

**Council Meeting**  
**Tuesday, January 2, 2018**  
**City Council Chambers**  
**7:30 p.m.**  
**AGENDA**



Call to Order  
Pledge of Allegiance

1. Appointment of City Administrator
2. Appointment of City Attorney
3. Designation of Financial Institutions
4. Designation of Official Newspaper
5. Consent Agenda
  - Minutes
    - Council Minutes – December 19, 2017
  - Regular Bills
  - Licenses
    - Temp On-Sale Liquor License – BARC – February 17, 2018
6. Department Heads
7. Resolution Accepting Donations
  - Library
    - Dorothy Van Norman
  - Fire Department
    - In Memory of Al Meier
    - Poet Biorefining
    - Emergency Services Facility – Equipment and Labor
8. 2018 Small Cities Development Program – Citizen Participation Plan
9. 2018 Mayor Appointments and Reappointments
10. Clifton Larson & Allen – Letters of Engagement
  - City of Windom
  - Economic Development Authority
11. 2017 Smart Goals – Board Report
12. Council Member Paul Johnson - Resignation Effective January 31, 2018
13. New Business
14. Old Business
15. Council Comments
16. Adjourn



# ACTION ITEM



CITY OF WINDOM  
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**TO:** City Council  
**FROM:** Steve Nasby, City Administrator  
**DATE:** December 26, 2017  
**RE:** Appointment of City Officials and Designation of Financial Institutions and Newspaper  
**DEPT:** Administration  
**CONTACT:** Steve Nasby: [Steve.Nasby@windommn.com](mailto:Steve.Nasby@windommn.com)

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## Recommendations/Options/Action Requested

Staff recommends that the City Council take the following action:

1. Appoint and designate City officials, financial institutions and the official newspaper as shown.

## Issue Summary/Background

The first City Council meeting of the year is primarily an organizational meeting. As such, there are appointments for City officers as required by the City Charter and designations required by State statute. To assist the City Council with these tasks the following is a listing of the current City officers and official designations of Financial Institutions and Newspaper.

City Administrator\Clerk and Assistant City Administrator\Clerk  
City Administrator – Steve Nasby

Street Superintendent (includes Parks)  
Vacant

City Attorney  
City Attorney – Ron Schramel

Financial Institutions  
Bank of the West  
Bank Midwest  
United Prairie Bank  
Fulda Credit Union  
4M Fund  
Multi-Bank Securities

Official Newspaper  
Cottonwood County Citizen

**Fiscal Impact**

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Continuation of budgeted, professional services with contracted employees (City Attorney and City Administrator). Maintenance of existing accounts with financial institutions and local newspaper as required by statute.

**Attachments**

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1. None

**Regular Council Meeting  
City Hall, Council Chamber  
December 19, 2017  
7:30 p.m.**

1. Call to Order:

The meeting was called to order by Mayor Dominic Jones at 7:30 p.m.

2. Roll Call:

Council Present: Mayor Dominic Jones, Bryan Joyce, Marv Grunig, Rod Byam, Paul Johnson and Jayesun Sherman

Council Absent: None

City Staff Present: Steve Nasby, City Administrator; Scott Peterson, Police Chief; Mike Haugen, Water/Wastewater Superintendent; Jeff Dahna, Telecom General Manager; Al Baloun, Recreation Director; Joe Audette, Liquor Store Manager; and Andy Spielman, Building and Zoning Official

Pledge of Allegiance

3. Amend Agenda:

**Motion by Joyce second by Sherman to amend the agenda to add under New Business, Liquor Store Manager. Motion carried 5 – 0.**

4. Consent Calendar:

- Minutes
  - Council Minutes – December 5, 2017
  - HRA – November 8 & 15, 2017
  - EDA – December 11, 2017
  - Street Committee – December 11, 2017
  - Library Board – December 12, 2017
  - Park & Recreation Commission – November 8, 2017 & December 13, 2017
  - Capital Finance Committee – December 14, 2017
- Regular Bills

**Motion by Johnson second by Byam approving the Consent Calendar. Motion carried 5 – 0.**

5. Department Heads:

Telecom General Manager Jeff Dahna reported to the Council that Calix, an equipment supplier, has created a rebate program of \$50 for the replacement of old optical network terminals. This rebate will be beneficial for the planned network conversion. New add-on 804 mesh Wi-Fi

wireless units to extend Wi-Fi coverage from the Gigi center equipment are now available. This will eliminate hardwiring additional Wi-Fi devices. A monthly fee will be charged to cover the cost of the equipment. Dahna said he is reviewing duplicate channel contracts to determine usage for renewal or possible elimination of channels. He is also researching streaming video over a broadband connection to reduce customer and operation costs and provide more channels. He reported that he is working on finalizing retransmission agreements for 2018. Dahna said he is reviewing equipment and operational costs to reduce or turnoff headend equipment for future transitions from cable to streaming video.

6. Resolution Accepting Donations – Downtown Square Promotion Signage:

**Council member Grunig introduced the Resolution No. 2017-90 entitled “AUTHORIZATION TO ACCEPT DONATIONS FOR SIGNAGE PROMOTING DOWNTOWN SQUARE”, and moved its adoption. The resolution was seconded by Johnson and on roll call vote: Yes: Grunig, Johnson, Sherman, Joyce and Byam. No: None. Absent: None, Abstain: None. Resolution passed 5 – 0.**

7. 2018 City Budget:

Nasby said there is a 5.75% increase in the levy from last year. Due to positive growth within the tax base, the actual levy amount for individual property tax costs has not increased the same percentage so the impact is less to property owners. Byam pointed out that the initial tax levy was 9.88% and the Council worked to reduce that percentage to 5.75%.

**Council member Joyce introduced the Resolution No. 2017- 91 entitled “A RESOLUTION APPROVING 2017 TAX LEVY, COLLECTABLE IN 2018”, and moved its adoption. The resolution was seconded by Sherman and on roll call vote: Yes: Johnson, Sherman, Joyce, Byam and Grunig. No: None. Absent: None, Abstain: None. Resolution passed 5 – 0.**

**Motion by Byam second by Johnson to approve 2018 Budget as presented. Motion carried 5 – 0.**

8. Arena Ice System Replacement Project – Plans and Specs Approval and Call for Bids:

Recreation Director Al Baloun and Scott Ward, Stevens Engineering, reviewed with the Council the Arena Ice System Replacement Project Plans and Specs, cost estimates and timeline. Joyce questioned if there is a reduction with on-going maintenance costs to maintain the life of the system. Ward stated the annual maintenance will be a little less than current costs. Nasby said that the compressors are replaceable and cost savings in maintenance should be put aside to pay for costs of future replacement of compressors. Due to the additional cost of \$100,000+ to meet building codes for an interior layout of the equipment, the Park & Recreation Commission is recommending Option A – with an Outdoor Refrigeration Plan. The Engineer’s estimated cost for the project is \$1,397,972. The Council discussed completing soil testing for the arena, tennis courts and pool sites. Jones stated his concern that if soil remediation is needed for the arena project, he wanted the Council to understand that there would be additional costs for the project.

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Ward noted if costs are identified from the soil testing, this would be addressed through change orders.

**Council member Byam introduced the Resolution No. 2017- 92 entitled “RESOLUTION APPROVING PLANS AND SPECIFICATIONS AND ORDERING ADVERTISEMENT FOR BIDS FOR THE ARENA ICE SYSTEM REPLACEMENT PROJECT”, and moved its adoption. The resolution was seconded by Grunig and on roll call vote: Yes: Sherman, Joyce, Byam, Grunig and Johnson. No: None. Absent: None, Abstain: None. Resolution passed 5 – 0.**

9. 2<sup>nd</sup> Reading Ordinance No. 167, 2<sup>nd</sup> Series – Rental Housing Inspection & Licensing:

Building and Zoning Official Andy Spielman reviewed with the Council the amendment to the proposed ordinance for Rental Housing Inspection regarding tenant complaint notifications to the property owner.

**Motion by Joyce second by Byam to approve the Second Reading of Ordinance No. 167, 2<sup>nd</sup> Series. Motion carried 5 – 0.**

**Motion by Johnson second by Grunig to approve the text of the Title and Summary for publication. Motion carried 5 – 0.**

Building and Zoning Official Andy Spielman reviewed with the Council the Fees for Rental Housing Licenses, Inspections, Complaints, and Fines.

**Council member Grunig introduced the Resolution No. 2017- 93, entitled “RESOLUTION ESTABLISHING RATES FOR RENTAL HOUSING LICENSES, INSPECTIONS, COMPLAINTS, AND FINES”, and moved its adoption. The resolution was seconded by Joyce and on roll call vote: Yes: Joyce, Byam, Grunig, Johnson and Sherman. No: None. Absent: None, Abstain: None. Resolution passed 5 – 0.**

10. Personnel Items:

Joyce provided an overview of negotiations with LELS including health insurance, annual increases and uniform allowance. Nasby reviewed the Memorandum of Understanding for an Investigator position for a trial period of one year to assist with the current workload and review of the position after the one-year trial period.

**Motion by Joyce second by Sherman to approve Law Enforcement Labor Services (LELS) Labor Agreement & MOU. Motion carried 5 – 0.**

Joyce provided an overview of Union negotiations including health insurance, annual increases and market adjustments.

**Motion by Joyce second by Sherman to approve International Brotherhood of Electrical Workers (IBEW) Labor Agreement. Motion carried 5 – 0.**

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Joyce shared the recommendation for Supervisory Wage increases for 2018-2.25%, 2019-2.25% and 2020-2.35% and the amendment to the vacation accrual maximum from 200 hours to 230 hours.

**Motion by Joyce second by Byam to approve Supervisory Wage Pay Plan 2018 – 2020 as presented. Motion carried 5 – 0.**

Nasby reviewed the survey information for area on-call rates and the forecasted annual costs with the proposed higher on-call pay rates. He noted the call volume increased from 765 calls in 2017 to 856 calls currently in 2018. Johnson discussed the increase requirements for training, the difficulty to recruit paid on-call volunteers and the need to support those volunteers.

**Motion by Byam second by Joyce to approve Paid On-Call Rates as presented. Motion carried 5 – 0.**

### 11. Contractor Payments

Wastewater Superintendent Mike Haugen said the installation of underdrains and media are complete and they are waiting on two final tests for bacteria. Once the tests and results are completed, the equipment will be placed on-line.

**Motion by Grunig second by Sherman to approve a Contractor Payment to Rice Lake Contracting Corp., Payment #4 - \$116,359.59, for the Water Treatment Facility Rehab Project. Motion carried 5 – 0.**

### 12. New Business:

Liquor Store Manager Joe Audette informed the Council that he has accepted a position with the City of Elk River and has provided his letter of resignation effective January 6, 2018.

**Motion by Sherman second by Grunig to accept the resignation from Liquor Store Manager Joe Audette. Motion carried 5 – 0.**

**Motion by Byam second by Sherman to begin advertisement for Liquor Store Manager position. Motion carried 5 – 0.**

Nasby reviewed the hiring process and advertising for the position until mid-January. Interviews will be conducted the last two weeks in January. Following interview, a recommendation would be submitted to the Council for approval at the first Council Meeting in February. The new hire would begin work by early March.

### 13. Old Business:

Coffee with Council - Nasby completed a draft schedule of 2018 dates for Coffee with the Council and asked for direction from the Council if they want to continue holding the event. Jones requested more public attendance and noted that there was good attendance at some of the

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events. The event provides an opportunity for the public to share their thoughts and ideas with the Council. Jones supported the event and would participate. The Council discussed the purpose, attendance and Council accessibility by the public through the program. Following discussion, the Council's consensus was to continue conducting the Coffee with the Council event in 2018.

Electric Utility Manager/Street & Park Superintendent Interview Panel - Nasby discussed the number of applications that were received, the interview process, and possible candidates for the interview panel. Joyce requested holding all the interviews on the same day. By unanimous consent, the Council agreed that the Interview Panel will consist of Johnson, Joyce, Jones, a Utility Commission Member and Nasby.

The Council agreed it would be beneficial to conduct a second interview with the final candidates with the full City Council and the Utility Commission Members.

### 14. Council Concerns:

Grunig – Wished everyone a Merry Christmas.

Johnson – Merry Christmas and get your parkas out its going to get cold. Thanks to Joe for his time with the City of Windom.

Byam – 8,000 – 12,000 vehicles per day coming through town now and once four-lane is complete, the projection is 20,000 vehicles per day. People know how hard it is to make a left-hand turn. People should start making right-hand turns or start using streets with stop lights.

