and counties in Wisconsin and Illinois
- Directs single audit engagements for municipalities and counties, including the City of Chicago
- Assists with federal award compliance audit engagements and consulting projects for for-profit entities and foreign universities
- Helps clients research and implement new accounting standards
- Provides Uniform Guidance implementation assistance
- Prepares and reviews financial statements and other statutory reports
- Assists municipalities with various accounting issues and questions
- Presents financial results and information to governing bodies
- Develops single audit work programs and leads training for the firm's single audit practice as a firm Professional Practice Leader
- Reviews quality of peer review engagements for the AICPA
- Speaks at local and regional conferences
- Authors articles for the public sector newsletter and presents for the state and local government webinar series
- GFOA Annual Comprehensive Financial Report reviewer
- Licensed CPA in Wisconsin and Illinois

Industry involvement

- American Institute of Certified Public Accountants (AICPA)
- Wisconsin Institute of Certified Public Accountants (WICPA)
- Wisconsin Government Finance Officers Association (WGFOA)
- AICPA Single Audit Advanced Certificate holder
- AICPA Peer Review Oversight – Single Audits

MANAGING DIRECTOR

Amanda R. Blomberg, CPA

Page 2

Continuing professional education

- AICPA national governmental conferences and training programs
- WICPA governmental accounting updates
- WICPA “Accounting, Auditing and Financial Management Update”
- Various AICPA single audit webinars
- Accounting and auditing 2013 “ASL Inspector Training” (Baker Tilly)
- GASB seminars
- “IT Risk Assessment Standards (RAS) Training for Auditors” (Baker Tilly)
- “City of Chicago Ethics Training” (Baker Tilly)
- “Information Technology Risk Assessment Concepts for Financial Audit” (Baker Tilly)
- “Succession Planning: Why It’s Still Relevant” (Baker Tilly)
- “Independence: Historical Insights and Today’s Rules” (Becker Professional Education)
- “Common Fraud Schemes in Governments” (Baker Tilly)
- Energy and utilities training sessions (Baker Tilly)
- Government Financial Officers Association (GFOA) conferences and training programs including Generally Accepted Accounting Principles (GAAP) updates
- Wisconsin GFOA conferences and meetings
- Accounting and auditing updates sponsored by Baker Tilly
- Numerous single audit training sessions

MANAGER

Ryan Shavlik, CPA

Ryan Shavlik is a manager with Baker Tilly's assurance practice.



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United States

T: +1 (608) 316 1335
ryan.shavlik@bakertilly.com

bakertilly.com

Education

Bachelor of Business
Administration in accounting
University of Wisconsin
(La Crosse)

Ryan joined Baker Tilly more than five years ago and is a member of the public sector team and specializes in providing auditing, accounting and consulting services to state and local government entities. Clients include municipalities, counties, other governmental agencies, school districts and not-for-profit organizations.

Specific experience

- Prepares state and local government financial statements and other regulatory reports including form C for Wisconsin cities and villages as well as tax incremental finance (TIF) audit and annual reports
- Provides auditing and accounting services consisting of planning, fieldwork and audit completion for government units including cities, towns, villages and counties as well as school districts and not-for-profit organizations
- Assists with single audit planning, reporting and compliance testing of governmental units including cities, towns, villages and counties as well as for-profit and not-for-profit organizations receiving federal and state grant funding
- Evaluates the internal control environment at governmental entities and reports findings and best practices
- Proficient in data analysis, organization and classification using Excel and TMA
- Wisconsin certified CPA

Continuing professional education

- Valued Business Advisor Assurance Academy – Level 5
- Public Sector Accounting and Auditing Update
- Single Audit Update Training
- Professional Ethics Update Training
- PSC Report Training
- TMA (TeamMate Analytics) Training



City of Columbus

Proposal for Audit Services 2026-2030

June 1st, 2026

Contact

Joe Harrison, CPA

Principal

joeharrison@baumancpa.com

4168 London Rd.
Eau Claire, WI 54701
715-834-2001
Baumancpa.com



Table of Contents

Transmittal Letter	
Page 1	
Certification of Independence	
Page 2	
Profile of the Firm	
Pages 3-7	
Outline of Work Plan	
Pages 8-13	
Detailed Cost Proposal	
Pages 14	
Appendix A – References	
Page 15	



June 1, 2026

City of Columbus
ATTN: Kendra Riddle, Finance Director
105 N. Dickason Boulevard
Columbus, WI 53925

SUBJECT: Transmittal Letter

Dear Ms. Riddle:

On behalf of Bauman Associates, Ltd., I am pleased to present you with this summary letter of transmittal and the following proposal for audit services. We appreciate the opportunity to participate in your selection process as you seek a firm to conduct the annual audit for the City of Columbus.

Based on our more than 75 years of experience performing quality audits for government entities including municipalities throughout Wisconsin, we are confident our services would fulfill your requirements. The audit team led by Joe Harrison and Eric Davidson possesses extensive municipal and government accounting/audit expertise and we would look forward to applying these skills to work with the City of Columbus. Joe and Eric will be available for interviews regarding the proposal.

Following is our understanding of the engagement:

- The scope of this proposal is for the years ending December 31, 2026 – 2030 (includes pricing for optional four years as requested in the RFP). Fees are stated in the cost proposal section of our proposal and are broken out as requested in the request for proposal.
- We will provide the services as described in the request for proposal under the “Scope of Services” section. These audits are to be performed in accordance with auditing standards generally accepted in the United States of America and if applicable, the standards applicable to financial audits contained in *Governmental Auditing Standards* issued by the Comptroller of the United States.
- Timing for all audit interim prep work, planning, final field work, exit conferences, reporting and presentations will be conducted as per the dates specified in the request for proposal or other mutually agreeable times/dates as applicable.

This proposal is a firm and irrevocable offer for ninety days from the date of this document.

If you should need any more information regarding our proposal, please call me at 715-833-2638. Thank you.

Sincerely,
BAUMAN ASSOCIATES, LTD.

By: 

Joe Harrison, CPA

Certification of Independence



Certification of Independence

The firm certifies that all principals and staff members assigned to the engagement are free from impairments to independence with respect to the City of Columbus as defined by generally accepted auditing standards and the U.S. General Accounting Office's *Government Auditing Standards*. The firm will commit to maintaining an independent attitude and appearance through the full term of the engagement.

Profile of the Firm



The Bauman Difference

For more than seventy-five years, our simple philosophy and our approach to the business of accounting is “Put the people before the numbers.” When Bauman Associates, Ltd. was founded, it was with the express intent of creating a different kind of accounting firm ... one that would stand out from the rest of the pack. The firm strives to provide timely service at a reasonable cost to the client. That thinking remains firmly rooted at Bauman Associates today.

We understand the unique challenges that municipalities face in their day-to-day activities. We respond to our clients in a timely manner and provide new ideas in ways the municipality can lower their audit and accounting fees. Discover a uniquely different kind of accounting firm.

Type of Organization, Services provided, Size of Firm and Other Information

Bauman Associates, Ltd. is a regional full-service public accounting firm offering audit and accounting, tax and advisory services to our clients since 1947. We have been performing annual audits of local governments since that time in Wisconsin. We have three locations; Eau Claire, Hudson, and Green Bay, Wisconsin. More information about our firm and the full range of services provided can be obtained by viewing our website at www.baumancpa.com. We anticipate utilizing staff from both the Eau Claire and Green Bay offices in completing the work outlined in the scope of services.

Our firm has a total of approximately 50 employees including 7 principal/CPAs, 17 other CPAs, 18 professionals, and 8 administrative/support employees.

Our firm’s size is one of our greatest strengths. As a locally rooted firm, we offer the perfect balance between personal service and deep expertise. Unlike larger regional firms, we maintain close relationships with our clients, ensuring responsive, hands-on support tailored to their unique needs. At the same time, our breadth of experience and technical capabilities surpass those of smaller firms, allowing us to navigate complex financial and regulatory requirements with confidence. Our team is dedicated to providing both proactive advice—anticipating challenges before they arise and responding swiftly to emerging issues. We take a collaborative approach, working alongside our clients to enhance financial integrity, improve processes, and ensure compliance, all while fostering a partnership built on trust and accessibility.

Profile of the Firm



Name, phone number and e-mail addresses of the primary contacts for this proposal

Joe Harrison, CPA

Signing Principal

joeharrison@baumancpa.com

715-834-2001

Joe will serve as the signing principal on the audit. He has over 12 years of experience including extensive experience in planning and performing audits in various industries, including our firm's local government client base. Joe has taken numerous continuing professional education seminars on topics such as Governmental Accounting Standards Board (GASB) standards and updates, U.S generally accepted auditing standards issued by the AICPA and *Government Auditing Standards*.

Education & Licenses

Bachelor's Degree in Accounting, University of Wisconsin-Eau Claire

CPA Licensure: Wisconsin

Professional Memberships

Member – American Institute of Certified Public Accountants

Member – Wisconsin Institute of Certified Public Accountants

Eric Davidson, CPA

Principal and in-charge

ericdavidson@baumancpa.com

715-834-2001

Eric has been with the firm for over 30 years and has extensive industry experience in public accounting working with governmental audit clients for those 30 years. Eric has attended numerous seminars on topics such as Governmental Accounting Standards Board (GASB) standards and updates, U.S generally accepted auditing standards issued by the AICPA and *Government Auditing Standards*. Eric has also presented at the League of Wisconsin Municipalities' fall conference.

Education & Licenses

Bachelor's Degree in Accounting, University of Wisconsin-Eau Claire

CPA Licensure: Wisconsin

Professional Memberships

Member – American Institute of Certified Public Accountants

Member – Wisconsin Institute of Certified Public Accountant

Designated audit quality partner – AICPA's Government Audit Quality Center

Associate Member – Government Finance Officers Association

Profile of the Firm



Name, phone number and e-mail addresses of the primary contacts for this proposal

Karly Rubenzer

Senior Auditor

karlyrubenzer@baumancpa.com

715-834-2001

Karly has been with the firm for over 6 years and has devoted her time and experience in public accounting working with governmental audit clients. She has attended numerous seminars on topics such as Governmental Accounting Standards Board (GASB) standards and updates, U.S generally accepted auditing standards issued by the AICPA and *Government Auditing Standards*.

Education & Licenses

Bachelor's Degree in Accounting and Finance, University of Wisconsin-Eau Claire

Profile of the Firm



Quality Control Procedures/internal review process

For the City's audit, our quality control procedures will function to ensure consistent delivery of high-quality services and reliable reporting. The engagement team will be staffed with professionals experienced in municipal accounting and government auditing standards (GAAS/Yellow Book). The engagement principal will oversee all phases of the audit, ensuring proper planning, supervision, and risk assessment. All significant audit areas, including compliance testing and financial reporting, will undergo detailed manager and principal review, followed by an independent review by a principal having no involvement in the engagement prior to report issuance. This multi-layered review process—supported by standardized firm checklists, internal consultation protocols, and post-engagement evaluations—provides assurance that the City's audit will be performed with accuracy, objectivity, and in compliance with professional standards. These steps are outlined in our firm's quality control document.

As a further commitment to providing quality audits to our clients and to fulfill our requirement for membership in the AICPA, Bauman Associates, Ltd. undergoes a peer review once every three years. Our most recent peer review report shows a rating of pass with no letter of comments for the year ended August 31, 2023.

A rating of "pass" is the best possible report rating. This report and the acceptance letter from the Peer Review Alliance Committee (administrating body for the WICPA) are also made available publicly on the AICPA website in the following link (we are firm #900010003873):

https://peerreview.aicpa.org/public_file_search.html

Regulatory Monitoring and Reporting

Our governmental audit team receives e-mail updates from the Wisconsin Department of Revenue ("WIDOR") relative to finance-related legislation and reporting in addition to reviewing The Municipality (monthly publication issued by the League of Wisconsin Municipalities). Through our affiliation with the League of Wisconsin Municipalities and Government Finance Officers Association, our team is aware of the resources available on the WIDOR website as well as drawing on our experience serving governmental audit clients in Wisconsin.

We have extensive experience working with municipal water utilities and are familiar with the reporting required by the PSC in annual reporting.

References from WI municipal government clients (specific municipal audit experience in Wisconsin)

Please see Appendix A for references.

Profile of the Firm



Bauman Associates, Ltd. is not aware of any judgments, pending or expected litigation, or other real or potential financial reversals that might materially affect the viability or stability of the firm.

Municipality Experience

Let's face it, municipalities are unique. It's critical that your accounting firm have a deep technical knowledge of the unique accounting requirements for local governments such as applicable state statutes, WI DOR and PSC rules.

Our governmental audit staff consists of a team of well-trained, highly qualified professionals all with the appropriate professional education credentials required to perform engagements of this type. We attend the League of Wisconsin Municipalities Annual Conference to receive updates on state-specific issues that impact Wisconsin Municipalities.

Value-Added Services

For over 75 years, Bauman Associates has specialized in working with municipalities. We provide municipalities with comprehensive consulting and assistance to help with a wide variety of operational, audit and accounting needs, including:

- American Institute of Certified Public Accountants (AICPA)
- Wisconsin Institute of Certified Public Accountants (WICPA)
- Governmental Audit Quality Center
- League of Wisconsin Municipalities – Associate Member
- Government Finance Officers Association (GFOA) – Associate Member

- | | |
|---------------------------------------|---|
| •Single audit | •CIP planning |
| •WEDC attestations | •Rate case assistance |
| •Depreciation/capital assets updates | •Reporting (internal and external) |
| •Bookkeeping and payroll | •GASB standards implementation |
| •Budgeting/planning | •Staff training |
| •Forecasts/projections | •Strategic efficiencies planning |
| •Fund accounting | •TID reporting, planning, and projections |
| •Internal controls | •Year-end accounting |
| •Form C reports | •Outsourced comptroller services |
| •PSC reports | |
| •Assistance with cash reconciliations | |

Outline of Work Plan



PHASE 1 – PLANNING & PREPARATION (OCTOBER – DECEMBER)

During this phase, the audit team meets with management to understand organizational changes, discuss upcoming accounting and reporting considerations, establish communication protocols, and develop a detailed audit timeline. Responsibilities, deadlines, and required schedules are identified early so management can prepare for year-end with a clear roadmap and minimal surprises.

Kickoff Meeting

- Confirm audit timeline and reporting deadlines
- Discuss changes in operations, personnel, grants, debt, capital projects, and IT systems
- Review prior audit findings and recommendations
- Establish key contacts and responsibilities
- Identify potential accounting and reporting issues early
- Discuss new GASB standards and implications for the audit

Deliverables

- Detailed Prepared By Client (PBC) list
- Audit timeline with milestone dates
- Assigned engagement team structure
- Communication protocol and status meeting schedule

Outcome

- Management enters year-end with a clear roadmap and no surprises.

PHASE 2 – INTERIM AUDIT PROCEDURES (JANUARY – FEBRUARY)

The audit team performs interim testing of internal controls, significant transaction cycles, compliance requirements, and other risk-based procedures. By completing these procedures early, potential issues can be identified and addressed before year-end, reducing the amount of work required during final fieldwork and minimizing disruption to municipal staff.

Outline of Work Plan



PHASE 2 – INTERIM AUDIT PROCEDURES (JANUARY – FEBRUARY) (CONTINUED)

The audit team performs interim testing of internal controls, significant transaction cycles, compliance requirements, and other risk-based procedures. By completing these procedures early, potential issues can be identified and addressed before year-end, reducing the amount of work required during final fieldwork and minimizing disruption to municipal staff.

Interim Fieldwork

- Internal control walkthroughs
- Risk assessment procedures
- Testing of major transaction cycles
- IT and cybersecurity inquiries
- Fraud risk discussions

Benefits

- Reduces year-end disruption
- Identifies issues before financial statements are drafted
- Allows audit team to focus on year-end balances during final fieldwork

Status Meeting

Conduct a formal progress meeting with management to discuss open items, potential accounting issues, GASB implementation requirements, and year-end closing progress.

PHASE 3 – YEAR-END CLOSE SUPPORT (AS NEEDED) (JANUARY-MARCH)

Throughout the closing process, the audit team maintains regular communication with management to address accounting questions, review emerging issues, and monitor progress toward completion of year-end schedules. Frequent status updates help ensure all required information is prepared and available according to the agreed-upon timeline.

Outline of Work Plan



PHASE 3 – YEAR-END CLOSE SUPPORT (AS NEEDED) (JANUARY-MARCH) (CONTINUED)

Ongoing Communication

Our team remains available throughout the closing process to assist management with:

- GASB reporting questions
- Tax roll reconciliation
- Capital asset reporting
- Debt and lease accounting

Progress Monitoring

Weekly or biweekly check-ins until the trial balance is finalized.

Milestone

Final trial balance and supporting schedules received by agreed-upon March deadline.

PHASE 4 – FINAL FIELDWORK (THREE DAYS SCHEDULED IN MARCH-EARLY APRIL)

The audit team performs detailed testing of year-end balances, transactions, estimates, grants, debt, capital assets, and other significant audit areas. To maximize efficiency while maintaining strong communication and client service, final fieldwork is conducted using a **hybrid approach that combines both on-site and virtual audit team members**. Key engagement personnel will be present on-site to facilitate collaboration with management, address questions in real time, and efficiently resolve open items, while additional team members work remotely to perform testing. This approach allows us to leverage the full resources of our firm while minimizing disruption to municipal staff and maintaining project momentum.

Throughout fieldwork, open items are tracked and communicated regularly to facilitate prompt resolution. Regular status updates and ongoing communication ensure that any issues are identified and addressed immediately, preventing delays later in the engagement. The goal is to complete fieldwork efficiently, resolve significant matters timely, and position the engagement for financial statement issuance by May.

Outline of Work Plan



PHASE 4 – FINAL FIELDWORK (THREE DAYS SCHEDULED IN MARCH-EARLY APRIL) **(CONTINUED)**

On-Site/Remote Fieldwork

- Substantive testing
- Analytical procedures
- Capital asset testing
- Long-term debt testing
- Cash and investment testing
- Journal entry review
- Surprise audit procedures (required by auditing standards).

Daily Communication

- Open-item tracking log
- Daily status updates during fieldwork

Goal

Complete fieldwork with minimal follow-up requests and no surprises.

PHASE 5 – FINANCIAL STATEMENT PREPARATION & REVIEW (APRIL)

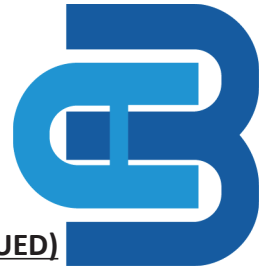
Following completion of fieldwork, the audit team drafts the financial statements, note disclosures, and supplementary information, and required compliance reports. Multiple levels of internal quality review are performed to ensure compliance with governmental accounting standards, auditing standards, and regulatory requirements before providing drafts to management for review.

Draft Financial Statements

Prepare:

- Basic financial statements
- Notes to financial statements
- Required supplementary information

Outline of Work Plan



PHASE 5 – FINANCIAL STATEMENT PREPARATION & REVIEW (APRIL) (CONTINUED)

Internal Quality Control

- Principal review
- Independent quality review
- GASB disclosure review
- Compliance review

Management Review Draft

Provide draft reports sufficiently in advance for management review and discussion.

PHASE 6 – FINALIZATION & GOVERNANCE COMMUNICATION (LATE APRIL-MAY)

The audit team meets with management to discuss audit results, recommendations, and any internal control observations. Final reports are presented to the governing body and issued upon completion of all required reviews. The objective is to provide stakeholders with timely, reliable financial information no later than May each year.

Exit Conference

Discuss:

- Audit results
- Internal control observations
- Operational recommendations
- Emerging accounting standards

Governance Communication

Present results to Common Council as requested.

Deliverables

- Independent Auditor's Report
- Management Letter
- Governance Communications Letter
- Form C
- PE 300 TID annual report

Target Completion

Final audit issuance no later than May 31 each year.

