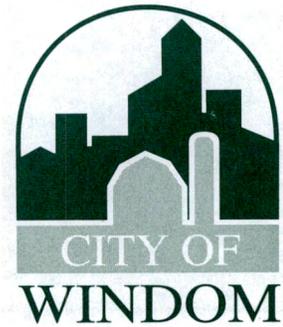


**Council Meeting**  
**Tuesday, January 15, 2019**  
**City Council Chambers**  
**7:30 p.m.**  
**AGENDA**



Call to Order  
Pledge of Allegiance

1. Consent Agenda
  - Minutes
    - Council Minutes – January 2, 2019
    - Telecom Commission – December 20, 2018
    - Library Board – January 8, 2019
  - Regular Bills
  - License
    - Dance License – Fire Department
2. Department Heads
3. Resolutions Accepting Donations
  - Fire Department – Luana Graf
  - Library
    - Oliver Kolander – Library Renovations
    - Dorothy Van Norman – Children’s Library
4. First Reading Ordinance No. 175, 2<sup>nd</sup> Series – City Council Meetings; Time and Place
5. Law Enforcement Center Lease Agreement
6. Clifton Larson & Allen – Letters of Engagement
  - City of Windom
  - Economic Development Authority
7. 2018 Pay Equity Implementation Report
8. Hiring Recommendations
  - Water/Wastewater Operator
  - Street Department
    - Foreman
    - Street Maintenance
    - Arena – On-Call
9. City Wide Cleanup & Recycling Date
10. Additional Mayor Appointments
11. Contractor Payment – Gridor Construction, Inc. – WWTF Improvement Project #2 – \$736,862.00
12. New Business
13. Old Business
14. Council Comments



15. Adjourn

**Regular Council Meeting  
City Hall, Council Chamber  
January 2, 2019  
7:30 p.m.**

1. Call to Order:

The meeting was called to order by Mayor Dominic Jones.

2. Roll Call:

Council Present: Mayor Dominic Jones, JoAnn Ray, Marv Grunig, Rod Byam, Jenny Quade and James Nelson

Council Absent: None

City Staff Present: Steve Nasby, City Administrator; Scott Peterson, Police Chief; Drew Hage, Development Director; Brian Cooley, Street/Park Superintendent and John Nelson, Liquor Mgr.

3. Pledge of Allegiance

4. Oath of Office:

Nasby administered the Oath of Office to Ray, Quade and Nelson. The Mayor welcomed these newly elected persons to the Windom City Council.

5. Amendment of Agenda:

Mayor Jones said that he would like to add a Liquor Store part-time clerk hire to the agenda along with a brief discussion about the Capital Finance Committee.

**Motion by Ray second by Nelson to revise the agenda by adding the items requested by the Mayor. Motion carried 5 – 0.**

6. Appointment of City Officials; Designation of Financial Institutions and Official Newspaper:

**Motion by Byam second by Grunig to appoint City officials, designate financial institutions and the official newspaper as presented. Motion carried 5 – 0.**

7. Consent Agenda:

- Minutes
  - Council Minutes – December 18, 2018
  - Street Committee – December 19, 2018
  - Utility Commission – December 19, 2018
  - Parks & Recreation Commission – December 19, 2018
- Regular Bills

8. Department Heads:

John Nelson, Liquor Store Manager, said that he had another part-time liquor clerk leave. He is requesting to hire Kati Olsen as a part-time clerk at \$9.86/hour.

**Motion by Quade second by Ray to approve hiring Kati Olsen as a part-time clerk at \$9.86/hour. Motion carried 5 – 0.**

Drew Hage, Development Director, said that there is an on-line survey to collect public input on possible sites for multi-family housing. The third community meeting on this topic will be January 16<sup>th</sup> at 5:30 pm at City Hall. Five locations are identified in the survey along with background information. Other locations may be still suggested by the public. Hage noted that he is also in contact with a single-family housing developer that is interested in Windom as well.

Brian Cooley, Streets & Parks Superintendent, noted that the City would be picking up Christmas trees on January 7<sup>th</sup> and they need to be on the curb by 8:00 am. Cooley said he had several questions about the streets and application of salt and sand. The department is trying out red rock fines in place of sand to see how that works and it is a bit cheaper product than washed sand.

9. Resolutions Accepting Donations:

Kyle Chester, Minnesota Energy Resources, presented a check to the City of Windom for \$12,500 to be used for the Island Park Restroom Project. Mayor Jones thanked Mr. Chester and MN Energy Resources for the donation.

**Council member Grunig introduced the Resolution No. 2019-01, entitled “AUTHORIZATION TO ACCEPT A DONATION FROM MINNESOTA ENERGY RESOURCES FOR THE ISLAND PARK COMFORT STATION”, and moved its adoption. The resolution was seconded by Quade and on roll call vote: Yes: Nelson, Quade, Byam, Grunig and Ray. No: None. Absent: None. Abstain: None. Resolution passed 5 – 0.**

**Council member Ray introduced the Resolution No. 2019-02, entitled “AUTHORIZATION TO ACCEPT A DONATION IN MEMORY OF KEITH CAREY FOR THE WINDOM POLICE DEPARTMENT K-9 UNIT”, and moved its adoption. The resolution was seconded by Grunig and on roll call vote: Yes: Quade, Byam, Grunig, Ray and Nelson. No: None. Absent: None. Abstain: None. Resolution passed 5 – 0.**

Mayor Jones thanked the Carey for the generous donation to the Windom PD for the K-9 unit.

10. Second Reading Ordinance No. 173, 2<sup>nd</sup> Series – Enacting and Adopting a Codified Supplement:  
The codification for 2018 Ordinances has been completed and the codifications must be adopted by Ordinance.

**Motion by Ray second by Grunig to approve the Second Reading of Ordinance No. 173, 2<sup>nd</sup> Series. Motion carried 4 – 1 (Byam).**

11. Second Reading Ordinance No. 174, 2<sup>nd</sup> Series – Comprehensive Plan:

Nasby and Hage reviewed the process to adopt the Comprehensive Plan and the purpose and use of the plan. Hage said two actions are requested, the second being the publication of title and summary. Nasby noted the title and summary requires a 4/5 vote.

**Motion by Byam second by Quade to approve the Second Reading of Ordinance No. 174, 2<sup>nd</sup> Series. Motion carried 5 – 0.**

**Motion by Byam second by Grunig to approve the publication of a title and summary for Ordinance No. 174, 2<sup>nd</sup> Series. Motion carried 5 – 0.**

12. Council Discussion Items:

**Coffee with Council** - Nasby provided an overview of the event and noted that there had been mixed reviews of continuing Coffee with Council, which is why it is up for Council discussion.

Byam said he was in favor of it last year, but attendance has been an issue and he thinks there are other ways Council members can interact with the public.

Grunig said having public input is valuable and Coffee with Council was a good idea, but he looks the time commitment by Council and staff along with the cost. As attendance by the public has been low the return on the investment of time and money could be better spent elsewhere to engage the public.

The Mayor said when there are hot topics in town attendance is better, but most of the time it is four people or less and the largest turn-out was eight people.

Ray in her experience there are a few people that attend routinely.

Byam said the City could do more outreach such as publishing the City Council member's phone numbers so citizens can contact them directly.

Mayor Jones said that he sees value in the Joint Government meetings as the City, County and School District have representatives there and the public would benefit from hearing those discussions. He felt more of an effort needs to be made to hold the Joint Government meetings regularly and to invite the public.

Grunig said that when there are big topics like the housing or fire hall issues there were separate public meetings for input.

Mayor Jones said he appreciates the people that did attend the Coffee with Council meetings.

**Motion by Grunig second by Ray to discontinue Coffee with Council. Motion carried 5 – 0.**  
**City Council Meeting Times and Dates** – Nasby said there was a previous discussion by the Council on changing the meeting time and/or dates. The Council directed staff to bring it up when the new City Council took office. A memorandum in the packet provided the regulatory aspects of City Council meetings from the Charter and City Code. The Charter simply states that there will be two City Council meetings per month one in the first half of the month and the second in the second half of the month. The meeting dates and times are then set in the City Code. The City Code can be changed by ordinance which requires two readings and publication.

Ray said that she would like to change the meeting time to 6:30 pm as the meetings can run long and it is difficult for consultants and others who travel to Windom from the twin cities.

Preliminary

Grunig asked if the move to change the meeting time would benefit residents as this is his concern. He also asked if the Department Heads would prefer to leave the meetings at 7:30 pm as it gives them time to prepare for the Council meeting between 5:00 pm and 7:30 pm.

Nasby said he had not gotten a consensus from the Department Heads but he has heard from them that an earlier start time would be preferred. The Department Heads in attendance at the meeting all concurred that is their preference.

Mayor Jones said that with the ordinance there is about a month of process where the City Council can see if there is any public reaction one way or the other about changing the meeting time.

City Council consensus was to direct staff to prepare an ordinance revision to move the City Council meeting time to 6:30 pm, but keep the same first and third Tuesday meeting dates.

**Capital Finance Committee** – Mayor Jones said his intent for this committee did not reflect the practice as there was too wide of scope. He is planning to disband the committee and has talked to the Chairperson. He would like the committee to meet and discuss the possibility of disbanding, as if they feel differently he would like to know.

13. Mayor Appointments and Re-appointments:

Mayor Jones said he had City Council assignments that were sent out to the Council members for their review and input. He got a couple responses, but is proceeding with the following recommendations for 2019-2020.

**Planning and Zoning** (1) Dominic

**Joint Government** (2) Rod and Dominic

**Liaison Hospital Board** (1) JoAnn

**Street Committee** (2) JoAnn and Jenny

**Liquor Committee** (2) Jenny and JoAnn

**Telecom** (2) Jenny and Marv

**Park and Rec** (2) Jenny and Rod

**Comp Plan** (2) James and Jenny

**Tree Commission** (1) James

**HRA** (1) Rod

**Airport** (1) James

**Library** (1) James

**Community Center** (2) JoAnn and Rod

**Utility Commission** (1) Marv

**EDA** (2) voting members and Mayor Liaison - Marv, Rod and Dominic

**Personnel** (ad hoc committee of 2 plus Mayor) JoAnn, Marv and Dominic

Mayor Jones said he also had appointments and re-appointments for Boards and Commissions.

**Motion by Byam second by Ray to approve the 2019-2020 City Council assignments as presented. Motion carried 5 – 0.**

Mayor Jones said he also had appointments and re-appointments for Boards and Commissions as follows:

**Library Board** - Susan Ebeling (re-appointment) and Kari Scheitel

Preliminary

**Community Center Commission** – Linda Stuckenbroker (re-appointment)

**Parks & Recreation** – Jason Kloss (re-appointment) and Bryan Joyce

**Utility Commission** – Tom Riordan (re-appointment)

**Motion by Grunig second by Nelson to approve the appointments and re-appointments to Boards and Commissions as presented. Motion carried 5 – 0.**

14. New Business:

None.

15. Old Business:

None.

16. Council Comments:

Quade thanked the citizens for their support sending her to serve on the City Council.

Nelson said he is glad to be serving the citizens of Windom.

Grunig thanked the people who are serving on boards and commissions as well as those going off various boards and commissions.

Ray welcomed Quade and Nelson to the City Council.

Nasby welcomed the newly elected Council members.

Mayor Jones noted that Councilmember Grunig's granddaughter was in attendance at the meeting and welcomed the newly elected City Council members.

17. Adjournment:

**Mayor Jones adjourned the meeting by unanimous consent at 8:22 p.m.**

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

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

**TELECOMMUNICATIONS COMMISSION MEETING  
CITY OF WINDOM COUNCIL CHAMBERS December 20<sup>th</sup>, 2018**

- I. Call Meeting to Order. The meeting was called to order by VP Kelly at 6:02 PM
- II. Oath of Office – Mike Schowalter sworn in to replace Commissioner Lund’s term. Schowalter Term expires 12/31/2019
- III. Roll Call:

President:		City Staff:	Steve Nasby <i>Absent</i>
V President:	Kent Kelly	City Staff:	Jeff Dahna
Secretary:	George Rogotzke <i>Absent</i>	SMBS Liaison:	Donny <i>Absent</i>
Commissioner:	JD Palm	SMBS Liaison:	Travis Thies <i>Absent</i>
Commissioner:	Travis Eichstadt	Media:	Dirk Abraham
Council Liaison:	Bryan Joyce <i>Absent</i>	Media:	Rahn Larson <i>Absent</i>
Council Liaison:	Marv Grunig	Commissioner:	Mike Schowalter

- IV. Approval of Minutes from November 26<sup>th</sup>, 2018 meeting – Palm points out item VII New Business did not include the motion results and wants to amend the minutes to show motion approved 4-0.

**Motion by Kelly, to amend the minutes to reflect the motion passed 4-0 for November 26<sup>th</sup>, 2018 minutes item VII New Business to remove DMX Music service from Digital lineup. Seconded by Eichstadt. Motion approves 4 to 0.**

- V. **SMBS Liaison Report:** No SMBS Liaison present. Dahna reports on SMBS SFN video
- VI. **Project Updates:** Windomnet fiber expansion- Cottonwood Co. Rd 25/Jackson Co. Rd 17- Windomnet staff continue to work on splicing the GPON Splitter Ped and two service drops.
  - New Service – Business, drop installed, active: 1
  - New Service – Residential, drop installed, nonactive: 2
  - Signed up for New Service: 3

- Migration project- Dahna reports that Windomnet technicians are continuing to move all CO LOOP FD-500 customers onto the new E7-2 platform. Will target specific addresses that are on this system and free up 32-way splitters.

**VII. Manager’s Report:** -Dahna reports on Fiber optic cable reroute on Perkins Creek- Contractor is scheduled to splice in the 48-fiber cable and cutover customer to the new fiber route.

-Fast Global is our first 1Gb customer in the Northwest Industrial Park.

-Windomnet staff has installed an additional relay rack for Zayo in the NOC. Power cables will be installed this week and customer will have power/fuse panel installed December 27<sup>th</sup> or 28<sup>th</sup>. Dahna reports that there is another company interested in a full COLO rack space in the Windomnet NOC.

-Minneapolis local TV channels issues- Dahna reports that after the 10Gb circuit intrusive testing by Zayo, he received a call from Zayo Network Engineer. Engineer

outlined that he believes that he has found the congestion issue with the 10Gb ethernet circuit and is submitting his findings upstream. Unknown timeframe on resolution. Dahna will keep the Telecom Committee informed as things progress.

**VII. New Business:** -VP Kelly discusses the County Road 17/25 project. The project was made possible by a benefactor who is a resident within the project and installed fiber optic cable for the project. There were substantial savings because of the benefactor's efforts and the project was made possible because of their involvement. Committee discusses a way to show appreciation to benefactor. Committee directs Dahna to write up and document/agreement with benefactor for 10 years of internet service and present back to the committee for approval.

- Video Service – Digital Package, Digital Music Channels. NCTC email: DMX recently notified NCTC that they are retracting their January 6, 2019 termination date and will continue to provide the DMX services under the DMX – NCTC Affiliation Agreement with the same terms and conditions, including the rates remaining the same, until March 31, 2019. Thus, DMX will continue to distribute DMX services via HITS through March 31, 2019 in order to provide our members more time to find a replacement music service.

Dahna was advised by Chelsie Carlson, Finance Director, that the DMX music service is part of a package and the lineup pricing should stay the same. This would prevent issues with changing pricing on packages. There would be no reduction of price to the customer. It is the same as removing a channel from the lineup and maintaining the same price for the lineup.

**Motion by Palm, seconded by Eichstadt, to amend previous motion to discontinue DMX music service and remove Music from Digital Cable package lineup March 31, 2019 and keep the package price the same. Motion approved 4 – 0.**

**VIII. Old Business:** - Video Service Update – Dahna and Committee discuss. Mobi TV, SFM/SW Stream, in the clear, cessation of video and creation of “Big Pipe” Internet and pick your OTT video provider. Committee directs Dahna to work out a financial look into a Voice and Internet business model versus a Voice, Internet, and Video business model.