Joyce – Coffee with the Council items that were discussed included problems with blighted and uninhabited homes and hoping to work on finding a solution in 2018 to cleanup, fix or remove these homes. Signs around the square say no parking 2:00 a.m. to 6:00 a.m. The signs do not indicate for snow emergency only. Can't people use the parking places when there is not a snow emergency? Can the signs be changed to indicate no parking during snow emergencies? He noted that the collection bins around town for donations by Shopko and Schwalbach are not emptied often and items accumulate and look awful. He suggested individuals use the bins by the monument company. The items are collected more often by a non-profit agency. Happy Holidays to everyone and he looks forward to ringing in 2018.

Sherman – Thanks to Joe Audette and hope that our paths cross again in the future. Wishes the community Happy New Year and Merry Christmas and reminded everyone to remember the real reason for the season.

Nasby – Thank you to Audette for his time with the City, appreciated working with him, and wishes him the best of luck. Merry Christmas to everyone.

Jones – Wish everyone Merry Christmas and Happy New Year. Looking forward to another prosperous year in Windom and things are happening in our Community. The hotel is being constructed, Prime Pork working to obtain full capacity. The Industrial Park is well established

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and is going to be growing. Thank you to the Department Heads for all their work throughout the years. Thanks to all our employees. They represent Windom well. Happy Holidays.

15. Adjournment:

Mayor Jones adjourned the meeting by unanimous consent at 9:50 pm.

\_\_\_\_\_  
Dominic Jones, Mayor

Attest: \_\_\_\_\_  
Steve Nasby, City Administrator



Windom, MN

# Expense Approval Report

By Fund

Payment Dates 12/15/2017 - 12/21/2017

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
<b>Fund: 100 - GENERAL</b>					
SECR REV FUND/CITY OF WD	20171220	12/20/2017	PETTY CASH - DEC 2017	100-34950	5.00
					<u>5.00</u>
<b>Activity: 41110 - Mayor &amp; Council</b>					
CITIZEN PUBLISHING CO	20171130	12/11/2017	ADVERTISING	100-41110-350	225.40
					<u>225.40</u>
<b>Activity: 41310 - Administration</b>					
INDOFF, INC	3038461	12/05/2017	SUPPLIES	100-41310-200	40.36
INDOFF, INC	3041909	12/11/2017	SUPPLIES	100-41310-200	105.69
SELECTACCOUNT	1213076	12/20/2017	PARTICIPANT FEE	100-41310-217	122.67
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	100-41310-321	128.36
SECR REV FUND/CITY OF WD	20171220	12/20/2017	PETTY CASH - DEC 2017	100-41310-322	2.32
SECR REV FUND/CITY OF WD	20171220	12/20/2017	PETTY CASH - DEC 2017	100-41310-322	5.80
SECR REV FUND/CITY OF WD	20171220	12/20/2017	PETTY CASH - DEC 2017	100-41310-322	4.06
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	100-41310-326	92.19
					<u>501.45</u>
<b>Activity: 41910 - Building &amp; Zoning</b>					
INDOFF, INC	3037885	12/05/2017	SUPPLIES	100-41910-200	2.95
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	100-41910-321	102.13
					<u>105.08</u>
<b>Activity: 41940 - City Hall</b>					
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	100-41940-381	426.52
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	100-41940-382	101.43
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	100-41940-385	161.36
SCHWALBACH HARDWARE	20171125	12/19/2017	MAINTENANCE	100-41940-406	56.90
WINDOM FIRE & SAFETY	6472	12/20/2017	SERVICE	100-41940-409	149.95
					<u>896.16</u>
<b>Activity: 42120 - Crime Control</b>					
INDOFF, INC	3039687	12/05/2017	SUPPLIES	100-42120-200	49.97
INDOFF, INC	3041907	12/15/2017	SUPPLIES	100-42120-200	38.50
GALLS, LLC	008857628A	12/20/2017	UNIFORMS	100-42120-218	630.47
GALLS, LLC	008857629A	12/20/2017	UNIFORMS	100-42120-218	706.02
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	100-42120-321	72.26
VERIZON WIRELESS	9797663118	12/15/2017	SERVICE #986701203-00001	100-42120-321	93.49
SECR REV FUND/CITY OF WD	20171220	12/20/2017	PETTY CASH - DEC 2017	100-42120-322	98.00
SECR REV FUND/CITY OF WD	20171220	12/20/2017	PETTY CASH - DEC 2017	100-42120-322	3.21
SECR REV FUND/CITY OF WD	20171220	12/20/2017	PETTY CASH - DEC 2017	100-42120-322	3.16
SECR REV FUND/CITY OF WD	20171220	12/20/2017	PETTY CASH - DEC 2017	100-42120-322	19.77
WINDOM QUICK PRINT	20171116	12/15/2017	SUPPLIES	100-42120-350	189.02
SCHWALBACH HARDWARE	20171125	12/19/2017	MAINTENANCE	100-42120-480	37.35
SECR REV FUND/CITY OF WD	20171220	12/20/2017	PETTY CASH - DEC 2017	100-42120-480	200.00
					<u>2,141.22</u>
<b>Activity: 42220 - Fire Fighting</b>					
AMERIPRIDE SERVICES INC.	2800834213	12/12/2017	SERVICE - FIRE	100-42220-200	24.12
HEIMAN FIRE EQUIP. CO	0863884-IN	12/11/2017	UNIFORMS	100-42220-218	37.50
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	100-42220-321	41.92
VERIZON WIRELESS	9797663118	12/15/2017	SERVICE #986701203-00001	100-42220-321	21.14
VERIZON WIRELESS	9797663118	12/15/2017	SERVICE #986701203-00001	100-42220-326	10.02
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	100-42220-381	231.22
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	100-42220-382	11.70
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	100-42220-385	24.05
ALEX AIR APPARATUS, INC	34803	12/12/2017	MAINTENANCE	100-42220-404	95.00

Expense Approval Report

Payment Dates: 12/15/2017 - 12/21/2017

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount	
HIGLEY FORD	CITY44 12-1-17	12/20/2017	MAINTENANCE	100-42220-405	110.99	
				<b>Activity 42220 - Fire Fighting Total:</b>	<b>607.66</b>	
<b>Activity: 42500 - Civil Defense</b>						
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	100-42500-381	25.40	
				<b>Activity 42500 - Civil Defense Total:</b>	<b>25.40</b>	
<b>Activity: 43100 - Streets</b>						
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	100-43100-217	67.00	
SHOPKO STORES OPERATING	4029	12/19/2017	SUPPLIES	100-43100-217	42.13	
SCOTT VEENKER	24802	12/19/2017	STREET MAINT MATERIALS	100-43100-224	4,210.03	
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	100-43100-321	45.46	
CITIZEN PUBLISHING CO	20171130	12/11/2017	ADVERTISING	100-43100-350	438.24	
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	100-43100-381	2,682.91	
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	100-43100-381	254.67	
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	100-43100-382	20.11	
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	100-43100-385	41.85	
O'REILLY AUTOMOTIVE, INC	#1510318 11-28-17	12/20/2017	#1510318 MAINTENANCE	100-43100-405	29.98	
P.M. REPAIR & DETAILING	5740	12/06/2017	SERVICE	100-43100-405	64.00	
P.M. REPAIR & DETAILING	5743	12/06/2017	SERVICE -	100-43100-405	64.00	
GRAHAM TIRE CO	85270	12/11/2017	MAINTENANCE	100-43100-405	496.00	
CLARK EQUIPMENT CO	759339	12/19/2017	EQUIPMENT - REPAIR/MAINT	100-43100-407	2,707.25	
				<b>Activity 43100 - Streets Total:</b>	<b>11,163.63</b>	
<b>Activity: 45202 - Park Areas</b>						
COLE PAPERS INC.	9367468	11/09/2017	CRDIT - SUPPLIES	100-45202-211	-368.37	
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	100-45202-381	509.12	
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	100-45202-382	160.30	
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	100-45202-385	150.00	
SCHWALBACH HARDWARE	20171125	12/19/2017	MAINTENANCE	100-45202-406	15.99	
				<b>Activity 45202 - Park Areas Total:</b>	<b>467.04</b>	
					<b>Fund 100 - GENERAL Total:</b>	<b>16,138.04</b>
<b>Fund: 211 - LIBRARY</b>						
<b>Activity: 45501 - Library</b>						
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	211-45501-321	27.49	
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	211-45501-326	72.00	
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	211-45501-381	223.12	
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	211-45501-382	18.10	
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	211-45501-385	35.00	
J & K WINDOWS	6886-37	12/20/2017	SERVICE	211-45501-402	20.00	
MICROMARKETING, LLC	700137	12/19/2017	BOOKS	211-45501-435	35.00	
				<b>Activity 45501 - Library Total:</b>	<b>431.71</b>	
<b>Activity: 49950 - Capital Outlay</b>						
RON'S ELECTRIC INC	136321	12/19/2017	MAINTENANCE - BOILERS	211-49950-500	1,034.55	
SCHWALBACH HARDWARE	20171125	12/19/2017	MAINTENANCE	211-49950-500	16,900.00	
				<b>Activity 49950 - Capital Outlay Total:</b>	<b>17,934.55</b>	
					<b>Fund 211 - LIBRARY Total:</b>	<b>18,366.26</b>
<b>Fund: 225 - AIRPORT</b>						
<b>Activity: 45127 - Airport</b>						
SOUTHWEST MN BROADBAN	#886 12-15-17	12/19/2017	SERVICE #886	225-45127-321	26.60	
WINDOM FIRE & SAFETY	6474	12/20/2017	SERVICE	225-45127-406	10.00	
				<b>Activity 45127 - Airport Total:</b>	<b>36.60</b>	
					<b>Fund 225 - AIRPORT Total:</b>	<b>36.60</b>
<b>Fund: 230 - POOL</b>						
<b>Activity: 45124 - Pool</b>						
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	230-45124-321	27.94	
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	230-45124-381	16.00	
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	230-45124-382	16.03	

Expense Approval Report

Payment Dates: 12/15/2017 - 12/21/2017

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount	
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	230-45124-385	30.00	
					Activity 45124 - Pool Total:	89.97
					Fund 230 - POOL Total:	89.97

Fund: 235 - AMBULANCE

Activity: 42153 - Ambulance

TIM HACKER	20171215	12/15/2017	REIMBURSE - SUPPLIES	235-42153-217	37.98	
TIM HACKER	20171220	12/20/2017	EXPENSE - AMBULANCE	235-42153-217	31.06	
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	235-42153-321	17.46	
VERIZON WIRELESS	9797663118	12/15/2017	SERVICE #986701203-00001	235-42153-321	123.49	
ALPHA WIRELESS - MANKATO	204319	12/15/2017	SERVICE UNIT #27 & #28	235-42153-323	1,023.00	
MEGAN BRAMSTEDT	20171220	12/20/2017	EXPENSE - AMBULANCE	235-42153-334	40.30	
JUSTIN HARRINGTON	20171220	12/20/2017	EXPENSE - AMBULANCE	235-42153-334	7.67	
ROBIN SHAW	20171220	12/20/2017	EXPENSE - AMBULANCE	235-42153-334	69.95	
JODI JOHNSON	20171220	12/20/2017	EXPENSE - AMBULANCE	235-42153-334	92.45	
MARK MARCY	20171220	12/20/2017	EXPENSE - AMBULANCE	235-42153-334	16.18	
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	235-42153-381	154.14	
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	235-42153-382	7.80	
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	235-42153-385	16.03	
O'REILLY AUTOMOTIVE, INC	#1510318 11-28-17	12/20/2017	#1510318 MAINTENANCE	235-42153-405	67.33	
ELIZABETH CHEVROLET	#4523 12-13-17	12/15/2017	AMBULANCE #29	235-42153-405	143.69	
ARROW MANUFACTURING IN	4291	12/05/2017	MAINTENANCE	235-42153-405	58.97	
HIGLEY FORD	CITY44 12-1-17	12/20/2017	MAINTENANCE	235-42153-405	74.83	
AMERIPRIDE SERVICES INC.	2800834213	12/12/2017	SERVICE - AMBULANCE	235-42153-406	16.08	
					Activity 42153 - Ambulance Total:	1,998.41
					Fund 235 - AMBULANCE Total:	1,998.41

Fund: 250 - EDA GENERAL

Activity: 46520 - EDA

INDOFF, INC	3037885	12/05/2017	SUPPLIES	250-46520-200	2.94	
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	250-46520-321	102.13	
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	250-46520-321	55.78	
DREW HAGE	20171207	12/19/2017	EXPENSE- MN MARKETING PA	250-46520-331	150.87	
CITIZEN PUBLISHING CO	20171130	12/11/2017	ADVERTISING	250-46520-340	117.50	
CITIZEN PUBLISHING CO	20171130	12/11/2017	ADVERTISING	250-46520-350	79.50	
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	250-46520-381	60.55	
TROY SCHNEEKLOTH - SNICKS	197622	12/19/2017	SPEC PROJ-SIGNAGE	250-46520-439	1,185.00	
MATHIOWETZ CONSTRUCTIO	17101.11J1	12/05/2017	SERVICE - CEMSTONE PROJEC	250-46520-491	100,000.00	
					Activity 46520 - EDA Total:	101,754.27
					Fund 250 - EDA GENERAL Total:	101,754.27