Outline of Work Plan



ACCOUNTABILITY MEASURES

Our Commitment to Timely Delivery

- Dedicated engagement manager responsible for milestone tracking
- Written project schedule distributed before year-end
- Biweekly status updates throughout the engagement
- Formal open-items tracker shared with management
- Early identification and resolution of accounting issues
- Principal involvement from planning through report issuance
- Municipal audit specialists familiar with Wisconsin reporting requirements

Success Measure

Our goal is to establish a repeatable process that allows management, elected officials, and stakeholders to receive audited financial statements by May each year, providing timely information for decision-making, budgeting, debt compliance, and regulatory reporting.

Administrative Requirements

We use a collaborative audit software (Inflo) which allows us to compile a list of documents and schedules needed to complete the audit (a “to-do” list) and gather audit information from our clients electronically and securely. This software allows for printing of an audit list, for use internally by the City. This software allows the City to upload items specifically requested and mark the tasks complete as the information is provided. Both the City and our audit team can track the status of a task or request in real time up to the point of completion. The feedback we receive from clients is that they really like this and find it is efficient and keeps them organized on audit-related tasks.

Detailed Cost Proposal



Outlined below are our fees associated with the services Bauman Associates, Ltd. will provide to the City of Columbus. Our fees are based on the anticipated time required by the individuals assigned to your engagement, plus direct expenses. Our fees will not exceed the figures shown below based on the present status of the City of Columbus, and the auditing and accounting standards in place today and include annual board presentation, out-of-pocket mileage, meals and lodging expenses. Based on inquiry with City officials there is no single audit requirement expected in 2026. These fees don't include federal and state single audit services as a separate item. The fees in the table shown below reflect the specific items shown in the cost proposal section of the RFP.

Year Ended December 31,					
		<u>Optional</u>	<u>Optional</u>	<u>Optional</u>	<u>Optional</u>
Description of service provided	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
Audit of all funds of the City and preparation of drafts of the financial statements and related notes to the financial statements.	\$55,000	\$56,650	\$58,350	\$60,100	\$61,900
Department of Revenue Form C Report	\$2,000	\$2,060	\$2,120	\$2,180	\$2,250
Form PE-300 TID Report (ALL TIDS)	\$2,500	\$2,580	\$2,660	\$2,740	\$2,820
Total fees:	<u>\$59,500</u>	<u>\$61,290</u>	<u>\$63,130</u>	<u>\$65,020</u>	<u>\$66,970</u>

Detailed costs proposals for hourly charges for additional work performed beyond the scope of this RFP:

The fees for the audit and specific services requested in the proposal shown above do not include services not specifically mentioned. Examples include utility rate case assistance, bookkeeping tasks, preparation of bank reconciliations, or nonroutine complex accounting and reporting transactions. Additional services, if requested, will be billed at the hourly rates after discussing the nature of the services with the appropriate official within the City and arriving at a mutually agreeable fee range.



Appendix A – References

David DeJongh, Administrator
City of Cornell
222 Main Street
Cornell, WI 54732
Phone: 715-239-3710

Services provided: audit, accounting assistance for electric utility, Form C and PSC report preparation

Dawn Redenius, Clerk-Treasurer
Village of Sharon
125 Plain St
Sharon, WI 53585
Phone: 262-736-4888

Services provided: audit, accounting assistance, Form C and PSC report preparation

Brittney Rindy, City Administrator
City of Monroe
1110 18th Avenue
Monroe, WI 53566
Phone: 608-329-2500

Services provided: comprehensive outsourced comptroller services, preparation of the Form C, budget preparation and preparing for annual audit

PROPOSAL FOR AUDIT SERVICES

City of Columbus
FOR THE YEAR ENDING
December 31, 2026



Presented by:
Shawn Roelli, CPA, Partner
Johnson Block and Company, Inc.
Certified Public Accountants
2500 Business Park Road
Mineral Point, Wisconsin 53565
(608) 987-2206

City of Columbus
Proposal for Audit Services

Title Page

Subject: Proposal for Professional Auditing Services

Firm Name: Johnson Block and Company, Inc.

Address: 2500 Business Park Road
Mineral Point, Wisconsin 53565

Phone Number: (608) 987-2206

Fax Number (608) 987-3391

Contact Person: Shawn Roelli, CPA
Partner

Contact Person Email: sroelli@johnsonblock.com (preferred method of contact)

Date of Proposal: May 29, 2026

Table of Contents

TRANSMITTAL LETTER	1
A. CERTIFICATION OF LICENSE TO PRACTICE IN WISCONSIN	2
B. CERTIFICATION OF INDEPENDENCE	2
C. FIRM PROFILE	2
ORGANIZATION, SIZE AND STRUCTURE	2
OUR ORGANIZATION.....	2
D. FIRM’S QUALIFICATIONS AND EXPERIENCE.....	3
STAFFING STRUCTURE, QUALIFICATIONS AND EXPERIENCE	3
PROFESSIONAL PROFILES.....	4
EXPERIENCE AND SERVICES TO LOCAL GOVERNMENTS.....	7
REFERENCES.....	7
SERVICE AND STABILITY	8
STAFF CONTINUITY AND TRAINING	8
CURRENT LOCAL GOVERNMENT CLIENTELE	8
QUALITY CONTROL PROGRAM.....	9
AFFILIATIONS	9
E. FIRM’S APPROACH TO THE AUDIT	10
AUDIT PROCESS.....	10
AUDIT METHODOLOGY	11
INTERNAL CONTROL STRUCTURE - COMPUTER SYSTEM.....	11
F. UNDERSTANDING THE WORK TO BE PERFORMED	12
SCOPE OF AUDIT	12
REPORTS TO BE ISSUED.....	12
WORK PLAN	13
G. COST PROPOSAL	14
APPENDIX A.....	15

May 29, 2026

City of Columbus
Attn: Kendra Riddle, Finance Director
105 N. Dickason Boulevard
Columbus, Wisconsin 53925

Johnson Block and Company, Inc. is pleased to submit this proposal to audit the City of Columbus's financial statements for the year ended December 31, 2026, with up to four optional one-year renewals. The audit will be performed in accordance with auditing standards generally accepted in the United States of America (and Government Auditing Standards and the Uniform Guidance, if necessary). In addition, if requested, we will assist in compiling the financial Form C and TID Annual Reports for the Department of Revenue.

We are firmly committed to providing timely, efficient service to the City within the time frame outlined in the this proposal. We understand the services being requested.

We believe Johnson Block and Company, Inc. is the best qualified firm to service the City of Columbus for the following reasons:

- A. Our firm's partners and professional staff have extensive experience in auditing and financial reporting for all types of governmental organizations including numerous cities's similar in size and scope to the City of Columbus. Our firm provides audit services to over two hundred governmental entities.
- B. We believe the strength of Johnson Block and Company, Inc. is the personal contact with individuals at all levels within our firm, especially partners and managers. Our firm has had significant success in this service commitment as evidenced by the growth in the number of audit clients we service. Our staff turnover has been low which means that personnel assigned to your audit are more likely to be maintained from year to year.

We appreciate this opportunity to submit a proposal to the City. Our firm can provide you with an audit team experienced in governmental accounting with a commitment to providing quality services. We believe our firm gives the City the best combination of experience, quality and price to best service its needs.

Shawn Roelli, CPA, Partner is authorized to make representations for Johnson Block and Company, Inc. The engagement team will also include Hui Meng, CPA, CMA, MBA, and staff accountants. Please contact me with any questions or concerns you may have regarding this proposal at (608) 987-2206, fax (608) 987-3391, or sroelli@johnsonblock.com.

Sincerely,

Johnson Block and Company, Inc.



Shawn Roelli, CPA
Partner

www.johnsonblock.com

JOHNSON BLOCK AND COMPANY, INC.

PROPOSAL FOR AUDIT SERVICES

CITY OF COLUMBUS

A. CERTIFICATION OF LICENSE TO PRACTICE IN WISCONSIN

Johnson Block and Company, Inc. and all CPA's are licensed to practice in Wisconsin. The CPA licenses for the Partner and Audit Manager of this engagement will be provided upon request.

B. CERTIFICATION OF INDEPENDENCE

Johnson Block and Company, Inc. and its personnel are free from impairments to independence with respect to the City of Columbus, as defined by Generally Accepted Government Auditing Standards (GAGAS), defined by the U.S. General Accounting Office's Government Auditing Standards. An independent stance will be maintained past auditing completion.

C. FIRM PROFILE

ORGANIZATION, SIZE AND STRUCTURE

OUR ORGANIZATION

Johnson Block and Company, Inc. has offices in Middleton, Mineral Point, La Crosse, and Viroqua. The firm's philosophy emphasizes direct personal service from experienced professionals. We strive to learn first-hand about each client's operations and directly share our experience and knowledge. Our goal is to maintain long-term professional relationships between our clients and our staff. This assures our clients of access to professionals who are familiar with their operations and challenges.

We are a member of the AICPA's Group of 400 (G400) which means our firm size puts us in the next largest tier of 400 CPA firms after the largest 100. This means we are neither an excessively large firm, nor are we too small.

The firm was started in 1985 with three people and has grown steadily since then. Our current staff is made up of twelve partners, approximately forty-five professional staff accountants and ten clerical and accounting support staff. Our governmental and non-profit audit staff consists of approximately thirty professional staff who devote the majority of their time to governments and non-profits.

Johnson Block and Company, Inc. performs a wide range of services for our clientele. These include auditing for governments and nonprofit organizations, accounting services, financial statement preparation, tax planning and preparation, computer system planning, and other business consulting. We devote a substantial portion of our practice to governmental organizations. Approximately 50% of our work is in this area.

Johnson Block and Company, Inc. does not discriminate because of race, religion, sex, color, age, handicap or national origin and these are not a factor in employment, selection of training, promotion, transfer, recruitment, rates of pay or other forms of compensation, demotion or separation.

We intend to staff the audit out of our Mineral Point and Middleton offices. Our audit staff in Mineral Point and Middleton audit over 150 governmental clients. Our track record with service to our clients indicates we will be able to provide timely, professional service to the City of Columbus.

JOHNSON BLOCK AND COMPANY, INC.
PROPOSAL FOR AUDIT SERVICES
CITY OF COLUMBUS

D. FIRM'S QUALIFICATIONS AND EXPERIENCE

STAFFING STRUCTURE, QUALIFICATIONS AND EXPERIENCE

Our intended staffing structure for the audit will be as follows:

Shawn Roelli, CPA – Partner in charge of the audit

Shawn is an audit partner who will be involved in the planning and overall review of the audit. He will be responsible for the general management and overview and be available for consultation.

Hui Meng, CPA, CMA, MBA – Audit Manager

Hui is an Audit Manager who will be the auditor in-charge of the engagement. She will assist in coordinating the audit services and be responsible for engagement management and communication between your City and Johnson Block and Company, Inc. She will develop an understanding of your procedures and internal controls, and supervise audit staff.

Staff Accountants

Staff accountants will perform detailed tests of controls and balances as well as ratio analysis.

Jay Bennett, CPA – Engagement Quality Review Partner

Jay is an audit partner who will provide an additional level of oversight throughout the audit process. He will review key judgments, risk areas, and conclusions, and may provide support on industry specific matters as needed.

• • •

PROFESSIONAL PROFILES

• • •

Shawn Roelli, CPA

AUDIT PARTNER MINERAL POINT OFFICE



PROFILE

Shawn joined Johnson Block and Company, Inc. in 2005

AREA OF EXPERTISE

- **Governmental audits including school districts, municipalities, nursing homes, fire and EMS districts, and housing authorities**
- **Single audits in accordance with the Uniform Guidance and the Wisconsin State Single Audit Guidelines**
- **Utility rate applications and hearings before the Public Service Commission of Wisconsin**
- **Agreed upon procedure engagements**
- **Preparation of compiled and reviewed financial statements**
- **Preparation of annual reports for the DOR and PSC**
- **Preparation of TIF District annual reports and audits**

EDUCATION

University of Wisconsin – Whitewater
B.B.A. in Finance
Certified Public Accountant since 2007

CONTACT

 (608) 987- 2206

 sroelli@johnsonblock.com

AUDITS OF THE FOLLOWING MUNICIPALITIES

Cities

Adams, Boscobel, Cuba City, Darlington, Dodgeville, Shullsburg, Waupaca

Villages

Barneveld, Benton, Blanchardville, Hazel Green, Necedah, Ridgeway

Counties

Crawford

Other Governments

Towns – Brigham, Gratiot, York
School Districts – Albany, Argyle, Barneveld, Cuba City, Dodgeville, Montello, Pecatonica Area, Platteville, Shullsburg, Westfield

COMMUNITY INVOLVEMENT

Volunteer and board Treasurer for Iowa County Recreation and Prairie Restoration

Hui Meng, CPA, CMA, MBA

AUDIT MANAGER MIDDLETON OFFICE



Item #6.

PROFILE

Hui joined Johnson Block and Company, Inc. in 2013

AREA OF EXPERTISE

- **Nonprofit and for-profit audits and reviews**
- **Municipal audits**
- **Nonprofit and municipal information form preparation including annual reports to the DOR and PSC**
- **Accounting standards implementation**
- **Single audits in accordance with the Uniform Guidance and the Wisconsin State Single Audit Guidelines**

EDUCATION

Edgewood College – Madison
M.S. in Accounting
Master of Business Administration
Certified Public Accountant since 2014
Certified Management Accountant since 2017

COMMUNITY INVOLVEMENT

Past Board Member of WasteCap Resource Solutions

CONTACT

 (608) 274-2002

 hmeng@johnsonblock.com

AUDITS OF THE FOLLOWING MUNICIPALITIES

Cities

Delafield

Villages

Brooklyn, East Troy, Oregon, Poynette

Other Governments

Towns – Berry, Burke

School Districts – Deerfield, DeForest, Milton, Sun Prairie

Other – DeForest Windsor Fire & EMS, Oregon Fire and EMS District

AUDITS OF THE FOLLOWING NON-PROFIT ENTITIES

Briarpatch Youth Services, Center For Community Stewardship, Natural Resources Foundation of Wisconsin, The American Driving Society, Inc., Wisconsin Utilities Association, Inc.

Jay Bennett, CPA

PARTNER MINERAL POINT OFFICE



PROFILE

Jay joined Johnson Block and Company, Inc. in 1991

AREA OF EXPERTISE

- ♦ **Municipal & School audits**
- ♦ **Single audits and agreed upon procedure engagements**
- ♦ **Preparation of annual reports for cities, counties and villages**
- ♦ **Utility rate applications – water, electric and sewer utilities**
- ♦ **Consulting for municipal budget preparation**
- ♦ **Preparation of compiled and reviewed financial statements**
- ♦ **Individual income tax planning and preparation**

EDUCATION

University of Wisconsin – Platteville
B.S. in Accounting
Certified Public Accountant since 1996

COMMUNITY INVOLVEMENT

Treasurer – Mineral Point Lions Club

Treasurer – Parish of the Hills

JBC – Hwy 39 Clean up Volunteer

CONTACT

 (608) 987- 2206

 jbennett@johnsonblock.com

AUDITS OF THE FOLLOWING MUNICIPALITIES

Cities

Lancaster, Mineral Point, Waupaca

Villages

Alma Center, Argyle, Avoca, Arena, Belmont, Black Earth, Bloomington, Blue River, Linden, Livingston, Merrillan, Plain, Potosi

Counties

Crawford

Other Governments

Towns – Dodgeville and Mineral Point
 School districts – Benton, Cassville, Highland, Iowa-Grant, Mineral Point, Monticello, Southwestern, Wisconsin Heights, Weston

JOHNSON BLOCK AND COMPANY, INC.

PROPOSAL FOR AUDIT SERVICES

CITY OF COLUMBUS

EXPERIENCE AND SERVICES TO LOCAL GOVERNMENTS

Our firm's partners and professional staff have extensive experience in auditing, financial reporting and consulting services for all types of governmental entities. The Partner and staff assigned to your audit have a combined total of over thirty-five years of experience, with most of those years spent servicing local governmental entities. Services provided in past engagements include financial audits of basic and fund financial statements, financial and compliance audits of state and federal grant programs (including Single Audits), internal control and organizational studies.

REFERENCES

Listed below are three municipal references. We can provide additional references if requested.

Dodgeville, City of – 20+ years audited

Contact

Barry Hottmann
Mayor
(608) 930-5228
Barry.Hottmann@dodgevillewi.gov

Services/Scope: Financial Statement Audit, Single Audit, Department of Revenue Annual Report (Form C), Public Service Commission Annual Report, TID Compliance Audits, TID Annual Reports, WEDC Attestation, Public Service Commission Water Rate Cases, Municipal Accounting Services (accounting period close)

Total Hours: 300

New London, City of – 20+ years audited

Contact

Judy Radke
Treasurer/Finance Director
Phone: (920) 982-8500
jradke@newlondonwi.org

Services/Scope: Financial Statement Audit, Department of Revenue Annual Report (Form C), TID Annual Reports

Total Hours: 220

Waupaca, City of – 10+ years audited

Contact

Kate Wieters
Deputy Treasurer
(715) 258-4411
katelyn.wieters@waupacawi.gov

Services/Scope: Financial Statement Audit, Single Audit, Department of Revenue Annual Report (Form C), Public Service Commission Annual Report, TID Compliance Audits, TID Annual Reports.

Total Hours: 300

JOHNSON BLOCK AND COMPANY, INC.

PROPOSAL FOR AUDIT SERVICES

CITY OF COLUMBUS

SERVICE AND STABILITY

We believe the strength of Johnson Block and Company, Inc. is the personal contact with individuals at all levels within our firm, but especially the accessibility of partners and managers in servicing your needs. Service to our clientele is our top priority. Our current governmental clientele can attest to this. Johnson Block and Company, Inc. has low staff turnover, which means that personnel assigned to your audit are more likely to be maintained from year to year. It is our practice to assign staff to the same audits each year. This enables them to develop an extensive knowledge of the client's operations and to identify problems if they arise. It also assures the client that they can always consult with an accountant who understands their systems. In addition, we provide more resources than many smaller firms with limited staff.

STAFF CONTINUITY AND TRAINING

Our firm emphasizes staff development and retention. It is our practice to invest in our current staff rather than continuously hire new staff. This has resulted in a lower turnover rate than is typical for CPA firms.

Each professional staff member has at least a 4-year degree in accounting or finance and receives a minimum of 40 hours of continuing professional education each year. For the government audit staff, the majority of the training is directly related to performing financial and compliance audits of governments. This training far exceeds the hours required by Government Auditing Standards. In addition, the firm subscribes to many monthly publications, which keep us current on governmental accounting topics.

Johnson Block and Company, Inc. personnel policies require semiannual performance evaluations and provide for career advancement based on performances. These policies assure that Johnson Block and Company, Inc. will maintain high quality staff.

CURRENT LOCAL GOVERNMENT CLIENTELE

Our current clientele includes over two hundred governmental entities including Counties, Cities, Villages, Townships and other governmental entities. We have included several of these in the references section.

JOHNSON BLOCK AND COMPANY, INC.

PROPOSAL FOR AUDIT SERVICES

CITY OF COLUMBUS

QUALITY CONTROL PROGRAM

Johnson Block & Company, Inc. is a member of the WICPA and AICPA and participates in the quality control review program of the American Institute of Certified Public Accountants. A copy of our most recent report is included in the Appendix A. That review included multiple governmental engagements.

There has been no disciplinary action taken against our firm by any state regulatory body or professional organization.

AFFILIATIONS

AICPA – American Institute of Certified Public Accountants

WICPA – Wisconsin Institute of Certified Public Accountants

Governmental Audit Quality Center

Government Finance Officers Association

G400 (List of largest US CPA Firms after the top 100 Firms)

JOHNSON BLOCK AND COMPANY, INC.

PROPOSAL FOR AUDIT SERVICES

CITY OF COLUMBUS

E. FIRM'S APPROACH TO THE AUDIT

AUDIT PROCESS

The following is an overview of our audit process.