**IX. Commissioner's concerns and questions:**

**X. Set Next Telecom meeting:** January 28<sup>th</sup>, 2019 at 6:00 PM at the Community Center.

**X1. Adjourn:** Motion by Schowalter, seconded by Palm, to adjourn the meeting at 6:56 PM. Motion approved 4 – 0.

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Kent Kelly, Telecom Committee Acting President

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George Rogotzke, Telecom Committee Secretary

Attest: \_\_\_\_\_  
Jeff Dahna, Telecom General Manager

Windom Library Board Meeting  
City of Windom Council Chamber

Tuesday, January 8, 2019

5:05 p.m.

1. Call to order: The meeting was called to order by Dawn Aamot
2. Election of Officers: Anita Winkel motioned that we elect John Duscher as chairman, Terri Jones as vice-chair and Kathy Hiley as recording secretary. Susan Ebeling seconded the motion. Motion passed.
3. Roll Call: Members Present: John Duscher, Kathy Hiley, Kari Scheitel, Steve Fresk, Susan Ebeling, Terri Jones and Anita Winkel

Members Absent: None

Library Staff Present: Dawn Aamot

City Council Member Present: None

Dawn introduced new board member, Kari Scheitel to the library board. She is replacing Barb Henning.

4. Agenda and Minutes:

Motion by Terri Jones and seconded by Steve Fresk to approve the agenda and the minutes.

5. Financial Report:

No Financial Report was available for January.

6. Librarian's Report:

Dawn happily reported that the carpeting in the main library and the repositioning of shelves and checkout area have been completed. She thanked the library board, staff and other volunteers that helped make this happen. There has been positive feedback from the public.

Fredin Construction should begin the remodeling project of the display case area in late January. Discussion on the purpose of the new space will be. The board examined the space and felt that the marble around the opening should be preserved and to inquire if the ceiling just behind the marble could be raised. Several inches of ceiling height will be gained when the floor is lowered to match the main room floor. Ron's Electric and Hammer's Furniture (flooring) will be involved in this project. The funds for the renovation will be from the MN Library Construction Grant and matching funds. The renovation of the bathroom will follow.

Two donations have been made to the library. Dorothy Van Norman has given a donation of \$300 to the children's library and Oliver Kolander, has donated \$5,000 designating the funds be used for the library's renovation project.

Nancy is planning her visits to area daycares for January.

Motion by Terri Jones and seconded by Anita Winkel to accept the librarian's report.

7. Old Business:

See Librarian's Report.

8. New Business:

The Winter Reading Program, "Winter Reads", started January 2 and 70 people have u=signed up so far.

Fine Free Friday on the last Friday of the month has been cancelled. Dawn and staff will explore other Fine Free opportunities to encourage the return of overdue library items.

9. Book Suggestions:

10. Adjourn:

Meeting adjourned at 5:42 p.m.

Respectfully submitted,

Kathy Hiley, recording secretary



Windom, MN

# Expense Approval Report

By Fund

Payment Dates 12/29/2018 - 01/10/2019

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
<b>Fund: 100 - GENERAL</b>					
AUDREY STEWART	20190108	01/08/2019	REFUND - STATEMENT CREDIT	100-20191	39.79
THRIVENT FINANCIAL	20190109	01/09/2019	REFUND - STATEMENT CREDIT	100-20191	6.74
SHAWN VEENKER	20190109	01/09/2019	REFUND - STATEMENT CREDIT	100-20191	54.03
MN MANAGEMENT & BUDGE	20190103	01/03/2019	CASE #17111127 =WINDOM P	100-35201	38.60
US BANK	20181220	12/31/2018	CREDIT CARD- QUARTERLY PU	100-36200	-489.07
					<b>-349.91</b>
<b>Activity: 41110 - Mayor &amp; Council</b>					
LEAGUE OF MN CITIES	284397	01/09/2019	2019 LEADERSHIP CONF-JENN	100-41110-308	225.00
US BANK	20181220	12/31/2018	CREDIT CARD- SURVEY MONK	100-41110-326	37.00
KDOM RADIO	#0951 12-31-18	12/31/2018	#0951 ADVERTISING - CITY OF	100-41110-350	105.00
CITIZEN PUBLISHING CO	20181231	12/31/2018	ADVERTISING	100-41110-350	227.25
CITIZEN PUBLISHING CO	20181231	12/31/2018	ADVERTISING	100-41110-350	25.25
COALITION OF GREATER MN C	20190103	01/03/2019	2019 CGMC DUES - WINDOM	100-41110-433	7,596.00
LEAGUE OF MN CITIES	275477	01/03/2019	MEMBERSHIP DUES - #27547	100-41110-433	4,899.00
			<b>Activity 41110 - Mayor &amp; Council Total:</b>		<b>13,114.50</b>
<b>Activity: 41310 - Administration</b>					
NCPERS MINNESOTA	844600012019	01/03/2019	INSURANCE #844600 - JAN 20	100-41310-133	80.00
INDOFF, INC	3189331	12/19/2018	SUPPLIES - TIME CARDS	100-41310-200	21.59
INDOFF, INC	3192175	12/26/2018	SUPPLIES	100-41310-200	44.98
MCFOA REGION V	20190103	01/03/2019	MCFOA MEMBER-CHELSEIE CA	100-41310-308	30.00
VERIZON WIRELESS	9820682334	12/31/2018	TELEPHONE #486357723-000	100-41310-321	46.16
US BANK	20181220	12/31/2018	CREDIT CARD- CRASH PLAN P	100-41310-326	10.00
BLUE CROSS/BLUE SHIELD	181228038007	01/03/2019	INSURANCE PREM- APRIL 201	100-41310-480	596.50
BLUE CROSS/BLUE SHIELD	190102067212	01/09/2019	INSURANCE PREM- FEB 2019	100-41310-480	596.50
DENISE NICHOLS	20190109	01/09/2019	E/C GRAMS RENT TO NICHOL	100-41310-480	575.00
			<b>Activity 41310 - Administration Total:</b>		<b>2,000.73</b>
<b>Activity: 41410 - Elections</b>					
COTTONWOOD CO AUD/TREA	20181231	12/31/2018	2018 ELECTRION EXPENSE	100-41410-480	1,395.24
			<b>Activity 41410 - Elections Total:</b>		<b>1,395.24</b>
<b>Activity: 41910 - Building &amp; Zoning</b>					
NCPERS MINNESOTA	844600012019	01/03/2019	INSURANCE #844600 - JAN 20	100-41910-133	24.00
CENTURY BUSINESS PRODUCT	450644	12/18/2018	SUPPLIES	100-41910-200	24.19
WEX BANK	57182151	12/31/2018	FUEL - P/Z	100-41910-212	56.99
US BANK	20181220	12/31/2018	CREDIT CARD- U OF M CONTL	100-41910-308	260.00
VERIZON WIRELESS	9820682334	12/31/2018	TELEPHONE #486357723-000	100-41910-321	36.16
MN DEPT OF LABOR & INDUS	20181231	12/31/2018	4TH QUARTER BLDG PERMIT	100-41910-443	2,084.46
WINDOM FIRE & SAFETY	6845	12/31/2018	SERVICE - EDA / CITY HALL	100-41910-480	13.00
			<b>Activity 41910 - Building &amp; Zoning Total:</b>		<b>2,498.80</b>
<b>Activity: 41940 - City Hall</b>					
COLE PAPERS INC.	9476141	12/18/2018	SUPPLIES	100-41940-211	150.49
SANDRA HERDER	20181231	12/31/2018	CLEANING	100-41940-406	344.00
MELISSA PENAS	20181231	12/31/2018	CLEANING	100-41940-406	344.00
LUCAN COMMUNITY TV INC	354	12/31/2018	MAINTENANCE	100-41940-406	72.50
WINDOM FIRE & SAFETY	6845	12/31/2018	SERVICE - EDA / CITY HALL	100-41940-406	20.00
			<b>Activity 41940 - City Hall Total:</b>		<b>930.99</b>
<b>Activity: 42120 - Crime Control</b>					
NCPERS MINNESOTA	844600012019	01/03/2019	INSURANCE #844600 - JAN 20	100-42120-133	144.00
INDOFF, INC	3187721	12/18/2018	SUPPLIES	100-42120-200	2.38
INDOFF, INC	3191035	12/26/2018	SUPPLIES	100-42120-200	16.70
INDOFF, INC	3192177	12/31/2018	SUPPLIES	100-42120-200	42.90
WEX BANK	57182151	12/31/2018	FUEL - POLICE	100-42120-212	1,290.29

## Expense Approval Report

Payment Dates: 12/29/2018 - 01/10/2019

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
WEX BANK	57182151	12/31/2018	FUEL CREDIT - POLICE	100-42120-212	-25.34
COTTONWOOD CO AUD/TREA	20190103A	01/03/2019	DEPUTY ATTORNEY - JAN 201	100-42120-304	3,957.50
VERIZON WIRELESS	9820682334	12/31/2018	TELEPHONE #486357723-000	100-42120-321	388.55
ALPHA WIRELESS - MANKATO	MN-239	12/31/2018	SERVICE #06798	100-42120-323	256.68
ALPHA WIRELESS - MANKATO	MN-382	12/31/2018	SERVICE #06798	100-42120-323	118.88
COTTONWOOD CO AUD/TREA	20190102	12/31/2018	DISPATCH SERVICE	100-42120-325	4,221.00
LEASE FINANCE PARTNERS	#3250 12-20-18	12/31/2018	SERVICE #3250	100-42120-326	276.00
LANGUAGE LINE SERVICES, IN	4478793	12/31/2018	SERVICE #9020909031	100-42120-327	23.75
DEBRA NESSETH	20181218	12/31/2018	EXPENSE-BCA MNIBRS TRAINI	100-42120-334	7.64
DONNA MARCY	20181231	12/31/2018	EXPENSE - NIBRS	100-42120-334	7.64
NORTHERN SAFETY TECHNOL	46905	12/31/2018	MAINTENANCE	100-42120-404	3,121.99
NORTHERN SAFETY TECHNOL	46937	12/31/2018	MAINTENANCE	100-42120-404	320.28
NORTHERN SAFETY TECHNOL	46940	12/31/2018	MAINTENANCE	100-42120-404	306.67
NORTHERN SAFETY TECHNOL	46949	12/31/2018	MAINTENANCE	100-42120-404	199.00
WINDOM AUTO VALU	20181225	12/31/2018	MAINTENANCE #3400540	100-42120-405	4.84
GRUNEWALD FRAME & GLASS	2018-463	12/31/2018	MAINTENANCE	100-42120-405	421.35
COTTONWOOD CO AUD/TREA	20190103	01/03/2019	RENT - JAN. 2019	100-42120-412	1,900.00
FLEET SERVICES DIVISION	2019050002	12/31/2018	SERVICE #A00WIN	100-42120-419	2,218.80
H.E.A.T. TACTICAL TEAM	20190102	01/09/2019	2019 DUES	100-42120-433	2,195.00
COTTONWOOD CO GAME AN	20190104	01/09/2019	MEMBERSHIP - POLICE DEPT	100-42120-433	135.00
MN CHIEF OF POLICE ASSN	8999	01/09/2019	2019 MEMBERSHIP RENEWAL	100-42120-433	278.00
RUNNINGS SUPPLY, INC	#71920 12-24-18	12/31/2018	MAINTENANCE	100-42120-480	1.99
SHOPKO STORES OPERATING	01796	12/31/2018	SUPPLIES #90000046130010	100-42120-480	12.98
BLUE CROSS/BLUE SHIELD	181228038007	01/03/2019	INSURANCE PREM- APRIL 201	100-42120-480	596.50
BLUE CROSS/BLUE SHIELD	190102067212	01/09/2019	INSURANCE PREM- FEB 2019	100-42120-480	596.50
WINDOM FIRE & SAFETY	6850	12/31/2018	SERVICE - POLICE	100-42120-480	86.90
<b>Activity 42120 - Crime Control Total:</b>					<b>23,124.37</b>

## Activity: 42220 - Fire Fighting

WEX BANK	57182151	12/31/2018	FUEL - FIRE	100-42220-212	155.07
US BANK	20181220	12/31/2018	CREDIT CARD- GALLS CLOTHIN	100-42220-218	99.98
MN WEST COLLEGE	00237936	12/31/2018	CPR REFRESHER #00237936	100-42220-308	1,050.00
MN STATE FIRE CHIEFS ASSOC	200003343	01/03/2019	2019 FOTOS REGISTRATION-J	100-42220-308	285.00
MN FIRE SERVICE CERTIFICATI	20190108	01/09/2019	RECERTIFICATION APP - JASO	100-42220-308	25.00
MN FIRE SERVICE CERTIFICATI	20190109	01/09/2019	RECERTIFICATION APP - JERE	100-42220-308	25.00
WINDOM COMMUNITY CENT	20190109	01/09/2019	FIRE DEPT - TRAINING	100-42220-308	502.31
ALPHA WIRELESS - MANKATO	MN-450	01/03/2019	SERVICE #00681	100-42220-323	311.51
COTTONWOOD CO AUD/TREA	20190102	12/31/2018	DISPATCH SERVICE	100-42220-325	29.25
WINDOM AUTO VALU	20181225	12/31/2018	MAINTENANCE #3400540	100-42220-404	10.99
WINDOM AUTO VALU	20181225	12/31/2018	MAINTENANCE #3400540	100-42220-405	226.48
ETHAN RABBE	20181231	12/31/2018	EXPENSE - LAWN MOWING ES	100-42220-406	285.00
ZACHARY RABBE	872372	12/31/2018	MOWING - ESF - 2018	100-42220-406	285.00
MN STATE FIRE CHIEFS ASSOC	200003343	01/03/2019	2019 FOTOS REGISTRATION-J	100-42220-480	15.00
WDR - DEPUTY REGISTRAR #5	6368CTJ 1-3-19	01/03/2019	LICENSE #6368CTJ 2017 AME	100-42220-480	20.00
<b>Activity 42220 - Fire Fighting Total:</b>					<b>3,325.59</b>

## Activity: 43100 - Streets

NCPERS MINNESOTA	844600012019	01/03/2019	INSURANCE #844600 - JAN 20	100-43100-133	48.00
WEX BANK	57182151	12/31/2018	FUEL - STREET CREDIT	100-43100-212	-25.34
WEX BANK	57182151	12/31/2018	FUEL - STREET	100-43100-212	2,910.30
RUNNINGS SUPPLY, INC	#71920 12-24-18	12/31/2018	#71920 - MAINTENANCE	100-43100-215	89.98
US BANK	20181220	12/31/2018	CREDIT CARD- TJN ENTERPRIS	100-43100-224	1,493.18
US BANK	20181220	12/31/2018	CREDIT CARD- CENEX LP	100-43100-224	36.00
ZIEGLER, INC.	A6386301	12/31/2018	MAINTENANCE - STREET	100-43100-224	1,605.00
LOCATORS & SUPPLIES, INC	0272244-IN	12/18/2018	SMALL TOOLS	100-43100-241	502.22
VERIZON WIRELESS	9820682334	12/31/2018	TELEPHONE #486357723-000	100-43100-321	44.49
CITIZEN PUBLISHING CO	20181231	12/31/2018	ADVERTISING	100-43100-350	902.47
RUNNINGS SUPPLY, INC	#71920 12-24-18	12/31/2018	#71920 - MAINTENANCE	100-43100-402	77.88
SCHWALBACH HARDWARE	20181225	12/31/2018	MAINTENANCE	100-43100-402	214.15
WINDOM FIRE & SAFETY	6846	12/31/2018	SERVICE - STREET SHOP	100-43100-402	469.95
RUNNINGS SUPPLY, INC	#71920 12-24-18	12/31/2018	#71920 - MAINTENANCE	100-43100-404	888.20
MESSER MACHINE & MFG. CO	10839	12/31/2018	MAINTENANCE	100-43100-404	6.40