Fund: 307 - 2017 STREET PROJECT

Activity: 41000 - General Government

CITIZEN PUBLISHING CO	20171130	12/11/2017	ADVERTISING	307-41000-480	611.00	
DGR ENGINEERING	00226964	12/19/2017	2017 STREET PROJECT	307-41000-500	3,247.61	
					Activity 41000 - General Government Total:	3,858.61
					Fund 307 - 2017 STREET PROJECT Total:	3,858.61

Fund: 401 - GENERAL CAPITAL PROJECTS

Activity: 49950 - Capital Outlay

GSS - GENERATOR SYSTEM SE	13450	12/19/2017	ESF FUND RAISING ACCT	401-49950-502	617.93	
SCHWALBACH HARDWARE	20171125	12/19/2017	MAINTENANCE	401-49950-502	90.45	
					Activity 49950 - Capital Outlay Total:	708.38
					Fund 401 - GENERAL CAPITAL PROJECTS Total:	708.38

Fund: 601 - WATER

RICE LAKE CONTRACTING COR	20171220	12/20/2017	WATER TREATMENT FAC REHA	601-16300	116,359.59
					116,359.59
<b>Activity: 49400 - Water</b>					
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	601-49400-321	49.82
GOPHER STATE ONE CALL	7110819	12/05/2017	LOCATES	601-49400-321	14.18
INNOVATIVE SYSTEMS LLC	35203	12/11/2017	POSTAGE	601-49400-322	232.13

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	601-49400-326	67.00
INNOVATIVE SYSTEMS LLC	35203	12/11/2017	PROCESSING	601-49400-326	197.20
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	601-49400-381	4,497.50
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	601-49400-382	17.80
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	601-49400-385	35.13
WENCK ASSOCIATES, INC.	11708632	12/19/2017	WINDOM LANDFILL	601-49400-386	2,577.14
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	601-49400-386	1,033.50
HAWKINS, INC	4190999	12/11/2017	-	601-49400-404	85.81
MELVIN DUERKSEN, CONTRAC	20171209	12/15/2017	SERVICE	601-49400-408	1,282.00
				<b>Activity 49400 - Water Total:</b>	<b>10,089.21</b>
				<b>Fund 601 - WATER Total:</b>	<b>126,448.80</b>

## Fund: 602 - SEWER

## Activity: 49450 - Sewer

MN VALLEY TESTING	894313	12/01/2017	TESTING	602-49450-310	227.20
MN VALLEY TESTING	894649	12/01/2017	TESTING	602-49450-310	144.00
MN VALLEY TESTING	895395	12/11/2017	TESTING	602-49450-310	227.20
MN VALLEY TESTING	895401	12/11/2017	TESTING	602-49450-310	144.00
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	602-49450-321	171.76
GOPHER STATE ONE CALL	7110819	12/05/2017	LOCATES	602-49450-321	14.18
INNOVATIVE SYSTEMS LLC	35203	12/11/2017	POSTAGE	602-49450-322	232.13
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	602-49450-326	67.00
INNOVATIVE SYSTEMS LLC	35203	12/11/2017	PROCESSING	602-49450-326	197.20
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	602-49450-381	14,404.74
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	602-49450-382	350.80
MN ENERGY RESOURCES	20171207	12/12/2017	HEATING #0506646838-00001	602-49450-383	1,356.61
SCHWALBACH HARDWARE	20171125	12/19/2017	MAINTENANCE	602-49450-404	624.00
RON'S ELECTRIC INC	136424	12/19/2017	MAINTENANCE	602-49450-409	352.22
SCHWALBACH HARDWARE	20171125	12/19/2017	MAINTENANCE	602-49450-409	79.98
				<b>Activity 49450 - Sewer Total:</b>	<b>18,593.02</b>
				<b>Fund 602 - SEWER Total:</b>	<b>18,593.02</b>

## Fund: 604 - ELECTRIC

UTILITIES PLUS ENERGY SERVI	600304	12/06/2017	SUBSTATION	604-16300	11,753.75
COLLEEN PIERCE	20171219	12/19/2017	REFUND - BALANCE OF UTILIT	604-22000	209.35
					<b>11,963.10</b>

## Activity: 49550 - Electric

IRBY ELECTRICAL DISTRIBUTO	5010507887.001	12/11/2017	SMALL TOOLS	604-49550-241	3,005.93
SKARSHAUG TESTING LAB	222845	12/06/2017	TESTING	604-49550-310	323.52
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	604-49550-321	133.44
GOPHER STATE ONE CALL	7110819	12/05/2017	LOCATES	604-49550-321	14.18
INNOVATIVE SYSTEMS LLC	35203	12/11/2017	POSTAGE	604-49550-322	232.13
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	604-49550-326	149.68
INNOVATIVE SYSTEMS LLC	35203	12/11/2017	PROCESSING	604-49550-326	197.20
STEVE NASBY	20171213	12/15/2017	EXPENSE-CMPAS MONTHLY M	604-49550-331	142.31
CITIZEN PUBLISHING CO	20171130	12/11/2017	ADVERTISING	604-49550-340	619.68
INNOVATIVE SYSTEMS LLC	35203	12/11/2017	INSERTS	604-49550-350	1.43
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	604-49550-381	176.00
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	604-49550-382	45.22
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	604-49550-385	72.00
ADVANCED SYSTEMS, INC.	582369	12/05/2017	MAINTENANCE	604-49550-404	335.16
GDF ENTERPRISES, INC	A13050	12/19/2017	MAINTENANCE	604-49550-404	198.47
HIGLEY FORD	CITY44 12-1-17	12/20/2017	MAINTENANCE	604-49550-405	71.83
RAGE INC - CAMPUS CLEANER	12-010479	12/12/2017	SERVICE - POWER PLANT	604-49550-406	34.17
RON'S ELECTRIC INC	136476	12/19/2017	NEW CONSTRUCT-SOUTH WI	604-49550-408	237.04
RON'S ELECTRIC INC	136477	12/19/2017	NEW CONSTRUCT-SOUTH WI	604-49550-408	237.04
CLARK EQUIPMENT CO	759339	12/19/2017	EQUIPMENT	604-49550-408	2,707.25
DAKOTA SUPPLY GROUP	D526282	12/15/2017	SOFTBALL SCOREBOARD-PARK	604-49550-408	638.89
				<b>Activity 49550 - Electric Total:</b>	<b>9,572.57</b>
				<b>Fund 604 - ELECTRIC Total:</b>	<b>21,535.67</b>

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
<b>Fund: 609 - LIQUOR STORE</b>					
<b>Activity: 49751 - Liquor Store</b>					
CITIZEN PUBLISHING CO	20171130	12/11/2017	COMPUTER SUPPORT	609-49751-217	74.79
AH HERMEL COMPANY	682980	12/05/2017	MERCHANDISE	609-49751-217	54.25
AH HERMEL COMPANY	685494	12/19/2017	MERCHANDISE	609-49751-217	29.26
BREAKTHRU BEVERAGE MN	1080725759	12/05/2017	MERCHANDISE	609-49751-251	2,282.30
PHILLIPS WINE & SPIRITS	2270522	12/06/2017	MERCHANDISE	609-49751-251	5,426.95
PHILLIPS WINE & SPIRITS	281328	12/15/2017	CREDIT - MERCHANDISE	609-49751-251	-117.18
JOHNSON BROS.	5881379	12/01/2017	MERCHANDISE	609-49751-251	2,882.23
JOHNSON BROS.	657084	12/19/2017	CREDIT - MERCHANDISE	609-49751-251	-77.77
JOHNSON BROS.	657085	12/19/2017	CREDIT - MERCHANDISE	609-49751-251	-60.00
JOHNSON BROS.	657086	12/19/2017	CREDIT - MERCHANDISE	609-49751-251	-77.77
BEVERAGE WHOLESALERS	682692	12/19/2017	MERCHANDISE	609-49751-251	7,334.70
BREAKTHRU BEVERAGE MN	1080725760	12/05/2017	MERCHANDISE	609-49751-252	27.70
ARTISAN BEER COMPANY	3224954	12/01/2017	MERCHANDISE	609-49751-252	285.50
DOLL DISTRIBUTING, LLC	331992A	12/15/2017	CREDIT TAKEN TWICE	609-49751-252	85.00
DOLL DISTRIBUTING, LLC	348159	12/15/2017	MERCHANDISE	609-49751-252	18,927.15
ARTISAN BEER COMPANY	404981	12/15/2017	CREDIT - MERCHANDISE	609-49751-252	-7.98
ARTISAN BEER COMPANY	406377	12/15/2017	CREDIT - MERCHANDISE	609-49751-252	-25.32
BEVERAGE WHOLESALERS	683325	12/19/2017	MERCHANDISE	609-49751-252	256.00
BREAKTHRU BEVERAGE MN	1080725759	12/05/2017	MERCHANDISE	609-49751-253	252.00
PHILLIPS WINE & SPIRITS	2270523	12/06/2017	MERCHANDISE	609-49751-253	1,382.32
SOUTHERN GLAZER'S OF MN	5025494	12/11/2017	MERCHANDISE	609-49751-253	241.06
JOHNSON BROS.	5881380	12/01/2017	MERCHANDISE	609-49751-253	2,062.51
JOHNSON BROS.	654191	12/15/2017	CREDIT - MERCHANDISE	609-49751-253	-51.99
JOHNSON BROS.	65621	12/15/2017	CREDIT - MERCHANDISE	609-49751-253	-35.74
JOHNSON BROS.	656211	12/15/2017	CREDIT - MERCHANDISE	609-49751-253	-57.74
PAUSTIS WINE COMPANY	8613255-IN	12/11/2017	MERCHANDISE	609-49751-253	1,429.01
AH HERMEL COMPANY	682980	12/05/2017	MERCHANDISE	609-49751-254	37.62
AH HERMEL COMPANY	685494	12/19/2017	MERCHANDISE	609-49751-254	34.03
AH HERMEL COMPANY	682980	12/05/2017	MERCHANDISE	609-49751-256	168.36
AH HERMEL COMPANY	685494	12/19/2017	MERCHANDISE	609-49751-256	84.18
AH HERMEL COMPANY	C59738	12/15/2017	CREDIT - MERCHANDISE	609-49751-256	-168.36
AH HERMEL COMPANY	682980	12/05/2017	MERCHANDISE	609-49751-261	54.56
AH HERMEL COMPANY	685494	12/19/2017	MERCHANDISE	609-49751-261	37.99
BREAKTHRU BEVERAGE MN	2080150695	12/15/2017	CREDIT - MERCHANDISE	609-49751-265	-307.88
BREAKTHRU BEVERAGE MN	2080176874	12/15/2017	CREDIT - MERCHANDISE	609-49751-265	-104.00
BREAKTHRU BEVERAGE MN	2080188034	12/15/2017	CREDIT - MERCHANDISE	609-49751-265	-1,054.39
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	609-49751-321	100.98
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	609-49751-326	206.68
BREAKTHRU BEVERAGE MN	1080725759	12/05/2017	MERCHANDISE	609-49751-333	43.78
PHILLIPS WINE & SPIRITS	2270522	12/06/2017	MERCHANDISE	609-49751-333	88.75
PHILLIPS WINE & SPIRITS	2270523	12/06/2017	MERCHANDISE	609-49751-333	56.12
SOUTHERN GLAZER'S OF MN	5025494	12/11/2017	MERCHANDISE	609-49751-333	6.15
JOHNSON BROS.	5881379	12/01/2017	MERCHANDISE	609-49751-333	36.54
JOHNSON BROS.	5881380	12/01/2017	MERCHANDISE	609-49751-333	76.57
AH HERMEL COMPANY	682980	12/05/2017	MERCHANDISE	609-49751-333	4.95
AH HERMEL COMPANY	685494	12/19/2017	MERCHANDISE	609-49751-333	4.95
PAUSTIS WINE COMPANY	8613255-IN	12/11/2017	MERCHANDISE	609-49751-333	17.50
CITIZEN PUBLISHING CO	20171130	12/11/2017	ADVERTISING	609-49751-340	1,056.00
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	609-49751-381	532.11
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	609-49751-382	19.29
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	609-49751-385	35.95
ELECTRIC FUND	117	12/15/2017	EL LIQUOR STORE	609-49751-406	5.08
SCHWALBACH HARDWARE	20171125	12/19/2017	MAINTENANCE	609-49751-406	13.99
<b>Activity 49751 - Liquor Store Total:</b>					<b>43,608.74</b>
<b>Fund 609 - LIQUOR STORE Total:</b>					<b>43,608.74</b>