Understand Internal Control Structure

- * interview employees and review documents to obtain an understanding of the accounting system
- * review and test the operation of accounting and management systems and evaluate the adequacy of internal control over financial activities
- * review computer operations and controls over the computer system
- * assess the risk of errors and noncompliance

Planning and Review of the City of Columbus's Operations

- * hold entrance conference with staff
- * develop detailed audit plans
- * review minutes, budgets, contracts, reports and other documents
- * perform analytical reviews of financial and performance data
- * review audit work papers

Detailed Tests of Controls, Balances and Compliance

- * test individual financial transactions by examining documents such as canceled checks, invoices, contracts, receipts, case files and grant reports
- * confirm revenues, receivables, bank balances and loans based on risk assessment
- * review reconciliations of financial records
- * analyze ratios and operating statistics

Report Review

- * review all audit findings and adjustments
- * review GAAP financial statements and notes
- * form audit opinions
- * draft management letter
- * exit conference to discuss reports and preliminary findings with City of Columbus officials

If we note potential audit findings, we will discuss them with you to provide you with an understanding of the situation and to promote an early resolution of any problems.

JOHNSON BLOCK AND COMPANY, INC.

PROPOSAL FOR AUDIT SERVICES

CITY OF COLUMBUS

AUDIT METHODOLOGY

Sample Sizes - In order to efficiently test controls, compliance, account distributions and balances we may select random samples of transactions. Based on our assessment of the risk of errors occurring and the effectiveness of the City's control structure, we may select an initial random sample of 25-60 expenditure charges. In addition, we may sample transactions in significant fund accounts. We will use non-statistical sampling rather than statistical sampling because it is more efficient for the size of the populations we are testing at the City and provides similar results.

EDP Software - Johnson Block and Company, Inc. makes extensive use of computers in performing our audit. Each staff person uses their own portable computer and has received training in several software applications. Some of the audit applications are as follows: prepare and adjust trial balances; prepare financial statements, schedules and notes to financial statements; select random samples; perform analytical reviews; customize audit programs to fit each client; prepare an assortment of other audit work papers.

Analytical Procedures - Analytical procedures are essential to planning, performing and reviewing our audit work. We use them extensively to highlight potential problems and to efficiently test financial statement balances. Analytical procedures that we will use on this engagement include:

- * compare all current ledger account balances to the prior year and to budgeted amounts and investigate significant variances;
- * compare account balances to related accounts or other measures (ratio analysis) to determine if the relationship is as expected (i.e. investments and interest, wages and FICA, accrued wages and length of pay period); and
- * review monthly fluctuations in amounts recorded in various ledger accounts. We use these reviews to identify areas of potential misstatement that might require additional tests.

INTERNAL CONTROL STRUCTURE - COMPUTER SYSTEM

Johnson Block and Company, Inc. will use several techniques to gain an understanding of the City's internal control structure and its operation of its computer system. Our goal is to plan the audit effectively and efficiently and to provide useful information to the City's council and management. The following procedures will be used:

- * Inquire of City staff about procedures and controls and complete firm checklists and questionnaires;
- * Obtain and review copies of the City's organizational chart and manuals, policies and procedures that relate to significant financial and computer systems;
- * Walk through certain operations to understand firsthand how controls operate;
- * Evaluate the design of the internal control structure and assess the risks of errors and noncompliance;
- * Perform further tests to see if controls are actually working; and
- * Document conclusions and write descriptions of reportable conditions.

Johnson Block and Company, Inc. uses audit manuals, checklists, questionnaires and quality control materials from Wolters Kluwer to ensure that our understanding and assessments are fully documented.

JOHNSON BLOCK AND COMPANY, INC.

PROPOSAL FOR AUDIT SERVICES

CITY OF COLUMBUS

F. UNDERSTANDING THE WORK TO BE PERFORMED

We will audit the financial statements of the City of Columbus for the calendar year ending December 31, 2026, with up to four optional one-year renewals. The audit will include consideration of the City of Columbus's internal controls.

SCOPE OF AUDIT

The audits shall cover the financial operation of the City. The audit will be performed in accordance with generally accepted auditing standards as contained in the U.S. General Accounting Office, and the American Institute of Certified Public Accountants Industry Audit Guide, Audits of State and Local Governmental Entities, and Governmental Accounting Standards Board, if required.

Should the City receive federal and/or state financial assistance that would require a single audit to be performed; we will negotiate the necessary fees with the City based on the hourly rates for the applicable year per the cost proposal. We are prepared and qualified to perform single audits.

REPORTS TO BE ISSUED

Following the completion of the audit of the fiscal year's financial statements, Johnson Block and Company, Inc. will issue a report on the fair presentation of the financial statements in conformity with generally accepted accounting principles. If applicable, a report on compliance and internal control over financial reporting based on an audit of the financial statements will also be issued.

We will communicate any material weaknesses, significant deficiencies and management letter comments.

Irregularities and illegal acts. We will make an immediate, written report of all irregularities and illegal acts.

Reporting to the Common Council. We will inform the Common Council of each of the following:

- 1) The auditor's responsibility under generally accepted auditing standards
- 2) Planned scope and timing of the audit
- 3) Significant accounting policies
- 4) Management judgments and accounting estimates
- 5) Financial statement disclosures
- 6) Difficulties encountered in performing the audit
- 7) Significant audit adjustments
- 8) Other information in documents containing audited financial statements
- 9) Disagreements with management
- 10) Management consultation with other accountants
- 11) Major issues discussed with management prior to retention

JOHNSON BLOCK AND COMPANY, INC.

PROPOSAL FOR AUDIT SERVICES

CITY OF COLUMBUS

In addition, we will:

- 1) Attend meetings of the Common Council or Finance Committee to present the audit, if requested.
- 2) Print and bind requested number of copies of the financial statements for the Common Council (including any other communication letters).
- 3) Compile the TID Financial Statements and Municipal Financial Report Form C and TID Annual Reports for the Wisconsin Department of Revenue, if requested.
- 4) The work completion schedule includes the following deadlines for each fiscal years audited:

Preliminary Fieldwork / Planning	Mutually agreed time
Final Fieldwork	February-April
Provide Draft Report and Audit Journal Entries	May 31 st
Provide Final Reports	June 30 th
Municipal Financial Report Form C	May 15 th
TID Financial Statements and Annual Reports	June 30 th
Finance Committee or Common Council Meeting	Upon request at a mutually agreed time

The proposed schedule above can be modified in future years if requested.

WORK PLAN

Our intended staffing utilization is as follows:

Task	Partner	Manager	Staff	Admini- strative	Total
Audit planning - preliminary audit	24	20	20	-	64
Final fieldwork	24	24	55	-	103
Report preparation	3	8	40	3	54
Final review	18	18	-	-	36
Subtotal audit	69	70	115	3	257
Annual reports	1	5	5	-	11
Total hours - annual	70	75	120	3	268

To work efficiently, we will require assistance from the City's staff. However, our audit process is intended to provide as little disruption as possible to your staff. We will provide you with a comprehensive list of items that we will need from you to perform the audit. This list will include schedules we expect to be prepared by the client. We may request to meet with your staff before the fieldwork dates to do preliminary fieldwork and internal control questionnaires.

We will request the trial balance data files, Excel files and any other client prepared schedules from you before fieldwork to set up our files and auditing trial balance. We plan to spend at least 3 days at your office, with the rest of the work being done remotely. We are willing to spend more or less time onsite upon request.

JOHNSON BLOCK AND COMPANY, INC.

PROPOSAL FOR AUDIT SERVICES

CITY OF COLUMBUS

G. COST PROPOSAL

Our proposed fees are outlined below.

	Year Ending December 31,				
	2026	2027	2028	2029	2030
Financial statement audit	\$ 33,000	\$ 34,650	\$ 36,400	\$ 38,250	\$ 40,200
Municipal Financial Report Form C	\$ 2,500	\$ 2,625	\$ 2,750	\$ 2,875	\$ 3,000
TID financial statements (all four TIDs)	\$ 4,000	\$ 4,200	\$ 4,420	\$ 4,660	\$ 4,900
TID annual reports PE-300 (all four TIDs)	\$ 4,000	\$ 4,200	\$ 4,420	\$ 4,660	\$ 4,900
Updates to the depreciation schedule	\$ 1,000	\$ 1,050	\$ 1,100	\$ 1,150	\$ 1,200
Travel costs	direct charge	direct charge	direct charge	direct charge	direct charge
Board presentation (if requested)	hourly rates	hourly rates	hourly rates	hourly rates	hourly rates

We are available throughout the year for questions – by telephone, email or face to face meetings. All costs related to the audit such as preparations, duplication, telephone, “out of pocket” and other typical expenses are part of the audit fees.

Additional services beyond the scope of the audit would be billed at our standard hourly rates. Current hourly rates are: Partner \$370, Manager \$260, Senior Accountant \$160, Staff Accountant \$145.

Services considered outside of the scope of the engagement include but are not limited to:

- Bookkeeping services - bookkeeping services are not audit services.
 - Account or bank statement reconciliations and year-end accounting close
 - Capital asset and lease accounting in accordance with Governmental Accounting Standards Board Statements 34 and 87, respectively (e.g., calculating depreciation and amortization, identifying capital assets for additions and deletions)
 - Summarizing and recording infrastructure projects
 - Processing immaterial adjustments requested by management
 - Adjusting the financial statements for new activities and new disclosures
- Additional work resulting from unanticipated changes in your organization or accounting records - If your organization undergoes significant changes in key personnel, accounting systems, and/or internal control, we are required to update our audit documentation and audit plan. The following are examples of situations that will require additional audit work:
 - Deterioration in the quality of the entity’s accounting records during the current-year engagement in comparison to the prior-year engagement
 - Significant new accounting issues, significant changes in your volume of business or new or unusual transactions
 - Changes in audit scope or requirements resulting from changes in your activities
 - Erroneous or incomplete accounting records
 - Implementation or adoption of new or existing accounting, reporting, regulatory, or tax requirements and any applicable financial statement disclosure

• • •

APPENDIX A

Peer Review Report

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Report on the Firm's System of Quality Control

September 14, 2023

To the Owners of Johnson Block & Company, Inc. and the Peer Review Alliance Report Acceptance Committee.

We have reviewed the system of quality control for the accounting and auditing practice of Johnson Block & Company, Inc. (the firm) in effect for the year ended April 30, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Johnson Block & Company, Inc. in effect for the year ended April 30, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Johnson Block & Company, Inc. has received a peer review rating of *pass*.



Olsen Thielen & Co., Ltd.



AUDIT SERVICES PROPOSAL

City of Columbus

June 1, 2026

SUBMITTED BY:

KerberRose SC

David Minch, CPA
Shareholder

Greg Pitel, CPA
Shareholder

440 N Koeller St.
Oshkosh, Wisconsin 54902
920-393-6184

David.Minch@kerberrose.com

Greg.Pitel@kerberrose.com

Table of Contents

Table of Contents.....	1
Transmittal Letter	2-3
Executive Summary	4
<i>Profile of KerberRose</i>	
Firm's Qualifications and Experience	5-10
<i>Similar Engagements with Governmental Entities</i>	
<i>Single Audit Experience</i>	
<i>Additional Services and Resources</i>	
<i>Quality Control and Peer Review</i>	
<i>Regulatory Compliance and Professional Standards</i>	
Audit Team Qualifications and Experience.....	11-13
<i>Assigned Partners and Managers</i>	
<i>Continuity of Assigned Audit Staff</i>	
<i>Continuing Education Program</i>	
<i>AIPCA Involvement</i>	
<i>Staff Location and Size</i>	
Scope of Services for City of Columbus.....	14
Specific Audit Approach	15-18
<i>Expectations and Schedule</i>	
<i>Audit Plan and Approach</i>	
Investment	19
Appendix.....	20
<i>A - Peer Review Letter</i>	
<i>B - Biographies.....</i>	

June 1, 2026

City of Columbus
Ms. Kendra Riddle
Finance Director
105 N. Dickason Boulevard
Columbus, WI 53925

Dear Ms. Riddle:

Thank you for the opportunity to submit a proposal for audit services for the City of Columbus. At KerberRose, we understand the importance of selecting a firm with proven expertise and experience to provide quality, timely services. As a full-service firm providing accounting, audit, human resources consulting, retirement plan services, succession and strategic planning, tax, technology, wealth management, and other services; we are especially well-qualified to serve the City of Columbus. Our proposal is based on our staff's demonstrated and wide-ranging experience, in addition to our clients' successes. Based on this experience, we believe our proposal will establish KerberRose as the firm possessing the talent necessary to address your needs.

As a governmental entity responsible for providing a full range of services, including public safety, water, electric and sewer utilities, conservation and development, education and recreation, public works and general government administrative services, KerberRose understands City of Columbus has distinctive needs. We are eager to prove how KerberRose can help you address them..

Key factors of our expertise, quality of work and culture which distinguish our firm are:

- **Trusted people who will serve City of Columbus.** We believe audit excellence is derived from great communication and positive relationships. KerberRose's people-first philosophy ensures our services are built on developing trusted relationships with our clients. We pride ourselves in the services we deliver and the way we deliver them; we were founded on the principles of providing proactive, attentive compliance and consulting services to the people and businesses in our local communities – and we remain committed to this goal today.
- **Experience of the engagement team.** At KerberRose, we bring knowledge, experience and insight to every project. This means our clients and their stakeholders have confidence in the results of a KerberRose engagement and trust the information they are relying on to make critical decisions. The biographies of our trusted experts are included with this proposal, and we comprehensively offer more than 60 years of hands-on governmental audit experience with specialization in financial statements and reports, assurance, ERP system consulting, quality control and peer reviews.
- **Investment.** As a governmental entity, we understand your need to control costs and be cost-effective without sacrificing quality and timeliness. Our lower overhead is reflected in our rates and investment structure.
- **Communication.** Communication is integral to the success of any audit or consulting service. As a local firm, we understand the importance of personal communication with our clients.

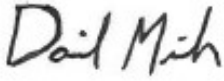
Consequently, our responsive advisors communicate regularly throughout every step of the audit or consulting process.

We understand the scope of the work to be performed for City of Columbus to include audit services, to be found on page 14; we are committed to executing the above services within a mutually agreeable timeframe.

We sincerely appreciate the opportunity to submit this proposal and look forward to discussing our approach to providing City of Columbus with proactive, quality solutions in more detail. The information in this proposal explains KerberRose's tailored approach to delivering the services you ask, and information which we believe will help you make your decision. If you require any additional information or have questions regarding this proposal, please contact me at 920-393-6184 or david.minch@kerberrose.com and greg.pitel@kerberrose.com.

Sincerely,

KerberRose S.C.



David Minch, CPA
Shareholder



Greg Pitel, CPA
Shareholder

Executive Summary

Profile of KerberRose

KerberRose S.C. is a Wisconsin-based service corporation. We are a full-service regional firm of certified public accountants and management consultants providing audit, accounting, tax, information technology, payroll, consulting, human resource, strategic planning and investment advisory services. Our roots began in the City of Shawano, WI, in the late seventies, and we have been providing Trusted Advisor services since 1979. By providing quality, timely services to our clients, our firm has grown to include more than 180 team members located in 12 offices in Antigo, Appleton, Clintonville, Green Bay, Oshkosh, Rhinelander, Sister Bay, Shawano, Stevens Point, Wausau, Wisconsin Rapids, and Marquette, MI.



KerberRose combines the expertise of a leading regional firm with the convenience, familiarity and passion of a local provider. We are different from most, if not all, of our competitors and what makes us different is we are a niche firm. As such, we attract highly-talented people and offer more services than smaller firms; at the same time, our smaller and less-complex organizational structure allows us to be more cost-effective than larger firms. Our values – Honesty, Integrity, Respect, Balanced Life, Community Oriented – dictate a high-level of personal involvement when addressing our client's needs. As a result, when our Trusted Advisors conduct audits, partners or managers are on-site during a significant portion of the fieldwork to ensure an accurate and timely audit process. We believe our clients are attracted to this personal approach, allowing relationships to develop.

Organizational Affiliations

To enhance our ability to serve our clients, KerberRose became a member of BDO, an international association of independent accounting firms. BDO is the fifth largest accounting network, providing world-class resources and exceptional service to help member firms furnish superior accounting, auditing, and management services to their clients.



Financial statement audits of governmental, employee benefit plans, and business entities represent a critical portion of the many audits performed by CPAs each year. The American Institute of Certified Public Accountants (AICPA) is committed to helping its members achieve the highest standards in performing quality audits. To help CPAs meet the challenges of performing quality audits in this unique and complex area, the AICPA launched the Governmental Quality Audit Center, which is a firm-based voluntary membership Center for firms that perform these types of audits. KerberRose S.C. is one of the original members of the Quality Center.



The Center's primary purpose is to promote the quality of audits. To meet this overall goal, the Center:

- Creates a community of firms which demonstrate a commitment to audit quality.
- Serves as a comprehensive resource provider for member firms.
- Provides information about the Center's activities to other stakeholders.
- Raises awareness about the importance of audits.

Provide Center members with an online forum tool for sharing best practices as well as discussions on audit, accounting, and regulatory issues.

KerberRose's Qualifications and Experience

Similar Engagements with Governmental Entities

The governmental client base of KerberRose S.C. has grown significantly over the years. Following is a list of engagements the KerberRose Audit Team performed in recent years, similar to the engagement proposed by City of Columbus. We encourage you to contact any of our clients for further information about the services we provide.

CITY OF WAUTOMA

Tommy Bohler
City Administrator
920-787-4044

tommybohler@cityofwautoma.com

Partner: David Minch, CPA

Type of Services: Financial Audit and Preparation of Annual Financial Report, completion and filing of the PSC report, and filing of Form C.

CITY OF OSHKOSH

Julie Calmes
Finance Director
920-236-5006

jcalmes@oshkoshwi.gov

Partner: Greg Pitel, CPA

Type of Services: Financial and Single Audit and Preparation of Annual Comprehensive Financial Report.

CITY OF OCONTO FALLS

Eve Wallace
Deputy Treasurer
920-846-4505

drtreasurer@ci.ocontofalls.wi.us

Partner: Greg Pitel, CPA

Type of Services: Financial audit and OMB Uniform Guidance compliance audit – Includes sewer utility, regulated water, electric, and cable utilities, and TIF districts.

CITY OF MARINETTE

Jackie Miller
Finance Director/ Treasurer
715-732-5143

jmiller@marinette.wi.us

Partner: David Minch, CPA

Type of Services: Financial Audit and Preparation of Annual Financial Report, including Water and Sewer Utilities, completion and filing of the PSC report, and filing of Form C.

CITY OF MANITOWOC

Shawn Alfred, CPA, CMA
Finance Director
920-686-6961

salfred@manitowoc.org

Partner: David Minch, CPA

Type of Services: Financial and Single Audit and Preparation of Annual Comprehensive Financial Report, including Water, Electric, Steam, Broadband, Wastewater and Transit Utilities, and filing of Form C.

KerberRose's Qualifications and Experience

Single Audit Experience

Today's environment of oscillating regulations, newfound federal and state grants and their associated risks, calls for an investment in an audit team that has significant experience with federal grants specific to your organization and can enhance the quality of your single audit experience. With an eye on process and internal control improvement over grants, the KerberRose audit team is comprised of individuals that are dedicated to the performance of single audits in accordance with the federal Office of Management and Budget's Uniform Guidance. These individuals will ensure your single audit testing and procedures over grants align with the federally issued Compliance Supplement relevant to each fiscal year. Our dedicated team obtains the required continuing education for performing these audits. Furthermore, our team also participates in peer reviews of single audits throughout the nation, allowing us to collaborate on the most effective and efficient methods of delivering these audits. In combination with our team's extensive experience, this additional experience and related collaboration has resulted in continuous process improvements from which your organization will benefit significantly.

We annually perform between 30 and 40 single audits for municipalities, school districts and non-for-profit entities. Our staff participates in annual training specifically focused on both federal and state single audits. We also utilize practice aids for planning and performing the required audit procedures for all major grant programs.