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
US BANK	20181220	12/31/2018	CREDIT CARD- REAL TRUCK	100-43100-404	139.89
US BANK	20181220	12/31/2018	CREDIT CARD- AMERIPRIDE SE	100-43100-404	92.97
WINDOM AUTO VALU	20181225	12/31/2018	MAINTENANCE #3400540	100-43100-404	356.09
JOHNSON HARDWARE	20191226	12/31/2018	SUPPLIES - MAINTENANCE	100-43100-404	124.40
JOHNSON HARDWARE	20191226	12/31/2018	SUPPLIES - MAINTENANCE	100-43100-404	169.99
JOHNSON HARDWARE	20191226	12/31/2018	MAINTENANCE	100-43100-404	818.99
ZIEGLER, INC.	PC100166336	12/31/2018	MAINTENANCE	100-43100-404	88.94
ZIEGLER, INC.	PR100012280	12/31/2018	CREDIT - MAINTENANCE	100-43100-404	-5.72
WINDOM AUTO VALU	20181225	12/31/2018	MAINTENANCE #3400540	100-43100-405	889.02
MILLER SELLNER EQUIP	7915B	12/31/2018	MAINTENANCE	100-43100-405	197.16
MILLER SELLNER EQUIP	8006B	12/31/2018	MAINTENANCE	100-43100-405	234.39
MILLER SELLNER EQUIP	8071B	12/31/2018	MAINTENANCE	100-43100-405	44.01
BLUE CROSS/BLUE SHIELD	181228038007	01/03/2019	INSURANCE PREM- APRIL 201	100-43100-480	596.50
BLUE CROSS/BLUE SHIELD	181228038007	01/03/2019	INSURANCE PREM- APRIL 201	100-43100-480	596.50
BLUE CROSS/BLUE SHIELD	190102067212	01/09/2019	INSURANCE PREM- FEB 2019	100-43100-480	596.50
BLUE CROSS/BLUE SHIELD	190102067212	01/09/2019	INSURANCE PREM- FEB 2019	100-43100-480	596.50
<b>Activity 43100 - Streets Total:</b>					<b>14,799.01</b>

Activity: 45202 - Park Areas

NCPERS MINNESOTA	844600012019	01/03/2019	INSURANCE #844600 - JAN 20	100-45202-133	16.00
WEX BANK	57182151	12/31/2018	FUEL - PARK	100-45202-212	211.35
MN RECREATION & PARK ASS	9650	12/31/2018	MRPA CONF - AL BALOUN	100-45202-308	350.00
<b>Activity 45202 - Park Areas Total:</b>					<b>577.35</b>

Fund 100 - GENERAL Total: 61,416.67

Fund: 211 - LIBRARY

Activity: 45501 - Library

NCPERS MINNESOTA	844600012019	01/03/2019	INSURANCE #844600 - JAN 20	211-45501-133	16.00
US BANK	20181220	12/31/2018	CREDIT CARD- AMAZON - BUP	211-45501-200	6.98
US BANK	20181220	12/31/2018	CREDIT CARD- AMAZON - SUP	211-45501-200	469.27
SCHWALBACH HARDWARE	20181225	12/31/2018	MAINTENANCE	211-45501-200	16.39
KDOM RADIO	#0788 12-31-18	12/31/2018	#0788 ADVERTISING	211-45501-350	99.00
MELISSA PENAS	20181231	12/31/2018	CLEANING	211-45501-402	354.75
SANDRA HERDER	20181231	12/31/2018	CLEANING	211-45501-402	354.75
WINDOM FIRE & SAFETY	6843	12/31/2018	SERVICE - LIBRARY	211-45501-406	10.00
US BANK	20181220	12/31/2018	CREDIT CARD- MARTHA STWT	211-45501-433	24.00
US BANK	20181220	12/31/2018	CREDIT CARD- POPULAR SCIE	211-45501-433	19.97
US BANK	20181220	12/31/2018	CREDIT CARD- HM CELEBRATE	211-45501-433	59.95
US BANK	20181220	12/31/2018	CREDIT CARD- HOUSE BEAUTI	211-45501-433	58.00
US BANK	20181220	12/31/2018	CREDIT CARD- EARLY AMERIC	211-45501-433	54.00
US BANK	20181220	12/31/2018	CREDIT CARD- WOOD MAGAZ	211-45501-433	29.99
<b>Activity 45501 - Library Total:</b>					<b>1,573.05</b>

Fund 211 - LIBRARY Total: 1,573.05

Fund: 225 - AIRPORT

Activity: 45127 - Airport

RED ROCK RURAL WATER	20190104	12/31/2018	SERVICE	225-45127-200	27.00
RED ROCK RURAL WATER	20190104	12/31/2018	SERVICE	225-45127-200	6.36
RED ROCK RURAL WATER	20190104	12/31/2018	SERVICE	225-45127-200	2.00
MN DEPT OF PUBLIC SAFETY	1712500262018 M-973297	01/09/2019	MN HAZARDOUS ACT FEE #17	225-45127-217	25.00
SOUTH CENTRAL ELECTRIC	#367400 11-30-18	12/31/2018	SERVICE #367400 #26-12-112	225-45127-381	81.00
SOUTH CENTRAL ELECTRIC	#367403 11-30-18	12/31/2018	SERVICE #367403 #26-12-116	225-45127-381	371.19
WINDOM FIRE & SAFETY	6842	12/31/2018	SERVICE - AIRPORT	225-45127-406	45.95
<b>Activity 45127 - Airport Total:</b>					<b>558.50</b>

Fund 225 - AIRPORT Total: 558.50

Fund: 230 - POOL

Activity: 45124 - Pool

ASCAP	500580363 2019	01/03/2019	BASE LICENSE FEE #50058036	230-45124-326	119.00
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Activity 45124 - Pool Total: 119.00

Fund 230 - POOL Total: 119.00

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
<b>Fund: 235 - AMBULANCE</b>					
<b>Activity: 42153 - Ambulance</b>					
WEX BANK	57182151	12/31/2018	FUEL CREDIT - AMBULANCE	235-42153-212	-25.33
WEX BANK	57182151	12/31/2018	FUEL - AMBULANCE	235-42153-212	2,385.88
WINDOM FARM SERVICE	173170	12/31/2018	SERVICE	235-42153-217	25.84
BRITTANY ESPENSON - RIVERS	20181231	12/31/2018	SERVICE	235-42153-217	210.00
ZOLL MEDICAL CORPORATION	2796202	12/31/2018	OPERATING SUPPLIES	235-42153-217	115.03
WINDOM AREA HOSPITAL	734-0024-12-18-0024	12/31/2018	OPERATING SUPPLIES	235-42153-217	1,097.52
LORI JENSEN	20181231	12/31/2018	CPR EMT'S CARDS -	235-42153-308	100.87
MN AMBULANCE ASSOC	20190103	01/03/2019	2019 MAA MEMBERSHIP DUE	235-42153-308	843.00
WINDOM AREA HOSPITAL	734-0024-12-18-0024	12/31/2018	NURSING SERVICE	235-42153-312	2,215.77
VERIZON WIRELESS	9820682334	12/31/2018	TELEPHONE #486357723-000	235-42153-321	108.48
SUNNY COMMUNICATIONS, I	74784	12/31/2018	EQUIPMENT - OPERATING	235-42153-323	840.00
COTTONWOOD CO AUD/TREA	20190102	12/31/2018	DISPATCH SERVICE	235-42153-325	1,035.00
EXPERT T BILLING	5201	12/11/2018	SERVICE	235-42153-326	1,593.00
REAL TIME TRANSLATION, INC	113304	12/31/2018	SERVICE	235-42153-327	50.06
MEGAN BRAMSTEDT	20181231	12/31/2018	EXPENSE - AMBULANCE	235-42153-334	22.36
KRISTEN PORATH	20181231	12/31/2018	EXPENSE - AMBULANCE	235-42153-334	34.43
HEATHER JANSSEN	20181231	12/31/2018	EXPENSE - AMBULANCE	235-42153-334	16.91
KIM POWERS	20181231	12/31/2018	EXPENSE - AMBULANCE	235-42153-334	99.44
TIM HACKER	20181231	12/31/2018	EXPENSE - AMBULANCE	235-42153-334	63.93
KDOM RADIO	#0281 12-31-18	12/31/2018	#0281 ADVERTISING - AMBUL	235-42153-340	85.00
O'REILLY AUTOMOTIVE, INC	#1510318 12-28-18	12/31/2018	MAINTENANCE	235-42153-405	47.96
JOHNSON'S AUTO SERVICE	032799	12/31/2018	SERVICE - UNIT #27	235-42153-405	967.31
WINDOM AUTO VALU	20181225	12/31/2018	MAINTENANCE #3400540	235-42153-405	6.99
WINDOM FIRE & SAFETY	6854	12/31/2018	SERVICE - AMBULANCE	235-42153-405	89.85
ETHAN RABBE	20181231	12/31/2018	EXPENSE - LAWN MOWING ES	235-42153-406	190.00
ZACHARY RABBE	872372	12/31/2018	MOWING - ESF - 2018	235-42153-406	190.00
<b>Activity 42153 - Ambulance Total:</b>					<b>12,409.30</b>
<b>Fund 235 - AMBULANCE Total:</b>					<b>12,409.30</b>
<b>Fund: 250 - EDA GENERAL</b>					
<b>Activity: 46520 - EDA</b>					
NCPERS MINNESOTA	844600012019	01/03/2019	INSURANCE #844600 - JAN 20	250-46520-133	24.00
CENTURY BUSINESS PRODUCT	450644	12/18/2018	SUPPLIES	250-46520-200	48.36
VERIZON WIRELESS	9820682334	12/31/2018	TELEPHONE #486357723-000	250-46520-321	26.90
DREW HAGE	20181209	12/31/2018	EXPENSE-NDC ED202 REAL ES	250-46520-331	236.65
DREW HAGE	20181217	12/31/2018	EXPENSE - DATA CENTER MTG	250-46520-331	28.34
DREW HAGE	20181209	12/31/2018	EXPENSE-NDC ED202 REAL ES	250-46520-334	103.80
KDOM RADIO	#0361 12-31-18	12/31/2018	#0361 ADVERTISING - PROMO	250-46520-340	86.70
CITIZEN PUBLISHING CO	20181231	12/31/2018	ADVERTISING	250-46520-340	553.50
CITIZEN PUBLISHING CO	20181231	12/31/2018	ADVERTISING	250-46520-350	79.50
FEDERATED RURAL ELECTRIC	#112954 12-28-18	12/31/2018	SERVICE #112954	250-46520-381	14.00
US BANK	20181220	12/31/2018	CREDIT CARD- STRONG TOWN	250-46520-433	25.00
US BANK	20181220	12/31/2018	CREDIT CARD- RIVER CITY EAT	250-46520-438	38.09
US BANK	20181220	12/31/2018	CREDIT CARD- GODFATHERS	250-46520-438	17.09
COTTONWOOD CO RECORDER	P23762 A284733	12/31/2018	#P23762 #A284733 SATISFAC	250-46520-443	46.00
WINDOM FIRE & SAFETY	6845	12/31/2018	SERVICE - EDA / CITY HALL	250-46520-480	12.00
<b>Activity 46520 - EDA Total:</b>					<b>1,339.93</b>
<b>Activity: 49980 - Debt Service</b>					
FULDA CREDIT UNION	20190103	01/08/2019	SPEC BLDG LOAN - JAN 2019 -	250-49980-602	2,287.21
FULDA CREDIT UNION	20190103	01/08/2019	SPEC BLDG LOAN - JAN 2019 -	250-49980-612	1,072.79
<b>Activity 49980 - Debt Service Total:</b>					<b>3,360.00</b>
<b>Fund 250 - EDA GENERAL Total:</b>					<b>4,699.93</b>
<b>Fund: 254 - NORTH IND PARK</b>					
<b>Activity: 49980 - Debt Service</b>					
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2013B PROJ-	254-49980-601	20,000.00

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BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2013B PROJ-	254-49980-611	885.00
			<b>Activity 49980 - Debt Service Total:</b>		<b>20,885.00</b>
			<b>Fund 254 - NORTH IND PARK Total:</b>		<b>20,885.00</b>
<b>Fund: 274 - TIF 1-19 NWIP II</b>					
<b>Activity: 49980 - Debt Service</b>					
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2018A GEN	274-49980-611	25,628.75
			<b>Activity 49980 - Debt Service Total:</b>		<b>25,628.75</b>
			<b>Fund 274 - TIF 1-19 NWIP II Total:</b>		<b>25,628.75</b>
<b>Fund: 276 - TIF 1-20 NEW VISION</b>					
<b>Activity: 46530 - TIF Districts</b>					
NEW VISION COOP	20181231	12/31/2018	SERVICE	276-46530-482	28,858.49
			<b>Activity 46530 - TIF Districts Total:</b>		<b>28,858.49</b>
			<b>Fund 276 - TIF 1-20 NEW VISION Total:</b>		<b>28,858.49</b>
<b>Fund: 301 - 2003 IMPROVEMENT BOND</b>					
<b>Activity: 49980 - Debt Service</b>					
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2011B PROJ	301-49980-601	120,000.00
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2011B PROJ	301-49980-611	1,110.00
			<b>Activity 49980 - Debt Service Total:</b>		<b>121,110.00</b>
			<b>Fund 301 - 2003 IMPROVEMENT BOND Total:</b>		<b>121,110.00</b>
<b>Fund: 302 - 4TH AVENUE IMPROVEMENT</b>					
<b>Activity: 47000 - Debt Service</b>					
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2012A PROJ	302-47000-480	475.00
			<b>Activity 47000 - Debt Service Total:</b>		<b>475.00</b>
<b>Activity: 49980 - Debt Service</b>					
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2012A PROJ	302-49980-601	26,950.00
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2012A PROJ	302-49980-611	712.25
			<b>Activity 49980 - Debt Service Total:</b>		<b>27,662.25</b>
			<b>Fund 302 - 4TH AVENUE IMPROVEMENT Total:</b>		<b>28,137.25</b>
<b>Fund: 303 - 2007 STREET IMPROVEMENT</b>					
<b>Activity: 49980 - Debt Service</b>					
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2012A PROJ-	303-49980-601	75,000.00
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2012A PROJ-	303-49980-611	3,575.00
			<b>Activity 49980 - Debt Service Total:</b>		<b>78,575.00</b>
			<b>Fund 303 - 2007 STREET IMPROVEMENT Total:</b>		<b>78,575.00</b>
<b>Fund: 305 - 2009 STREET IMPROVEMENT</b>					
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2017C GEN	305-39202	-1,275.71
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2017C GEN	305-39202	-15,674.50
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2017C GEN	305-39202	-17,675.50
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2017C GEN	305-39202	-1,131.29
			<b>Activity 49980 - Debt Service Total:</b>		<b>-35,757.00</b>
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2017C GEN	305-49980-601	81,650.00
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2017C GEN	305-49980-601	17,675.50
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2017C GEN	305-49980-601	15,674.50
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2017C GEN	305-49980-611	5,893.00
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2017C GEN	305-49980-611	1,275.71
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2017C GEN	305-49980-611	1,131.29
			<b>Activity 49980 - Debt Service Total:</b>		<b>122,200.00</b>
			<b>Fund 305 - 2009 STREET IMPROVEMENT Total:</b>		<b>87,543.00</b>
<b>Fund: 306 - 2013 STREET IMPROVEMENT</b>					
<b>Activity: 41000 - General Government</b>					
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2013A GEN	306-41000-480	475.00
			<b>Activity 41000 - General Government Total:</b>		<b>475.00</b>
<b>Activity: 49980 - Debt Service</b>					
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2013A GEN	306-49980-601	75,000.00