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
<b>Fund: 614 - TELECOM</b>					
CALIX	1303701	12/13/2017	CORE UPGRADE	614-16400	7,242.02
					<u>7,242.02</u>
<b>Activity: 49870 - Telecom</b>					
RAGE INC - CAMPUS CLEANER	12-010481	12/13/2017	SERVICE - WINDOM NET	614-49870-211	21.33
SCHWALBACH HARDWARE	20171125	12/19/2017	MAINTENANCE	614-49870-217	28.57
INTERSTATE TRS FUND	82580712173	12/15/2017	ASSESSMENT FOR 499-A FILIN	614-49870-304	227.08
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	614-49870-321	391.57
GOPHER STATE ONE CALL	7110819	12/05/2017	LOCATES	614-49870-321	14.16
RUSHMORE INDUSTRIES, INC	20171218	12/20/2017	FREIGHT	614-49870-322	20.98
SECR REV FUND/CITY OF WD	20171220	12/20/2017	PETTY CASH - DEC 2017	614-49870-322	1.15
SECR REV FUND/CITY OF WD	20171220	12/20/2017	PETTY CASH - DEC 2017	614-49870-322	1.15
INNOVATIVE SYSTEMS LLC	35203	12/11/2017	POSTAGE	614-49870-322	232.13
INNOVATIVE SYSTEMS LLC	35203	12/11/2017	PROCESSING	614-49870-326	197.20
NEUSTAR, INC.	L-0000022861	12/12/2017	NUMBER PORTS	614-49870-326	5.75
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	614-49870-381	1,913.96
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	614-49870-382	18.02
MN ENERGY RESOURCES	20171208	12/20/2017	HEATING #0507509833-0001	614-49870-383	125.85
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	614-49870-385	32.49
CONSOLIDATED COMMUNICA	#1160904 12-1-17	12/12/2017	10 GB TRANSPORT - DEC 2017	614-49870-442	2,950.00
NEXSTAR BROADCASTING GR	1344-1160	12/19/2017	SUBSCRIBER	614-49870-442	6,201.96
INDEPENDENT COMMUNIATI	20171130	12/11/2017	SUBSCRIBERS	614-49870-442	3,810.00
HUBBARD BROADCASTING IN	20171130	12/11/2017	SUBSCRIBER	614-49870-442	7,080.00
TOWER DISTRIBUTION COMP	639269	12/11/2017	SUBSCRIBER	614-49870-442	650.10
ADARA TECHNOLOGIES INC	AP100223CW-32	12/05/2017	SET TOP BOX HOSTING 12/1 -	614-49870-442	10,500.00
NEUSTAR, INC.	M-10939496	12/13/2017	SOW SERVICE	614-49870-445	4.76
NEUSTAR, INC.	M-10939497	12/13/2017	LNP SERVICE	614-49870-445	143.42
CONSOLIDATED COMMUNICA	#1160904 12-1-17	12/12/2017	10 GB TRANSPORT - DEC 2017	614-49870-447	5,987.50
GOLDEN WEST TECH & INT SO	170910357	12/20/2017	SERVICE #990802522 10-3-17	614-49870-448	94.26
ZAYO GROUP, LLC	#114184-002376 12-1	12/20/2017	TRANSPORT - 12/1 - 12/31	614-49870-451	381.36
					<u>41,034.75</u>
				<b>Activity 49870 - Telecom Total:</b>	<b>41,034.75</b>
				<b>Fund 614 - TELECOM Total:</b>	<b>48,276.77</b>
<b>Fund: 615 - ARENA</b>					
<b>Activity: 49850 - Arena</b>					
SCHWALBACH HARDWARE	20171125	12/19/2017	MAINTENANCE	615-49850-200	35.96
AH HERMEL COMPANY	683791	12/19/2017	MERCHANDISE	615-49850-260	250.50
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	615-49850-321	124.04
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	615-49850-326	135.00
WINDOM AREA CHAMBER OF	1536	12/19/2017	DEC-JAN TABLE TEND AD -SKA	615-49850-340	50.00
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	615-49850-381	6,947.29
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	615-49850-382	401.14
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	615-49850-385	30.00
SCHWALBACH HARDWARE	20171125	12/19/2017	MAINTENANCE	615-49850-402	43.94
SHOPKO STORES OPERATING	4029	12/19/2017	SUPPLIES	615-49850-402	3.41
RINK SYSTEMS, INC	072049	12/15/2017	MAINTENANCE	615-49850-404	576.34
RON'S ELECTRIC INC	136290	12/15/2017	MAINTENANCE	615-49850-404	1,453.10
					<u>10,050.72</u>
				<b>Activity 49850 - Arena Total:</b>	<b>10,050.72</b>
				<b>Fund 615 - ARENA Total:</b>	<b>10,050.72</b>
<b>Fund: 617 - M/P CENTER</b>					
<b>Activity: 49860 - M/P Center</b>					
INDOFF, INC	3038496	12/11/2017	SUPPLIES	617-49860-200	5.89
COLE PAPERS INC.	9370153	11/16/2017	SUPPLIES	617-49860-211	139.07
COLE PAPERS INC.	9378485	12/15/2017	SUPPLIES	617-49860-211	871.92
COLE PAPERS INC.	9379501	12/15/2017	CREDIT - SUPPLIES	617-49860-211	-25.68
SCHWALBACH HARDWARE	20171125	12/19/2017	MAINTENANCE	617-49860-217	88.98
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	617-49860-321	111.82
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	617-49860-326	67.00
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	617-49860-381	1,007.44
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	617-49860-382	65.22

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
ELECTRIC FUND	20171220	12/20/2017	MONTHLY UTILITY & TELECO	617-49860-385	127.34
TOWN 'N COUNTRY	8168	12/15/2017	MAINTENANCE	617-49860-404	534.98
RAGE INC - CAMPUS CLEANER	12-010480	12/15/2017	SERVICE - COMM CENTER	617-49860-406	59.50
				<b>Activity 49860 - M/P Center Total:</b>	<b>3,053.48</b>
				<b>Fund 617 - M/P CENTER Total:</b>	<b>3,053.48</b>

Fund: 651 - RIVERLBUFF TOWNHOMES

Activity: 46520 - EDA

VAN BINSBERGEN	20171215	12/15/2017	2017 PROPERTY CASUALTY DI	651-46520-480	881.97
				<b>Activity 46520 - EDA Total:</b>	<b>881.97</b>
				<b>Fund 651 - RIVERLBUFF TOWNHOMES Total:</b>	<b>881.97</b>

Fund: 700 - PAYROLL

Internal Revenue Service-Payr	INV0001264	12/08/2017	Federal Tax Withholding	700-21701	12,623.89
Internal Revenue Service-Payr	INV0001273	12/22/2017	Federal Tax Withholding	700-21701	10,900.07
MN Department of Revenue -	INV0001263	12/08/2017	State Withholding	700-21702	4,980.66
MN Department of Revenue -	INV0001272	12/22/2017	State Withholding	700-21702	4,299.57
Internal Revenue Service-Payr	INV0001265	12/08/2017	Social Security	700-21703	12,705.88
Internal Revenue Service-Payr	INV0001274	12/22/2017	Social Security	700-21703	10,903.78
MN Pera	INV0001256	12/08/2017	PERA	700-21704	12,319.48
MN Pera	INV0001257	12/08/2017	PERA	700-21704	6,777.26
MN Pera	INV0001258	12/08/2017	PERA	700-21704	1,145.06
MN Pera	INV0001259	12/08/2017	PERA	700-21704	345.00
MN Pera	INV0001266	12/22/2017	PERA	700-21704	12,370.15
MN Pera	INV0001267	12/22/2017	PERA	700-21704	6,228.45
MN Pera	INV0001268	12/22/2017	PERA	700-21704	666.06
MN State Deferred	INV0001260	12/08/2017	Deferred Compensation	700-21705	5,108.07
MN State Deferred	INV0001261	12/08/2017	Deferred Roth	700-21705	475.00
MN State Deferred	INV0001269	12/22/2017	Deferred Compensation	700-21705	5,108.07
MN State Deferred	INV0001270	12/22/2017	Deferred Roth	700-21705	475.00
LOCAL UNION #949	20171201	12/20/2017	UNION DUES - DEC 2017	700-21707	1,873.48
LAW ENFORCMENT LABOR SE	20171201	12/20/2017	POLICE UNION DUES - DEC 20	700-21708	343.00
Internal Revenue Service-Payr	INV0001262	12/08/2017	Medicare Withholding	700-21711	3,763.78
Internal Revenue Service-Payr	INV0001271	12/22/2017	Medicare Withholding	700-21711	3,196.82
SELECTACCOUNT	20171220	12/20/2017	FLEX SPENDING	700-21712	920.73
AFLAC	470094	12/20/2017	INSURANCE - DEC 2017 - AFTE	700-21715	204.00
AFLAC	470094	12/20/2017	INSURANCE - DEC 2017 - PRE	700-21716	334.59
MN BENEFIT ASSOCIATION	2017-0019032	12/15/2017	INSURANCE - PRE TAX	700-21717	4.84
MN BENEFIT ASSOCIATION	2017-0019032	12/15/2017	INSURANCE - AFTER TAX	700-21719	114.92
					<b>118,187.61</b>
				<b>Fund 700 - PAYROLL Total:</b>	<b>118,187.61</b>
				<b>Grand Total:</b>	<b>533,587.32</b>

## Report Summary

## Fund Summary

Fund	Payment Amount
100 - GENERAL	16,138.04
211 - LIBRARY	18,366.26
225 - AIRPORT	36.60
230 - POOL	89.97
235 - AMBULANCE	1,998.41
250 - EDA GENERAL	101,754.27
307 - 2017 STREET PROJECT	3,858.61
401 - GENERAL CAPITAL PROJECTS	708.38
601 - WATER	126,448.80
602 - SEWER	18,593.02
604 - ELECTRIC	21,535.67
609 - LIQUOR STORE	43,608.74
614 - TELECOM	48,276.77
615 - ARENA	10,050.72
617 - M/P CENTER	3,053.48
651 - RIVERLBUFF TOWNHOMES	881.97
700 - PAYROLL	118,187.61
<b>Grand Total:</b>	<b>533,587.32</b>

## Account Summary

Account Number	Account Name	Payment Amount
100-34950	Other Charges for Servic	5.00
100-41110-350	Printing & Design	225.40
100-41310-200	Office Supplies	146.05
100-41310-217	Other Operating Supplie	122.67
100-41310-321	Telephone	128.36
100-41310-322	Postage	12.18
100-41310-326	Data Processing	92.19
100-41910-200	Office Supplies	2.95
100-41910-321	Telephone	102.13
100-41940-381	Electric Utility	426.52
100-41940-382	Water Utility	101.43
100-41940-385	Sewer Utility	161.36
100-41940-406	Repairs & Maint - Groun	56.90
100-41940-409	Repairs & Maint - Utilitie	149.95
100-42120-200	Office Supplies	88.47
100-42120-218	Uniforms	1,336.49
100-42120-321	Telephone	165.75
100-42120-322	Postage	124.14
100-42120-350	Printing & Design	189.02
100-42120-480	Other Miscellaneous	237.35
100-42220-200	Office Supplies	24.12
100-42220-218	Uniforms	37.50
100-42220-321	Telephone	63.06
100-42220-326	Data Processing	10.02
100-42220-381	Electric Utility	231.22
100-42220-382	Water Utility	11.70
100-42220-385	Sewer Utility	24.05
100-42220-404	Repairs & Maint - M&E	95.00
100-42220-405	Repairs & Maint - Vehicl	110.99
100-42500-381	Electric Utility	25.40
100-43100-217	Other Operating Supplie	109.13
100-43100-224	Street Maint Materials	4,210.03
100-43100-321	Telephone	45.46
100-43100-350	Printing & Design	438.24
100-43100-381	Electric Utility	2,937.58
100-43100-382	Water Utility	20.11