A sample of recent single audits and the major programs are listed below:

- 10.561 State Administrative Matching Grants for Supplement Nutrition Assistance Program
- 14.228 Community Development Block Grants
- 20.507 Federal Transit Formula Grants
- 21.019 Coronavirus Relief Fund
- 21.027 Coronavirus State and Local Fiscal Recovery Funds
- 66.458 Capitalization Grants for Clean Water State Revolving Funds
- 66.468 Capitalization Grants for Drinking Water State Revolving Funds
- 93.498 Provider Relief Fund – COVID-19
- 93.558 Temporary Assistance for Needy Families
- 93.563 Child Support Enforcement (Title IV-D)
- 93.778 Medical Assistance Program
- 115.150 City Staff and Support
- 115.400 Land and Water Resource Management
- 370.575 Snowmobile Trail Aids
- 395.101 Elderly and Handicapped City Aids
- 435.283 Income Maintenance State Share
- 435.284 Income Maintenance Federal Share
- 435.377 Children's COP
- 435.516 Community Mental Health
- 435.561 Basic City Allocation
- 435.681 State/City Match
- 435.560100 Aging and Disability Resource Center

KerberRose's Qualifications and Experience

Additional Services and Resources

Other Services Provided to Our Clients

As a full-service firm, we provide a variety of services to our clients which are often complimentary of each other. We believe KerberRose's vast array of additional services may benefit City of Columbus. Consult with your engagement partner or manager to learn more about how these services may supplement your audit needs.



Human Resources / Leadership Development

Growing organizations are continuously faced with human resource challenges, such as developing effective policies and procedures, creating an engaging workplace culture and recruiting new employees. KerberRoseHR Resources is committed to helping your organization in virtually any area related to the employee lifecycle including recruiting, development, retaining, and transitioning talent. HR services include: Recruiting, Talent and Career Development, Assessments and Employee Surveys, HR consulting, and Career Transition and Outplacement. Our solutions to your human resources and leadership development needs are both tailor-made and cost-effective. KerberRoseHR also provides Individual services, such as resume development, interviewing, job search strategies and many more.



Strategic Planning / Succession Planning

All organizations experience opportunities and challenges—be it adapting to organic growth, differentiation in your market, or succession/exit planning. In any instance, a strategic or succession plan will align your organization for success in the face of any opportunity or challenge. Our experienced team of strategy and business advisors will partner with you to fully integrate strategy or succession with employees, clients, processes, operations and financials.



Rate Studies

Municipal Utilities often need to evaluate rate structure of both their water and sewer utilities. We are experienced in analyzing current rate structures and helping project future rate structures. We work with the Wisconsin Public Service Commission through its regulated rate case applications to enact rates that reflect the Utilities operating and maintenance expenses as well as capital infrastructure.



Not-for-Profit Services

Not-for-profit organizations face unique obstacles and challenges which set them apart from for-profit companies. We are passionate about serving non-profit organizations and our experience allows us to understand the unique accounting, financial and compliance requirements of non-profits.

Our non-profit service team can ensure your organization meets compliance with all state, federal and regulatory requirements which come with a tax-exempt status. Services for non-profit organizations include auditing, accounting, tax compliance and planning, and operational consulting. KerberRose is designated as a Non-Profit Organization (NPO) Section Member and credited with Non-Profit Organization (NPO) Certificate II from the American Institute of Certified Public Accountants (AICPA).

KerberRose's Qualifications and Experience

Additional Services and Resources (cont.)



Wealth Management

KerberRose Wealth Management delivers trusted advice to guide families and business owners toward financial freedom. We are small enough to provide personal, hands-on counsel; yet large enough to serve each individual's financial needs. By working closely with our valued clients, we can combine intelligent financial life advice with a unique tax-advantaged wealth planning process. Customized wealth management solutions help our clients identify what is important to them and then create a plan to achieve success.



Payroll Services

Our team of payroll professionals is always up-to-date on the frequently changing payroll tax laws and reporting requirements. We have the expertise to handle payroll processing and reporting for organizations of any size throughout the country. We have Certified Payroll Professionals on staff who are members of the American Payroll Association, as well as the Northeast Wisconsin Chapter.



Retirement Plan Services

KerberRose Retirement Plan Services, a division of KerberRose Wealth Management, builds, repairs and improves your retirement plan (i.e. 401k, etc.). We are focused on delivering superior retirement plan consulting services. KerberRose Retirement Plan Services assists plan sponsors in the areas of plan design, benchmarking, investment advice, fiduciary compliance and participant outcomes.

Retirement Plan Partners, LLC

KerberRose Retirement Plan Partners, LLC offers retirement plan design and third-party administration (TPA) services, as well as consulting and corrections services. Employers can benefit from the tax-deferred savings offered by a qualified retirement plan, as well as providing a means by which employees can save for retirement. Retirement plans can offer a competitive edge when hiring qualified employees because we ask the necessary questions to understand the employer's goals and assist in designing a plan to attain the goals and maximize retirement savings. Our TPA services assist in maintaining the plan's compliance with regard to regulatory and legislative updates, annual compliance testing and Form 5500 preparation, and plan document services.



With the complexity and evolution of tax laws and regulations, mistakes affecting a plan's compliance can be made. We can provide retirement plan consulting, and IRS and DOL correction services to employers, including employers who are administered by other TPAs.

KerberRose Qualifications and Experience

Quality Control & Peer Review

Quality Control & Peer Review

KerberRose S.C. is proud of its reputation of providing clients with high quality services. We monitor our system of quality control continuously throughout the year and subject our audit and accounting policies and procedures to an independent outside review (referred to as a peer review) every three years as required by our membership in the American Institute of Certified Public Accountants.

KerberRose S.C.'s system of quality control is based on the AICPA's quality control standards. As such, each element of quality control as defined by the AICPA – leadership responsibilities for quality within the firm, relevant ethical requirements (e.g. independence, integrity, objectivity, concern for the public interest), acceptance and continuance of client relationships and specific engagements, human resources, engagement performance, and monitoring – is addressed in our quality control manual. In this manual, there are policies and procedures to assure the firm and its personnel maintain independence with respect to audit and accounting clients, qualified individuals are hired and trained, and engagements are performed in accordance with the myriad of professional standards and appropriately reviewed.

Our most recent peer review report is included in this proposal for your review. This review was successfully completed in November 2024. As on our prior peer reviews, we received a “clean” opinion – the highest level of assurance we can obtain regarding our audit and accounting practice. In addition to the peer review, we perform internal office inspections annually. This ensures we maintain the quality of our audit and accounting practice on a continuous basis.

Our firm's quality control manual includes a formal process for planning, supervision and review throughout the audit process, and an independent quality review of the final audited financial statements conducted by a partner with over twenty-five years of governmental accounting experience. Our firm also utilizes practice aids for audits of local governments. The practice aids include audit programs, checklists and correspondence to assist in ensuring that we perform the required procedures throughout the audit in accordance with generally accepted auditing standards. The practice aids are updated annually to include the most current changes to the governmental auditing standards.

A copy of our most recent peer review report is included in Appendix A.

KerberRose Qualifications and Experience

Regulatory Compliance and Professional Standards

Licensed to Practice as a Certified Public Accountant

All assigned key professional staff are properly licensed in the State of Wisconsin. In addition, KerberRose is licensed in the states of Wisconsin and Michigan.

Independence

Our firm and the staff to be assigned to City of Columbus's audit are independent in accordance with generally-accepted auditing standards and the U.S. General Accounting Office's Government Auditing Standards. We commit to maintaining an independent attitude and appearance through the full term of our engagement with City of Columbus.

Legal and Regulatory Action

Our firm has not been involved in any disciplinary action with any regulatory bodies or involved in any lawsuits since our period of inception.

Engagement Performance

We have not failed to complete work that has been awarded to us nor have we defaulted on a contract.

Workpaper Retention

We will retain our workpapers for at least seven years from the final year of the audit engagement. They will be made available for examination by authorized representatives of the cognizant federal or state audit agencies, General Accounting Office, City of Columbus, successor auditor, and/or other parties authorized by City of Columbus.

Nondiscrimination

Our firm is an equal opportunity employer and does not discriminate against any employee or applicant for employment on the basis of race, color, religion, gender, sexual orientation, gender identity or expression, national origin, age, disability, genetic information, marital status, amnesty, status as a covered veteran or any other basis prohibited by federal, state or local law.

Audit Team Qualifications and Experience

Assigned Shareholders and Managers



DAVID MINCH, CPA

Engagement Shareholder

Financial Audit and Preparation of Annual Financial Report and TID Compilation Reports

David will serve as the partner responsible for the financial audit services to be provided to the City. As the engagement partner for the financial audit and single audit, David will have the following responsibilities:

- Overall direction of the financial audit engagement, including attending fieldwork in person to help in facilitating a smooth audit process. This includes facilitating the financial audit risk assessment in accordance with Government Auditing Standards, as well as the supervision of substantive and analytical procedures.
- Selection and direction of the resources of the firm necessary for the success of the engagements.
- Assurance of technical quality of the final reports.
- Review all work performed by members of the engagement team.
- Presentation to the board, if requested.



GREG PITEL, CPA

Resource Partner

The resource partner is responsible for any consultation required on the engagement as well as assuring technical quality in the final report.



ETHAN HOFFMAN, CPA

Manager

The manager is responsible for the day to day administration of the audit as well as supervising other staff assigned to the engagement.



CLAUDIA DANIELS

Senior In-Charge

The senior in-charge is responsible for the day to day administration of the audit as well as supervising other staff assigned to the engagement.

Please refer to the resumes included in Appendix B of this proposal to learn more about your assigned partners and managers.

Audit Team Qualifications and Experience

Continuity of Assigned Audit Staff

We have selected a service team to provide the talents required by this engagement. The staff assigned to your engagement will remain consistent from year to year; we believe this is essential to facilitate the development of a relationship between our staff and City of Columbus personnel. We believe staff consistency is important to providing efficient, quality service to our clients. Consistent staffing also results in a high level of client satisfaction. It is our intent to keep the key engagement personnel in this proposal on the audit team for the duration of our contract. Should a key person leave KerberRose S.C. during this period, we would immediately contact the appropriate City of Columbus personnel. We understand City of Columbus retains the right to approve or reject any replacement supervisory personnel.

Audit Team Qualifications and Experience

Continuing Education Program

The continuing education philosophy of KerberRose is to provide a balanced mix of both technical and developmental learning opportunities. We provide support for our team members to develop within the firm through internal leadership workshops and firm-wide mentoring. These programs provide opportunities to build self-awareness and learn impactful personal and professional skills. In addition, we provide a variety of technical learning opportunities; national training conferences with state training related to specific issues for Wisconsin governments, as well as internal training for new standards and changes. This approach ensures each auditor involved in governmental audits will have the skills and knowledge to apply the most recent changes in accounting and auditing standards the engagement. KerberRose also subscribes to numerous publications pertaining to the area of governmental accounting, auditing and single audits that are instrumental in keeping us informed of new developments and changes in governmental accounting.

The following is a partial list of training attended by our government auditors the past three years:

- AICPA National Governmental Accounting and Auditing Update Conference
- AICPA National Governmental Training Program
- National Government Finance Officers Association Annual Conference
- Wisconsin Government Finance Officers Association Conferences
- Governmental GAAP Update on Accounting Issues
- Single Audit Requirements for Governmental Organizations

Audit Team Qualifications and Experience

AICPA Involvement



The American Institute of Certified Public Accountants (AICPA) is committed to helping its members achieve the highest standards in performing quality audits. To help CPAs meet the challenges of performing quality audits in this unique and complex area, the AICPA launched the Governmental Quality Audit Center, which is a firm-based voluntary membership Center for firms that perform these types of audits. KerberRose S.C. is one of the original members of the Quality Center. The AICPA also has an Employee Benefit Plan Audit Quality Center, of which KerberRose is also a member.

Audit Team Qualifications and Experience

Staff Location and Size

Our audit team is comprised of 41 individuals, including four partners, two senior managers, and six managers; the remaining staff are senior and staff auditors. The audit team serving our government client base is comprised of 25 dedicated staff, including two partners, a senior manager, and four managers.

Scope of Services for City of Columbus

Services

We understand City of Columbus is requesting the following services:

- Perform an annual financial audit of City of Columbus, for the fiscal years ended December 31, 2026, with the option to extend 4 additional years. Express an opinion on the governmental activities, business-type activities, the discretely presented component unit, each individual major fund, and other funds in the aggregate for City of Columbus, in conformity with accounting standards generally accepted in the United States of America.
- Perform an audit in accordance with generally accepted auditing standards, the standards set forth in the *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* and the *Wisconsin State Single Audit Guidelines*. (if required)
- Prepare the Annual Financial Report.
- Provide the City with any adjusting journal entries and a final adjusted trial balance upon completion of the audit.
- Provide a management letter incorporating required communications and recommendations for improvement to the system of internal control, accounting procedures, and efficiency. Such letter shall be based upon observations made during the course of the audit.
- Complete annual TID compilation reports for all active TID's.
- Appear before the City Council at the conclusion of the audit to explain the financial reports and to discuss the findings resulting from the audit.
- Prepare the requested hard copies, and one electronic (.pdf) copy of the annual financial report and management letter, as requested.
- Provide consent to use basic financial statements in financing documents as needed for future debt issues.
- Provide timely and definitive advice and counsel throughout the year concerning any changes that would affect the annual report. We encourage an active discussion of accounting questions throughout the year so changes are implemented prior to the audit fieldwork.
- Prepare the annual Wisconsin Municipal Report Form C.
- Prepare the annual Department of Revenue TID filings (PE-300).

Specific Audit Approach

Expectations and Schedule

Performance Expectations

KerberRose S.C. agrees to meet or exceed the requirements of the services City of Columbus has requested with excellent quality.

Tentative Schedule for Audits

The final reports which will be issued include an opinion on the financial statements, compliance reports (when applicable), communication with those charged with governance and management letter. As detailed in the graphic below, the tentative schedule for a KerberRose audit can be broken down into a planning phase, preliminary fieldwork, final fieldwork, issuance of final reports and the presentation of the audit, if requested.



Specific Audit Approach

Audit Plan and Approach

Audit Process

KerberRose S.C. will staff your engagements with a team of audit professionals who specialize in governmental auditing led by the individuals mentioned in the “Assigned Staff and Managers” section of this proposal. The team assigned to your engagement will remain consistent from the planning stage, internal control and compliance testing to the final field work and financial statement preparation.

Personnel from your audit team will meet with members of your management team periodically to coordinate the audit and provide updates on the current progress of the audit; should any issues come to our attention, they will be discussed at these meetings. The engagement team will include active participation from the Partner and Manager levels with the Manager being on site throughout the audit. We feel this provides a higher-quality audit to City of Columbus, as the Partner and Manager experience can be utilized to train and provide answers to the lower level staff without interrupting the staff of City of Columbus. We acknowledge that your staff’s time is valuable, and we will make every effort to minimize the interruptions during the audit.



During the audit’s first year, we anticipate investing additional time understanding your operations, internal controls, policies and procedures, and financial reporting as they relate to your financial transactions and federal and state grants.

As a result, we separate our audits into four identifiable phases – planning, interim/preliminary audit work, year-end work and reporting. Each of these areas is described in the table on the following pages.

KerberRose's Approach to the Audit

Audit Plan and Approach

Audit Phases	Timeframe	Assigned Team Members
I. Planning Phase: During this phase, we establish a proper basis for the audit to maximize audit effectiveness and minimize costs. This phase includes discussions with appropriate City personnel to cover matters such as initial audit concerns, prior audit problems, evaluation and documentation of City's internal controls, and establishing key dates for completing the subsequent phases. Additionally, KerberRose will perform a preliminary analytical review of budget balances to identify areas to test during field work; develop and approve the audit program; determine single audit major programs and develop plan for compliance testing (if required); and undergo partner-level work paper and concurring reviews. KerberRose will use the documentation you have in place to gain information about your structure and internal controls, working with you to develop this documentation if not already on hand. We will also review any correspondence the City has received during the year from regulatory agencies to determine any additional laws and regulations the City is subject to for compliance testing.	December	Meetings attended by engagement partners and engagement managers where applicable. Audit program approved by engagement partners prior to moving on to subsequent phases.
II. Interim Audit (Preliminary Phase): The evaluation of internal controls completed during planning may have identified specific policies and procedures which may be relied upon to detect or prevent material misstatements of financial data. It may then be practical to perform tests of controls to evaluate the effectiveness of such policies and procedures. This phase will also include testing of internal controls relating to the federal and state awards received by City of Columbus, tests of compliance with related laws and regulations, test of City of Columbus departments with decentralized receipting functions and other matters we deem appropriate to test at this time. This phase is vital to the audit team's understanding of the framework of the organization's current processes and internal controls. From this thoughtful review and analysis, the team will formulate an audit plan to include both analytical and substantive testing, specific to risk areas identified in this review. As part of this process, we will prepare and communicate suggestions for improvement both verbally to management during fieldwork, as well as formally in the board communication and management letter, where appropriate.	December - January	This phase would be completed by engagement partners, engagement managers, engagement in-charges, and other professional staff.

KerberRose's Approach to the Audit

Audit Plan and Approach (cont.)

Audit Phases	Timeframe	Assigned Team Members
III. Year-End Audit Phase: This phase will commence when City of Columbus accounting personnel have prepared a trial balance of the City's year-end general ledger accounts and completed the workpapers agreed upon during planning. This phase will primarily involve performance of substantive procedures, such as: • Review of cash and investments • Review inter-fund balances and receivables • Compare revenue and receivables • Compare expenditure and liabilities • Determine nature and appropriateness of other equity balances • Complete compliance testing with Federal and State major programs (if required). This purpose of substantive tests will be to provide reasonable assurance of the validity of account balances as produced by the accounting system. These tests involve obtaining or examining evidence to verify the propriety of such balances. Partner-level work paper and concurring reviews occur during and after this stage of fieldwork. At the conclusion of final fieldwork we will conduct an exit conference to communicate the results of the audit to date and set a schedule for completing the reports.	March-April	All work performed in this phase is reviewed by the engagement partner and concurring or quality control partner. The resource partner may be consulted during this phase as well.
IV. Reporting Phase: The final phase involves preparation of financial statements, reports and the management letter. Preliminary drafts of the audit report and financial statements will be provided to management for review prior to finalizing the reports. We anticipate this occurring within four weeks of the end of fieldwork. We will provide final copies of the report and financial statements within five business days of receiving approval from City of Columbus regarding the draft copies.	Drafts of Financial Statements within 4 weeks of Final Fieldwork Final Financial Statements by May 15th	Review the City's draft financial statements. Final reports of the audit are planned to the City upon approval of draft financial statements. Presentation to the City Council as requested.

Investment

Investment Considerations

Your investment is based on the amount of time required to complete an assignment and the level of personnel assigned. We render interim billings as work progresses and a final billing at the conclusion of each engagement.

Your investment is based on the assumption City of Columbus will have accounting records readily available and we will receive assistance from City of Columbus personnel in the preparation of detailed analyses, workpapers, etc., including trial balances or schedules prepared in the normal course of business. A listing of such schedules will be provided to your personnel during the planning phase of each audit.

Please be assured that although the following are our proposed maximum estimated investments for each year based on the information we received, our fees may be less if we incur less time and costs while performing the services for City of Columbus. Our firm is founded on working with our clients to provide additional training and explanations for any adjustments, so City of Columbus personnel may perform certain tasks in the future.

If requested, we will provide additional services to City of Columbus and provide City of Columbus with an estimate of the investment prior to undertaking the tasks.

The time requirement of City of Columbus staff will be higher in the initial year of the contract as we review your policies and internal controls by interviewing staff and observing the procedures to process various transactions of City of Columbus. We always strive to minimize City of Columbus staff time by utilizing reports City of Columbus already prepares for year end balances. We will ask that City of Columbus provide schedules or reconciliations of material balance sheet accounts as well as transaction detail of individual accounts we identify for review. To minimize interruptions for account transactions, we will request the general ledger detail containing all the transaction of each account for the year being audited. It has been our experience the time requirements of City of Columbus personnel can be minimal provided the accounting records are complete and all requested schedules have been prepared prior to the audit.