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BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2013A GEN	306-49980-601	60,000.00
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2013A GEN	306-49980-611	15,046.88
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2013A GEN	306-49980-611	10,209.38
				<b>Activity 49980 - Debt Service Total:</b>	<b>160,256.26</b>
				<b>Fund 306 - 2013 STREET IMPROVEMENT Total:</b>	<b>160,731.26</b>
<b>Fund: 307 - 2017 STREET PROJECT</b>					
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2017A GEN	307-39202	-27,423.07
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2017A GEN	307-39202	-7,337.16
					<b>-34,760.23</b>
<b>Activity: 41000 - General Government</b>					
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2018A GEN	307-41000-480	475.00
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2017A GEN	307-41000-480	475.00
				<b>Activity 41000 - General Government Total:</b>	<b>950.00</b>
<b>Activity: 49980 - Debt Service</b>					
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2017A GEN	307-49980-611	44,097.50
				<b>Activity 49980 - Debt Service Total:</b>	<b>44,097.50</b>
				<b>Fund 307 - 2017 STREET PROJECT Total:</b>	<b>10,287.27</b>
<b>Fund: 401 - GENERAL CAPITAL PROJECTS</b>					
ZIEGLER, INC.	A6130801	12/27/2018	IMPROVEMENTS - STREETS	401-39101	-15,000.00
					<b>-15,000.00</b>
<b>Activity: 49950 - Capital Outlay</b>					
COTTONWOOD CO SOLID WA	1817753	12/31/2018	REFUSE DISPOSAL	401-49950-439	10.00
MARK MCDONOUGH	19-002	01/08/2019	PURCHASE OF POLICE K-9	401-49950-501	11,980.00
MARK MCDONOUGH	19-002	01/08/2019	PURCHASE OF POLICE K-9	401-49950-501	920.00
ZIEGLER, INC.	A6130801	12/27/2018	IMPROVEMENTS - STREETS	401-49950-503	54,819.00
SCHRAMMEL LAW OFFICE	01022019	12/31/2018	LEGAL FEES	401-49950-506	46.00
COTTONWOOD CO SOLID WA	1817729	12/31/2018	#1817729 REFUSE DISPOSAL-	401-49950-506	125.00
COTTONWOOD CO SOLID WA	1817750	12/31/2018	#1817750 REFUSE DISPOSAL-	401-49950-506	34.00
				<b>Activity 49950 - Capital Outlay Total:</b>	<b>67,934.00</b>
				<b>Fund 401 - GENERAL CAPITAL PROJECTS Total:</b>	<b>52,934.00</b>
<b>Fund: 406 - PIR</b>					
<b>Activity: 41000 - General Government</b>					
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2013B ADMI	406-41000-480	475.00
				<b>Activity 41000 - General Government Total:</b>	<b>475.00</b>
<b>Activity: 49980 - Debt Service</b>					
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2013B PROJ-	406-49980-601	45,000.00
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2012A PROJ	406-49980-601	8,050.00
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 20121 PROJ	406-49980-611	212.75
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2013B PROJ-	406-49980-611	1,947.50
				<b>Activity 49980 - Debt Service Total:</b>	<b>55,210.25</b>
				<b>Fund 406 - PIR Total:</b>	<b>55,685.25</b>
<b>Fund: 601 - WATER</b>					
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2013A GEN	601-23100	45,000.00
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2017A GEN	601-23100	20,000.00
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2011A PROJ-	601-29107	35,000.00
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2012A PROJ	601-29108	18,200.00
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2012A PROJ	601-29108	24,800.00
					<b>143,000.00</b>
<b>Activity: 49400 - Water</b>					
NCPERS MINNESOTA	844600012019	01/03/2019	INSURANCE #844600 - JAN 20	601-49400-133	32.00
WEX BANK	57182151	12/31/2018	FUEL - WATER	601-49400-212	271.87
RED ROCK RURAL WATER	20190109	01/09/2019	WATER #104328 JOHNSON H	601-49400-217	112.76
RUNNINGS SUPPLY, INC	#71920 12-24-18	12/31/2018	#71920 - MAINTENANCE	601-49400-241	10.45
MN VALLEY TESTING	952845	12/18/2018	TESTING	601-49400-310	67.50
VERIZON WIRELESS	9820682334	12/31/2018	TELEPHONE #486357723-000	601-49400-321	96.59
CITIZEN PUBLISHING CO	20181231	12/31/2018	ADVERTISING	601-49400-340	902.47

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RUNNINGS SUPPLY, INC	#71920 12-24-18	12/31/2018	#71920 - MAINTENANCE	601-49400-404	79.74
US BANK	20181220	12/31/2018	CREDIT CARD- HACH MAINT	601-49400-404	2,761.68
WINDOM FIRE & SAFETY	6848	12/31/2018	SERVICE - WATER/WASTEWAT	601-49400-404	122.50
MN DEPT OF HEALTH	#1170006 4Q 2018	12/31/2018	WATER SURCHARGE 4TH Q 20	601-49400-443	3,304.00
SCOTT VEENKER	25529	12/31/2018	SERVICE	601-49400-480	555.83
SVOBODA EXCAVATING, INC	8408	12/31/2018	SERVICE	601-49400-480	1,500.00
				<b>Activity 49400 - Water Total:</b>	<b>9,817.39</b>

## Activity: 49980 - Debt Service

BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2011A PROJ	601-49980-611	4,483.75
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2012A PROJ	601-49980-611	798.20
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2012A PROJ	601-49980-611	595.20
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2013A GEN	601-49980-611	10,462.50
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2017A GEN	601-49980-611	9,175.00
MN PUBLIC FACILITIES AUTHO	20190109	01/09/2019	BOND PAYMENT - 1999 WA T	601-49980-611	961.80
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2017C GEN	601-49980-720	15,674.50
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2017C GEN	601-49980-720	1,131.29
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2017A GEN	601-49980-720	27,423.07
				<b>Activity 49980 - Debt Service Total:</b>	<b>70,705.31</b>

Fund 601 - WATER Total: 223,522.70

## Fund: 602 - SEWER

BOLTON & MENK, INC.	0226481	12/31/2018	WINDOM/WWTF IMPROVEM	602-16200	21,246.63
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2013A GEN	602-23100	35,000.00
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2017A GEN	602-23100	20,000.00
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2011A PROJ	602-29105	175,000.00
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2012A PROJ	602-29106	16,800.00
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2012A PROJ	602-29106	15,200.00
					<b>283,246.63</b>

## Activity: 49450 - Sewer

NCPERS MINNESOTA	844600012019	01/03/2019	INSURANCE #844600 - JAN 20	602-49450-133	64.00
A & B BUSINESS	IN576060	01/09/2019	SUPPLIES	602-49450-200	54.95
WEX BANK	57182151	12/31/2018	FUEL - SEWER	602-49450-212	110.44
RUNNINGS SUPPLY, INC	#71920 12-24-18	12/31/2018	#71920 - MAINTENANCE	602-49450-241	58.98
MN VALLEY TESTING	952330	12/07/2018	TESTING	602-49450-310	227.20
MN VALLEY TESTING	952619	12/18/2018	TESTING	602-49450-310	144.00
MN VALLEY TESTING	952633	12/18/2018	TESTING	602-49450-310	127.20
MN VALLEY TESTING	953654	12/21/2018	TESTING	602-49450-310	227.20
MN VALLEY TESTING	953685	12/26/2018	TESTING	602-49450-310	144.00
MN VALLEY TESTING	954288	12/27/2018	TESTING	602-49450-310	227.20
VERIZON WIRELESS	9820682334	12/31/2018	TELEPHONE #486357723-000	602-49450-321	71.80
US BANK	20181220	12/31/2018	CREDIT CARD- HACH MAINT	602-49450-404	94.70
US BANK	20181220	12/31/2018	CREDIT CARD- HACH MAINT	602-49450-404	828.00
WINDOM AUTO VALU	20181225	12/31/2018	MAINTENANCE #3400540	602-49450-404	44.99
SCHWALBACH HARDWARE	20181225	12/31/2018	MAINTENANCE	602-49450-404	15.49
WINDOM FIRE & SAFETY	6848	12/31/2018	SERVICE - WATER/WASTEWAT	602-49450-404	122.50
SHI INTERNATIONAL CORP	809225615	12/31/2018	COMPUTERS - WATER DEPT	602-49450-404	536.00
WINDOM AUTO VALU	20181225	12/31/2018	MAINTENANCE #3400540	602-49450-405	66.26
US BANK	20181220	12/31/2018	CREDIT CARD- GALCO INDUST	602-49450-408	68.53
				<b>Activity 49450 - Sewer Total:</b>	<b>3,233.44</b>

## Activity: 49980 - Debt Service

BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2012A PROJ	602-49980-611	736.80
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2012A PROJ	602-49980-611	364.80
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2011A PROJ	602-49980-611	31,377.50
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2017A GEN	602-49980-611	8,555.00
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2013A GEN	602-49980-611	9,059.38
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2017A GEN	602-49980-720	7,337.16
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2017C GEN	602-49980-720	1,275.71

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BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2017C GEN	602-49980-720	17,675.50
				<b>Activity 49980 - Debt Service Total:</b>	<b>76,381.85</b>
				<b>Fund 602 - SEWER Total:</b>	<b>362,861.92</b>

## Fund: 604 - ELECTRIC

US BANK	20181220	12/31/2018	CREDIT CARD- DIGI KEY ELECT	604-16300	28.75
UNION PACIFIC RAILROAD CO	20190103	01/04/2019	CIRCUIT 7 UPGRADE	604-16300	755.00
WESCO DISTRIBUTION, INC	428245	12/18/2018	NEW CONST CIRCUIT 7 -2019	604-16300	14,347.00
UTILITIES PLUS ENERGY SERVI	601301	12/31/2018	SERVICE #601301 - SUBSTATIO	604-16300	1,080.00
JOSE ALBERTO SAN JUAN CRU	20190108	01/08/2019	REFUND - UTILITY PREPAYME	604-22000	300.00
GAGE DRONEN	20190108	01/08/2019	REFUND - BALANCE OF UTILIT	604-22000	98.87
LILLIAN ROSS	20190108	01/08/2019	REFUND - BALANCE OF UTILIT	604-22000	218.12
ASHISHKUMAR PATEL	20190108	01/08/2019	REFUND - UTILITY PREPAYME	604-22000	300.00
JENNIFER SCHROEDER	20190108	01/08/2019	REFUND COURTNEY C. UTILILI	604-22000	98.86
					<b>17,226.60</b>

## Activity: 49550 - Electric

NCPERS MINNESOTA	844600012019	01/03/2019	INSURANCE #844600 - JAN 20	604-49550-133	112.00
AMAZON CAPITAL SERVICES, I	1FD1-CYC3-QDRT	12/31/2018	#A2QOYJ8ZLN2YT - SUPPLIES	604-49550-200	159.90
WEX BANK	57182151	12/31/2018	FUEL - ELECTRIC	604-49550-212	692.48
SCHWALBACH HARDWARE	20181225	12/31/2018	MAINTENANCE	604-49550-217	34.97
JOHNSON HARDWARE	20191226	12/31/2018	SUPPLIES	604-49550-241	0.70
SCHRAMMEL LAW OFFICE	01022019	12/31/2018	LEGAL FEES	604-49550-304	210.00
VERIZON WIRELESS	9820682334	12/31/2018	TELEPHONE #486357723-000	604-49550-321	121.02
STEVE NASBY	20181219	12/31/2018	EXPENSE - CMPAS -DEC MTG	604-49550-331	144.97
O'REILLY AUTOMOTIVE, INC	#1510318 12-28-18	12/31/2018	MAINTENANCE	604-49550-402	73.76
RUNNINGS SUPPLY, INC	#71920 12-24-18	12/31/2018	#71920 - MAINTENANCE	604-49550-402	411.43
JORDAN BUSSA	005	12/31/2018	CLEANING - DEC 2018	604-49550-402	184.60
RON'S ELECTRIC INC	138634	12/31/2018	MAINTENANCE	604-49550-402	117.00
US BANK	20181220	12/31/2018	CREDIT CARD- SELECT BLINDS	604-49550-402	218.65
US BANK	20181220	12/31/2018	CREDIT CARD- MENARDS	604-49550-402	128.37
US BANK	20181220	12/31/2018	CREDIT CARD- SELECT BLINDS	604-49550-402	218.65
SCHWALBACH HARDWARE	20181225	12/31/2018	MAINTENANCE	604-49550-402	239.22
WINDOW FIRE & SAFETY	6847	12/31/2018	SERVICE - ELECTRIC DEPT	604-49550-402	210.00
O'REILLY AUTOMOTIVE, INC	#1510318 12-28-18	12/31/2018	MAINTENANCE	604-49550-405	49.28
HIGLEY FORD	87031	12/31/2018	SERVICE 2013 FORD	604-49550-405	799.68
GDF ENTERPRISES, INC	A15031	12/31/2018	MAINTENANCE	604-49550-405	87.50
RAGE INC - CAMPUS CLEANER	11-010612	12/31/2018	SERVICE - POWER PLANT	604-49550-406	34.17
RUNNINGS SUPPLY, INC	#71920 12-24-18	12/31/2018	#71920 - MAINTENANCE	604-49550-408	12.58
SCHWALBACH HARDWARE	20181225	12/31/2018	MAINTENANCE	604-49550-408	109.94
DAKOTA SUPPLY GROUP	E399352	12/18/2018	MAINTENANCE	604-49550-408	688.40
DAKOTA SUPPLY GROUP	E423682	12/26/2018	MAINTENANCE	604-49550-408	172.10
US BANK	20181220	12/31/2018	CREDIT CARD- GRAINGER	604-49550-411	108.46
ADVANTAGE COLLECTION PR	#3796 1-1-19	01/08/2019	SERVICE #3796	604-49550-432	15.65
MN DEPT OF PUBLIC SAFETY	1712500242018 M-97010	01/09/2019	MN HAZARDOUS MAT ACT FE	604-49550-433	25.00
FULDA CREDIT UNION	20181231	12/31/2018	ENERGY REBATE	604-49550-450	1,469.11
				<b>Activity 49550 - Electric Total:</b>	<b>6,849.59</b>
				<b>Fund 604 - ELECTRIC Total:</b>	<b>24,076.19</b>

## Fund: 609 - LIQUOR STORE

SECR REV FUND/CITY OF WD	20190103	01/03/2019	PETTY CASH - RIVER BEND LIQ	609-10200	100.00
					<b>100.00</b>

## Activity: 49751 - Liquor Store

NCPERS MINNESOTA	844600012019	01/03/2019	INSURANCE #844600 - JAN 20	609-49751-133	32.00
US BANK	20181220	12/31/2018	CREDIT CARD- AMAZON	609-49751-200	56.14
RAGE INC - CAMPUS CLEANER	12-010711	12/26/2018	SERVICE - RIVER BEND LIQ	609-49751-211	48.57
AH HERMEL COMPANY	747473	12/26/2018	MERCHANDISE	609-49751-217	229.38
BELLBOY CORP	0067542000	12/26/2018	MERCHANDISE	609-49751-251	1,070.96
VINOPIA, INC	0222112-IN	12/18/2018	MERCHANDISE	609-49751-251	725.25
BREAKTHRU BEVERAGE MN	1080901017	12/18/2018	MERCHANDISE	609-49751-251	2,783.61
BREAKTHRU BEVERAGE MN	1080904481	12/26/2018	MERCHANDISE	609-49751-251	40.00