## Account Summary

Account Number	Account Name	Payment Amount
100-43100-385	Sewer Utility	41.85
100-43100-405	Repairs & Maint - Vehicl	653.98
100-43100-407	Repairs & Maint - Seal C	2,707.25
100-45202-211	Cleaning Supplies	-368.37
100-45202-381	Electric Utility	509.12
100-45202-382	Water Utility	160.30
100-45202-385	Sewer Utility	150.00
100-45202-406	Repairs & Maint - Groun	15.99
211-45501-321	Telephone	27.49
211-45501-326	Data Processing	72.00
211-45501-381	Electric Utility	223.12
211-45501-382	Water Utility	18.10
211-45501-385	Sewer Utility	36.00
211-45501-402	Repairs & Maint - Struct	20.00
211-45501-435	Books and Pamphlets	35.00
211-49950-500	Capital Outlay	17,934.55
225-45127-321	Telephone	26.60
225-45127-406	Repairs & Maint - Groun	10.00
230-45124-321	Telephone	27.94
230-45124-381	Electric Utility	16.00
230-45124-382	Water Utility	16.03
230-45124-385	Sewer Utility	30.00
235-42153-217	Other Operating Supplie	69.04
235-42153-321	Telephone	140.95
235-42153-323	Radio Units	1,023.00
235-42153-334	Meals/Lodging	226.55
235-42153-381	Electric Utility	154.14
235-42153-382	Water Utility	7.80
235-42153-385	Sewer Utility	16.03
235-42153-405	Repairs & Maint - Vehicl	344.82
235-42153-406	Repairs & Maint - Groun	16.08
250-46520-200	Office Supplies	2.94
250-46520-321	Telephone	157.91
250-46520-331	Travel Expense	150.87
250-46520-340	Advertising & Promotion	117.50
250-46520-350	Printing & Design	79.50
250-46520-381	Electric Utility	60.55
250-46520-439	Special Projects	1,185.00
250-46520-491	Payments to Other Orga	100,000.00
307-41000-480	Other Miscellaneous	611.00
307-41000-500	Capital Outlay	3,247.61
401-49950-502	Capital Outlay - Fire	708.38
601-16300	Improvements Other Th	116,359.59
601-49400-321	Telephone	64.00
601-49400-322	Postage	232.13
601-49400-326	Data Processing	264.20
601-49400-381	Electric Utility	4,497.50
601-49400-382	Water Utility	17.80
601-49400-385	Sewer Utility	35.13
601-49400-386	Landfill	3,610.64
601-49400-404	Repairs & Maint - M&E	85.81
601-49400-408	Repairs & Maint - Distrib	1,282.00
602-49450-310	Lab Testing	742.40
602-49450-321	Telephone	185.94
602-49450-322	Postage	232.13
602-49450-326	Data Processing	264.20
602-49450-381	Electric Utility	14,404.74
602-49450-382	Water Utility	350.80

## Account Summary

Account Number	Account Name	Payment Amount
602-49450-383	Gas Utility	1,356.61
602-49450-404	Repairs & Maint - M&E	624.00
602-49450-409	Repairs & Maint - Utilitie	432.20
604-16300	Improvements Other Th	11,753.75
604-22000	Prepayments	209.35
604-49550-241	Small Tools	3,005.93
604-49550-310	Lab Testing	323.52
604-49550-321	Telephone	147.62
604-49550-322	Postage	232.13
604-49550-326	Data Processing	346.88
604-49550-331	Travel Expense	142.31
604-49550-340	Advertising & Promotion	619.68
604-49550-350	Printing & Design	1.43
604-49550-381	Electric Utility	176.00
604-49550-382	Water Utility	45.22
604-49550-385	Sewer Utility	72.00
604-49550-404	Repairs & Maint - M&E	533.63
604-49550-405	Repairs & Maint - Vehicl	71.83
604-49550-406	Repairs & Maint - Groun	34.17
604-49550-408	Repairs & Maint - Distrib	3,820.22
609-49751-217	Other Operating Supplie	158.30
609-49751-251	Liquor	17,593.46
609-49751-252	Beer	19,548.05
609-49751-253	Wine	5,221.43
609-49751-254	Soft Drinks & Mix	71.65
609-49751-256	Tobacco Products	84.18
609-49751-261	Other Merchandise	92.55
609-49751-265	Merchandise Returned f	-1,466.27
609-49751-321	Telephone	100.98
609-49751-326	Data Processing	206.68
609-49751-333	Freight and Express	335.31
609-49751-340	Advertising & Promotion	1,056.00
609-49751-381	Electric Utility	532.11
609-49751-382	Water Utility	19.29
609-49751-385	Sewer Utility	35.95
609-49751-406	Repairs & Maint - Groun	19.07
614-16400	Machinery & Equipment	7,242.02
614-49870-211	Cleaning Supplies	21.33
614-49870-217	Other Operating Supplie	28.57
614-49870-304	Legal Fees	227.08
614-49870-321	Telephone	405.73
614-49870-322	Postage	255.41
614-49870-326	Data Processing	202.95
614-49870-381	Electric Utility	1,913.96
614-49870-382	Water Utility	18.02
614-49870-383	Gas Utility	125.85
614-49870-385	Sewer Utility	32.49
614-49870-442	Subscriber Fees	31,192.06
614-49870-445	Switch Fees	148.18
614-49870-447	Internet Expense	5,987.50
614-49870-448	On-Call Support	94.26
614-49870-451	Call Completion	381.36
615-49850-200	Office Supplies	35.96
615-49850-260	Concessions	250.50
615-49850-321	Telephone	124.04
615-49850-326	Data Processing	135.00
615-49850-340	Advertising & Promotion	50.00
615-49850-381	Electric Utility	6,947.29

**Account Summary**

Account Number	Account Name	Payment Amount
615-49850-382	Water Utility	401.14
615-49850-385	Sewer Utility	30.00
615-49850-402	Repairs & Maint - Struct	47.35
615-49850-404	Repairs & Maint - M&E	2,029.44
617-49860-200	Office Supplies	5.89
617-49860-211	Cleaning Supplies	985.31
617-49860-217	Other Operating Supplie	88.98
617-49860-321	Telephone	111.82
617-49860-326	Data Processing	67.00
617-49860-381	Electric Utility	1,007.44
617-49860-382	Water Utility	65.22
617-49860-385	Sewer Utility	127.34
617-49860-404	Repairs & Maint - M&E	534.98
617-49860-406	Repairs & Maint - Groun	59.50
651-46520-480	Other Miscellaneous	881.97
700-21701	Federal Withholding	23,523.96
700-21702	State Withholding	9,280.23
700-21703	FICA Tax Withholding	23,609.66
700-21704	PERA Contributions	39,851.46
700-21705	Retirement	11,166.14
700-21707	Union Dues	1,873.48
700-21708	PD Union Dues	343.00
700-21711	Medicare Tax Withholdi	6,960.60
700-21712	Flex Account	920.73
700-21715	Individual Insurance-Afla	204.00
700-21716	Individual Insurance-Afla	334.59
700-21717	Individual Insurance-MB	4.84
700-21719	Individual Insurance-MB	114.92
	<b>Grand Total:</b>	<b>533,587.32</b>

**Project Account Summary**

Project Account Key	Payment Amount
**None**	533,587.32
<b>Grand Total:</b>	<b>533,587.32</b>

12-21-17  
 AS



Minnesota Department of Public Safety  
 Alcohol and Gambling Enforcement Division  
 445 Minnesota Street, Suite 222, St. Paul, MN 55101  
 651-201-7500 Fax 651-297-5259 TTY 651-282-6555  
**APPLICATION AND PERMIT FOR A 1 DAY  
 TO 4 DAY TEMPORARY ON-SALE LIQUOR LICENSE**

Name of organization Business Arts & Recreation Center (BARC) Date organized 2002 Tax exempt number 41-2022824

Address P.O. Box 123, 1012 5th Ave City Windom State Minnesota Zip Code 56101

Name of person making application Greg Warner Business phone 507-831-2375 Home phone 507-820-2217

Date(s) of event February 17, 2018 Type of organization  Club  Charitable  Religious  Other non-profit

Organization officer's name Ashley Johnson City Windom State Minnesota Zip Code 56101

Organization officer's name John Holt City Windom State Minnesota Zip Code 56101

Organization officer's name Juane Elston City Windom State Minnesota Zip Code 56101

Organization officer's name Cheryl Hanson City Windom State Minnesota Zip Code 56101

Location where permit will be used. If an outdoor area, describe.  
BARC Gym - 1012 5th Ave, Windom, MN 56101

If the applicant will contract for intoxicating liquor service give the name and address of the liquor license providing the service.  
Beer, wine + mixed drinks will be served

If the applicant will carry liquor liability insurance please provide the carrier's name and amount of coverage.  
MN Joint Underwriting Association - \$50,000 each person  
 100,000 each occurrence

APPROVAL  
 APPLICATION MUST BE APPROVED BY CITY OR COUNTY BEFORE SUBMITTING TO ALCOHOL AND GAMBLING ENFORCEMENT

_____ City or County approving the license	_____ Date Approved
_____ Fee Amount	_____ Permit Date
_____ Date Fee Paid	_____ City or County E-mail Address
	_____ City or County Phone Number

\_\_\_\_\_  
Signature City Clerk or County Official

\_\_\_\_\_  
Approved Director Alcohol and Gambling Enforcement

CLERKS NOTICE: Submit this form to Alcohol and Gambling Enforcement Division 30 days prior to event.

**ONE SUBMISSION PER EMAIL. APPLICATION ONLY.  
 PLEASE PROVIDE A VALID E-MAIL ADDRESS FOR THE CITY/COUNTY AS ALL TEMPORARY PERMIT APPROVALS WILL BE SENT  
 BACK VIA EMAIL. E-MAIL THE APPLICATION SIGNED BY QTY/COUNTY TO [AGE.TEMPORARYAPPLICATION@STATE.MN.US](mailto:AGE.TEMPORARYAPPLICATION@STATE.MN.US)**

## RESOLUTION #2018-

**INTRODUCED:**

**SECONDED:**

**VOTED:**    **Aye:**  
              **Nay:**  
              **Absent:**

**AUTHORIZATION TO ACCEPT A DONATION FROM  
DOROTHY VAN NORMAN  
TO THE WINDOM LIBRARY FOR THE CHILDREN'S LIBRARY  
COLLECTION**

---

**WHEREAS**, Minnesota State Statute § 465.03 requires that any city accepting a grant or gift of real or personal property shall accept such by resolution of the governing body expressing the terms prescribed by the donor; and

**WHEREAS**, the City of Windom has received a donation of \$400.00 from Dorothy Van Norman for the Windom Library; and

**WHEREAS**, the donation requires that the donation be used for the Children's Library collection.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF WINDOM, MINNESOTA**, that the City Council accepts the donation of \$400.00 offered by Dorothy Van Norman to be used for the Children's Library collection.

Adopted by the Council this 2<sup>nd</sup> day of January, 2018.

\_\_\_\_\_  
Dominic Jones, Mayor

Attest: \_\_\_\_\_  
Steven Nasby, City Administrator

## RESOLUTION #2018-

**INTRODUCED:**

**SECONDED:**

**VOTED:**     **Aye:**  
              **Nay:**  
              **Absent:**

### **AUTHORIZATION TO ACCEPT DONATIONS FOR THE WINDOM FIRE DEPARTMENT GIVEN IN MEMORY OF AL MEIER**

---

**WHEREAS,** Minnesota State Statute §465.03 requires that any city accepting a grant or gift of real or personal property shall accept such by resolution of the governing body expressing the terms prescribed by the donor; and

**WHEREAS,** Al Meier was a former member of the Windom Fire Department; and

**WHEREAS,** the Windom Fire Department has received memorial donations given in memory of Al Meier in the amount of \$140.00; and

**WHEREAS,** the donations have been designated for use in the purchase of new fire equipment for the Windom Fire Department.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF WINDOM, MINNESOTA,** that the City Council accepts the donations of \$140.00 offered in memory of Al Meier for use by the Windom Fire Department to purchase new fire equipment.

Adopted by the Council this 2nd day of January, 2018.

\_\_\_\_\_  
Dominic Jones, Mayor

Attest: \_\_\_\_\_  
Steven Nasby, City Administrator

## RESOLUTION #2018-

**INTRODUCED:**

**SECONDED:**

**VOTED:**    **Aye:**  
              **Nay:**  
              **Absent:**

**AUTHORIZATION TO ACCEPT A DONATION FROM  
POET BIOREFINING  
FOR THE WINDOM FIRE DEPARTMENT**

---

**WHEREAS**, Minnesota State Statute §465.03 requires that any city accepting a grant or gift of real or personal property shall accept such by resolution of the governing body expressing the terms prescribed by the donor; and

**WHEREAS**, Poet Biorefining is a supporter of the City of Windom and the Windom Fire Department; and

**WHEREAS**, the Windom Fire Department has received a donation of \$5,000.00 from Poet Biorefining; and

**WHEREAS**, Poet Biorefining has designated that the donation is to be used to purchase new fire equipment for the Windom Fire Department.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF WINDOM, MINNESOTA**, that the City Council accepts the donation of \$5,000.00 offered by Poet Biorefining for use by the Windom Fire Department to purchase new fire equipment.

Adopted by the Council this 2nd day of January, 2018.