Base Audit	2026	2027	2028	2029	2030
City Audit	\$ 49,000	\$ 50,475	\$ 51,900	\$ 53,455	\$ 55,060
Stormwater Utility Audit	4,500	4,635	4,775	4,920	5,065
TID Compilation Reports	4,000	4,120	4,245	4,370	4,500
Total Audit All-Inclusive Fee	\$ 57,500	\$ 59,230	\$ 60,920	\$ 62,745	\$ 64,625

APPENDIX A

Report on the Firm's System of Quality Control

November 22, 2024

To the Shareholders of KerberRose S.C.
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of KerberRose S.C. (the firm) in effect for the year ended May 31, 2024. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

"EisnerAmper" is the brand name under which EisnerAmper LLP and Eisner Advisory Group LLC and its subsidiary entities provide professional services. EisnerAmper LLP and Eisner Advisory Group LLC are independently owned firms that practice in an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. EisnerAmper LLP is a licensed CPA firm that provides attest services, and Eisner Advisory Group LLC and its subsidiary entities provide tax and business consulting services. Eisner Advisory Group LLC and its subsidiary entities are not licensed CPA firms.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of KerberRose S.C. in effect for the year ended May 31, 2024, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. KerberRose S.C. has received a peer review rating of *pass*.

A stylized, handwritten-style signature of "EisnerAmper LLP" in black ink.

EISNERAMPER LLP
Baton Rouge, Louisiana

EISNERAMPER
LLP





CERTIFICATE OF LIABILITY INSURANCE

DATE (9/ Item #6.

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER M3 Insurance Solutions, Inc. 1872 Mid Valley Drive De Pere WI 54115	CONTACT NAME: PHONE (A/C, No, Ext): 800-272-2443 E-MAIL ADDRESS: info@m3ins.com	FAX (A/C, No): 608-273-1725
INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A : Allmerica Financial Benefit		41840
INSURER B : The Hanover American Insurance		36064
INSURER C :		
INSURER D :		
INSURER E :		
INSURER F :		

COVERAGES CERTIFICATE NUMBER: 3015001 REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☒ POLICY ☐ PRO-JECT ☐ LOC OTHER:			Z21 M142125 00	9/5/2025	9/5/2026	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 15,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
A	☒ AUTOMOBILE LIABILITY ☒ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☒ HIRED AUTOS ONLY ☒ NON-OWNED AUTOS ONLY			AW1 M142162 00	9/5/2025	9/5/2026	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	☒ UMBRELLA LIAB ☒ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE DED RETENTION \$			Z21 M142125 00	9/5/2025	9/5/2026	EACH OCCURRENCE \$ 3,000,000 AGGREGATE \$ 3,000,000 \$
A B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y / N ☐	N / A	WZ1 M117001 00 WZ1 M142138 00	9/5/2025 9/5/2025	9/5/2026 9/5/2026	☒ PER STATUTE ☐ OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

CANCELLATION

Proof of Insurance

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Mitchell Fuller

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APPENDIX B

David Minch, CPA

Shareholder, State and Local Government

✉ david.minch@kerberrose.com

☎ (920) 993-0105



Profile

David has over 12 years of governmental accounting and auditing experience. His specializations include: providing services to governmental entities, including audits, accounting services and various consulting services.

Furthermore, he oversees the completion of audits for a variety of Wisconsin municipalities, school districts, and governments. Additionally, he prepares financial statements and reports for the Wisconsin Department of Public Instruction, Public Service Commission of Wisconsin, and other state agencies. David has also worked with clients on implementing internal control systems, efficiency studies and fraud investigations. He brings a consultative approach to governmental entities by listening to their challenges and finding customized solutions through a variety of capabilities, including assurance, compilation, outsourcing, and advisory services.

Education

University of Wisconsin, River Falls – Bachelor of Science in Accounting and Business Administration.

Industry Involvement

- AICPA
- WICPA
- WGFOA

Community Involvement

- Treasurer for Ripon Area Youth Wrestling Club
- Coach for various youth sports teams

Personal Interests

Outside of work, you can find David on the water fishing, in a duck blind, sitting in a deer stand, or on a ball field coaching youth sports. His family has a passion for the outdoors and he enjoys spending as much time as possible outside with his wife, son, two daughters and the family dog Zeek.

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Greg Pitel, CPA

Shareholder, State and Local Government

✉ greg.pitel@kerberrose.com

☎ (715) 526-9400



Profile

Greg has more than 17 years of governmental accounting and auditing experience. He specializes in providing services to governmental entities, including audits, accounting services, and various consulting services.

Education

- University of Wisconsin, Green Bay, Bachelor of Science in Accounting and Business Administration

Industry Involvement

- AICPA – American Institute of Certified Public Accountants
- WICPA – Wisconsin Institute of Certified Public Accountants\

Greg oversees the completion of audits for a variety of Wisconsin municipalities and school districts. He prepares financial statements and reports for the Wisconsin Department of Public Instruction, Public Service Commission of Wisconsin, and other state agencies. In addition, he prepares water and sewer rate studies for local utilities and provides recommendations on rate structure. Greg has worked with a variety of governments across Wisconsin. Greg brings a consultative approach to governmental entities by listening to their challenges and finding customized solutions through a variety of capabilities, including assurance, compilation, outsourcing, and advisory services.

Personal Interests

Whether it's an early, sun-filled morning on the water in July, or a frigid day on the ice in January, Greg enjoys fishing for walleye and whitefish. He also enjoys camping and spending as much time outdoors as possible with his wife, two daughters, and three dogs.

Ethan Hoffman, CPA

Manager, State and Local Government

✉ ethan.hoffman@kerberrose.com

☎ (920) 993-0105



Profile

Ethan has more than six years of experience in public accounting and has been with KerberRose for more than five years. He specializes in providing financial accounting and auditing services to state and local government entities. These services include, but are not limited to: providing services for clients which are subject to Government Auditing Standards, Uniform Guidance audit requirements, State Single Audit Guidelines and Wisconsin Department of Public Instruction (DPI) audit requirements. Examples of performed work include: preparation of PSC Report, Form C, as well as preparation of financial statements, Single Audits and other State Financial Report Forms for government entities.

Education

- Ripon College—Bachelor of Arts in Business Management, Minor in Sports Management
- University of Wisconsin - Green Bay—Continuing education in Accounting

Industry Involvement

- AICPA—American Institute of Certified Public Accountants
- WICPA—Wisconsin Institute of Certified Public Accountants

Continuing Professional Education

- School District Audit Conference
- AuditSense Training Program
- Audit Boot Camp
- DPI—Choice and SNSP Annual Audit Training
- Minimum of 40 credit hours of continuing professional education annually

Personal Interests

Ethan enjoys spending time with his wife, whether it is hunting, fishing, exercising, competing in sports or relaxing at home. Ethan is also an assistant coach on the Neenah varsity football staff.

Claudia Daniels

Senior Auditor

✉ claudia.daniels@kerberrose.com

☎ (920) 363-0097



Profile

Claudia has been in public accounting for more than three years. She began her career working on commercial for-profit clients and has now transitioned to government clients.

Education

- University of Wisconsin-Madison — Bachelor of Business Administration

Personal Interests

Outside of work, Claudia enjoys spending time with family, traveling, golfing, and sewing. She has a husband and a dog.



Agenda Item Report

Meeting Type: Committee of the Whole / Common Council Meeting

Meeting Date: June 16, 2026

Item Title: Consider and take action on “Class A” Alcohol License Applications for Licensing period of July 1, 2026 – June 30, 2027.

Submitted By: Susan Caine, Clerk

Detailed Description of Subject Matter: The following establishments have applied for their renewals of their “Class A” Alcohol License for the licensing period of July 1, 2026, through June 30, 2027:

- Jose Roberto Alvarado, Owner dba Blanca’s Mexican Store
- Chestor Bandits Store, Inc dba Chestor Bandits Store
- Columbus Market, LLC
- Dolgencorp, LLC dba Dollar General Store #10422
- Kwik Trip, Inc. dba Kwik Trip #808
- Liberty Square Gas Station, Inc. dba Refuel Pantry – Columbus West
- Ultra Mart Foods, LLC dba Pick ‘n Save #392
- Walgreen Co. dba Walgreens #10396

All fees due to the city are paid in full, and each establishment has either passed, or is working on their Fire Inspection.

List all Supporting Documentation Attached:

Copy of Legal Notification published in the Beaver Dam Daily Citizen on June 16, 2026.

Action Requested of Council: Consider “Class A” Alcohol renewal applications for approval.

CITY OF COLUMBUS
ALCOHOL BEVERAGE LICENSE APPLICATIONS
JULY 1, 2026 THROUGH JUNE 30, 2027

The City of Columbus Committee of the Whole will meet on Tuesday, June 16, 2026, at 6:30 P.M. at Columbus City Hall, 105 N. Dickason Blvd, to review and consider the following applications for alcohol beverage licenses in the City of Columbus. Final action regarding the applications will be taken at a future meeting of the Council. Applications for the licenses referenced below are on file in the office of the City Clerk and are open to public inspection Monday through Thursday, 8:00 AM - 4:30 PM, and Friday, 8:00 AM – 12:00 NOON at 105 N. Dickason Blvd, Columbus, Columbia County, Wisconsin. Susan L. Caine, City Clerk

"CLASS A" LIQUOR AND FERMENTED MALT BEVERAGE

- Business: (Pending) Blanca's Mexican Store, 146 W. Mill St., Ste. 6, Jose R. Alvarado, Agent
 Owner: Blanca's Mexican Store, 146 W. Mill St., Ste. 6, Columbus WI 53925
- Business: Chestor Bandits Store, 1250 Park Avenue, Edward H Wolf, Jr, Agent
 Owner: Chestor Bandits Store, Inc., N2313 Boelte Road, Columbus WI 53925
- Business: Columbus Market, 501 Park Avenue, Sukhdeep Garcha, Agent
 Owner: Columbus Market, LLC, 501 Park Avenue, Columbus WI 53925
- Business: Dollar General Store #10422, 951 W. James Street, Emmanuel Agyemang, Agent
 Owner: Dolgencorp, LLC, 100 Mission Ridge, Goodlettsville TN 37072
- Business: Kwik Trip 808, 204 Dix Street, Crystal E. Paul, Agent
 Owner: Kwik Trip, Inc., PO Box 2107 LaCrosse, WI 54602
- Business: Pick N Save #392, 210 Dix Street, Donald F. Klug, Agent
 Owner: Ultra Mart Foods, LLC, PO Box 305103, Nashville TN 37230-5103
- Business: (Pending) Refuel Pantry – Columbus West, 2200 W James Street, Likhbir Singh, Agent
 Owner: Liberty Square Gas Station, Inc, 6664 Tartan Trail, Sun Prairie WI 53590
- Business: Walgreens #10396, 1500 W James Street, Matthew Schultz, Agent
 Owner: Walgreen Co, PO Box 901, Deerfield, IL 60015

CLASS "B" FERMENTED MALT BEVERAGE

- Business: Kurth Brewery, 729 Park Avenue, John R. Kurth, Agent
 Owner: Columbus Transport Co., Inc, P.O. Box 187, Columbus, WI 53925

"CLASS B" LIQUOR AND FERMENTED MALT BEVERAGE

- Business: The Cardinal's Cage, 119 E. James Street, Chad Purvis, Agent
 Owner: Jamesco, Inc, W9598 Rose Cr., Beaver Dam, WI 53916
- Business: (Pending) Cheese & Cheers Bistro, 2200 W James Street, Mellisa Jacobson, Agent
 Owner: Wisco Cheese & Cheers, LLC, 6664 Tartan Trail, Sun Prairie WI 53590
- Business: Columbus Country Club, 301 Ingalsbe Street, Nicole Schulenburg, Agent
 Owner: Columbus Country Club, Inc, 301 Ingalsbe Street, Columbus WI 53925
- Business: Columbus Family Restaurant, 224 Dix St., Fernando Diaz, Agent
 Owner: Fernando Diaz, 166 Niehoff Dr., Fall River, WI 53932
- Business: Hachi Hachi Sushi & Hibachi, 141 E. James St., Hui Yang, Owner
 Owner: Hachi Hachi Inc., 705 Quiet Pond Dr., Verona, WI 53593
- Business: Kestrel Ridge Golf Course, 900 Avalon Road, Jessica M Blaska, Agent
 Owner: Kestrel Golf Properties, LLC 3010 Pheasant Run, Cottage Grove, WI 53527
- Business: Magnolia's Mexican Bar & Grill, 128 E. James St, Magnolia Infante Fuentes, Agent
 Owner: Magnolia Infante Fuentes, 128 E. James Street, Columbus, WI 53925
- Business: MP's Town Tap, 153 N Ludington Street, Maria L Peterson, Agent
 Owner: MP's Town Tap, LLC, 153 N Ludington Street, Columbus WI 53925
- Business: Tequilas Bar & Grill, 126 S Ludington Street, Fabian Arzate-Ramirez, Owner
 Owner: Tequilas Bar & Grill, LLC, 940 Silver Ripple Way, DeForest WI 53532

CITY OF COLUMBUS
ALCOHOL BEVERAGE LICENSE APPLICATIONS
JULY 1, 2026 THROUGH JUNE 30, 2027

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"CLASS A" LIQUOR AND FERMENTED MALT BEVERAGE

- Business: (Pending) Blanca’s Mexican Store, 146 W. Mill St., Ste. 6, Jose R. Alvarado, Agent
Owner: Blanca’s Mexican Store, 146 W. Mill St., Ste. 6, Columbus WI 53925
- Business: Chestor Bandits Store, 1250 Park Avenue, Edward H Wolf, Jr, Agent
Owner: Chestor Bandits Store, Inc., N2313 Boelte Road, Columbus WI 53925
- Business: Columbus Market, 501 Park Avenue, Sukhdeep Garcha, Agent
Owner: Columbus Market, LLC, 501 Park Avenue, Columbus WI 53925
- Business: Dollar General Store #10422, 951 W. James Street, Emmanuel Agyemang, Agent
Owner: Dolgencorp, LLC, 100 Mission Ridge, Goodlettsville TN 37072
- Business: Kwik Trip 808, 204 Dix Street, Crystal E. Paul, Agent
Owner: Kwik Trip, Inc., PO Box 2107 LaCrosse, WI 54602
- Business: Pick N Save #392, 210 Dix Street, Donald F. Klug, Agent
Owner: Ultra Mart Foods, LLC, PO Box 305103, Nashville TN 37230-5103
- Business: (Pending) Refuel Pantry – Columbus West, 2200 W James Street, Likhbir Singh, Agent
Owner: Liberty Square Gas Station, Inc, 6664 Tartan Trail, Sun Prairie WI 53590
- Business: Walgreens #10396, 1500 W James Street, Matthew Schultz, Agent
Owner: Walgreen Co, PO Box 901, Deerfield, IL 60015

CLASS "B" FERMENTED MALT BEVERAGE

- Business: Kurth Brewery, 729 Park Avenue, John R. Kurth, Agent
Owner: Columbus Transport Co., Inc, P.O. Box 187, Columbus, WI 53925

"CLASS B" LIQUOR AND FERMENTED MALT BEVERAGE

- Business: The Cardinal’s Cage, 119 E. James Street, Chad Purvis, Agent
Owner: Jamesco, Inc, W9598 Rose Cr., Beaver Dam, WI 53916
- Business: (Pending) Cheese & Cheers Bistro, 2200 W James Street, Mellisa Jacobson, Agent
Owner: Wisco Cheese & Cheers, LLC, 6664 Tartan Trail, Sun Prairie WI 53590
- Business: Columbus Country Club, 301 Ingalsbe Street, Nicole Schulenburg, Agent
Owner: Columbus Country Club, Inc, 301 Ingalsbe Street, Columbus WI 53925
- Business: Columbus Family Restaurant, 224 Dix St., Fernando Diaz, Agent
Owner: Fernando Diaz, 166 Niehoff Dr., Fall River, WI 53932
- Business: Hachi Hachi Sushi & Hibachi, 141 E. James St., Hui Yang, Owner
Owner: Hachi Hachi Inc., 705 Quiet Pond Dr., Verona, WI 53593
- Business: Kestrel Ridge Golf Course, 900 Avalon Road, Jessica M Blaska, Agent
Owner: Kestrel Golf Properties, LLC 3010 Pheasant Run, Cottage Grove, WI 53527
- Business: Magnolia’s Mexican Bar & Grill, 128 E. James St, Magnolia Infante Fuentes, Agent
Owner: Magnolia Infante Fuentes, 128 E. James Street, Columbus, WI 53925
- Business: MP’s Town Tap, 153 N Ludington Street, Maria L Peterson, Agent
Owner: MP’s Town Tap, LLC, 153 N Ludington Street, Columbus WI 53925
- Business: Tequilas Bar & Grill, 126 S Ludington Street, Fabian Arzate-Ramirez, Owner
Owner: Tequilas Bar & Grill, LLC, 940 Silver Ripple Way, DeForest WI 53532



Agenda Item Report

Meeting Type: Committee of the Whole / Common Council Meeting

Meeting Date: June 16, 2026

Item Title: Consider and take action on “Class B” Alcohol License Applications for Licensing period of July 1, 2026 – June 30, 2027.

Submitted By: Susan Caine, Clerk

Detailed Description of Subject Matter: The following establishments have applied for their renewals of their “Class B” Alcohol License for the licensing period of July 1, 2026, through June 30, 2027:

- Jamesco, Inc dba Cardinal Cage
- Columbus Country Club, Inc. dba Columbus Country Club
- Columbus Family Restaurant, LLC dba Columbus Family Restaurant
- Hui Yang, Agent dba Hachi Hachi Sushi & Hibachi
- Kestrel Golf Properties, LLC dba Kestrel Ridge Golf Course
- Magnolia I. Fuentes, Owner dba Magnolia’s Grill and Bar
- MP’s Town Tap. LLC dba MP’s Town Tap
- Tequilas Bar & Grill, LLC dba Tequilas Bar & Grill
- Wisco Cheese & Cheers Bistro dba Cheese & Cheers Bistro

All fees due to the city are paid in full, and each establishment has either passed, or is working on their Fire Inspection.

List all Supporting Documentation Attached:

Copy of Legal Notification placed in the Daily Citizen for publishing on June 16, 2026.

Action Requested of Council: Consider “Class B” Alcohol renewal applications for approval.

Tobacco/Cigarette Licenses: July 1, 2026 – June 30, 2027

Item #10.