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
JOHNSON BROS.	1173818	12/18/2018	MERCHANDISE	609-49751-251	892.81
JOHNSON BROS.	1179638	12/26/2018	MERCHANDISE	609-49751-251	2,569.08
SOUTHERN GLAZER'S OF MN	1763996	12/18/2018	MERCHANDISE	609-49751-251	1,312.35
SOUTHERN GLAZER'S OF MN	1767044	12/26/2018	MERCHANDISE	609-49751-251	350.92
SOUTHERN GLAZER'S OF MN	1767045	12/26/2018	MERCHANDISE	609-49751-251	5,978.81
SOUTHERN GLAZER'S OF MN	1767046	12/26/2018	MERCHANDISE	609-49751-251	44.96
PHILLIPS WINE & SPIRITS	2472106	12/18/2018	MERCHANDISE	609-49751-251	5,292.68
PHILLIPS WINE & SPIRITS	2476305	12/26/2018	MERCHANDISE	609-49751-251	1,667.44
PHILLIPS WINE & SPIRITS	313808	12/31/2018	CREDIT - MERCHANDISE	609-49751-251	-237.00
PHILLIPS WINE & SPIRITS	314419	12/26/2018	CREDIT - MERCHANDISE	609-49751-251	-166.00
PHILLIPS WINE & SPIRITS	316095	12/31/2018	CRDIT - MERCHANDISE	609-49751-251	-120.49
PHILLIPS WINE & SPIRITS	316287	12/31/2018	CREDIT - MERCHANDISE	609-49751-251	-257.00
JOHNSON BROS.	519268	12/31/2018	CREDIT - MERCHANDISE	609-49751-251	-6.75
JOHNSON BROS.	519270	12/31/2018	CREDIT - MERCHANDISE	609-49751-251	-180.00
JOHNSON BROS.	694482	12/31/2018	CREDIT - MERCHANDISE	609-49751-251	-92.86
BEVERAGE WHOLESALERS	039552	12/31/2018	MERCHANDISE	609-49751-252	3,533.70
BEVERAGE WHOLESALERS	040416	01/08/2019	MERCHANDISE	609-49751-252	8,070.06
BEVERAGE WHOLESALERS	040834	01/09/2019	MERCHANDISE	609-49751-252	116.00
JOHNSON BROS.	1173820	12/18/2018	MERCHANDISE	609-49751-252	73.80
ARTISAN BEER COMPANY	3311511	12/18/2018	MERCHANDISE	609-49751-252	54.40
ARTISAN BEER COMPANY	3313178	12/26/2018	MERCHANDISE	609-49751-252	216.00
ARTISAN BEER COMPANY	443409	12/31/2018	CREDIT - MERCHANDISE	609-49751-252	-15.68
DOLL DISTRIBUTING, LLC	578502	12/26/2018	MERCHANDISE	609-49751-252	13,645.10
DOLL DISTRIBUTING, LLC	582213	12/26/2018	MERCHANDISE	609-49751-252	4,927.10
RJM DISTRIBUTING	IND017657	12/26/2018	MERCHANDISE	609-49751-252	24.00
BELLBOY CORP	0067542000	12/26/2018	MERCHANDISE	609-49751-253	120.00
VINOCOPIA, INC	0222112-IN	12/18/2018	MERCHANDISE	609-49751-253	192.00
VINOCOPIA, INC	0222639-IN	12/26/2018	MERCHANDISE	609-49751-253	32.00
BREAKTHRU BEVERAGE MN	1080901017	12/18/2018	MERCHANDISE	609-49751-253	104.00
BREAKTHRU BEVERAGE MN	1080904481	12/26/2018	MERCHANDISE	609-49751-253	72.00
JOHNSON BROS.	1173819	12/18/2018	MERCHANDISE	609-49751-253	1,379.01
JOHNSON BROS.	1179639	12/26/2018	MERCHANDISE	609-49751-253	1,855.03
CARLOS CREEK WINERY	16630	12/26/2018	MERCHANDISE	609-49751-253	570.00
CARLOS CREEK WINERY	16662	12/31/2018	MERCHANDISE	609-49751-253	132.00
SOUTHERN GLAZER'S OF MN	1767046	12/26/2018	MERCHANDISE	609-49751-253	598.00
PHILLIPS WINE & SPIRITS	2472107	12/18/2018	MERCHANDISE	609-49751-253	607.90
PHILLIPS WINE & SPIRITS	2476306	12/26/2018	MERCHANDISE	609-49751-253	319.31
PHILLIPS WINE & SPIRITS	314420	12/26/2018	CREDIT - MERCHANDISE	609-49751-253	-56.00
PHILLIPS WINE & SPIRITS	316094	12/31/2018	CREDIT - MERCHANDISE	609-49751-253	-9.33
PHILLIPS WINE & SPIRITS	316095	12/31/2018	CRDIT - MERCHANDISE	609-49751-253	-31.98
PHILLIPS WINE & SPIRITS	316691	12/31/2018	CREDIT - MERCHANDISE	609-49751-253	-56.00
PHILLIPS WINE & SPIRITS	317268	12/31/2018	CREDIT - MERCHANDISE	609-49751-253	-96.00
PAUSTIS WINE COMPANY	35234	12/26/2018	MERCHANDISE	609-49751-253	96.00
MORGAN CREEK VINEYARDS	5099	12/18/2018	MERCHANDISE	609-49751-253	184.73
JOHNSON BROS.	519265	12/31/2018	CREDIT - MERCHANDISE	609-49751-253	-15.17
JOHNSON BROS.	519266	12/31/2018	CREDIT - MERCHANDISE	609-49751-253	-41.60
JOHNSON BROS.	519267	12/31/2018	CREDIT - MERCHANDISE	609-49751-253	-13.15
JOHNSON BROS.	519269	12/31/2018	CREDIT - MERCHANDISE	609-49751-253	-13.15
JOHNSON BROS.	520269	12/31/2018	CREDIT - MERCHANDISE	609-49751-253	-80.00
BEVERAGE WHOLESALERS	039552	12/31/2018	MERCHANDISE	609-49751-254	26.00
BREAKTHRU BEVERAGE MN	1080901017	12/18/2018	MERCHANDISE	609-49751-254	52.00
AH HERMEL COMPANY	747473	12/26/2018	MERCHANDISE	609-49751-254	108.64
AH HERMEL COMPANY	747473	12/26/2018	MERCHANDISE	609-49751-256	86.37
AH HERMEL COMPANY	747473	12/26/2018	MERCHANDISE	609-49751-261	30.69
VERIZON WIRELESS	9820682334	12/31/2018	TELEPHONE #486357723-000	609-49751-321	-36.63
BELLBOY CORP	0067542000	12/26/2018	MERCHANDISE	609-49751-333	35.00
VINOCOPIA, INC	0222112-IN	12/18/2018	MERCHANDISE	609-49751-333	16.00
VINOCOPIA, INC	0222639-IN	12/26/2018	MERCHANDISE	609-49751-333	2.50
BREAKTHRU BEVERAGE MN	1080901017	12/18/2018	MERCHANDISE	609-49751-333	67.83
BREAKTHRU BEVERAGE MN	1080904481	12/26/2018	MERCHANDISE	609-49751-333	3.70

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
JOHNSON BROS.	1173818	12/18/2018	MERCHANDISE	609-49751-333	12.18
JOHNSON BROS.	1173819	12/18/2018	MERCHANDISE	609-49751-333	46.55
JOHNSON BROS.	1179638	12/26/2018	MERCHANDISE	609-49751-333	29.58
JOHNSON BROS.	1179639	12/26/2018	MERCHANDISE	609-49751-333	81.77
SOUTHERN GLAZER'S OF MN	1763995	12/18/2018	MERCHANDISE	609-49751-333	8.20
SOUTHERN GLAZER'S OF MN	1763996	12/18/2018	MERCHANDISE	609-49751-333	14.73
SOUTHERN GLAZER'S OF MN	1767044	12/26/2018	MERCHANDISE	609-49751-333	4.10
SOUTHERN GLAZER'S OF MN	1767045	12/26/2018	MERCHANDISE	609-49751-333	93.44
SOUTHERN GLAZER'S OF MN	1767046	12/26/2018	MERCHANDISE	609-49751-333	20.50
PHILLIPS WINE & SPIRITS	2472106	12/18/2018	MERCHANDISE	609-49751-333	79.18
PHILLIPS WINE & SPIRITS	2472107	12/18/2018	MERCHANDISE	609-49751-333	24.36
PHILLIPS WINE & SPIRITS	2476305	12/26/2018	MERCHANDISE	609-49751-333	24.93
PHILLIPS WINE & SPIRITS	2476306	12/26/2018	MERCHANDISE	609-49751-333	10.87
PHILLIPS WINE & SPIRITS	313808	12/31/2018	CREDIT - MERCHANDISE	609-49751-333	-1.74
PHILLIPS WINE & SPIRITS	314419	12/26/2018	CREDIT - MERCHANDISE	609-49751-333	-5.22
PHILLIPS WINE & SPIRITS	316287	12/31/2018	CREDIT - MERCHANDISE	609-49751-333	-1.74
PHILLIPS WINE & SPIRITS	317268	12/31/2018	CREDIT - MERCHANDISE	609-49751-333	-3.48
PAUSTIS WINE COMPANY	35234	12/26/2018	MERCHANDISE	609-49751-333	5.00
JOHNSON BROS.	519266	12/31/2018	CREDIT - MERCHANDISE	609-49751-333	-1.74
JOHNSON BROS.	519270	12/31/2018	CREDIT - MERCHANDISE	609-49751-333	-1.74
JOHNSON BROS.	520269	12/31/2018	CREDIT - MERCHANDISE	609-49751-333	-1.74
JOHNSON BROS.	694482	12/31/2018	CREDIT - MERCHANDISE	609-49751-333	-1.74
KDOM RADIO	#0229 12-31-18	12/31/2018	#0229 ADVERTISING	609-49751-340	907.26
KKOJ - KUXX	#101449 12-31-18	12/31/2018	#101449 ADVERTISING	609-49751-340	195.00
KKOJ - KUXX	#101449 12-31-18	12/31/2018	#101449 CREDIT - ADVERTISI	609-49751-340	-9.75
RADIO WORKS LLC	#1933 12-31-18	12/31/2018	#1933 - SERVICE	609-49751-340	60.00
US BANK	20181220	12/31/2018	CREDIT CARD- FACEBOOK CA	609-49751-340	45.00
CITIZEN PUBLISHING CO	20181231	12/31/2018	ADVERTISING	609-49751-340	1,753.30
WINDOM FIRE & SAFETY	6841	12/31/2018	SERVICE - LIQUOR STORE	609-49751-404	35.00

Activity 49751 - Liquor Store Total: 62,343.10

Fund 609 - LIQUOR STORE Total: 62,443.10

## Fund: 614 - TELECOM

ODDSON UNDERGROUND INC	2018-221	12/31/2018	CR 25/17 PROJECT	614-16300	4,515.00
POWER & TEL	6581997-01	12/31/2018	CORE UPGRADE	614-16400	190.45
INTERNAL REVENUE SERVICE	20190107	12/31/2018	EXCISE TAX POSTING - DEC 20	614-20201	435.24
INTERNAL REVENUE SERVICE	20190107A	01/08/2019	EXCISE TAX POSTING - JAN. 20	614-20201	500.00
MN 9-1-1 PROGRAM	20190106	12/31/2018	DEC 2018 911 SERVICE	614-20206	1,224.64
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2017B GO E	614-23100	85,000.00
					<b>91,865.33</b>

## Activity: 49870 - Telecom

NCPERS MINNESOTA	844600012019	01/03/2019	INSURANCE #844600 - JAN 20	614-49870-133	80.00
US BANK	20181220	12/31/2018	CREDIT CARD- HY VEE	614-49870-200	48.87
ADVANCED SYSTEMS, INC.	652509	12/27/2018	SERVICE #78328000	614-49870-200	46.92
WEX BANK	57182151	12/31/2018	FUEL - TELECOM	614-49870-212	182.33
RUNNINGS SUPPLY, INC	#71920 12-24-18	12/31/2018	#71920 - MAINTENANCE	614-49870-227	32.48
SCHWALBACH HARDWARE	20181225	12/31/2018	MAINTENANCE	614-49870-227	46.72
POWER & TEL	6570425-00	12/26/2018	MAINTENANCE	614-49870-227	146.06
SHI INTERNATIONAL CORP	809225615	12/31/2018	COMPUTERS - TELECOM DEP	614-49870-227	1,340.00
NATIONAL CABLE TV COOP	SI-603158	12/31/2018	SUPPLIES	614-49870-227	73.56
US BANK	20181220	12/31/2018	CREDIT CARD- SPECIALIZED P	614-49870-241	108.88
VERIZON WIRELESS	9820682334	12/31/2018	TELEPHONE #486357723-000	614-49870-321	300.64
RUNNINGS SUPPLY, INC	#71920 12-24-18	12/31/2018	#71920 - MAINTENANCE	614-49870-322	438.18
JEFFREY DAHNA	20181228	12/31/2018	EXPENSE - MGR TRAINING- JU	614-49870-334	23.73
KDOM RADIO	#0073 12-31-18	12/31/2018	#0073 ADVERTISING	614-49870-340	100.98
ELITE MECHANICAL SYSTEMS,	4195	12/31/2018	SERVICE - SYSTEM CHECKOUT	614-49870-404	78.00
WINDOM FIRE & SAFETY	6844	12/31/2018	SERVICE - TELECOM	614-49870-404	95.95
CENTURY LINK	7242105D-D-18351	12/31/2018	#5142105DD3 - SERVICE - CA	614-49870-441	42.98
CCI SYSTEMS	0105740-IN	01/09/2019	CATV HEADEND	614-49870-442	5,421.23
DISPLAY SYSTEMS INTERNATI	17196	12/31/2018	SERVICE #17196	614-49870-442	198.44

Expense Approval Report

Payment Dates: 12/29/2018 - 01/10/2019

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
NATIONAL CABLE TV COOP	18120592	12/31/2018	SUBSCRIBER	614-49870-442	42,473.75
ARVIG	286750	12/31/2018	SERVICE #104725	614-49870-442	2,203.00
SHOWTIME NETWORKS INC	9002731-1118	12/18/2018	SUBSCRIBER	614-49870-442	263.13
E-911 - INDEPENDENT EMERG	#100-0141 1-1-19	01/09/2019	MONTHLY 911 SERVICE	614-49870-445	40.00
WOODSTOCK COMMUNICATI	10095453	01/09/2019	SPECIAL ACCESS CIRCUITS #17	614-49870-445	205.10
ZAYO GROUP, LLC	#027696 1-1-19	01/09/2019	TRANSPORT ###027696	614-49870-447	1,950.00
US BANK	20181220	12/31/2018	CREDIT CARD- FIBERSTORE -	614-49870-447	88.82
HURRICANE ELECTRIC LLC	98296293-IN	01/09/2019	10 GB INT NCC OMAHA , NE	614-49870-447	2,300.00
HURRICANE ELECTRIC LLC	98296293-IN	01/09/2019	10 GB INTERNET MIN1 MINN	614-49870-447	1,800.00
US BANK	20181220	12/31/2018	CREDIT CARD- DREAMHOST	614-49870-448	139.00
JEFFREY DAHNA	20181231	12/31/2018	EXPENSE -INTERNET OCT-NOV	614-49870-448	90.00
TIM FJELD	20181231	12/31/2018	INTEREST SUPPORT-OCT-NOV-	614-49870-448	130.50
SWWC - SOUTHWEST WEST C	59475	12/12/2018	SERVICE #1849	614-49870-448	950.00
SOUTHWEST MN BROADBAN	20181231	12/31/2018	QVC COMMISSIONS-DEC 2018	614-49870-480	125.50
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2017B GO E	614-49870-480	475.00

Activity 49870 - Telecom Total: 62,039.75

Activity: 49980 - Debt Service

BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2017B GO E	614-49980-611	12,825.00
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Activity 49980 - Debt Service Total: 12,825.00

Fund 614 - TELECOM Total: 166,730.08

Fund: 615 - ARENA

HANDY HEATING & COOLING	1704	12/31/2018	ARENA-CEILING PROJECT	615-16200	279.00
BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2018A GEN	615-23100	45,000.00

45,279.00

Activity: 49850 - Arena

NCPERS MINNESOTA	844600012019	01/03/2019	INSURANCE #844600 - JAN 20	615-49850-133	32.00
INDOFF, INC	3189331	12/19/2018	SUPPLIES - TIME CARDS	615-49850-200	43.18
RUNNINGS SUPPLY, INC	#71920 12-24-18	12/31/2018	#71920 - MAINTENANCE	615-49850-211	43.98
SCHWALBACH HARDWARE	20181225	12/31/2018	MAINTENANCE	615-49850-211	48.03
US BANK	20181220	12/31/2018	CREDIT CARD- CENEX LP	615-49850-212	120.00
US BANK	20181220	12/31/2018	CREDIT CARD- CENEX LP	615-49850-212	120.00
COUNTRY PRIDE SERVICE	20181231	12/31/2018	MAINTENANCE	615-49850-212	324.25
WEX BANK	57182151	12/31/2018	FUEL - ARENA	615-49850-212	99.35
WINDOM QUICK PRINT	20181206	12/31/2018	SUPPLIES	615-49850-217	55.00
FRANKS SHOE REPAIR	30183	12/31/2018	SERVICE #30183	615-49850-217	14.00
SCHWALBACH HARDWARE	20181225	12/31/2018	MAINTENANCE	615-49850-241	113.25
SCHRAMEL LAW OFFICE	01022019	12/31/2018	LEGAL FEES	615-49850-304	1,200.00
VERIZON WIRELESS	9820682334	12/31/2018	TELEPHONE #486357723-000	615-49850-321	58.88
ASCAP	500580363 2019	01/03/2019	BASE LICENSE FEE #50058036	615-49850-326	119.00
CITIZEN PUBLISHING CO	20181231	12/31/2018	ADVERTISING	615-49850-340	378.60
CITIZEN PUBLISHING CO	20181231	12/31/2018	ADVERTISING	615-49850-340	22.00
SCHWALBACH HARDWARE	20181225	12/31/2018	MAINTENANCE	615-49850-404	183.90
WINDOM AUTO VALU	20181225	12/31/2018	MAINTENANCE #3400540	615-49850-404	248.27
ELITE MECHANICAL SYSTEMS,	4212	12/31/2018	SERVICE - BATH FANS	615-49850-404	409.86
ADVANCE AUTO PARTS	#091380 1-1-19	12/31/2018	MAINTENANCE	615-49850-405	88.16
WINDOM AUTO VALU	20181225	12/31/2018	MAINTENANCE #3400540	615-49850-405	71.13
SCHWALBACH HARDWARE	20181225	12/31/2018	MAINTENANCE	615-49850-406	25.55
RINK SYSTEMS, INC	073290	12/31/2018	ARENA-ICE PROJECT	615-49850-439	37,500.00
RINK SYSTEMS, INC	073351	12/31/2018	MAINTENANCE	615-49850-439	36.00
SCHWALBACH HARDWARE	20181225	12/31/2018	MAINTENANCE	615-49850-439	187.18
CARLSON & STEWART REFRIG	15019	12/31/2018	SERVICE-	615-49850-480	695.50