\_\_\_\_\_  
Dominic Jones, Mayor

Attest: \_\_\_\_\_  
Steven Nasby, City Administrator

## RESOLUTION #2018-

**INTRODUCED:**

**SECONDED:**

**VOTED:     Aye:**  
              **Nay:**  
              **Absent:**

### AUTHORIZATION TO ACCEPT DONATIONS FOR THE WINDOM EMERGENCY SERVICES FACILITY

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**WHEREAS**, Minnesota State Statute §465.03 requires that any city accepting a grant or gift of real or personal property shall accept such by resolution of the governing body expressing the terms prescribed by the donor; and

**WHEREAS**, local Windom businesses are supporters of the City of Windom and the Windom Emergency Services Facility; and

**WHEREAS**, the City of Windom has received donations of equipment and labor for the Emergency Services Facility.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF WINDOM, MINNESOTA**, that the City Council accepts the donations from the donors as listed below:

<b>Donors</b>	<b>Donations</b>
Defries Collision Center	Painting of the Generator and Transformer Box = \$700.00
Ron Vought	Sandblasting of the Pallet Racking = \$400.00
Fast Global Solutions	Painting of the Pallet Racking - \$300.00
Windom EDA	Used pallet racking from the Spec Building - \$200.00
Town and Country Appliances	Refrigerator, Washer and Dryer - \$500.00

Adopted by the Council this 2nd day of January, 2018.

\_\_\_\_\_  
Dominic Jones, Mayor

Attest: \_\_\_\_\_  
Steven Nasby, City Administrator

## ACTION ITEM



**CITY OF WINDOM**  
444 9th Street  
Windom, MN 56101  
Phone: 507-831-6129  
Fax: 507-831-6127  
[www.windom-mn.com](http://www.windom-mn.com)

**TO:** City Council  
**FROM:** Development Department  
**DATE:** January 2, 2018 (City Council Meeting Date)  
**RE:** 2018 Small Cities Development Program – Citizen Participation Plan  
**DEPT:** Development Department  
**CONTACT:** Drew Hage, Development Director at 832-8661 or [drew.hage@windommn.com](mailto:drew.hage@windommn.com)

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### Recommendations/Options/Action Requested

Staff recommends that the City Council take the following action regarding the 2018 Small Cities Development Program (SCDP):

1. Adopt a Resolution approving the Citizen Participation Plan and calling for a public hearing to accept citizens' input prior to submission of the full SCDP Application.
- 

### Issue Summary/Background

On June 20, 2017, the City Council adopted a resolution approving the Grant-Development Agreement (“Agreement”) and authorizing submission of SCDP applications. The City of Windom has received notification from the Minnesota Department of Employment and Economic Development (“DEED”) that the preliminary application met DEED’s requirements. DEED authorized the City of Windom to proceed to the second round and submit a full application for the SCDP Residential Rehab grant funds. Full applications are due on February 22nd.

The EDA is working with the Southwest Minnesota Housing Partnership (the “Partnership”) to submit the full application to DEED for rehab of single-family owner-occupied homes.

### 2018 Timeline:

- Jan. 2 - City Council Meeting - Adopt Resolution approving Citizen Participation Plan and calling for public hearing, execution of the Citizen Participation Plan by the Mayor, and post publicly per CPP prior to Jan. 16<sup>th</sup> Meeting.
- Jan. 16 - City Council Meeting - Public Hearing, adopt Resolution authorizing full application.
- Jan. 19 – EDA send contractor interest letters.
- Feb. 22 by 4:30 pm – Full SCDP Application due.
- June 2018 - SCDP award notices from DEED.
- June-Aug. 2018 – DEED Contracts & Implementation Workshops if grant awarded.
- Sept. 2018 - Community Meeting to review the application process; application submittal opens to property owners (if grant awarded).

## **Fiscal Impact**

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Amount: The preliminary SCDP budget outlined \$418,600 in requested grant funds. The application cost to be paid to the Partnership is not to exceed \$5,000. Approximately \$4,000 of this amount has been paid. The cost for preparation and submission of the full application is approximately \$1,000.

## **Attachments**

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1. Windom Citizen Participation Plan
2. Resolution Adopting Citizen Participation Plan & Calling for Public Hearing...

**RESOLUTION #2018-**

**INTRODUCED:**

**SECONDED:**

**VOTED:     Aye:**  
              **Nay:**  
              **Absent:**

**CITY OF WINDOM**

**RESOLUTION ADOPTING THE CITIZEN PARTICIPATION PLAN AND CALLING  
FOR A PUBLIC HEARING CONCERNING SUBMISSION OF A FULL APPLICATION  
IN THE SMALL CITIES DEVELOPMENT PROGRAM**

**WHEREAS**, on June 20, 2017, the Windom City Council adopted a Resolution authorizing the submission of applications in the Small Cities Development Program (“SCDP”); and

**WHEREAS**, the preliminary application was submitted in November 2017; and

**WHEREAS**, in December 2017 the City received authorization from the Minnesota Department of Employment and Economic Development (“DEED”) to proceed to the next stage and submit the full SCDP application; and

**WHEREAS**, a SCDP grant award may be considered by DEED only if the City certifies that it is following a detailed citizen participation plan, pursuant to Section 104(a)(3) of the Housing and Community Development Act of 1974, as amended; and

**WHEREAS**, the City Council has reviewed a copy of the proposed “Citizen Participation Plan” for the City of Windom (“the Plan”), has determined that the Plan is appropriate, and has determined is in the best interests of the citizens of Windom for the City Council to adopt and the City of Windom to adhere to the Plan; and

**WHEREAS**, pursuant to the Plan, it is necessary to hold a public hearing to gather citizen input for the purpose of identifying community development and housing needs, including the needs of very low and low income persons, as well as other needs in the community that might be addressed through the Community Development Block Grant Program (which is the funding source for SCDP); and

**WHEREAS**, the deadline for submission of the full SCDP application is February 22, 2018, and this public hearing should be held prior to the submission of the full SCDP application to DEED.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council for the City of Windom, Minnesota, as follows:

1. The “City of Windom Citizen Participation Plan”, attached hereto as Exhibit “A”, is hereby adopted and the Mayor is hereby authorized to execute said Plan.

2. A public hearing shall be held on Tuesday, January 16, 2018, in the Council Chambers at the Windom City Hall, 444 Ninth Street, Windom, Minnesota, during the regular City Council Meeting which begins at 7:30 p.m. The purpose of this public hearing is to gather citizen input prior to submission of the full SCDP application.

3. The City Administrator is authorized and directed to cause notice of the hearing to be published once in the official newspaper of the City of Windom at least 10 days, but not more than 30 days, prior to January 16, 2018.

Adopted this 2nd day of January, 2018.

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Dominic Jones, Mayor

ATTEST: \_\_\_\_\_  
Steven Nasby, City Administrator

# CITY OF WINDOM

## Citizen Participation Plan

Pursuant to Section 104(a)(3) of the Housing and Community Development Act of 1974, as amended, this Citizen Participation Plan is hereby adopted by the City Council of the City of Windom, Minnesota, to ensure that the citizens of Windom, particularly persons of low and moderate income residing in slum and blight areas and in areas in which CDBG funds are proposed to be used, are encouraged to participate in the planning and implementation of CDBG-funded activities.

### **Public Hearing**

A public hearing or public hearings will be the primary means of obtaining citizen views and responding to proposals and questions related to community development and housing needs, proposed CDBG activities, and any past CDBG performance.

Prior to submitting the CDBG application to the State of Minnesota, the City of Windom, Minnesota (the "Applicant") will conduct a public hearing on Tuesday, January 16, 2018, at the regular City Council Meeting which begins at 7:30 p.m. to identify community development and housing needs, including the needs of very low and low income persons, as well as other needs in the community that might be addressed through the CDBG program. At the hearing, the City Council of Windom, Minnesota, will, at minimum, review the proposed CDBG activities, their benefiting location(s), overall cost and proposed financing, and the implementation schedule. In addition, the past performance of the Applicant in carrying out CDBG responsibilities will be reviewed, if applicable. Compliance with historic requirements of the CDBG program will be discussed, including whether there are/may be any historic or potentially historic buildings in the target area, and how the Applicant intends to address compliance with federal regulations governing the "Protection of Historic Properties".

Formal notice of the public hearing will be provided which follows the posting/publication requirement(s) of the Applicant. A public notice will also be posted in places frequented by the public, especially low and moderate income persons, benefiting from or affected by proposed CDBG activities. As circumstances warrant, and as the Applicant determines necessary or appropriate, participation may additionally be specifically solicited from persons of low and moderate income, those benefiting from or affected by CDBG activities, and/or representatives of such persons. Hearings will be held at times and in locations convenient to potential and actual beneficiaries and with accommodation for the handicapped. If the Applicant anticipates that a significant number of non-English speaking residents can be reasonably expected to participate, arrangements will be made to have an interpreter present. Citizens will be provided the opportunity to comment upon the original Citizen Participation Plan, on any substantial amendments to it, and on the activities for which CDBG funds will be used.

### **Public Information and Records**

Information and records regarding the proposed and any past use of CDBG funds will be available at the Windom City Hall located at 444 Ninth Street in Windom, Minnesota, during regular office hours (Monday through Friday from 8:00 am to 5:00 pm). The public will be so informed of this by public notice. Special communication aids can be made available to persons upon request.

### **Written Comments and Response**

The Applicant will respond to written complaints and grievances, in writing, in a timely manner. When at all possible, such written responses shall be made within fifteen (15) working days of receipt of said complaint(s) by the Applicant.

City of Windom, Minnesota

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Dominic Jones, Mayor

---

Date

# ACTION ITEM



**CITY OF WINDOM**  
444 9th Street  
Windom, MN 56101  
Phone: 507-831-6129  
Fax: 507-831-6127  
[www.windom-mn.com](http://www.windom-mn.com)

**TO:** City Council  
**FROM:** Mayor Dominic Jones  
**DATE:** December 29, 2017  
**RE:** Mayor Appointments & Reappointments  
**DEPT:** Mayor/Council  
**CONTACT:** Mayor Dominic Jones

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## Recommendations/Options/Action Requested

Recommendation from the Mayor to the City Council for approval of the following 2018 Appointments and Reappointments.

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## Issue Summary/Background

HRA	Term Expires
Dave Olson	12/31/21
<b>Library Board</b>	
Steve Fresk	12/31/20
Anita Winkel	12/31/20
<b>Planning Commission</b>	
Marilyn Wahl	12/31/21
Brett Mattson	12/31/21
<b>Park &amp; Recreation Commission</b>	
Ron Kuecker	12/31/20

## Fiscal Impact

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None.

## Attachments

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# CliftonLarsonAllen

CliftonLarsonAllen LLP  
2689 Commerce Drive NW #201  
Rochester, MN 55901  
507-280-2300 | fax 507-280-2339  
www.CLAconnect.com

November 10, 2017

City Council and Management  
City of Windom  
PO Box 38  
444 9<sup>th</sup> Street  
Windom, MN 56101

We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the audit and nonaudit services CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") will provide for City of Windom ("you," "your," or "the City") for the year ended December 31, 2017.

Craig Popenhagen is responsible for the performance of the audit engagement.

## **Audit Services**

We will audit the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of City of Windom, Minnesota, as of and for the year ended December 31, 2017, and the related notes to the financial statements.

The Governmental Accounting Standards Board (GASB) provides for certain required supplementary information (RSI) to accompany the City's basic financial statements. The following RSI will be subjected to certain limited procedures, but will not be audited.

1. Management's discussion and analysis.
2. GASB-required supplementary pension and OPEB, if any.

We will also evaluate and report on the presentation of the following combining and individual fund statements (collectively, the supplementary information) accompanying the financial statements in relation to the financial statements as a whole.

## **Nonaudit Services**

We will also provide the following nonaudit services:

- Preparation of your financial statements and related notes.
- Preparation of adjusting journal entries.
- Preparation of State Reporting Form for the City, if so chosen by the City

## **Audit Objectives**

The objective of our audit is the expression of opinions about whether your basic financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. We will apply certain limited procedures to the RSI in accordance with U.S. GAAS. However, we will not express an opinion or provide any assurance on the RSI because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. We will also perform procedures to enable us to express an opinion on whether the supplementary information (as identified above) other than RSI accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

We will issue a written report upon completion of our audit of your financial statements. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming opinions on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express opinions or issue a report, or withdrawing from the engagement.

We will also provide a report (which does not include an opinion) on internal control related to the financial statements and on compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements, as required by *Government Auditing Standards*. The report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the City is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit conducted in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

As part of our audit, we will also perform the procedures and provide the report required by the *Minnesota Legal Compliance Audit Guide for Political Subdivisions*.

#### **Auditor Responsibilities, Procedures, and Limitations**

We will conduct our audit in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements as a whole are free from material misstatement, whether due to fraud or error. An audit involves performing procedures to obtain sufficient appropriate audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the basic financial statements.