**Chestor Bandits Store, Inc.
Chestor Bandits Store
1250 Park Avenue, Columbus, WI 53925**

**Columbus Market, LLC
Columbus Market
501 Park Avenue, Columbus, WI 53925**

**Dolgencorp, LLC
Dollar General Store #10422
951 W. James St., Columbus, WI 53925**

**Jamesco, Inc.
The Cardinal Cage
119 E. James Street, Columbus, WI 53925**

**Kestrel Golf Properties, LLC
Kestrel Ridge Golf Course
900 Avalon Road, Columbus, WI 53925**

**Kwik Trip, Inc.
Kwik Trip #808
204 Dix Street, Columbus, WI 53925**

**Liberty Square Gas Station, LLC
Refuel Pantry – Columbus West
2200 W. James Street, Columbus, WI 53925**

**Walgreens Co.
Walgreens #10396
1500 W. James Street, Columbus, WI 53925**

Rev. 06/11/2026 slc



Agenda Item Report

Meeting Type: Common Council

Meeting Date: 6/16/2026

Item Title: Claims Packet

Submitted By: Kendra Riddle, Finance Director

Detailed Description of Subject Matter:

Claims from 5/27/2026 to 6/9/2026 in the amount of \$765,525.86

List all Supporting Documentation Attached:

Claims Packet 5/27/2026 – 6/9/2026

Action Requested of Council:

Consider and take action on claims in the amount of \$765,525.86

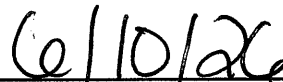
CITY CLAIMS

THROUGH: 6/9/2026

PAYROLL MONTHLY LIABILITIES - ACH	\$	213,686.81
PAYROLL - PAYDATE 5/29/2026	\$	72,581.06
TOTAL PAYROLL	\$	286,267.87
ADMINISTRATION	\$	162,014.79
CABLE	\$	221.51
CAPITAL PROJECTS	\$	263,902.73
CEMETERY	\$	7,475.00
COMMUNITY CENTER	\$	280.04
COMMUNITY ECONOMIC DEVELOPMENT	\$	52.46
DEBT PAYMENTS	\$	-
FIRE DEPARTMENT	\$	1,326.88
HISTORIC LAND PRESERVATION	\$	1,253.97
LIBRARY	\$	3,591.34
MUNICIPAL COURT	\$	-
POLICE DEPARTMENT	\$	6,310.18
POOL	\$	17,265.44
PR ADMIN	\$	1,182.14
PUBLIC WORKS DEPARTMENT	\$	5,141.46
RECREATION	\$	4,284.17
REVOLVING LOAN FUND	\$	-
TAX INCREMENTAL FINANCIAL DISTRICT	\$	-
TOURISM COMMISSION	\$	4,955.88
TOTAL OPERATIONS	\$	479,257.99

TOTAL ALL CLAIMS:**\$ 765,525.86**


Kendra Riddle, Finance Director



Date

Report Criteria:
Including transaction count
Journal Code.Journal code = "CDJE"
Transaction.Reference number = 3

Date	Reference Number	Payee or Description	Account Number	Account Title	Debit Amount	Credit Amount
CASH DISBURSEMENT JE (CDJE)						
05/31/2026	3	5/1 PR - SOC SEC/MED	100-215110	SOCIAL SECURITY PAY	11,983.46	
		5/1 PR - FED WH TAX	100-215120	FEDERAL WITHHOLDING PAY	6,111.41	
		5/1 PR - STATE WH TAX	100-215130	STATE WITHHOLDING PAY	2,826.75	
		5/1 PR - EMPOWER DEF COMP	100-215907	DEFERRED COMPENSATION	369.10	
		5/1 PR - NORTH SHORE DEF COMP	100-215907	DEFERRED COMPENSATION	200.00	
		5/15 PR - SOC SEC/MED	100-215110	SOCIAL SECURITY PAY	15,613.00	
		5/15 PR - FED WH TAX	100-215120	FEDERAL WITHHOLDING PAY	7,931.05	
		5/15 PR - STATE WH TAX	100-215130	STATE WITHHOLDING PAY	3,758.40	
		5/15 PR - EMPOWER DEF COMP	100-215907	DEFERRED COMPENSATION	371.63	
		5/15 PR - NORTH SHORE DEF COMP	100-215907	DEFERRED COMPENSATION	200.00	
		5/15 PR - HSA CITY/UTILITY	100-215311	HSA - CITY/W&L	2,336.49	
		5/15 PR - CHILD SUPPORT	100-215902	CHILD SUPPORT	734.00	
		5/29 PR - SOC SEC/MED	100-215110	SOCIAL SECURITY PAY	13,326.66	
		5/29 PR - FED WH TAX	100-215120	FEDERAL WITHHOLDING PAY	7,412.45	
		5/29 PR - STATE WH TAX	100-215130	STATE WITHHOLDING PAY	3,258.40	
		5/29 PR - EMPOWER DEF COMP	100-215907	DEFERRED COMPENSATION	204.08	
		5/29 PR - HSA CITY/UTILITY	100-215311	HSA - CITY/W&L	2,336.49	
		5/29 PR - CHILD SUPPORT	100-215902	CHILD SUPPORT	734.00	
		5/2026 AFLAC	100-215910	AMERICAN FAMILY LIFE ASSURANC	82.42	
		5/2026 DEAN HEALTH INS	100-215310	HEALTH INSURANCE	69,159.59	
		5/2026 DELTA DENTAL/VISION	100-215911	DENTAL/VISION INSURANCE	4,933.01	
		6/2026 SECURIAN LIFE INS	100-215901	LIFE INSURANCE	2,603.66	
		6/2026 RELIANCE LTD	100-215908	LONG TERM DISABILITY	841.29	
		4/2026 WRS	100-215210	RETIREMENT PAY	45,504.71	
		4/2026 ASSURITY	100-215920	ASSURITY AT	3,312.24	
		4/2026 CHAMP	100-215919	CHAMP 125	7,254.00	
		4/2026 ALLSTATE	100-215921	ALLSTATE AT	288.52	
		MONTHLY PAYROLL ACH PAYMENTS	001-111100	GENERAL CASH	.00	-213,686.81
Total 3:					213,686.81	-213,686.81
Total CASH DISBURSEMENT JE (CDJE):					213,686.81	-213,686.81
References: 1 Transactions: 28						
Grand Totals:					213,686.81	-213,686.81

CITY OF COLUMBUS

Check Register - Payroll Claims Report
 Pay Period Dates: 05/11/2026 - 05/24/2026

Jun 10, 2026 7:50AM

Pay Period Date	Journal Code	Check Issue Date	Check Number	Description	GL Account	Amount
05/24/2026	PC	05/29/2026	14280		001-111000	-515.34
05/24/2026	PC	05/29/2026	14281		001-111000	-474.05
05/24/2026	PC	05/29/2026	51526075		001-111000	-1,512.80
05/24/2026	PC	05/29/2026	51526076		001-111000	-2,697.16
05/24/2026	PC	05/29/2026	51526077		001-111000	-1,665.23
05/24/2026	PC	05/29/2026	51526078		001-111000	-207.80
05/24/2026	PC	05/29/2026	51526079		001-111000	-1,605.82
05/24/2026	PC	05/29/2026	51526080		001-111000	-1,931.64
05/24/2026	PC	05/29/2026	51526081		001-111000	-2,400.03
05/24/2026	PC	05/29/2026	51526082		001-111000	-1,554.52
05/24/2026	PC	05/29/2026	51526083		001-111000	-2,531.88
05/24/2026	PC	05/29/2026	51526084		001-111000	-1,852.26
05/24/2026	PC	05/29/2026	51526085		001-111000	-1,519.63
05/24/2026	PC	05/29/2026	51526086		001-111000	-2,060.26
05/24/2026	PC	05/29/2026	51526087		001-111000	-221.85
05/24/2026	PC	05/29/2026	51526088		001-111000	-1,919.80
05/24/2026	PC	05/29/2026	51526089		001-111000	-135.57
05/24/2026	PC	05/29/2026	51526090		001-111000	-2,013.33
05/24/2026	PC	05/29/2026	51526091		001-111000	-1,757.50
05/24/2026	PC	05/29/2026	51526092		001-111000	-142.89
05/24/2026	PC	05/29/2026	51526093		001-111000	-49.30
05/24/2026	PC	05/29/2026	51526094		001-111000	-147.54
05/24/2026	PC	05/29/2026	51526095		001-111000	-110.92
05/24/2026	PC	05/29/2026	51526096		001-111000	-2,711.33
05/24/2026	PC	05/29/2026	51526097		001-111000	-2,171.96
05/24/2026	PC	05/29/2026	51526098		001-111000	-246.17
05/24/2026	PC	05/29/2026	51526099		001-111000	-3,309.19
05/24/2026	PC	05/29/2026	51526100		001-111000	-36.98
05/24/2026	PC	05/29/2026	51526101		001-111000	-395.21
05/24/2026	PC	05/29/2026	51526102		001-111000	-2,159.39
05/24/2026	PC	05/29/2026	51526103		001-111000	-246.49
05/24/2026	PC	05/29/2026	51526104		001-111000	-123.24
05/24/2026	PC	05/29/2026	51526105		001-111000	-3,335.44
05/24/2026	PC	05/29/2026	51526106		001-111000	-3,525.30
05/24/2026	PC	05/29/2026	51526107		001-111000	-1,528.28
05/24/2026	PC	05/29/2026	51526108		001-111000	-317.68
05/24/2026	PC	05/29/2026	51526109		001-111000	-492.41
05/24/2026	PC	05/29/2026	51526110		001-111000	-938.03
05/24/2026	PC	05/29/2026	51526111		001-111000	-2,181.52
05/24/2026	PC	05/29/2026	51526112		001-111000	-1,612.23
05/24/2026	PC	05/29/2026	51526113		001-111000	-1,570.25
05/24/2026	PC	05/29/2026	51526114		001-111000	-1,682.18
05/24/2026	PC	05/29/2026	51526115		001-111000	-1,685.36
05/24/2026	PC	05/29/2026	51526116		001-111000	-1,056.96
05/24/2026	PC	05/29/2026	51526117		001-111000	-1,088.00
05/24/2026	PC	05/29/2026	51526118		001-111000	-181.68

Pay Period Date	Journal Code	Check Issue Date	Check Number	Description	GL Account	Amount
05/24/2026	PC	05/29/2026	51526119		001-111000	-71.42
05/24/2026	PC	05/29/2026	51526120		001-111000	-837.21
05/24/2026	PC	05/29/2026	51526121		001-111000	-854.92
05/24/2026	PC	05/29/2026	51526122		001-111000	-764.46
05/24/2026	PC	05/29/2026	51526123		001-111000	-302.90
05/24/2026	PC	05/29/2026	51526124		001-111000	-236.42
05/24/2026	PC	05/29/2026	51526125		001-111000	-296.32
05/24/2026	PC	05/29/2026	51526126		001-111000	-142.86
05/24/2026	PC	05/29/2026	51526127		001-111000	-303.80
05/24/2026	PC	05/29/2026	51526128		001-111000	-2,074.59
05/24/2026	PC	05/29/2026	51526129		001-111000	-813.25
05/24/2026	PC	05/29/2026	51526130		001-111000	-1,542.59
05/24/2026	PC	05/29/2026	51526131		001-111000	-1,097.90
05/24/2026	PC	05/29/2026	51526132		001-111000	-1,620.02
Grand Totals:						-72,581.06
			60			

CITY OF COLUMBUS

 Payment Approval Report - By Department
 Report dates: 5/27/2026-6/9/2026

 Page: 1
 Jun 10, 2026 07:49AM

Department	Vendor Name	Invoice #	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Voided
ADMINISTRATION							
	BAER INSURANCE SERVICES I	9973	FINAL OF 2 SEMI-ANNUAL INST - GEN LIABILITY & AUTO	100-511940-511 INSURANCE; PROP/LIABILITY/AUTO	05/26/2026	45,696.50	
	BAER INSURANCE SERVICES I	9973	FINAL OF 2 SEMI-ANNUAL INST - WORKER'S COMP	100-511940-511 INSURANCE; PROP/LIABILITY/AUTO	05/26/2026	24,822.00	
Total BAER INSURANCE SERVICES INC:						70,518.50	
	CASELLE LLC	INV-19935	SEMI-ANNUAL MAINTENANCE & SUPPORT 7/1-12/31/2026 READ ONLY	100-511800-251 CITY HALL; SOFTWARE/LICENSES	06/02/2026	1,360.00	
Total CASELLE LLC:						1,360.00	
	CENTURY LINK	78826851	DPW	100-533200-225 PWKS ADMIN; TELEPHONE	06/01/2026	.25	
	CENTURY LINK	78826851	LONG DISTANCE - ADMINISTRATION (CU/WW TO REIMBURSE 0.23)	100-511800-225 CITY HALL; TELEPHONE	06/01/2026	1.05	
Total CENTURY LINK:						1.30	
	CHARTER COMMUNICATIONS	17113430	CABLE	225-511220-291 CABLE TV; PROFL SERVICES	06/01/2026	24.44	
	CHARTER COMMUNICATIONS	17113430	POLICE DEPT	100-522100-221 PD; UTILITIES	06/01/2026	24.45	
	CHARTER COMMUNICATIONS	17113430	TV SERVICES - CITY HALL	100-511800-226 CITY HALL; INTERNET CHARGES	06/01/2026	35.41	
	CHARTER COMMUNICATIONS	17113430	EMERGENCY MANAGEMENT	100-522410-349 EMD; OTHER EXPENSES	06/01/2026	24.44	
	CHARTER COMMUNICATIONS	17113430	161 BUILDING	216-555200-225 RECREATION; TELEPHONE	06/01/2026	24.44	
	CHARTER COMMUNICATIONS	17113430	COMMUNITY CENTER	216-555100-221 C CENTER; UTILITIES	06/01/2026	70.83	
	CHARTER COMMUNICATIONS	17113430	INTERNET SERVICES - CITY HALL	100-511800-226 CITY HALL; INTERNET CHARGES	06/01/2026	24.45	
	CHARTER COMMUNICATIONS	17113430	FIRE DEPT	100-522200-225 FIRE; TELEPHONE/TV/INTERNET SV	06/01/2026	24.45	
	CHARTER COMMUNICATIONS	17113430	COMMUNITY CENTER	216-555100-221 C CENTER; UTILITIES	06/01/2026	24.44	
	CHARTER COMMUNICATIONS	17113430	CDA	205-561000-346 CDA; WEBSITE SUPPORT/DESIGN	06/01/2026	24.44	
	CHARTER COMMUNICATIONS	17113430	DPW	100-533200-225 PWKS ADMIN; TELEPHONE	06/01/2026	24.44	
	CHARTER COMMUNICATIONS	17113430	CABLE	225-511220-291 CABLE TV; PROFL SERVICES	06/01/2026	35.41	
Total CHARTER COMMUNICATIONS:						361.64	
	CREXENDO BUSINESS SOLUTI	350511	PHONE SERVICES - 6/7-7/6/2026	100-511800-225 CITY HALL; TELEPHONE	06/07/2026	1,019.24	
Total CREXENDO BUSINESS SOLUTIONS:						1,019.24	
	DATCP	115-00000	WEIGHTS & MEASURES INSPECTION SERVICES 7/1/2025-6/30/2026	100-512100-355 INSPECTIONS; WEIGHT & MEASURES	05/27/2026	2,250.00	
Total DATCP:						2,250.00	
	ELAN FINANCIAL SERVICES	ADMIN 5/	AMAZON - RIBBON CUTTING SCISSORS	100-511800-312 CITY HALL; OPER EXP & SUPPLIES	05/15/2026	27.22	
	ELAN FINANCIAL SERVICES	ADMIN 5/	JIMMY JOHNS - EMPLOYEE APPRECIATION	100-511350-349 EMPLOYEE ENGAGEMENT	05/15/2026	200.00	
	ELAN FINANCIAL SERVICES	ADMIN 5/	PERSONAL CHARGE - REIMBURSED	100-511800-311 CITY HALL; POSTAGE	05/15/2026	23.53	
	ELAN FINANCIAL SERVICES	ADMIN 5/	AMAZON - PLANNER	100-511800-312 CITY HALL; OPER EXP & SUPPLIES	05/15/2026	7.46	

CITY OF COLUMBUS

Payment Approval Report - By Department

Report dates: 5/27/2026-6/9/2026

Jun 10, 2026 07:49AM

Department	Vendor Name	Invoice #	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Voided
	ELAN FINANCIAL SERVICES	ADMIN 5/	AMAZON - CLIP HOLDER, SOAP REFILL, FRIDGE AIR FILTER, CHARGER	100-511800-312 CITY HALL; OPER EXP & SUPPLIES	05/15/2026	75.27	
	ELAN FINANCIAL SERVICES	ADMIN 5/	AMAZON - GIFT CARD	100-511350-349 EMPLOYEE ENGAGEMENT	05/15/2026	25.00	
	ELAN FINANCIAL SERVICES	ADMIN 5/	MAGNOLIAS - EMPLOYEE APPRECIATION	100-511350-349 EMPLOYEE ENGAGEMENT	05/15/2026	268.94	
	ELAN FINANCIAL SERVICES	ADMIN 5/	UWGB - CAINE WMCA CONFERENCE	100-511400-191 CLERK; TRAINING/CONT EDUCATION	05/15/2026	299.00	
	ELAN FINANCIAL SERVICES	ADMIN 5/	LEAGUE OF WI MUNICIPALITIES - ADMINISTRATOR DUES	100-511350-344 ADMINISTRATOR; MEMBERSHIPS	05/15/2026	75.00	
	ELAN FINANCIAL SERVICES	ADMIN 5/	VISTAPRINT - MEYERS BUSINESS CARDS	216-555200-312 RECREATION; OPERATING SUPP/EXP	05/15/2026	45.45	
	ELAN FINANCIAL SERVICES	ADMIN 5/	UWGB - PACKARD CLERKS INSTITUTE	100-511560-191 TREASURER; TRAINING	05/15/2026	499.00	
	ELAN FINANCIAL SERVICES	ADMIN 5/	AMAZON - NOTEPADS, INK, STICKY NOTES, COIN COUNTER	100-511800-312 CITY HALL; OPER EXP & SUPPLIES	05/15/2026	154.16	
	ELAN FINANCIAL SERVICES	ADMIN 5/	AMAZON - CREDIT FOR BROKEN KEYBOARD	100-511800-312 CITY HALL; OPER EXP & SUPPLIES	05/15/2026	10.00-	
	ELAN FINANCIAL SERVICES	ADMIN 5/	ONEIDA HOTEL - RIDDLE CONFERENCE LODGING	100-511560-195 TREASURER; MILEAGE & LODGING	05/15/2026	242.00	
	ELAN FINANCIAL SERVICES	ADMIN 5/	UWGB - CAINE CREDIT	100-511400-191 CLERK; TRAINING/CONT EDUCATION	05/15/2026	129.00-	
	ELAN FINANCIAL SERVICES	ADMIN 5/	ATS - KELM CDL TRAINING	100-533200-191 PWKS ADMIN; TRAINING	05/15/2026	5,235.00	
Total ELAN FINANCIAL SERVICES:						7,038.03	
	GFL ENVIRONMENTAL	U9000032	FIRE DEPT - DUMPSTERS	100-522200-221 FIRE; UTILITIES	05/19/2026	154.50	
	GFL ENVIRONMENTAL	U9000032	RESIDENTIAL GARBAGE/RECYCLING	230-577110-296 COLLECTION FEES GARBAGE/REC	05/19/2026	30,822.80	
	GFL ENVIRONMENTAL	U9000032	CITY HALL - DUMPSTERS	100-511800-221 CITY HALL; UTILITIES	05/19/2026	154.50	
	GFL ENVIRONMENTAL	U9000032	PARKS - DUMPSTERS	100-555400-221 PARKS; UTILITIES	05/19/2026	854.90	
	GFL ENVIRONMENTAL	U9000032	COLUMBUS UTILITES/WWTP - DUMPSTERS (WILL REIMBURSE)	230-577400-296 RECYCLING; DUMPSTER CHARGES	05/19/2026	262.65	
	GFL ENVIRONMENTAL	U9000032	POLICE DEPT - DUMPSTERS	100-522100-221 PD; UTILITIES	05/19/2026	154.50	
	GFL ENVIRONMENTAL	U9000032	POOL - DUMPSTER	215-555210-221 POOL FACILITY; UTILITIES	05/19/2026	242.05	
	GFL ENVIRONMENTAL	U9000032	DPW - DUMPSTER	100-533200-221 PWKS ADMIN; UTILITIES	05/19/2026	87.55	
	GFL ENVIRONMENTAL	U9000032	DPW/LRC - CARDBOARD DUMPSTER	230-577110-300 TRASH; DUMPSTER CHARGES	05/19/2026	118.45	
Total GFL ENVIRONMENTAL:						32,851.90	
	GLS UTILITY LLC INC	17913	3 DIGGERS HOTLINE TICKETS	100-511800-251 CITY HALL; SOFTWARE/LICENSES	06/04/2026	103.20	
	GLS UTILITY LLC INC	17913	MONTHLY ACCOUNT MAINTENANCE - 5/2026	100-511800-251 CITY HALL; SOFTWARE/LICENSES	06/04/2026	90.35	
Total GLS UTILITY LLC INC:						193.55	
	KWIK TRIP	5/2026	POLICE DEPT	100-522120-345 PD; PATROL FLEET GAS/OIL	06/01/2026	2,670.26	
	KWIK TRIP	5/2026	DPW	100-533100-343 GARAGE; FLEET FUEL	06/01/2026	1,179.54	
	KWIK TRIP	5/2026	FIRE DEPT (RFG TO REIMBURSE 50%)	100-522200-345 FIRE; VEHICLE FUEL	06/01/2026	1,674.19	
Total KWIK TRIP:						5,523.99	
	PITNEY BOWES INC	33226281	POSTAGE METER QUARTERLY LEASE 4/1-6/30/2026	100-511800-311 CITY HALL; POSTAGE	05/30/2026	457.56	