Activity 49850 - Arena Total: 42,237.07

Activity: 49980 - Debt Service

BOND TRUST SERVICE CORP	20190107	01/07/2019	BOND PAYMENT- 2018A GEN	615-49980-611	28,918.61
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Activity 49980 - Debt Service Total: 28,918.61

Fund 615 - ARENA Total: 116,434.68

## Expense Approval Report

Payment Dates: 12/29/2018 - 01/10/2019

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
<b>Fund: 617 - M/P CENTER</b>					
<b>Activity: 49860 - M/P Center</b>					
NCPERS MINNESOTA	844600012019	01/03/2019	INSURANCE #844600 - JAN 20	617-49860-133	16.00
US BANK	20181220	12/31/2018	CREDIT CARD- RUNNINGS - M	617-49860-217	33.70
US BANK	20181220	12/31/2018	CREDIT CARD- HY VEE	617-49860-254	36.48
US BANK	20181220	12/31/2018	CREDIT CARD- HY VEE	617-49860-254	65.33
US BANK	20181220	12/31/2018	CREDIT CARD- HY VEE	617-49860-254	4.00
US BANK	20181220	12/31/2018	CREDIT CARD- HY VEE	617-49860-254	135.74
VERIZON WIRELESS	9820682334	12/31/2018	TELEPHONE #486357723-000	617-49860-321	40.90
ASCAP	500580363 2019	01/03/2019	BASE LICENSE FEE #50058036	617-49860-326	119.00
KDOM RADIO	#0563 12-31-18	12/31/2018	#0563 ADVERTISING	617-49860-340	290.19
CITIZEN PUBLISHING CO	20181231	12/31/2018	ADVERTISING	617-49860-340	879.06
CITIZEN PUBLISHING CO	20181231	12/31/2018	ADVERTISING	617-49860-340	22.00
US BANK	20181220	12/31/2018	CREDIT CARD- RUNNINGS	617-49860-404	11.16
JOHNSON CONTROLS FIRE PR	85482657	12/31/2018	MAINTENANCE	617-49860-404	847.27
SCHWALBACH HARDWARE	20181225	12/31/2018	MAINTENANCE	617-49860-406	13.75
BLUE CROSS/BLUE SHIELD	181228038007	01/03/2019	INSURANCE PREM- APRIL 201	617-49860-480	1,566.50
BLUE CROSS/BLUE SHIELD	190102067212	01/09/2019	INSURANCE PREM- FEB 2019	617-49860-480	1,566.50
<b>Activity 49860 - M/P Center Total:</b>					<b>5,647.58</b>
<b>Fund 617 - M/P CENTER Total:</b>					<b>5,647.58</b>
<b>Fund: 700 - PAYROLL</b>					
Internal Revenue Service-Payr	INV0001536	01/04/2019	Federal Tax Withholding	700-21701	9,915.62
MN Department of Revenue -	INV0001535	01/04/2019	State Withholding	700-21702	4,798.05
Internal Revenue Service-Payr	INV0001537	01/04/2019	Social Security	700-21703	11,876.88
MN Pera	INV0001529	01/04/2019	PERA	700-21704	12,958.54
MN Pera	INV0001530	01/04/2019	PERA	700-21704	7,613.05
MN Pera	INV0001531	01/04/2019	PERA	700-21704	907.88
MN State Deferred	INV0001532	01/04/2019	Deferred Compensation	700-21705	5,544.11
MN State Deferred	INV0001533	01/04/2019	Deferred Roth	700-21705	535.00
BLUE CROSS/BLUE SHIELD	181228038007	01/03/2019	INSURANCE PREM- APRIL 201	700-21706	50,011.00
BLUE CROSS/BLUE SHIELD	190102067212	01/09/2019	INSURANCE PREM- FEB 2019	700-21706	52,213.00
MUNDT LAW GROUP, LLC	20181226	01/03/2019	FILE #72709-KRISTEN PORATH	700-21709	135.50
Internal Revenue Service-Payr	INV0001534	01/04/2019	Medicare Withholding	700-21711	3,531.90
NCPERS MINNESOTA	844600012019	01/03/2019	INSURANCE #844600 - JAN 20	700-21718	16.00
NCPERS MINNESOTA	844600012019	01/03/2019	INSURANCE #844600 - JAN 20	700-21718	16.00
SELECTACCOUNT	20190104	01/03/2019	HSA EMPLOYEE CONTRICUTIO	700-21723	264.23
					<b>160,336.76</b>
<b>Fund 700 - PAYROLL Total:</b>					<b>160,336.76</b>
<b>Grand Total:</b>					<b>1,873,204.73</b>

## Report Summary

## Fund Summary

Fund	Payment Amount
100 - GENERAL	61,416.67
211 - LIBRARY	1,573.05
225 - AIRPORT	558.50
230 - POOL	119.00
235 - AMBULANCE	12,409.30
250 - EDA GENERAL	4,699.93
254 - NORTH IND PARK	20,885.00
274 - TIF 1-19 NWIP II	25,628.75
276 - TIF 1-20 NEW VISION	28,858.49
301 - 2003 IMPROVEMENT BOND	121,110.00
302 - 4TH AVENUE IMPROVEMENT	28,137.25
303 - 2007 STREET IMPROVEMENT	78,575.00
305 - 2009 STREET IMPROVEMENT	87,543.00
306 - 2013 STREET IMPROVEMENT	160,731.26
307 - 2017 STREET PROJECT	10,287.27
401 - GENERAL CAPITAL PROJECTS	52,934.00
406 - PIR	55,685.25
601 - WATER	223,522.70
602 - SEWER	362,861.92
604 - ELECTRIC	24,076.19
609 - LIQUOR STORE	62,443.10
614 - TELECOM	166,730.08
615 - ARENA	116,434.68
617 - M/P CENTER	5,647.58
700 - PAYROLL	160,336.76
<b>Grand Total:</b>	<b>1,873,204.73</b>

## Account Summary

Account Number	Account Name	Payment Amount
100-20191	Unapplied Cash	100.56
100-35201	Police Forfeits	38.60
100-36200	Other Income	-489.07
100-41110-308	Training & Registrations	225.00
100-41110-326	Data Processing	37.00
100-41110-350	Printing & Design	357.50
100-41110-433	Dues & Subscriptions	12,495.00
100-41310-133	Employer Paid Insurance	80.00
100-41310-200	Office Supplies	66.57
100-41310-308	Training & Registrations	30.00
100-41310-321	Telephone	46.16
100-41310-326	Data Processing	10.00
100-41310-480	Other Miscellaneous	1,768.00
100-41410-480	Other Miscellaneous	1,395.24
100-41910-133	Employer Paid Insurance	24.00
100-41910-200	Office Supplies	24.19
100-41910-212	Motor Fuels	56.99
100-41910-308	Training & Registrations	260.00
100-41910-321	Telephone	36.16
100-41910-443	Intergovernmental Fees	2,084.46
100-41910-480	Other Miscellaneous	13.00
100-41940-211	Cleaning Supplies	150.49
100-41940-406	Repairs & Maint - Groun	780.50
100-42120-133	Employer Paid Insurance	144.00
100-42120-200	Office Supplies	61.98
100-42120-212	Motor Fuels	1,264.95
100-42120-304	Legal Fees	3,957.50
100-42120-321	Telephone	388.55

## Account Summary

Account Number	Account Name	Payment Amount
100-42120-323	Radio Units	375.56
100-42120-325	Dispatching	4,221.00
100-42120-326	Data Processing	276.00
100-42120-327	Interpretation Fees	23.75
100-42120-334	Meals/Lodging	15.28
100-42120-404	Repairs & Maint - M&E	3,947.94
100-42120-405	Repairs & Maint - Vehicl	426.19
100-42120-412	Rentals - Building	1,900.00
100-42120-419	Vehicle Lease	2,218.80
100-42120-433	Dues & Subscriptions	2,608.00
100-42120-480	Other Miscellaneous	1,294.87
100-42220-212	Motor Fuels	155.07
100-42220-218	Uniforms	99.98
100-42220-308	Training & Registrations	1,887.31
100-42220-323	Radio Units	311.51
100-42220-325	Dispatching	29.25
100-42220-404	Repairs & Maint - M&E	10.99
100-42220-405	Repairs & Maint - Vehicl	226.48
100-42220-406	Repairs & Maint - Groun	570.00
100-42220-480	Other Miscellaneous	35.00
100-43100-133	Employer Paid Insurance	48.00
100-43100-212	Motor Fuels	2,884.96
100-43100-215	Materials & Equipment	89.98
100-43100-224	Street Maint Materials	3,134.18
100-43100-241	Small Tools	502.22
100-43100-321	Telephone	44.49
100-43100-350	Printing & Design	902.47
100-43100-402	Repairs & Maint - Struct	761.98
100-43100-404	Repairs & Maint - M&E	2,680.15
100-43100-405	Repairs & Maint - Vehicl	1,364.58
100-43100-480	Other Miscellaneous	2,386.00
100-45202-133	Employer Paid Insurance	16.00
100-45202-212	Motor Fuels	211.35
100-45202-308	Training & Registrations	350.00
211-45501-133	Employer Paid Insurance	16.00
211-45501-200	Office Supplies	492.64
211-45501-350	Printing & Design	99.00
211-45501-402	Repairs & Maint - Struct	709.50
211-45501-406	Repairs & Maint - Groun	10.00
211-45501-433	Dues & Subscriptions	245.91
225-45127-200	Office Supplies	35.36
225-45127-217	Other Operating Supplie	25.00
225-45127-381	Electric Utility	452.19
225-45127-406	Repairs & Maint - Groun	45.95
230-45124-326	Data Processing	119.00
235-42153-212	Motor Fuels	2,360.55
235-42153-217	Other Operating Supplie	1,448.39
235-42153-308	Training & Registrations	943.87
235-42153-312	Nursing	2,215.77
235-42153-321	Telephone	108.48
235-42153-323	Radio Units	840.00
235-42153-325	Dispatching	1,035.00
235-42153-326	Data Processing	1,593.00
235-42153-327	Interpretation Fees	50.06
235-42153-334	Meals/Lodging	237.07
235-42153-340	Advertising & Promotion	85.00
235-42153-405	Repairs & Maint - Vehicl	1,112.11
235-42153-406	Repairs & Maint - Groun	380.00

## Account Summary

Account Number	Account Name	Payment Amount
250-46520-133	Employer Paid Insurance	24.00
250-46520-200	Office Supplies	48.36
250-46520-321	Telephone	26.90
250-46520-331	Travel Expense	264.99
250-46520-334	Meals/Lodging	103.80
250-46520-340	Advertising & Promotion	640.20
250-46520-350	Printing & Design	79.50
250-46520-381	Electric Utility	14.00
250-46520-433	Dues & Subscriptions	25.00
250-46520-438	Meeting Expense	55.18
250-46520-443	Intergovernmental Fees	46.00
250-46520-480	Other Miscellaneous	12.00
250-49980-602	Other Long-Term Obliga	2,287.21
250-49980-612	Other Interest	1,072.79
254-49980-601	Bond Principal	20,000.00
254-49980-611	Bond Interest	885.00
274-49980-611	Bond Interest	25,628.75
276-46530-482	TIF Payments	28,858.49
301-49980-601	Bond Principal	120,000.00
301-49980-611	Bond Interest	1,110.00
302-47000-480	Other Miscellaneous	475.00
302-49980-601	Bond Principal	26,950.00
302-49980-611	Bond Interest	712.25
303-49980-601	Bond Principal	75,000.00
303-49980-611	Bond Interest	3,575.00
305-39202	Contribution from Enter	-35,757.00
305-49980-601	Bond Principal	115,000.00
305-49980-611	Bond Interest	8,300.00
306-41000-480	Other Miscellaneous	475.00
306-49980-601	Bond Principal	135,000.00
306-49980-611	Bond Interest	25,256.26
307-39202	Contribution from Enter	-34,760.23
307-41000-480	Other Miscellaneous	950.00
307-49980-611	Bond Interest	44,097.50
401-39101	Sale of Fixed Assets	-15,000.00
401-49950-439	Special Projects	10.00
401-49950-501	Capital Outlay - Police	12,900.00
401-49950-503	Capital Outlay - Streets	54,819.00
401-49950-506	Capital Outlay - Building	205.00
406-41000-480	Other Miscellaneous	475.00
406-49980-601	Bond Principal	53,050.00
406-49980-611	Bond Interest	2,160.25
601-23100	Bond Payable - Noncurre	65,000.00
601-29107	Bond Payable - Noncurre	35,000.00
601-29108	Bond Payable - Noncurre	43,000.00
601-49400-133	Employer Paid Insurance	32.00
601-49400-212	Motor Fuels	271.87
601-49400-217	Other Operating Supplie	112.76
601-49400-241	Small Tools	10.45
601-49400-310	Lab Testing	67.50
601-49400-321	Telephone	96.59
601-49400-340	Advertising & Promotion	902.47
601-49400-404	Repairs & Maint - M&E	2,963.92
601-49400-443	Intergovernmental Fees	3,304.00
601-49400-480	Other Miscellaneous	2,055.83
601-49980-611	Bond Interest	26,476.45
601-49980-720	Transfers - Debt Service	44,228.86
602-16200	Buildings	21,246.63

## Account Summary

Account Number	Account Name	Payment Amount
602-23100	Bond Payable - Noncurre	55,000.00
602-29105	Bond Payable - Noncurre	175,000.00
602-29106	Bond Payable - Noncurre	32,000.00
602-49450-133	Employer Paid Insurance	64.00
602-49450-200	Office Supplies	54.95
602-49450-212	Motor Fuels	110.44
602-49450-241	Small Tools	58.98
602-49450-310	Lab Testing	1,096.80
602-49450-321	Telephone	71.80
602-49450-404	Repairs & Maint - M&E	1,641.68
602-49450-405	Repairs & Maint - Vehicl	66.26
602-49450-408	Repairs & Maint - Distrib	68.53
602-49980-611	Bond Interest	50,093.48
602-49980-720	Transfers - Debt Service	26,288.37
604-16300	Improvements Other Th	16,210.75
604-22000	Prepayments	1,015.85
604-49550-133	Employer Paid Insurance	112.00
604-49550-200	Office Supplies	159.90
604-49550-212	Motor Fuels	692.48
604-49550-217	Other Operating Supplie	34.97
604-49550-241	Small Tools	0.70
604-49550-304	Legal Fees	210.00
604-49550-321	Telephone	121.02
604-49550-331	Travel Expense	144.97
604-49550-402	Repairs & Maint - Struct	1,801.68
604-49550-405	Repairs & Maint - Vehicl	936.46
604-49550-406	Repairs & Maint - Groun	34.17
604-49550-408	Repairs & Maint - Distrib	983.02
604-49550-411	Repairs & Maint - Sub St	108.46
604-49550-432	Uncollectible	15.65
604-49550-433	Dues & Subscriptions	25.00
604-49550-450	Conservation	1,469.11
609-10200	Petty Cash	100.00
609-49751-133	Employer Paid Insurance	32.00
609-49751-200	Office Supplies	56.14
609-49751-211	Cleaning Supplies	48.57
609-49751-217	Other Operating Supplie	229.38
609-49751-251	Liquor	21,668.77
609-49751-252	Beer	30,644.48
609-49751-253	Wine	5,849.60
609-49751-254	Soft Drinks & Mix	186.64
609-49751-256	Tobacco Products	86.37
609-49751-261	Other Merchandise	30.69
609-49751-321	Telephone	-36.63
609-49751-333	Freight and Express	561.28
609-49751-340	Advertising & Promotion	2,950.81
609-49751-404	Repairs & Maint - M&E	35.00
614-16300	Improvements Other Th	4,515.00
614-16400	Machinery & Equipment	190.45
614-20201	Excise Tax Payable	935.24
614-20206	911 TAP & TACIP Fees Cl	1,224.64
614-23100	Bond Payable - Noncurre	85,000.00
614-49870-133	Employer Paid Insurance	80.00
614-49870-200	Office Supplies	95.79
614-49870-212	Motor Fuels	182.33
614-49870-227	Utility System Maint Sup	1,638.82
614-49870-241	Small Tools	108.88
614-49870-321	Telephone	300.64