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards*. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the City or to acts by management or employees acting on behalf of the City, may not be detected. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention.

In making our risk assessments, we consider internal control relevant to the City's preparation and fair presentation of the basic financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting fraud or errors that are material to the financial statements and to preventing and detecting misstatements resulting from noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. An audit is not designed to provide assurance on internal control or to identify deficiencies, significant deficiencies, or material weaknesses in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the audit of the basic financial statements that we identify during the audit that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City's compliance with the provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

We will include in our report on internal control over financial reporting and compliance relevant information about any fraud; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or abuse that may have occurred that are required to be communicated under *Government Auditing Standards*.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

#### **Management Responsibilities**

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledge and understand that you have certain responsibilities that are fundamental to the conduct of an audit.

You are responsible for the preparation and fair presentation of the financial statements and RSI in accordance with U.S. GAAP. Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; adjusting the financial statements to correct material misstatements; and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design, implementation, and maintenance of effective internal control, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the City involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the City received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and grant agreements; identifying and ensuring that the City complies with applicable laws, regulations, contracts, and grant agreements; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered.

You are responsible for taking timely and appropriate steps to remedy any fraud; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or abuse that we may report.

You are responsible for ensuring that management is reliable and for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters, and for the accuracy and completeness of that information, and for ensuring the information is reliable and properly reported; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the City from whom we determine it necessary to obtain audit evidence. You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

Management is responsible for the preparation of the supplementary information in accordance with U.S. GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. You agree to provide us written representations related to the presentation of the supplementary information.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit and the presentation of the basic financial statements and RSI. During our engagement, we will request information and explanations from you regarding, among other matters, the City's activities, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the City's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

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

#### **Responsibilities and Limitations Related to Nonaudit Services**

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services.

The responsibilities and limitations related to the nonaudit services performed as part of this engagement are as follows:

- We will prepare a draft of your financial statements and related notes. Since the preparation and fair presentation of the financial statements is your responsibility, you will be required to acknowledge in the representation letter our assistance with preparation of the financial statements and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for those financial statements. You have a responsibility to be in a position in fact and appearance to make an informed judgment on those financial statements.

- We will propose adjusting journal entries as needed. You will be required to review and approve those entries and to understand the nature of the changes and their impact on the financial statements.
- If so engaged by the City, we will prepare State Reporting Form for the City. Since the preparation and fair presentation of the State Reporting Form is your responsibility, you will be required to acknowledge in the representation letter our assistance with preparation of the State Reporting Form and that you have reviewed and approved the State Reporting Form prior to its issuance and have accepted responsibility for the State Reporting Form. You have a responsibility to be in a position in fact and appearance to make an informed judgment on the State Reporting Form.

These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

#### **Use of Financial Statements**

The financial statements and our report thereon are for management's use. If you intend to reproduce and publish the financial statements and our report thereon, they must be reproduced in their entirety. Inclusion of the audited financial statements in a document, such as an annual report or an offering document, should be done only with our prior approval of the document. You are responsible to provide us the opportunity to review such documents before issuance.

If the parties (i.e., you and CLA) agree that CLA will not be involved with your official statements related to municipal securities filings or other offering documents, we will require that any official statements or other offering documents issued by you with which we are not involved clearly indicate that CLA is not involved with the contents of such documents. Such disclosure should read as follows:

CliftonLarsonAllen LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. CliftonLarsonAllen LLP also has not performed any procedures relating to this offering document.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website or submitted on a regulator website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

#### **Engagement Administration and Other Matters**

We expect to begin audit fieldwork on February 19, 2018 and issue financial statements no later than May 2018.

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. A list of information we expect to need for our audit and the dates required will be provided in a separate communication.

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

The audit documentation for this engagement is the sole and exclusive property of CLA and constitutes confidential and proprietary information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Oversight Agencies for Audit or a Pass-through Entity, or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of CLA personnel.

Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the Oversight Agencies for Audit or a Pass-through Entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Except as permitted by the "Consent" section of this agreement, CLA will not disclose any confidential, proprietary, or privileged information of the entity to any persons without the authorization of entity management or unless required by law. This confidentiality provision does not prohibit us from disclosing your information to one or more of our affiliated companies in order to provide services that you have requested from us or from any such affiliated company. Any such affiliated company shall be subject to the same restrictions on the use and disclosure of your information as apply to us.

Our engagement and responsibility end on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

*Government Auditing Standards* require that we make our most recent external peer review report publicly available. The report is posted on our website at [www.CLAconnect.com/Aboutus/](http://www.CLAconnect.com/Aboutus/).

#### **Mediation**

Any disagreement, controversy, or claim ("Dispute") that may arise out of any aspect of our services or relationship with you, including this engagement, shall be submitted to non-binding mediation by written notice ("Mediation Notice") to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator.

The mediation will be conducted as specified by the mediator and agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute.

Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

Any Dispute will be governed by the laws of the state of Minnesota, without giving effect to choice of law principles.

#### **Time Limitation**

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any Dispute that may arise between the parties. The parties agree that, notwithstanding any statute or law of limitations that might otherwise apply to a Dispute, including one arising out of this agreement or the services performed under this agreement, for breach of contract or fiduciary duty, tort, fraud, misrepresentation or any other cause of action or remedy, any action or legal proceeding by you against us must be commenced within twenty-four (24) months ("Limitation Period") after the date when we deliver our final audit report under this agreement to you, regardless of whether we do other services for you relating to the audit report, or you shall be forever barred from commencing a lawsuit or obtaining any legal or equitable relief or recovery.

The Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of the existence or possible existence of a Dispute.

### **Fees**

Our fees and expenses for these services will be as listed below. The fee estimate is based on anticipated cooperation from your personnel and their assistance with preparing confirmations and requested schedules.

If the requested items are not available on the dates required or are not accurate, the estimated fee for services will likely be higher. If unexpected circumstances require significant additional time, we will advise you before undertaking work that would require a substantial increase in the fee estimate. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.



### ***Other Fees***

You also agree to compensate us for any time and expenses, including time and expenses of legal counsel, we may incur in responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings that we are asked to respond to on your behalf.

### ***Finance Charges and Collection Expenses***

You agree that if any statement is not paid within 30 days from its billing date, the unpaid balance shall accrue interest at the monthly rate of one and one-quarter percent (1.25%), which is an annual percentage rate of 15%. In the event that any collection action is required to collect unpaid balances due us, reasonable attorney fees and expenses shall be recoverable.

### **Consent**

#### ***Consent to Use Financial Information***

Annually, we assemble a variety of benchmarking analyses using client data obtained through our audit and other engagements. Some of this benchmarking information is published and released publicly. However, the information that we obtain is confidential, as required by the AICPA Code of Professional Conduct. Your acceptance of this engagement letter will serve as your consent to use of City of Windom's information in these cost comparison, performance indicator, and/or benchmarking reports.

#### ***Subcontractors***

CLA may, at times, and with the City's written consent, use subcontractors to perform services under this agreement, and they may have access to your information and records. Any such subcontractors will be subject to the same restrictions on the use of such information and records as apply to CLA under this agreement.

**Agreement**

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. This letter constitutes the entire agreement regarding these services and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between you and CLA. If you have any questions, please let us know. Please sign, date, and return a copy of this letter to us to indicate your acknowledgment and understanding of, and agreement with, the arrangements for our audit of your financial statements including the terms of our engagement and the parties' respective responsibilities.

Sincerely,

CliftonLarsonAllen LLP



Craig W. Popenhagen, CPA  
Principal  
Ph. 507-434-7041  
[craig.popenhagen@CLAconnect.com](mailto:craig.popenhagen@CLAconnect.com)

Enclosure  
094-082822

This letter correctly sets forth the understanding of City of Windom:

Authorized governance signature: \_\_\_\_\_

Title: City Council \_\_\_\_\_

Date: \_\_\_\_\_

Authorized management signature: \_\_\_\_\_

Title: Management \_\_\_\_\_

Date: \_\_\_\_\_



**CliftonLarsonAllen**

CliftonLarsonAllen LLP  
109 North Main Street, PO Box 217  
Austin, MN 55912-0217  
507-434-7000 | fax 507-437-8997  
CLAconnect.com

December 26, 2017

City Council and Management  
City of Windom  
P.O. Box 38  
444 9<sup>th</sup> Street  
Windom, MN 56101

We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the compilation services CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") will provide for the City of Windom, Minnesota, Economic Development Authority ("you," "your," or "the EDA") for the year ended December 31, 2017.

Craig Popenhagen is responsible for the performance of the compilation engagement.

**Compilation and Preparation Services**

We will prepare the statement of financial position—contractual basis—of City of Windom, Minnesota, Economic Development Authority as of December 31, 2017, and perform a compilation engagement with respect to that financial statement. The statement of financial position—contractual basis will include only certain disclosures in accordance with the contractual basis of accounting. The statement of revenues, expenses and changes in fund balances will not be presented.

The Governmental Accounting Standards Board (GASB) provides for certain required supplementary information (RSI) to accompany the EDA's basic financial statement. Such information, although not a part of the basic financial statement, is required by the GASB who considers it to be an essential part of financial reporting and for placing the basic financial statement in an appropriate operational, economic, or historical context. The supplementary information other than RSI accompanying the compiled financial statement is presented for purposes of additional analysis and is not a required part of the basic financial statement. Management has requested the required supplementary information not be presented.

**Other Accounting Services**

We will also provide the following other accounting services:

- Preparation of a trial balance.
- Preparation of your financial statement and certain related notes.
- Preparation of adjusting journal entries.

### **Engagement objectives**

The objectives of our engagement are to:

- a. Prepare the statement of financial position in accordance with the contractual basis of accounting based on information provided by you.
- b. Apply accounting and financial reporting expertise to assist you in the presentation of the statement of financial position without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for them to be in accordance with the contractual basis of accounting.

### **Our responsibilities**

We will conduct our compilation engagement in accordance with Statements on Standards for Accounting and Review Services (SSARs) promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants (AICPA) and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

### **Engagement procedures and limitations**

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

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations. We have no responsibility to identify and communicate deficiencies in your internal control as part of this engagement. You agree that we shall not be responsible for any misstatements in the entity's financial statements that we may not identify as a result of misrepresentations made to us by you.

### **Our report**

As part of our engagement, we will issue a report that will state that we did not audit or review the statement of financial position and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on it.

The report on the statement of financial position will indicate that management has elected to omit the statement of revenues, expenditures, and changes in fund balance and substantially all the disclosures ordinarily included in financial statements prepared in accordance with the contractual basis of accounting; that if the omitted disclosures and the statement of revenues, expenditures and changes in fund balance were included in the financial statements, they might influence the user's conclusions about the EDA's assets, liabilities, equity, revenues, and expenditures—contractual basis; and that the financial statements are not designed for those who are not informed about such matters.

The report will indicate that management has omitted the required supplementary information.

There may be circumstances in which the report may differ from its expected form and content. If, for any reason, we are unable to complete the compilation of your financial statements, we will not issue a report on such statements as a result of this engagement.

### **Management responsibilities**

The engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare financial statements in accordance with the contractual basis of accounting and assist management in the presentation of the financial statements in accordance with the contractual basis of accounting. Management has the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARs:

- a. The selection of the financial reporting framework to be applied in the preparation of the financial statements.
- b. The preparation and fair presentation of the financial statements in accordance with the contractual basis of accounting.
- c. The inclusion of all informative disclosures that are appropriate for the contractual basis of accounting. Those disclosures will include—
  - i. Nature of operations,
  - ii. A description of the contractual basis of accounting, including a summary of significant accounting policies, and how the contractual basis of accounting differs from accounting principles generally accepted in the United States of America (U.S. GAAP), the effects of which need not be quantified,
  - iii. Appraised value of land and buildings
  - iv. Long-term debt, and
  - v. Additional disclosures beyond those specifically required that may be necessary for the financial statements to achieve fair presentation.
- d. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the statement of financial position that are free from material misstatement, whether due to fraud or error.
- e. The prevention and detection of fraud.
- f. To ensure that the EDA complies with the laws and regulations applicable to its activities.
- g. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
- h. To provide us with the following:
  - i. Access to all information relevant to the preparation and fair presentation of the statement of financial position, such as records, documentation, and other matters.
  - ii. Additional information that may be requested for the purpose of the engagement.

- iii. Unrestricted access to persons within the EDA with whom we determine it necessary to communicate.

#### **Responsibilities and limitations related to accounting services**

For all accounting services we may provide to you, including the preparation of your statement of financial position, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services.