CITY OF COLUMBUS

 Payment Approval Report - By Department
 Report dates: 5/27/2026-6/9/2026

Jun 10, 2026 07:49AM

Department	Vendor Name	Invoice #	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Voided
Total PITNEY BOWES INC:						457.56	
	RHYME BUSINESS PRODUCTS	AR944373	APC SMART-UPS	100-511800-809 CITY HALL; IT REPLACEMENT	06/05/2026	2,790.00	
Total RHYME BUSINESS PRODUCTS LLC:						2,790.00	
	RUEKERT - MIELKE INC	163992-16	TRAIL PLANNING	100-578000-210 ENGINEERING; PLANNING & OTHER	06/03/2026	3,798.85	
	RUEKERT - MIELKE INC	163992-16	PRAIRIE RIDGE HEALTH	201-231040 DUE FROM PRAIRIE RIDGE HEALTH	06/03/2026	1,944.24	
	RUEKERT - MIELKE INC	163992-16	2026 STREETS - STREETS	415-581000-260 CAP PRJTS; 2026 W SCHOOL ST	06/03/2026	4,153.77	
	RUEKERT - MIELKE INC	163992-16	PICKLEBALL COURTS	245-555400-810 PARKS; CAPITAL PROJ/PURCHASES	06/03/2026	2,720.49	
	RUEKERT - MIELKE INC	163992-16	DRT MEETING ATTENDANCE	100-578000-210 ENGINEERING; PLANNING & OTHER	06/03/2026	957.50	
	RUEKERT - MIELKE INC	163992-16	GIS DATA MAINTENANCE	100-578000-212 ENGINEERING; GIS SERVICES PROV	06/03/2026	1,011.00	
	RUEKERT - MIELKE INC	163992-16	STORM WATER UTILITY	650-555200-215 PROF SERVICES; ENGINEER	06/03/2026	2,326.75	
	RUEKERT - MIELKE INC	163992-16	2026 STREETS - SEWER (CU TO REIMBURSE)	415-581000-260 CAP PRJTS; 2026 W SCHOOL ST	06/03/2026	1,339.93	
	RUEKERT - MIELKE INC	163992-16	FIREMAN'S PARK CULVERT REMOVAL	416-574000-215 TIF #7; ENGINEERING	06/03/2026	3,234.00	
	RUEKERT - MIELKE INC	163992-16	DPW SUPPORT & PERMIT APPROVALS	100-578000-210 ENGINEERING; PLANNING & OTHER	06/03/2026	850.50	
	RUEKERT - MIELKE INC	163992-16	ZION SCHOOL	100-578000-210 ENGINEERING; PLANNING & OTHER	06/03/2026	645.64	
	RUEKERT - MIELKE INC	163992-16	PUBLIC SAFETY BUILDING	415-511570-200 CAP PRJTS; PFL'S SVCS - OTHER	06/03/2026	1,455.25	
	RUEKERT - MIELKE INC	163992-16	2026 STREETS - STORM	650-555210-830 STORM WATER; STREET PROJECTS	06/03/2026	937.95	
	RUEKERT - MIELKE INC	163992-16	COUNCIL MEETING ATTENDANCE	100-578000-211 ENGINEERING; OTHER NON-INFRAST	06/03/2026	700.25	
	RUEKERT - MIELKE INC	163992-16	ADMINISTRATION SUPPORT	100-578000-211 ENGINEERING; OTHER NON-INFRAST	06/03/2026	3,056.00	
	RUEKERT - MIELKE INC	163992-16	ACS RBHS LLC CCC LOT 5	201-231047 ACS RBHS LLC CCC LOT 5	06/03/2026	1,914.25	
	RUEKERT - MIELKE INC	163992-16	2026 STREETS - WATER (CU TO REIMBURSE)	415-581000-260 CAP PRJTS; 2026 W SCHOOL ST	06/03/2026	2,501.20	
	RUEKERT - MIELKE INC	163992-16	TIF #7 - ENGINEERING CARDINAL HEIGHTS (LL WILL REIMBURSE)	416-574000-215 TIF #7; ENGINEERING	06/03/2026	2,307.25	
Total RUEKERT - MIELKE INC:						35,854.82	
	SALZWEDEL, JOHN C	137	CLOCKTOWER CALIBRATION	100-511800-246 CITY HALL; CLOCK TWR REP/MAINT	06/01/2026	50.00	
	SALZWEDEL, JOHN C	137	CLOCKTOWER MAINTENANCE - JUNE	100-511800-245 CITY HALL; CLOCK TWR CONTRACT	06/01/2026	325.00	
Total SALZWEDEL, JOHN C:						375.00	
	SHRED-IT USA LLC	80144527	SHREDDING SERVICE 4/28/2026 - POLICE DEPT	100-522100-249 PD; BLDG REPAIRS/MAINTENANCE	05/31/2026	65.83	
	SHRED-IT USA LLC	80144527	SHREDDING SERVICE 4/28/2026 - CITY HALL	100-511800-312 CITY HALL; OPER EXP & SUPPLIES	05/31/2026	65.83	
Total SHRED-IT USA LLC:						131.66	
	US CELLULAR	812021112	CEMETERY CELL PHONE	235-577800-225 CEMETERY; TELEPHONE	05/28/2026	35.00	
	US CELLULAR	812021112	EMERGENCY MANAGEMENT CELL PHONE	100-522410-225 EMD; TELEPHONE CIRCUIT	05/28/2026	19.82	
	US CELLULAR	812021112	CU/WW CELL PHONES/IPADS (WILL REIMBURSE)	100-511800-225 CITY HALL; TELEPHONE	05/28/2026	194.04	
	US CELLULAR	812021112	DPW CELL PHONES/TABLETS	100-533200-225 PWKS ADMIN;			

CITY OF COLUMBUS

Payment Approval Report - By Department
Report dates: 5/27/2026-6/9/2026Page: 1
Jun 10, 2026 07:49AM

Department	Vendor Name	Invoice #	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Voided
				TELEPHONE	05/28/2026	240.93	
Total US CELLULAR:						489.79	
	WE ENERGIES	ALL DEPT	POLICE DEPT	100-522100-224 PD; HEAT	05/28/2026	44.65	
	WE ENERGIES	ALL DEPT	CEMETERY	235-577800-221 CEMETERY; UTILITIES	05/28/2026	18.14	
	WE ENERGIES	ALL DEPT	DPW GARAGE REAR	100-533200-224 PWKS ADMIN; HEAT	05/28/2026	11.01	
	WE ENERGIES	ALL DEPT	LIBRARY ANNEX	210-555100-224 ANNEX; HEATING/UTILITIES	05/28/2026	37.45	
	WE ENERGIES	ALL DEPT	FIRE DEPT	100-522200-224 FIRE; HEAT	05/28/2026	84.07	
	WE ENERGIES	ALL DEPT	POOL	215-555210-224 POOL FACILITY; HEATING	05/28/2026	109.60	
	WE ENERGIES	ALL DEPT	COMMUNITY CENTER	216-555100-224 C CENTER; HEATING	05/28/2026	71.08	
	WE ENERGIES	ALL DEPT	LIBRARY	210-555000-224 LIBRARY; HEAT	05/28/2026	68.94	
	WE ENERGIES	ALL DEPT	BOY SCOUT CABIN	100-555400-224 PARKS; HEATING	05/28/2026	33.16	
	WE ENERGIES	ALL DEPT	PAVILION	216-555400-251 PARKS; PAVILION EXPENSES	05/28/2026	136.29	
	WE ENERGIES	ALL DEPT	CITY HALL	100-511800-224 CITY HALL; HEAT	05/28/2026	105.32	
	WE ENERGIES	ALL DEPT	DPW FIREMAN'S PARK GARAGE	100-533200-224 PWKS ADMIN; HEAT	05/28/2026	17.46	
	WE ENERGIES	ALL DEPT	161 BUILDING	216-555200-221 RECREATION; UTILITIES	05/28/2026	30.32	
	WE ENERGIES	ALL DEPT	DPW MUNI GARAGE	100-533200-224 PWKS ADMIN; HEAT	05/28/2026	30.32	
Total WE ENERGIES:						797.81	
Total ADMINISTRATION:						162,014.79	

CITY OF COLUMBUS

Payment Approval Report - By Department
Report dates: 5/27/2026-6/9/2026Page: 6
Jun 10, 2026 07:49AM

Department	Vendor Name	Invoice #	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Voided
CABLE							
	ELAN FINANCIAL SERVICES	CABLE 5/	WONDERSHARE - MEDIA STOCK LIBRARY USE	225-511220-291 CABLE TV; PROFL SERVICES	05/15/2026	21.51	
Total ELAN FINANCIAL SERVICES:						21.51	
	ICMA MEMBERSHIP RENEWAL	964298 20	MEMBERSHIP RENEWAL - BENNETT	225-511220-190 CABLE TV; TRAINING/MEMBERSHIPS	06/09/2026	200.00	
Total ICMA MEMBERSHIP RENEWALS:						200.00	
Total CABLE:						221.51	

CITY OF COLUMBUS

Payment Approval Report - By Department
Report dates: 5/27/2026-6/9/2026Page: 1
Jun 10, 2026 07:49AM

Department	Vendor Name	Invoice #	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Voided
CAPITAL PROJECTS							
	LAKESIDE INTERNATIONAL LLC	18891	2026 INTERNATIONAL HV507	415-513000-803 CAP PRJTS; PW VEHICLE PURCHASE	05/14/2026	259,524.71	
Total LAKESIDE INTERNATIONAL LLC:						259,524.71	
	WI DEPT OF TRANSPORTATION	395-00004	LUDINGTON ST - 4/30-5/31/2026	415-581000-219 CAP PRJTS; ENGINEER-LUDINGTON	06/01/2026	287.33	
	WI DEPT OF TRANSPORTATION	395-00004	PRELIMINARY ENGINEERING - TOWER DR	415-581000-215 CAP PRJTS; ENGINEER-TOWER DRIV	06/01/2026	4,090.69	
Total WI DEPT OF TRANSPORTATION:						4,378.02	
Total CAPITAL PROJECTS:						263,902.73	

CITY OF COLUMBUS

Payment Approval Report - By Department
Report dates: 5/27/2026-6/9/2026

Jun 10, 2026 07:49AM

Department	Vendor Name	Invoice #	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Voided
Cemetery	LAKESIDE LAWN CARE LLC	05262026	5/18 & 5/24 CEMETERY MOWING AND TRIMMING	235-577800-550 CEMETERY; CONTRACTED LABOR	05/26/2026	5,900.00	
	Total LAKESIDE LAWN CARE LLC:					5,900.00	
	RAMAKER & ASSOCIATES INC	146927	YEARLY CIMS SOFTWARE CLOUD HOSTING & TECH SUPPORT	235-577800-250 CEMETERY; SOFTWARE MAINTENANCE	06/03/2026	1,575.00	
	Total RAMAKER & ASSOCIATES INC:					1,575.00	
	Total Cemetery:					7,475.00	

CITY OF COLUMBUS

Payment Approval Report - By Department
Report dates: 5/27/2026-6/9/2026

Jun 10, 2026 07:49AM

Department	Vendor Name	Invoice #	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Voided
SENIOR CENTER							
	ELAN FINANCIAL SERVICES	CC 5/2026	CINCO DE MAYO PARTY	216-555100-340 C CENTER; PROGRAMS	05/15/2026	25.25	
	ELAN FINANCIAL SERVICES	CC 5/2026	GIANT CROSSWORD PUZZLE KIT	216-555100-340 C CENTER; PROGRAMS	05/15/2026	62.94	
	ELAN FINANCIAL SERVICES	CC 5/2026	OFICE SUPPLIES	216-555100-249 C CENTER; REPAIRS/MAINT	05/15/2026	8.54	
	ELAN FINANCIAL SERVICES	CC 5/2026	YOUTUBEFOR PROGRAMS	216-555100-340 C CENTER; PROGRAMS	05/15/2026	14.76	
	ELAN FINANCIAL SERVICES	CC 5/2026	OFICE SUPPLIES	216-555100-249 C CENTER; REPAIRS/MAINT	05/15/2026	6.98	
	ELAN FINANCIAL SERVICES	CC 5/2026	BIRTHDAY LUNCH	216-555100-340 C CENTER; PROGRAMS	05/15/2026	161.57	
Total ELAN FINANCIAL SERVICES:						280.04	
Total SENIOR CENTER:						280.04	

CITY OF COLUMBUS

Payment Approval Report - By Department
Report dates: 5/27/2026-6/9/2026

Jun 10, 2026 07:49AM

Department	Vendor Name	Invoice #	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Voided
CDA	DREXEL BUILDING SUPPLY-CO	2606-0672	HANGING FLOWERS SUPPLIES	205-561000-312 CDA; OP SUPPLIES & EXPENSES	06/04/2026	52.46	
Total DREXEL BUILDING SUPPLY-COLUMBUS:						52.46	
Total CDA:						52.46	

CITY OF COLUMBUS

Payment Approval Report - By Department
Report dates: 5/27/2026-6/9/2026

Page: 9
Jun 10, 2026 07:49AM

Department	Vendor Name	Invoice #	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Voided
FIRE							
	AT&T MOBILITY II LLC	28733307	FD CELL PHONES	100-522200-225 FIRE; TELEPHONE/TV/INTERNET SV	05/12/2026	232.64	
Total AT&T MOBILITY II LLC:						232.64	
	CHARTER COMMUNICATIONS	17113410	TV SERVICE - FD	100-522200-225 FIRE; TELEPHONE/TV/INTERNET SV	05/14/2026	106.50	
Total CHARTER COMMUNICATIONS:						106.50	
	DANE COUNTY FIRE CHIEFS	453	2026 DANE COUNTY FIRE CHIEF'S ASSOCIATION DUES	100-522200-230 FIRE; MEMBERSHIPS, DUES	05/24/2026	500.00	
Total DANE COUNTY FIRE CHIEFS:						500.00	
	ELAN FINANCIAL SERVICES	FD 5/2026	INK CARTRIDGES	100-522200-312 FIRE; OFFICE SUPPLIES & EXPENS	05/15/2026	100.88	
	ELAN FINANCIAL SERVICES	FD 5/2026	GOOGLE WORKSPACE SUBSCRIPTION	100-522200-312 FIRE; OFFICE SUPPLIES & EXPENS	05/15/2026	84.00	
	ELAN FINANCIAL SERVICES	FD 5/2026	INK CARTRIDGES	100-522200-312 FIRE; OFFICE SUPPLIES & EXPENS	05/15/2026	100.88	
	ELAN FINANCIAL SERVICES	FD 5/2026	MAGENTA TONER	100-522200-312 FIRE; OFFICE SUPPLIES & EXPENS	05/15/2026	100.99	
	ELAN FINANCIAL SERVICES	FD 5/2026	CYAN TONER	100-522200-312 FIRE; OFFICE SUPPLIES & EXPENS	05/15/2026	100.99	
Total ELAN FINANCIAL SERVICES:						487.74	
Total FIRE:						1,326.88	

CITY OF COLUMBUS

Payment Approval Report - By Department
Report dates: 5/27/2026-6/9/2026Page: 10
Jun 10, 2026 07:49AM

Department	Vendor Name	Invoice #	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Voided
HLPC							
	GILBERTSON, LIBBY	03302026	POSTAGE - HISTORIC RECOGNITION LETTERS	100-511421-311 PLANNER;HISTORIC PRESRV OP EXP	04/22/2026	78.00	
	GILBERTSON, LIBBY	05122026	2026 SUMMER CONCERT TEMP ALCOHOL LICENSE	810-511800-310 HLPC; OPERATING SUPPLIES/EXPEN	05/12/2026	30.00	
Total GILBERTSON, LIBBY:						108.00	
	MINUTEMAN PRESS	111051	MARKETING MATERIALS FOR 2026 SUMMER CONCERTS	810-511800-318 HLPC; ADVERTISING	05/13/2026	260.95	
Total MINUTEMAN PRESS:						260.95	
	PARLOUR TRICK ENTERPRISE	06172026	RIVERBOAT RASCALS SUMMER CONCERT	810-511800-450 HLPC; PROJECT - RESTHAVEN	06/09/2026	850.00	
Total PARLOUR TRICK ENTERPRISE LLC:						850.00	
	ULRICH, JANICE	05122026	FLOWERS FOR FIREMAN'S PARK ENTRANCE GARDEN	810-511800-500 HLPC; OTHER EXPENSES/PROJECTS	05/12/2026	35.02	
Total ULRICH, JANICE:						35.02	
Total HLPC:						1,253.97	

CITY OF COLUMBUS

Payment Approval Report - By Department
Report dates: 5/27/2026-6/9/2026

Page: 11
Jun 10, 2026 07:49AM

Department	Vendor Name	Invoice #	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Voided
LIBRARY							
	AMERICAN EXPRESS	AMAZON	DVDS	210-555000-371 LIBRARY; ADULT AUDIO VISUAL	05/24/2026	77.82	
	AMERICAN EXPRESS	AMAZON	AD PROGRAMS- CRAFTS	210-555000-386 LIBRARY; ADULT PROGRAMMING	05/24/2026	128.74	
	AMERICAN EXPRESS	AMAZON	AD BOOKS	210-555000-377 LIBRARY; ADULT BOOKS	05/24/2026	85.82	
	AMERICAN EXPRESS	AMAZON	SLP PRIZES, BATTERIES, STAFF SNACKS, DISHOPA, SELF-CHECKOUT PLAQUE	210-555000-312 LIBRARY; SUPPLIES/OPERATNG EXP	05/24/2026	390.22	
	AMERICAN EXPRESS	AMAZON	BOOKS FOR YOUTH LITERACY SPEAKER, STORY WALK, PUZZLE COMPETITION	210-555000-385 LIBRARY; YOUTH PROGRAMMING	05/24/2026	1,119.82	
Total AMERICAN EXPRESS:						1,802.42	
	ELAN FINANCIAL SERVICES	LIB 5/2026	2026 YEARBOOK	210-555000-377 LIBRARY; ADULT BOOKS	05/15/2026	74.99	
	ELAN FINANCIAL SERVICES	LIB 5/2026	GARDENING MAGAZINE	210-555000-374 LIBRARY; PERIODICALS	05/15/2026	34.00	
	ELAN FINANCIAL SERVICES	LIB 5/2026	YOUTH PROGRAM SUPPLIES	210-555000-385 LIBRARY; YOUTH PROGRAMMING	05/15/2026	150.69	
	ELAN FINANCIAL SERVICES	LIB 5/2026	SLP ADULT PRIZES	210-555000-386 LIBRARY; ADULT PROGRAMMING	05/15/2026	442.82	
	ELAN FINANCIAL SERVICES	LIB 5/2026	MEETING SUPPLIES, GIFT CARDS FOR SLP	210-555000-312 LIBRARY; SUPPLIES/OPERATNG EXP	05/15/2026	222.57	
	ELAN FINANCIAL SERVICES	LIB 5/2026	ADULT PROGRAM SUPPLIES	210-555000-386 LIBRARY; ADULT PROGRAMMING	05/15/2026	224.12	
	ELAN FINANCIAL SERVICES	LIB 5/2026	AD BOOKS	210-555000-377 LIBRARY; ADULT BOOKS	05/15/2026	66.87	
Total ELAN FINANCIAL SERVICES:						1,216.06	
	J & R AQUATIC ANIMAL RESCU	000222	SLP YOUTH ANIMAL PROGRAM	210-555000-385 LIBRARY; YOUTH PROGRAMMING	06/02/2026	354.39	
Total J & R AQUATIC ANIMAL RESCUE:						354.39	
	RHYME BUSINESS PRODUCTS	42079863	MONTHLY COPIER LEASE	210-555000-312 LIBRARY; SUPPLIES/OPERATNG EXP	05/23/2026	218.47	
Total RHYME BUSINESS PRODUCTS:						218.47	
Total LIBRARY:						3,591.34	