## Account Summary

Account Number	Account Name	Payment Amount
614-49870-322	Postage	438.18
614-49870-334	Meals/Lodging	23.73
614-49870-340	Advertising & Promotion	100.98
614-49870-404	Repairs & Maint - M&E	173.95
614-49870-441	Transmission Fees	42.98
614-49870-442	Subscriber Fees	50,559.55
614-49870-445	Switch Fees	245.10
614-49870-447	Internet Expense	6,138.82
614-49870-448	On-Call Support	1,309.50
614-49870-480	Other Miscellaneous	600.50
614-49980-611	Bond Interest	12,825.00
615-16200	Buildings	279.00
615-23100	Bond Payable - Noncurre	45,000.00
615-49850-133	Employer Paid Insurance	32.00
615-49850-200	Office Supplies	43.18
615-49850-211	Cleaning Supplies	92.01
615-49850-212	Motor Fuels	663.60
615-49850-217	Other Operating Supplie	69.00
615-49850-241	Small Tools	113.25
615-49850-304	Legal Fees	1,200.00
615-49850-321	Telephone	58.88
615-49850-326	Data Processing	119.00
615-49850-340	Advertising & Promotion	400.60
615-49850-404	Repairs & Maint - M&E	842.03
615-49850-405	Repairs & Maint - Vehicl	159.29
615-49850-406	Repairs & Maint - Groun	25.55
615-49850-439	Special Projects	37,723.18
615-49850-480	Other Miscellaneous	695.50
615-49980-611	Bond Interest	28,918.61
617-49860-133	Employer Paid Insurance	16.00
617-49860-217	Other Operating Supplie	33.70
617-49860-254	Soft Drinks & Mix	241.55
617-49860-321	Telephone	40.90
617-49860-326	Data Processing	119.00
617-49860-340	Advertising & Promotion	1,191.25
617-49860-404	Repairs & Maint - M&E	858.43
617-49860-406	Repairs & Maint - Groun	13.75
617-49860-480	Other Miscellaneous	3,133.00
700-21701	Federal Withholding	9,915.62
700-21702	State Withholding	4,798.05
700-21703	FICA Tax Withholding	11,876.88
700-21704	PERA Contributions	21,479.47
700-21705	Retirement	6,079.11
700-21706	Medical Insurance	102,224.00
700-21709	Wage Levy	135.50
700-21711	Medicare Tax Withholdi	3,531.90
700-21718	Individual Insurance-NC	32.00
700-21723	HSA Employee Contribu	264.23
	<b>Grand Total:</b>	<b>1,873,204.73</b>

## Project Account Summary

Project Account Key	Payment Amount
**None**	986,627.84
2011AIntSw	31,377.50
2011AIntWa	4,483.75
2011APrinSw	175,000.00
2011APrinWa	35,000.00
2011BInt	1,110.00

## Project Account Summary

Project Account Key	Payment Amount
2011BPrin	120,000.00
2012AIntFund302	712.25
2012AIntFund303	3,575.00
2012AIntFund406	212.75
2012AIntSw	1,101.60
2012AIntWa	1,393.40
2012APrinFund302	26,950.00
2012APrinFund303	75,000.00
2012APrinFund406	8,050.00
2012APrinSw	32,000.00
2012APrinWa	43,000.00
2013AIntAssessment	10,209.38
2013AIntStr	15,046.88
2013AIntSw	9,059.38
2013AIntWa	10,462.50
2013APrincAssess	75,000.00
2013APrinSt	60,000.00
2013APrinSw	35,000.00
2013APrinWa	45,000.00
2013BIntEquip	1,947.50
2013BIntNWIP	885.00
2013BPrincEquip	45,000.00
2013BPrincNWIP	20,000.00
<b>Grand Total:</b>	<b>1,873,204.73</b>



**RESOLUTION #2019-**

**INTRODUCED:**

**SECONDED:**

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

**AUTHORIZATION TO ACCEPT A DONATION FROM  
LUANA GRAF FOR THE  
WINDOM FIRE DEPARTMENT**

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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**, Luana Graf is a supporter of the City of Windom and the Windom Fire Department; and

**WHEREAS**, the City of Windom has recently received a donation from Luana Graf of \$25.00 for the Windom Fire Department; and

**WHEREAS**, Luana Graf designated that the donation is to be used to assist the Fire Department.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF WINDOM, MINNESOTA**, that the City Council accepts the donation of \$25.00 offered by Luana Graf for use by the Windom Fire Department.

Adopted by the Council this 15th day of January, 2019.

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

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



## RESOLUTION #2019-

**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 \$300.00 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 \$300.00 offered by Dorothy Van Norman to be used for the Children's Library collection.

Adopted by the Council this 15<sup>th</sup> day of January, 2019.

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

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

**ORDINANCE NO. 175, 2<sup>ND</sup> SERIES**

**AN ORDINANCE OF THE CITY OF WINDOM, MINNESOTA, AMENDING CITY CODE TITLE III: ADMINISTRATION, CHAPTER 31: CITY COUNCIL**

**THE CITY COUNCIL OF THE CITY OF WINDOM, MINNESOTA, DOES ORDAIN: TO REVISE CHAPTER 31: CITY COUNCIL, SECTION 31.02 COUNCIL MEETINGS; TIME AND PLACE, BY REMOVING THE EXISTING SECTION AND REPLACING IT WITH THE FOLLOWING:**

**31.02 COUNCIL MEETINGS; TIME AND PLACE.**

Regular meetings of the Council shall be held in the Council Chambers on the first and third Tuesdays of each month at 6:30 p.m. Special and adjourned meetings shall also be held in the Council Chambers. In the event that any regular meeting falls on a holiday, then the meeting shall be held on the next day at the same time.

(Prior Code, § 2.02)

**EFFECTIVE DATE OF ORDINANCE.** This ordinance becomes effective from and after its passage and publication.

Adopted by the City Council of the City of Windom, Minnesota, this 5<sup>th</sup> day of February, 2019.

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

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

1<sup>st</sup> Reading: January 15, 2019  
2<sup>nd</sup> Reading: February 5, 2019  
Adoption: February 5, 2019  
Published: February 13, 2019

# 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:** Steve Nasby, City Administrator *[Signature]*  
**DATE:** January 7, 2019  
**RE:** Windom PD Office Space Lease  
**DEPT:** Administration  
**CONTACT:** Steve Nasby: [Steve.Nasby@windommn.com](mailto:Steve.Nasby@windommn.com)

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## **Recommendations/Options/Action Requested**

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Staff recommends that the City Council take the following action:

1. Staff recommends approval of the Memorandum of Understanding (MOU) with Cottonwood County as presented.

## **Issue Summary/Background**

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The City of Windom leases space from Cottonwood County at the Law Enforcement Center (LEC) for our police department offices and operations. The lease contains an opportunity for the parties to negotiate a new rate this year but Sheriff Purrington's computer crashed in August so this matter is just coming up for action.

In December the County Board held a brief discussion regarding the office space leased by the Windom PD at the LEC. I discussed the matter with Kelly Thongvivong, Cottonwood County Coordinator, prior to the Christmas holidays and asked the County to make a request for the lease pricing.

The board discussed this matter at their January 2<sup>nd</sup> board meeting and requested that the rate increase from \$1,900 per month in 2018 to \$1,925 per month in 2019 and to \$1,950 per month in 2020. Since the Windom PD moved from upstairs to downstairs the County did a measurement of the square footage. The square footage increased from 564 square feet on the upper level to 1,384 square feet on the basement level.

## **Fiscal Impact**

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The cost of the lease for office space for the Windom PD will increase \$300 in 2019 and \$600 in 2020 (over 2018 rates). This cost was not budgeted, but is within the ability of the 2019 budget to afford the \$300 increase.

## **Attachments**

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1. Proposed MOU for leasing space at the LEC for 2019 and 2020

**Memorandum of Understanding  
Between  
Cottonwood County and  
City of Windom**

**2019 & 2020 Lease of Law Enforcement Center  
for usage by the Windom Police Department**

**IT IS HEREBY AGREED** by and between Cottonwood County (Lessor) and the City of Windom (Lessee) that the following shall constitute the understanding reached between the parties with respect to revision of the lease agreement commencing May 1, 2012 with a termination date of the last day of December 2022.

**WHEREAS**, the parties agree to renegotiate a new rental amount every two (2) years, beginning January 1, 2015.

**NOW, THEREFORE**, the Lessor and Lessee have agreed to a monthly rental rate of \$1,925 for 2019 and \$1,950 for 2020.

**IN WITNESS WHEREOF**, the parties hereto have set their hands the day and year below.

CITY OF WINDOM

By \_\_\_\_\_

Its \_\_\_\_\_

Dated \_\_\_\_\_

By \_\_\_\_\_

Its \_\_\_\_\_

Dated \_\_\_\_\_

COUNTY OF COTTONWOOD

By Kelly Thongwong

Its County Coordinator

Dated 1/3/19

By [Signature]

Its Chair

Dated 1-3-19



CLA (CliftonLarsonAllen LLP)  
109 North Main Street, Suite 200, PO Box 217  
Austin, MN 55912-0217  
507-434-7000 | fax 507-437-8997  
CLAconnect.com

January 3, 2019

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, 2018.

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, 2018, 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.

#### **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 Cities*.

#### **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.

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 25, 2019 and issue financial statements no later than May 2019.

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.

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 accountants. 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.

*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.

- |  |          |
|--|----------|
| • Audit of financial statements                      | \$16,000 |
| • Preparation of financial statements                | 5,000    |
| • Uniform Grant Guidance compliance audit, if needed | 2,575    |
| • Expenses not-to-exceed                             | 1,500    |

**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. 507-280-2327  
[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: \_\_\_\_\_



CLA (CliftonLarsonAllen LLP)  
109 North Main Street, Suite 200, PO Box 217  
Austin, MN 55912-0217  
507-434-7000 | fax 507-437-8997  
CLAconnect.com

January 3, 2019

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 preparation services CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") will provide for City of Windom ("you," "your," or the "City") as of and for the year ended December 31, 2018.

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

#### **Preparation services**

We will prepare the City of Windom's Annual Financial Reporting Form (RF) as of and for the year ended December 31, 2018, to be included in the form prescribed by Minnesota Office of the State Auditors.

#### **Other accounting services**

We will also provide the following other accounting services:

- Preparation of a trial balance.
- Preparation of adjusting journal entries.

#### **Engagement objectives**

The objectives of our engagement are to:

- a. Prepare the City's RF form in accordance with the requirements prescribed by the State of Minnesota Office of the State Auditor based on information provided by you.
- b. Apply accounting and financial reporting expertise to assist you in the presentation of the City's RF form without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the City's RF form in order for them to be in accordance with the requirements prescribed by the State of Minnesota Office of the State Auditor.

#### **Our responsibilities**

We will conduct our 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 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 City's RF form.

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 City 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 City's financial statements that we may not identify as a result of misrepresentations made to us by you.

**No assurance statement**

The City's RF form will not be accompanied by a report. However, management agrees that each page of the RF form will include a statement clearly indicating that no assurance is provided on them.

**Management responsibilities**

The engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare City's RF form in accordance with the requirements prescribed by State of Minnesota Office of the State Auditor and assist management in the presentation of the financial statements in accordance with the requirements prescribed by State of Minnesota Office of the State Auditor. 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 City's RF form.
- b. The preparation and fair presentation of the City's RF form in accordance with the requirements prescribed by the State of Minnesota Office of the State Auditor.
- c. The inclusion of all informative disclosures required to be included in the form prescribed by the State of Minnesota Office of the State Auditor.
- d. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the City's RF form that are free from material misstatement, whether due to fraud or error.
- e. The prevention and detection of fraud.
- f. To ensure that the City 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 to prepare the City's RF form.
- h. To provide us with the following:
  - i. Access to all information relevant to the preparation and fair presentation of the City's RF form, 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 entity with whom we determine it necessary to communicate.

#### **Engagement administration and other matters**

A list of information we expect to need for our engagement 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 the State of Minnesota Office of the State Auditor 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 City to any persons without the authorization of City 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.

#### **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. 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 or 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 the RF form prepared under this agreement to you, regardless of whether any CLA party provides other services for you relating to the preparation engagement, 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 are \$500 as specified in the audit engagement letter.

#### ***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 the City's information in these cost comparison, performance indicator, and/or benchmarking reports.

##### ***Subcontractors***

CLA may, at times, 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 to us to indicate your acknowledgment and understanding of, and agreement with, the arrangements for our engagement to prepare your RF form, and the parties' respective responsibilities.

Sincerely,

**CliftonLarsonAllen LLP**



Craig W. Popenhagen, CPA  
Principal  
Ph. 507-280-2327  
craig.popenhagen@claconnect.com

**Response:**

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

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

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

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



CLA (CliftonLarsonAllen LLP)  
109 North Main Street, Suite 200, PO Box 217  
Austin, MN 55912-0217  
507-434-7000 | fax 507-437-8997  
CLAconnect.com

January 3, 2019

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, 2018.

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, 2018, 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.

January 3, 2019

- 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 accountants. 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.

January 3, 2019

**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. 507-280-2327  
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: \_\_\_\_\_

# Memo

**To:** City Council

**From:** Denise Nichols, Finance Assistant

**Date:** 1/9/2019

**Re:** Pay Equity Compliance Report

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The preliminary review of the City's Pay Equity Implementation Report has been completed and is attached. The State of Minnesota Management and Budget Department's web-based reporting program was utilized to analyze the City's 2018 wage information. There are four tests for compliance with the State of Minnesota Local Government Pay Equity Act.

The tests results are as follows:

1. **Completeness and Accuracy Test:** The City will pass this test if the report is submitted by January 31, 2019.
2. **Statistical Analysis Test:** To pass this test the City must have at least 6 or more male classes and at least one class with an established salary range and an underpayment ratio of 80 or more. The City's underpayment ratio is 268.38 which is well above the established standard. Therefore the City would be found in compliance with this test.
3. **Salary Range Test:** For organizations with established salary ranges for positions, this measures whether male classes are reaching the top of their salary range faster than female classes. This result must either be 0 or above 80 to be found in compliance. The result of the salary range test for the City is 75.28 which indicates that the City would not pass this test.

Analysis of the results indicate that recent changes by the City and Windom Area Health have both contributed to the non-compliance for this portion of the testing. The City recently reduced the Supervisor Pay Scale from 12 years to 11 years. This pay class comprises a majority of male classes resulting in male classes reaching the top of their salary range faster than female classes.

In addition, Windom Area Health extended their pay scale for all their classes (except the Registered Nurse class which remained at 20 years) from 16 years to 17 years. Windom Area Health has a large majority of female classes. This change further increased the range for female classes allowing males classes to reach the top of their salary ranges faster than female classes.

4. **Exceptional Service Pay Test:** This test analyzes whether there is a larger percentage of male classes receiving longevity or performance pay than female classes. For this test the result must either be 0 if less than 25% of male classes receive exceptional service pay or be above 80. As only 8.82% of the City's male positions receive exceptional service pay, the result is 0 and indicates that the City would pass this test.

**Requested action – Please review and approve the attached report.**

**Compliance Report**

Jurisdiction: Windom  
 P.O. Box 38  
 444 - 9th Street  
 Windom

MN 56101

Report Year: 2019  
 Case: 1 - 2018 DATA (Private (Jur. Only))

Contact: Steve Nasby

Phone: (507) 831-6129

E-Mail: steve.nasby@windommn.com

The statistical analysis, salary range and exceptional service pay test results are shown below. Part I is general information from your pay equity report data. Parts II, III and IV give you the test results.