The responsibilities and limitations related to the accounting services performed as part of this engagement are as follows:

- We will prepare a trial balance for use during the compilation. Our preparation of the trial balance is limited to formatting information into a working trial balance based on management's chart of accounts or general ledger. You will be required to review, approve, and accept responsibility for the trial balance.
- We will prepare a draft of your statement of financial position and related notes. Since the preparation and fair presentation of the statement of financial position is your responsibility, you will be required to review, approve, and accept responsibility for the statement of financial position prior to its issuance and have a responsibility to be in a position in fact and appearance to make an informed judgment on the statement of financial position.
- We will propose adjusting journal entries as needed. You will be required to review and approve those entries and to understand the nature of the changes and their impact on the statement of financial position.

#### **Use of Financial Statements**

The statement of financial position and our compilation report thereon are for management's use. If you intend to reproduce and publish the statement of financial position and our report thereon, they must be reproduced in their entirety. Inclusion of the statement of financial position in a document, such as an annual report or an offering document, should be done only with our prior approval of the document. You are responsible to provide us the opportunity to review such documents before issuance.

With regard to the electronic dissemination of financial statements that have been subjected to a compilation engagement, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

#### **Engagement Administration and Other Matters**

A list of information we expect to need for our compilation and the dates required will be provided in a separate communication.

The workpapers supporting the services we perform are the sole and exclusive property of CLA and constitute confidential and proprietary information. We do not provide access to our workpapers to you or anyone else in the normal course of business. Unless required by law or regulation to the contrary, we retain our workpapers in accordance with our record retention policy that typically provides for a retention period of seven years.

Pursuant to authority given by law or regulation, we may be requested to make certain workpapers available to a Regulator of other Oversight Agency or its designee for their regulatory oversight purposes. We will notify you of any such request. Access to the requested workpapers will be provided to the regulators under the supervision of CLA personnel and at a location designated by our firm. Furthermore, upon request, we may provide copies of selected workpapers to such regulators. The regulators may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

Except as permitted by the "Consent" section of this agreement, CLA will not disclose any confidential, proprietary, or privileged information of the EDA to any persons without the authorization of EDA management or unless required by law. This confidentiality provision does not prohibit us from disclosing your information to one or more of our affiliated companies in order to provide services that you have requested from us or from any such affiliated company. Any such affiliated company shall be subject to the same restrictions on the use and disclosure of your information as apply to us.

Professional standards require us to be independent with respect to you in the performance of these services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. You will be responsible for any additional costs incurred to perform these procedures.

Our relationship with you is limited to that described in this letter. As such, you understand and agree that we are acting solely as independent accountant. We are not acting in any way as a fiduciary or assuming any fiduciary responsibilities for you. We are not responsible for the preparation of any report to any governmental agency, or any other form, return, or report or for providing advice or any other service not specifically recited in this letter.

Our engagement and responsibility end on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

#### **Limitation of Remedies**

Our role is strictly limited to the engagement described in this letter, and we offer no assurance as to the results or ultimate outcomes of this engagement or of any decisions that you may make based on our communications with you or our reports. You agree that it is appropriate to limit the liability of CLA, its partners, principals, directors, officers, employees, and agents (each a "CLA party") and that this limitation of remedies provision is governed by the laws of the state of Minnesota, without giving effect to choice of law principles.

You further agree that you will not hold CLA and any other CLA party liable for any claim, cost, or damage, whether based on warranty, tort, contract, or other law, arising from or related to this agreement, the services provided under this agreement, the work product, or for any plans, actions, or results of this engagement, except to the extent authorized by this agreement. In no event shall any CLA party be liable to you for any indirect, special, incidental, consequential, punitive, or exemplary damages, or for loss of profits or loss of goodwill, costs, or attorney fees.

The exclusive remedy available to you shall be the right to pursue claims for actual damages that are directly caused by acts or omissions that are breaches by a CLA party of our duties owed under this agreement, but any recovery on any such claims shall not exceed the fees actually paid under this agreement by you to CLA.

#### **Time Limitation**

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any dispute that may arise between you and any CLA party. The parties (you and CLA) agree that, notwithstanding any statute or law of limitations that might otherwise apply to a dispute, including one arising out of this agreement or the services performed under this agreement, for breach of contract or fiduciary duty, tort, fraud, misrepresentation or any other cause of action or remedy, any action or legal proceeding by you against any CLA party must be commenced within twenty-four (24) months ("Limitation Period") after the date when we deliver our final compilation report under this agreement to you, regardless of whether any CLA party provides other services for you relating to the compilation report, or you shall be forever barred from commencing a lawsuit or obtaining any legal or equitable relief or recovery.

The Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of the existence or possible existence of a dispute.

#### **Fees**

Our fees for these services will be \$1,000. The fee estimate is based on anticipated cooperation from your personnel and their assistance with preparing requested schedules. If the requested items are not available on the dates required or are not accurate, the estimated fee for services will likely be higher. If unexpected circumstances require significant additional time, we will advise you before undertaking work that would require a substantial increase in the fee estimate. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

#### **Other Fees**

You also agree to compensate us for any time and expenses, including time and expenses of legal counsel, we may incur in responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings that we are asked to respond to on your behalf.

#### **Finance Charges and Collection Expenses**

You agree that if any statement is not paid within 30 days from its billing date, the unpaid balance shall accrue interest at the monthly rate of one and one-quarter percent (1.25%), which is an annual percentage rate of 15%. In the event that any collection action is required to collect unpaid balances due us, reasonable attorney fees and expenses shall be recoverable.

#### **Consent**

##### ***Consent to Use Financial Information***

Annually, we assemble a variety of benchmarking analyses using data obtained through our client engagements. Some of this benchmarking information is published and released publicly. However, the information that we obtain is confidential, as required by the AICPA Code of Professional Conduct. Your acceptance of this engagement letter will serve as your consent to use of City of Windom, Minnesota, Economic Development Authority's information in these cost comparison, performance indicator, and/or benchmarking reports.

**Subcontractors**

CLA may, at times, and with the City's written consent, use subcontractors to perform services under this agreement, and they may have access to your information and records. Any such subcontractors will be subject to the same restrictions on the use of such information and records as apply to CLA under this agreement.

**Agreement**

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. This letter constitutes the entire agreement regarding these services and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between you and CLA. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign, date, and return a copy of this letter to us to indicate your acknowledgment and understanding of, and agreement with, the arrangements for our engagement to prepare your financial statements and to perform a compilation engagement with respect to those same financial statements, and the parties' respective responsibilities.

**CliftonLarsonAllen LLP**



Craig W. Popenhagen, CPA

Principal

Ph. 507-434-7041

craig.popenhagen@CLAconnect.com

094-082822

This letter correctly sets forth the understanding of  
City of Windom, Minnesota, Economic Development Authority:

Authorized Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

SMART Goal	Completed	About 75%	About 50%	25% or Less	Eliminated	Comments
Administration - City Facilities Tour						Completed Spring 2017
Administration - Compensation & Classification Study						Completed July 2017
Administration - Council Goal-setting						City Council set Library windows and Arena Ice System priorities for 2017 with Pool in 2018-2020
Airport - Master Planning (20 year plan)						Underway. Airport consultants working with Airport Commission, MN DOT and FAA
Airport - Hangers						In Airport CIP and City CIP for 2018
Arena - Maintenance Improvements						On-going. Windom Youth Hockey locker room project under construction.
Arena - R22 Ice-Making Equipment Replacement						Plans and specifications approved Dec 2018. Project bid and start anticipated in 2018
Pool - Soil Borings and Organizational Process						Soil borings completed, feasibility study updated and Friends of the Pool organizational meetings underway
Building\Zoning - Rental Housing Ordinance						Council adopted in December 2017. Effective January 2018
Building\Zoning - Accessory space and structures						Goal to review the provisions of the Windom City Code that relate to accessory space and accessory structures
Building\Zoning - Demolition of Blighted Properties						\$10,000 in budget for 2018. Worked with two property owners in 2017 on demolitions.
Building\Zoning - Code Review and Revision as Needed						Continuous review and updates
Community Center - Attraction of Additional Events						Beer, Wine and Spirits tasting expanded in 2017 to include youth activities, games and fireworks at Tegel's Park.
Community Center - Customer Service Satisfaction Goals						Surveys completed by users/renters of the facility nearly all 100% rating
Community Center - Outdoor Garden\Reception Area						Concept drawings and land use planning started
Community Center - Facility Maintenance & Cleanliness						On-going, daily cleaning and repairs.
EDA - Multi-family Housing						Have a signed purchase agreement for the property by the end of 2016 or early 2017.
EDA - Inventory of Commercial Properties						Create an inventory of available commercial properties and maintain this inventory on the EDA's website.
EDA - NWIP Phase II						Planned purchase of approximately 80 acres in 2018
EDA - Housing Development						Housing grant not received in 2017. Land reclamation project with Cemstone underway to create new residential lots
EDA - Inventory of Downtown Square Properties						Reuse and attraction of businesses to vacant properties on the square and downtown area
EDA - In-fill Development						Infrastructure is extremely expensive, so infill development should be encouraged before greenfield developments are pursued.
EDA - Marketing Video						
EDA - Increase Availability of Commercial Lots on 60/71						TEDI grant submitted for property to be developed between Dollar General and Windom Wash. New commercial lots
EDA - Data Center Recruitment						The EDA has identified a goal to pursue a small to medium-sized data center to be situated in the designated location in the North Windom Industrial Park.
EDA - Attract New Hotel						Hotel TIF completed and construction started Dec 2017
Electric - Improve Teamwork and Communications						On-going, daily communications with staff.
Electric - Continuing Education for Staff						Training and educational opportunities being shared with staff.
Electric - Long-range Planning for Distribution System						2017 distribution project completed, 2018 planned. Need to set priorities with Utility Commission on future projects.
Electric - Upgrade Substation						Last phase of the switchgear upgrade underway. Completion anticipated 1st Quarter of 2018
Fire & Ambulance - Emergency Services Facility						Building completed September 2017. Transformer yet to be replaced and epoxy floor to be completed in hose tower.
Library - High Visibility and Outreach						Series of events including visiting authors were held for community involvement.
Library - Life-long Learning						Reading activities for children to adults were held.
Library - Improve Technology Infrastructure						Computer upgrades were requested in CIP and funded for 2018.
Liquor - Improve Entry Area						Pop machines removed, garbage cans installed, roof and awning repainted
Liquor - Conduct Tasting Events						Chamber event held, Ein Bier Bette II held and several in-store tastings were done.
Liquor - Upgrade Inventory Accounting						Worked with Finance Director and software representatives to refine and improve system.
Liquor - Update Restrooms and ADA Compliance						Completed.
Office - City-wide Network						Completed. Network is setup; still converting other departments
Office - Common Inventory Supply Management						Telecom, Electric, Water Wastewater inventory all using same platform
Office - Reduce Printing\Mailing Costs of Utility Bills						Continue for 2018; promotion for paperless bills and autopay
Office - Back-up Coverage of Billing Processes						Continue for 2018; 85% complete - need to dedicate staff for backup coverage
Parks - Identify Location for Tennis Courts						Park and Recreation Commission still discussing.
Police - Crisis Intervention Training						We had planned this for 2017 but we had a staff shortage. This will be completed in early 2018. It becomes a P.O.S.T. mandate for licensees.
Police - Policy Book Update						
Police - Firearms Simulator						
Police - Youth Academy						Postponed to future year.
Police - Bicycle Patrol						
Recreation - Expansion of Youth Baseball						
Streets - Continuing Education & Training						Training and educational opportunities being shared with staff.
Streets - 2017 Street Project						Project completed (minor punchlist and warranty items for Spring 2018).
Telecom - NOC Building Security						Completed.
Telecom - Employee Continuing Education\Training						Training and educational opportunities being shared with staff.
Telecom - Improve City Hall Communications						
Telecom - Website Updating						Done. Additional updates\revisions will be done as needed.
Water & Wastewater - 2017 Street Project Upgrades						Completed.
Water - Filter Plant Upgrades						Completed December 2017.
Wastewater - Treatment Plant Upgrade						Preliminary application submitted for PSIG. Plans are being drawn by Bolton & Menk for action by the City in 2018.

December 28, 2017

Mayor Dominic Jones  
444 9<sup>th</sup> St.  
Windom, MN 56101

Mr. Mayor,

Please accept this letter as my resignation as Ward II council member effective January 31<sup>st</sup>, 2018. I am in the process of moving out of Windom, and will be completely moved out of the city by the end of January.

It's been a pleasure to serve on the council with you and all of the current and previous councilpersons and mayor. We were able to accomplish a lot in the 3 years I was on the Council, and I feel the City of Windom is in a better place than when I started.

Sincerely,

A handwritten signature in black ink, appearing to read "Paul A. Johnson", with a long horizontal flourish extending to the right.

Paul A. Johnson