CITY OF COLUMBUS

Payment Approval Report - By Department

Report dates: 5/27/2026-6/9/2026

Jun 10, 2026 07:49AM

Department	Vendor Name	Invoice #	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Voided
POLICE							
	AMAZON CAPITAL SERVICES	1DRM-XP	CLEANING AND BREAK ROOM SUPPLIES	100-522160-312 PD; SUPPORT SVCS - OP EXPENSES	05/28/2026	44.97	
	AMAZON CAPITAL SERVICES	1J77-RRM	PRINTER, DESKTOP, KEYBOARD, CABLES, MOUNTING BRACKET	419-513000-812 VEH/EQ; EQUIPMNT PURCHASE - PD	06/03/2026	551.84	
	AMAZON CAPITAL SERVICES	1J77-RRM	BROTHER LASER PRINTER	100-522120-852 PD; FIELD SVCS TECHNOLOGY	06/03/2026	171.72	
Total AMAZON CAPITAL SERVICES:						768.53	
	AT&T MOBILITY II LLC	28732076	PD CELL PHONES	100-522100-225 PD; TELEPHONE & WIRELESS	05/12/2026	797.32	
Total AT&T MOBILITY II LLC:						797.32	
	BAYCOM INC	EQUIPINV	CREDIT BALANCE ON ACCOUNT	419-513000-812 VEH/EQ; EQUIPMNT PURCHASE - PD	05/31/2026	1,086.34-	
	BAYCOM INC	EQUIPINV	IPRO BATTERIES, DOCK AND WIRING HARNESS	419-513000-812 VEH/EQ; EQUIPMNT PURCHASE - PD	05/31/2026	1,154.00	
Total BAYCOM INC:						67.66	
	CARDLOGIX	9400405	CLX ENROLL DIGITAL FD-258 KIT WITH FP SCANNER	419-513000-812 VEH/EQ; EQUIPMNT PURCHASE - PD	05/20/2026	2,025.28	
Total CARDLOGIX:						2,025.28	
	ELAN FINANCIAL SERVICES	PD 5/2026	SHATTER TACTICAL SHATTER BALLS AND CARRIERS	419-513000-812 VEH/EQ; EQUIPMNT PURCHASE - PD	05/15/2026	891.90	
	ELAN FINANCIAL SERVICES	PD 5/2026	DLR-AS PRODUCT KEY AND FOREIGN FEE	100-522100-852 PD; TECHNOLOGY	05/15/2026	22.23	
	ELAN FINANCIAL SERVICES	PD 5/2026	COSTCO ITEMS FOR CHIEFS MEETING	100-522120-349 PD; FIELD SVCS OTHER OP EXP	05/15/2026	47.93	
	ELAN FINANCIAL SERVICES	PD 5/2026	SHATTER TACTICAL CREDIT	419-513000-812 VEH/EQ; EQUIPMNT PURCHASE - PD	05/15/2026	5.71-	
	ELAN FINANCIAL SERVICES	PD 5/2026	NWTC TRAINING LT. ROSECKY	100-522100-191 PD; TRAINING	05/15/2026	99.00	
	ELAN FINANCIAL SERVICES	PD 5/2026	NIC TRAFFIC REGISTRATION SUSPENSIONS	100-522120-349 PD; FIELD SVCS OTHER OP EXP	05/15/2026	12.24	
	ELAN FINANCIAL SERVICES	PD 5/2026	NIC DOT VEHICLE REGISTRATION	100-522120-250 PD; PATROL FLEET REPAIR/MAIN	05/15/2026	1.02	
Total ELAN FINANCIAL SERVICES:						1,068.61	
	LYNN PEAVEY COMPANY	427483	EVIDENCE TAPE FOR DRUG INVESTIGATIONS	100-522120-818 PD; FIELD SVCS DRUG INVEST	06/02/2026	265.05	
Total LYNN PEAVEY COMPANY:						265.05	
	PREMIUM WATERS INC	802496-05	WATER DELIVERY	100-522120-349 PD; FIELD SVCS OTHER OP EXP	05/31/2026	44.99	
Total PREMIUM WATERS INC:						44.99	
	SIRCHIE ACQUISITION CO LLC	0740846-I	EVIDENCE TAGS AND TEST KITS	100-522120-818 PD; FIELD SVCS DRUG INVEST	05/29/2026	120.04	
	SIRCHIE ACQUISITION CO LLC	0740854-I	DRUG TEST KITS	100-522120-818 PD; FIELD SVCS DRUG INVEST	05/29/2026	28.15	
Total SIRCHIE ACQUISITION CO LLC:						148.19	
	VORPAHL FIRE & SAFETY	21542230	DEFIB PADS	100-522120-314 PD; PATROL SMALL EQUIP ITEMS	05/22/2026	147.30	

CITY OF COLUMBUS

Payment Approval Report - By Department
Report dates: 5/27/2026-6/9/2026Page: 10
Jun 10, 2026 07:49AM

Department	Vendor Name	Invoice #	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Voided
Total VORPAHL FIRE & SAFETY:						147.30	
	WEINER, DENNIS	PD 5-2026	REPLENISH PETTY CASH	100-522120-349 PD; FIELD SVCS OTHER OP EXP	06/04/2026	58.25	
Total WEINER, DENNIS:						58.25	
	WI COPY & BUSINESS	AR72049	COPIER MAINTENANCE CONTRACT	100-522160-291 PD; SUPPORT SVCS - CONTRACTED	06/01/2026	57.00	
Total WI COPY & BUSINESS:						57.00	
	WISE GUYS AUTO REPAIR LLC	64147	220 SCANNED FOR CODES	100-522120-250 PD; PATROL FLEET REPAIR/MAIN	05/26/2026	75.00	
	WISE GUYS AUTO REPAIR LLC	64161	322 FUEL PUMP AND LABOR	419-513000-812 VEH/EQ; EQUIPMNT PURCHASE - PD	05/26/2026	709.50	
	WISE GUYS AUTO REPAIR LLC	64235	121 OIL CHANGE, ROTATE TIRES, REPLACE BULB	100-522120-250 PD; PATROL FLEET REPAIR/MAIN	06/01/2026	77.50	
Total WISE GUYS AUTO REPAIR LLC:						862.00	
Total POLICE:						6,310.18	

CITY OF COLUMBUS

Payment Approval Report - By Department
Report dates: 5/27/2026-6/9/2026

Jun 10, 2026 07:49AM

Department	Vendor Name	Invoice #	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Voided
POOL							
	CARRICO AQUATIC RESOURCE	20262871	WM 1 OF 4	215-555210-342 POOL; CHEMICALS	05/01/2026	7,400.00	
	CARRICO AQUATIC RESOURCE	20263245	TEST ITEMS FOR POOL	215-555210-312 POOL; SUPPLIES & OP EXPENSES	05/21/2026	140.83	
	CARRICO AQUATIC RESOURCE	20263245	HYDROSTATIC VLV, TABLETS	215-555210-248 POOL: MISC REPAIR & MAINT	05/21/2026	156.08	
	CARRICO AQUATIC RESOURCE	20263403	20263403 REAGENT ITEMS	215-555210-312 POOL; SUPPLIES & OP EXPENSES	05/21/2026	87.02	
Total CARRICO AQUATIC RESOURCES INC:						7,783.93	
	ELAN FINANCIAL SERVICES	POOL 05/	FB ADVERTISING	215-555210-318 POOL; MARKETING/ADVERTISING	05/15/2026	25.74	
	ELAN FINANCIAL SERVICES	POOL 05/	SPECTRUM INTERNET POOL	215-555210-225 POOL FACILITY; TELEPHONE	05/15/2026	129.99	
Total ELAN FINANCIAL SERVICES:						155.73	
	MEYERS, AMY JO	06042026	POOL CONCESSIONS	215-555210-345 POOL; CONCESSION STAND EXP	06/04/2026	247.28	
	MEYERS, AMY JO	STAFF TR	STAFF TRAINING DONUTS	215-555210-332 POOL; TRAINING FEES/EXPENSES	06/01/2026	33.93	
Total MEYERS, AMY JO:						281.21	
	PETRIE, JACK	lgi course	LGI COURSE LODGING MILEAGE	215-555210-332 POOL; TRAINING FEES/EXPENSES	06/01/2026	270.51	
	PETRIE, JACK	sherwin wi	PELICAN REPAIR KIT PAINT	215-555210-248 POOL: MISC REPAIR & MAINT	05/24/2026	73.84	
Total PETRIE, JACK:						344.35	
	SYSCO BARABOO LLC	118A499A	JALAPENO FOR CONC.	215-555210-345 POOL; CONCESSION STAND EXP	05/30/2026	73.71	
	SYSCO BARABOO LLC	51838733	CONC. ITEMS CAAC	215-555210-345 POOL; CONCESSION STAND EXP	06/04/2026	2,601.81	
Total SYSCO BARABOO LLC:						2,675.52	
	THE LIFEGUARD STORE	INV00161	GOGGLES FOR SALE	215-555210-312 POOL; SUPPLIES & OP EXPENSES	06/02/2026	60.00	
	THE LIFEGUARD STORE	inv001613	LIFEGUARD STAFF WHISTLES	215-555210-312 POOL; SUPPLIES & OP EXPENSES	06/03/2026	157.50	
	THE LIFEGUARD STORE	INV00162	GUARD SUITS	215-555210-346 POOL; UNIFORMS	05/30/2026	3,747.20	
Total THE LIFEGUARD STORE:						3,964.70	
	WDATCP	atcp 0016	POOL COMPLEX LICENSE	215-555210-344 POOL; LICENSES, PERMITS & FEES	06/01/2026	390.00	
	WDATCP	atcp 0019	CONC STAND LICENSE	215-555210-344 POOL; LICENSES, PERMITS & FEES	06/01/2026	230.00	
	WDATCP	atcp 0024	MOD WITH FEATURES LICENSE	215-555210-344 POOL; LICENSES, PERMITS & FEES	06/01/2026	450.00	
	WDATCP	atcp 0024	POOL MODERATE FEATURES LICENSE	215-555210-344 POOL; LICENSES, PERMITS & FEES	06/01/2026	450.00	
Total WDATCP:						1,520.00	
	WISCONSIN BACKFLOW TESTI	204125	ANNUAL BACKFLOW INSPECTION	215-555210-248 POOL: MISC REPAIR & MAINT	05/28/2026	540.00	
Total WISCONSIN BACKFLOW TESTING LLC:						540.00	

CITY OF COLUMBUS

Payment Approval Report - By Department
Report dates: 5/27/2026-6/9/2026

Jun 10, 2026 07:49AM

Department	Vendor Name	Invoice #	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Voided
Total POOL:						17,265.44	

CITY OF COLUMBUS

Payment Approval Report - By Department
Report dates: 5/27/2026-6/9/2026

Jun 10, 2026 07:49AM

Department	Vendor Name	Invoice #	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Voided
PR ADMIN							
	DIVERSIFIED BENEFIT SERV IN	480347	HSA SERVICES - JUNE	100-511800-805 CITY HALL; PFL SVCS/BANK FEES	06/02/2026	87.00	
Total DIVERSIFIED BENEFIT SERV INC:						87.00	
	UNEMPLOYMENT INSURANCE	00001447	BENEFIT CHARGES 5/2026	100-511970-348 PERSONNEL; UNEMPLOYMENT EXP	06/01/2026	766.14	
Total UNEMPLOYMENT INSURANCE:						766.14	
	WI PROFESSIONAL POLICE AS	28162	UNION DUES - JUNE	100-215903 UNION DUES	06/01/2026	329.00	
Total WI PROFESSIONAL POLICE ASSOC INC:						329.00	
Total PR ADMIN:						1,182.14	

CITY OF COLUMBUS

Payment Approval Report - By Department
Report dates: 5/27/2026-6/9/2026

Jun 10, 2026 07:49AM

Department	Vendor Name	Invoice #	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Voided
PUBLIC WORKS							
	DIGGERS HOTLINE INC	260 5 175	DIGGERS HOTLINE EMAILS, MAY 2026	650-555210-249 STORM WATER; REPAIR/MAINT	05/31/2026	219.60	
Total DIGGERS HOTLINE INC:						219.60	
	JUNG GARDEN CENTER	RAN-1013	TREES FOR ARBOR DAYS	100-555510-252 FORESTRY; TREE PURCHASE-OTHER	05/13/2026	439.95	
Total JUNG GARDEN CENTER:						439.95	
	LEE RECREATION LLC	17676-26	SLIDE REPLACEMENT MEISTER PARK	100-555400-310 PARKS; PLAYGROUNDS - EXPENSES	06/02/2026	2,336.80	
Total LEE RECREATION LLC:						2,336.80	
	MID-STATE EQUIPMENT JANES	T25463	MOWER TUNE-UP	100-555510-249 FORESTRY; EQUIP REPAIR/REPLACE	05/22/2026	152.77	
Total MID-STATE EQUIPMENT JANESVILLE INC:						152.77	
	NAPA AUTO PARTS	835963	BATTERY FOR UTV	100-533100-249 GARAGE; VEHICLE REPAIRS/MAIN	05/26/2026	201.49	
Total NAPA AUTO PARTS:						201.49	
	WEX BANK	11287982	DPW FUEL CHARGES - 5/2026	100-533100-343 GARAGE; FLEET FUEL	05/31/2026	1,734.46	
Total WEX BANK:						1,734.46	
	WI COPY & BUSINESS	AR72096	COPIER OVERAGES	100-533200-312 PWKS ADMIN; SUPPLIES	06/03/2026	9.35	
Total WI COPY & BUSINESS:						9.35	
	WISE GUYS AUTO REPAIR LLC	64157	TIRE REPAIR FOR LAWNMOWER	100-555510-249 FORESTRY; EQUIP REPAIR/REPLACE	05/26/2026	47.04	
Total WISE GUYS AUTO REPAIR LLC:						47.04	
Total PUBLIC WORKS:						5,141.46	

CITY OF COLUMBUS

Payment Approval Report - By Department
Report dates: 5/27/2026-6/9/2026

Jun 10, 2026 07:49AM

Department	Vendor Name	Invoice #	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Voided
RECREATION							
	BREY, SARAH	05252026	DEPOSIT RETURN REST HAVEN	100-233000 PARKS; FACILITY RENT DEPOSITS	05/25/2026	150.00	
Total BREY, SARAH:						150.00	
	ELAN FINANCIAL SERVICES	REC 05/2	NAME TAGS REC SPORTS	216-555200-312 RECREATION; OPERATING SUPP/EXP	05/15/2026	8.54	
	ELAN FINANCIAL SERVICES	REC 05/2	LOST ACRES PLANTS	216-555200-383 RECREATION; SPCL EVENTS/TRIPS	05/15/2026	569.75	
	ELAN FINANCIAL SERVICES	REC 05/2	ITEMS FOR BINGO THRU SPONSORS	216-555100-340 C CENTER; PROGRAMS	05/15/2026	130.45	
	ELAN FINANCIAL SERVICES	REC 05/2	WPRA MAY 20 LUNCH ITEMS	216-555200-312 RECREATION; OPERATING SUPP/EXP	05/15/2026	184.27	
	ELAN FINANCIAL SERVICES	REC 05/2	DOBE MAY	216-555200-382 RECREATION; DUES/MEMBERSHIPS	05/15/2026	25.31	
	ELAN FINANCIAL SERVICES	REC 05/2	EVENTS CAAC	215-555210-314 POOL; PROMOTIONS/PROGRAMS	05/15/2026	77.10	
	ELAN FINANCIAL SERVICES	REC 05/2	LGI COURSE	215-555210-332 POOL; TRAINING FEES/EXPENSES	05/15/2026	250.00	
	ELAN FINANCIAL SERVICES	REC 05/2	FAST SURVVEY FOR GOATS	216-555200-383 RECREATION; SPCL EVENTS/TRIPS	05/15/2026	8.16	
	ELAN FINANCIAL SERVICES	REC 05/2	SPECTRUM PAVILION	216-555400-251 PARKS; PAVILION EXPENSES	05/15/2026	159.60	
	ELAN FINANCIAL SERVICES	REC 05/2	PLANT BINGO ITEMS	216-555200-383 RECREATION; SPCL EVENTS/TRIPS	05/15/2026	40.99	
	ELAN FINANCIAL SERVICES	REC 05/2	COFFEE REC WPRA	216-555200-312 RECREATION; OPERATING SUPP/EXP	05/15/2026	45.24	
	ELAN FINANCIAL SERVICES	REC 05/2	911 DEDICATED LINE	215-555210-225 POOL FACILITY; TELEPHONE	05/15/2026	47.46	
	ELAN FINANCIAL SERVICES	REC 05/2	RETURN SOCCER ITEMS	216-555200-315 RECREATION; SOCCER PROGRAMS	05/15/2026	44.47-	
	ELAN FINANCIAL SERVICES	REC 05/2	FUN EXPRESS POOL EVENTS	215-555210-314 POOL; PROMOTIONS/PROGRAMS	05/15/2026	480.67	
	ELAN FINANCIAL SERVICES	REC 05/2	AROBR DAY ITEMS	216-555200-383 RECREATION; SPCL EVENTS/TRIPS	05/15/2026	172.01	
	ELAN FINANCIAL SERVICES	REC 05/2	PETRIE LGI HOTEL TRAINING	215-555210-332 POOL; TRAINING FEES/EXPENSES	05/15/2026	187.89	
	ELAN FINANCIAL SERVICES	REC 05/2	WPRA MAY 20 LUNCH ITEMS	216-555200-312 RECREATION; OPERATING SUPP/EXP	05/15/2026	22.20	
Total ELAN FINANCIAL SERVICES:						2,365.17	
	GILLEN, JANELLE	05232026	DEPOSIT RETURN AVALON RENTAL	100-233000 PARKS; FACILITY RENT DEPOSITS	05/23/2026	100.00	
Total GILLEN, JANELLE:						100.00	
	KALAFUT, RICHARD & BARBAR	05302026	DEPOSIT RETURN REST HAVEN	100-233000 PARKS; FACILITY RENT DEPOSITS	05/30/2026	150.00	
Total KALAFUT, RICHARD & BARBARA:						150.00	
	KAYLA'S CUSTOM CLEANING	99536	PAVILION CLEANING	216-555400-251 PARKS; PAVILION EXPENSES	05/28/2026	1,204.00	
Total KAYLA'S CUSTOM CLEANING:						1,204.00	
	MEYERS, AMY JO	TRAVEL J	JUNE TRAVEL MONTH	216-555200-332 RECREATION; EDUC/TRAIN/MILEAGE	06/01/2026	40.00	
Total MEYERS, AMY JO:						40.00	
	OTIS ELEVATOR COMPANY	f10000027	PAVILION ELEVATOR INSPECTION	216-555400-251 PARKS; PAVILION EXPENSES	04/30/2026	175.00	

CITY OF COLUMBUS

Payment Approval Report - By Department
Report dates: 5/27/2026-6/9/2026

Jun 10, 2026 07:49AM

Department	Vendor Name	Invoice #	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Voided
Total OTIS ELEVATOR COMPANY:						175.00	
	WOOD, SUZANNE	05232026	DEPOSIT RETURN OPEN SHELTER	100-233000 PARKS; FACILITY RENT DEPOSITS	05/23/2026	100.00	
Total WOOD, SUZANNE:						100.00	
Total RECREATION:						4,284.17	

CITY OF COLUMBUS

Payment Approval Report - By Department

Report dates: 5/27/2026-6/9/2026

Jun 10, 2026 07:49AM

Department	Vendor Name	Invoice #	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Voided
TOURISM COMMISSION							
	DISPLAY SALES COMPANY	INV11289	CITY BANNERS	250-511000-345 TOURISM; SPECIAL EVENTS	06/03/2026	2,220.00	
Total DISPLAY SALES COMPANY:						2,220.00	
	ELAN FINANCIAL SERVICES	TOURISM	GOOGLE - GENERAL ONLINE TOURISM ADS	250-511000-313 TOURISM; MARKETING/ADVERTISING	05/15/2026	500.00	
	ELAN FINANCIAL SERVICES	TOURISM	GOOGLE - REDBUD DAYS ONLINE ADS	250-511000-313 TOURISM; MARKETING/ADVERTISING	05/15/2026	235.88	
Total ELAN FINANCIAL SERVICES:						735.88	
	THE VALLEY GUIDE LLC	01212026	2026 DIGITAL ADS, CONTENT, & MARKETING	250-511000-249 TOURISM; MATERIALS & SERVICES	01/21/2026	2,000.00	
Total THE VALLEY GUIDE LLC:						2,000.00	
Total TOURISM COMMISSION:						4,955.88	
Grand Totals:						479,257.99	

Report Criteria:

Detail report.

Invoice detail records above \$0.00 included.

Paid and unpaid invoices included.