For more detail on each test, refer to the Guide to Pay Equity Compliance and Computer Reports.

**I. GENERAL JOB CLASS INFORMATION**

	<b>Male Classes</b>	<b>Female Classes</b>	<b>Balanced Classes</b>	<b>All Job Classes</b>
# Job Classes	34	73	3	110
# Employees	51	135	9	195
Avg. Max Monthly Pay per employee	6,232.47	7,120.36		6,882.97

**II. STATISTICAL ANALYSIS TEST**

**A. Underpayment Ratio = 268.38 \***

	<b>Male Classes</b>	<b>Female Classes</b>
a. # At or above Predicted Pay	14	57
b. # Below Predicted Pay	20	16
c. TOTAL	34	73
d. % Below Predicted Pay (b divided by c = d)	58.82	21.92

\*(Result is % of male classes below predicted pay divided by % of female classes below predicted pay.)

**B. T-test Results**

Degrees of Freedom (DF) = 184	Value of T = -7.226
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- a. Avg. diff. in pay from predicted pay for male jobs = \$7
- b. Avg. diff. in pay from predicted pay for female jobs = \$1,352

**III. SALARY RANGE TEST = 75.28 (Result is A divided by B)**

- A. Avg. # of years to max salary for male jobs = 12.12
- B. Avg. # of years to max salary for female jobs = 16.10

**IV. EXCEPTIONAL SERVICE PAY TEST = 0.00 (Result is B divided by A)**

- A. % of male classes receiving ESP 8.82 \*
- B. % of female classes receiving ESP 0.00

\*(If 20% or less, test result will be 0.00)

Job Class Data Entry Verification List

Case: 2018 DATA

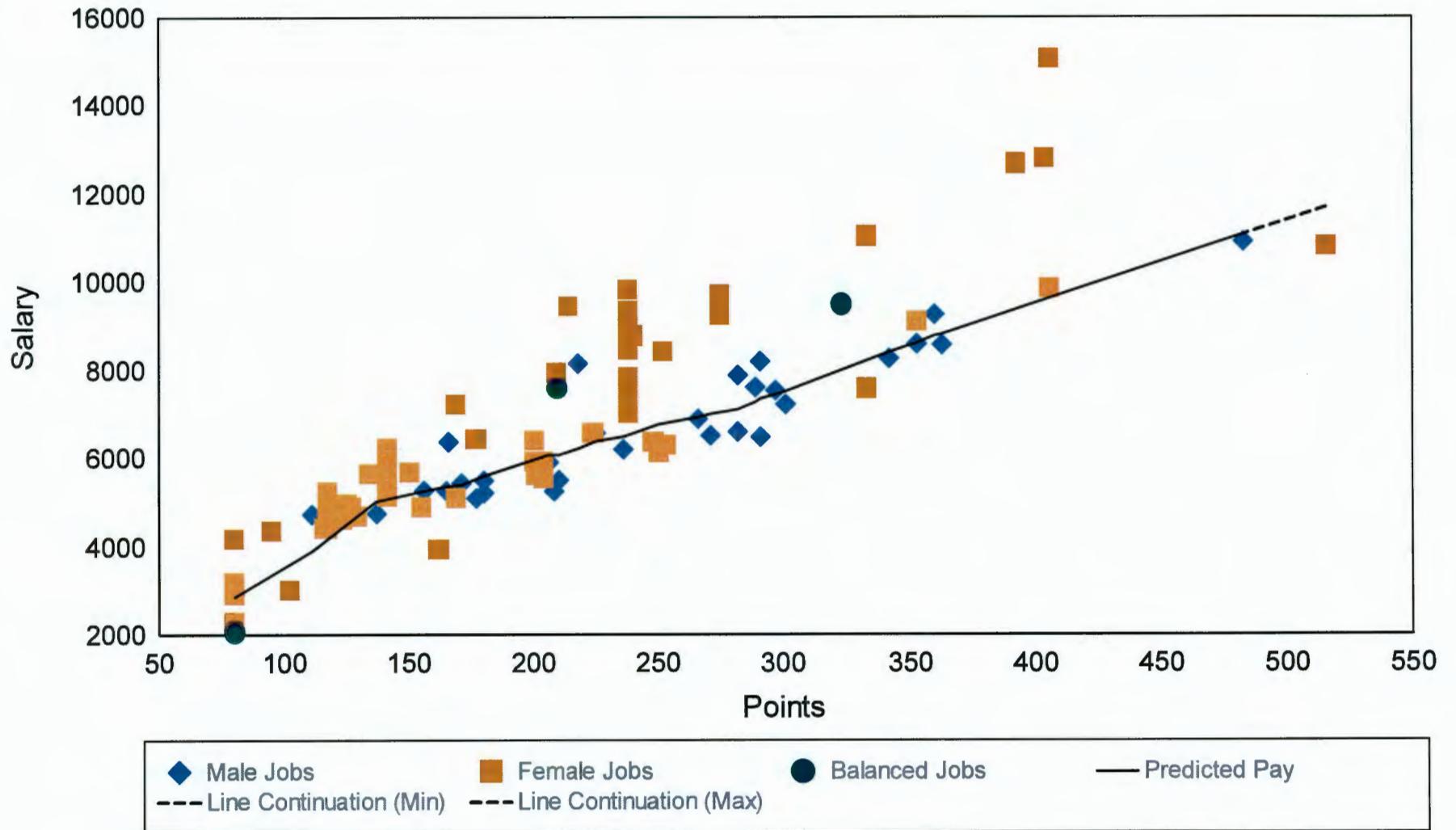
Job Nbr	Class Title	Nbr Males	Nbr Females	Class Type	Jobs Points	Min Mo Salary	Max Mo Salary	Yrs to Max Salary	Yrs of Service	Exceptional Service Pay
1	Liquor Store Clerk	1	1	B	80	\$1,672.00	\$2,080.00	4.00		
2	Swimming Pool Manager	0	1	F	80	\$1,672.00	\$2,296.00		4.00	
3	Asst. Liquor Store Clerk	0	1	F	80	\$2,474.00	\$3,175.00	12.00		
4	Comm. Ctr. Season Assist	1	0	M	80	\$2,230.00	\$2,929.00	12.00		
5	Arena Main. Worker	2	0	M	80	\$2,230.00	\$2,929.00	12.00		
6	Library Clerk	0	1	F	80	\$2,230.00	\$2,929.00	12.00		
90	On-Call Maintenance	1	0	M	80	\$2,166.00	\$2,166.00	1.00		
91	Comm Ctr Assistant F/T	0	1	F	80	\$2,230.00	\$4,194.00	12.00		
92	Dietary Aide	0	1	F	95	\$1,924.00	\$4,372.00	17.00		
7	Admin Assis/Receptionist	0	1	F	102	\$2,355.00	\$3,015.00	12.00		
8	Floor Care Maintenance	1	0	M	111	\$2,178.00	\$4,731.00	17.00		
9	Housekeeper	0	4	F	116	\$1,963.00	\$4,431.00	17.00		
10	Fitness Specialist	0	1	F	117	\$2,132.00	\$4,478.00	17.00		
13	Patient Access Represent	0	3	F	117	\$2,456.00	\$5,123.00	17.00		
14	Secretary/Clerk	0	1	F	117	\$2,475.00	\$4,440.00	12.00		
15	Outreach Coordinator	0	1	F	117	\$2,317.00	\$4,932.00	17.00		
16	Pharmacy Technician	0	1	F	117	\$2,551.00	\$5,260.00	17.00		
17	Business Office Represent	0	1	F	117	\$2,383.00	\$5,021.00	17.00		
93	Business Office Registratic	0	1	F	117	\$2,407.00	\$5,055.00	17.00		
94	Unit Secretary	0	1	F	117	\$2,452.00	\$5,118.00	17.00		
12	Ward Secretary/Health Uni	0	7	F	120	\$2,307.00	\$4,917.00	17.00		
18	Physical Therapy Aide	0	1	F	120	\$2,308.00	\$4,915.00	17.00		
19	Admin Assistant	0	3	F	123	\$2,627.00	\$4,632.00	12.00		
11	Medical Records Clerk	0	1	F	125	\$2,336.00	\$4,956.00	17.00		
20	Purchasing Clerk	0	1	F	127	\$2,303.00	\$4,910.00	17.00		
22	Dietary Cook	0	7	F	129	\$2,154.00	\$4,695.00	17.00		
23	Housekeeping Supervisor	0	1	F	134	\$2,828.00	\$5,648.00	17.00		
24	Maint/Custodian	1	0	M	137	\$2,717.00	\$4,750.00	12.00		
27	Centralized Scheduler	0	1	F	141	\$2,478.00	\$5,157.00	17.00		
28	HR/Payroll Coordinator	0	1	F	141	\$2,901.00	\$5,750.00	17.00		
29	Patient Account Represent	0	1	F	141	\$2,598.00	\$5,326.00	17.00		
30	Surgery Technician	0	4	F	141	\$3,114.00	\$6,052.00	17.00		
31	Accountant	0	1	F	141	\$3,249.00	\$6,245.00	17.00		
95	Executive Assistant	0	1	F	141	\$2,773.00	\$5,772.00	17.00		
100	Community Health & Wellr	0	1	F	141	\$2,917.00	\$5,774.00	17.00		
33	Central Scheduler Supervi	0	1	F	150	\$2,865.00	\$5,703.00	17.00		
97	Liquor Store Clerk II	0	1	F	155	\$2,892.00	\$4,904.00	12.00		
34	Equipment Operator	3	0	M	156	\$2,918.00	\$5,270.00	12.00		Performance
35	Children's Library Dir.	0	1	F	162	\$2,645.00	\$3,939.00	12.00		
36	Sr. Equip Operator Forema	1	0	M	165	\$3,118.00	\$5,261.00	12.00		
38	IT Support Specialist	1	0	M	166	\$3,341.00	\$6,374.00	17.00		
39	Office & Admin Spec Sr	0	1	F	169	\$2,951.00	\$5,097.00	12.00		
40	Inventory Clerk	0	1	F	169	\$2,951.00	\$5,097.00	12.00		
41	Laboratory Tech-MT	0	6	F	169	\$3,958.00	\$7,244.00	17.00		
42	Water/Wastewater I	3	0	M	171	\$2,995.00	\$5,436.00	12.00		Performance
43	Arena Coordinator	1	0	M	177	\$2,951.00	\$5,097.00	12.00		
44	Physical Therapy Assistan	0	1	F	177	\$3,395.00	\$6,450.00	17.00		
45	Senior Water/Wastewater	2	0	M	180	\$3,144.00	\$5,497.00	12.00		Performance
98	Assistant Liquor Store Mar	1	0	M	180	\$3,074.00	\$5,218.00	12.00		
99	Marketing/Events Coordin	0	1	F	200	\$3,023.00	\$5,925.00	17.00		
101	Marketing & PR Coordinat	0	1	F	200	\$3,359.00	\$6,398.00	17.00		
26	Coder (non-cert)	0	1	F	201	\$2,809.00	\$5,622.00	17.00		
96	Coder (certified)	0	3	F	201	\$3,036.00	\$5,944.00	17.00		
46	Licensed Practical Nurse	0	1	F	204	\$3,024.00	\$5,925.00	17.00		
102	Hyperbaric Technologist	0	1	F	204	\$2,773.00	\$5,571.00	17.00		
47	Maintenance Tech	3	0	M	206	\$2,996.00	\$5,910.00	17.00		
48	Equipment Mechanic	1	0	M	208	\$3,109.00	\$5,253.00	12.00		
49	Radiology Tech I	2	2	B	209	\$4,206.00	\$7,599.00	17.00		

Job Class Data Entry Verification List

Case: 2018 DATA

Job Nbr	Class Title	Nbr Males	Nbr Females	Class Type	Jobs Points	Min Mo Salary	Max Mo Salary	Yrs to Max Salary	Yrs of Service	Exceptional Service Pay
103	Radiology Tech II	0	1	F	209	\$4,466.00	\$7,958.00	17.00		
32	Telecom Tech 1	1	0	M	210	\$3,322.00	\$5,506.00	12.00		
50	Radiology Manager	0	1	F	214	\$5,530.00	\$9,466.00	17.00		
51	Plant Operations Director	1	0	M	218	\$4,596.00	\$8,147.00	17.00		
37	Library Director	0	1	F	224	\$4,251.00	\$6,578.00	12.00		
63	Lineman	4	0	M	225	\$4,215.00	\$6,573.00	12.00		
52	Police Officer	5	1	M	236	\$3,824.00	\$6,201.00	15.00		
53	Social Services Coordinatc	0	1	F	238	\$4,043.00	\$7,679.00	17.00		
54	IT Manager	0	1	F	238	\$5,781.00	\$9,824.00	17.00		
55	Materials Manager	0	1	F	238	\$4,048.00	\$7,045.00	17.00		
56	Cardiac Rehab Coordinato	0	1	F	238	\$4,982.00	\$8,693.00	17.00		
57	Accounting Manager	1	0	M	238	\$5,303.00	\$9,146.00	17.00		
58	Registered Nurse	2	29	F	238	\$5,678.00	\$9,353.00	20.00		
105	Employee Health & Safety	0	1	F	238	\$4,333.00	\$7,776.00	17.00		
106	Outreach Clinic Manager	0	1	F	238	\$4,003.00	\$7,308.00	17.00		
107	Diabetic Educator/Chemo	0	1	F	238	\$5,026.00	\$8,755.00	17.00		
108	Infection Prevention/Clinic	0	1	F	238	\$5,128.00	\$8,897.00	17.00		
109	PI/QA/Risk Coordinator	0	1	F	238	\$5,409.00	\$9,294.00	17.00		
110	Community Health & Wellr	0	1	F	238	\$4,837.00	\$8,462.00	17.00		
111	Business Office Director	0	1	F	238	\$4,374.00	\$7,831.00	17.00		
59	Laboratory Manager	0	1	F	240	\$5,050.00	\$8,788.00	17.00		
104	Police Investigator	0	1	F	248	\$3,998.00	\$6,374.00	15.00		
60	Finance Assistant	0	1	F	250	\$3,794.00	\$6,152.00	12.00		
61	Outside Plant Tech	2	0	M	250	\$3,925.00	\$6,284.00	12.00		
62	HIM Director	0	1	F	252	\$4,797.00	\$8,431.00	17.00		
112	Nutritional Services Manag	0	1	F	253	\$3,284.00	\$6,296.00	17.00		
67	Line Crew Foreman	1	0	M	266	\$4,452.00	\$6,889.00	12.00		
68	Community Ctr Director	1	0	M	271	\$4,093.00	\$6,513.00	11.00		
64	Chief Human Resource Of	0	1	F	275	\$5,712.00	\$9,724.00	17.00		
65	Occupational Therapist	0	1	F	275	\$5,502.00	\$9,428.00	17.00		
113	Speech Therapist	0	1	F	275	\$5,372.00	\$9,244.00	17.00		
66	Network Operations Cente	1	0	M	282	\$4,164.00	\$6,601.00	11.00		
75	Building Official	1	0	M	282	\$5,291.00	\$7,878.00	11.00		
69	Park & Rec Director	1	0	M	289	\$5,074.00	\$7,608.00	11.00		
71	Liquor Store Manager	1	0	M	291	\$4,173.00	\$6,481.00	11.00		
77	Water/Wastewater Superir	1	0	M	291	\$5,092.00	\$8,192.00	11.00		
70	Assistant Police Chief	1	0	M	297	\$5,015.00	\$7,535.00	11.00		
74	Street/Park Supervisor	1	0	M	301	\$4,766.00	\$7,223.00	11.00		
72	Physical Therapist	2	1	B	323	\$5,558.00	\$9,506.00	17.00		
73	Director Rehabilitation	0	1	F	333	\$7,105.00	\$11,046.00	17.00		
81	Registered Dietician	0	2	F	333	\$4,203.00	\$7,591.00	17.00		
76	Economic Development Di	1	0	M	342	\$5,596.00	\$8,261.00	11.00		
80	Chief of Police	1	0	M	353	\$5,861.00	\$8,591.00	11.00		
83	Finance Director	0	1	F	353	\$6,270.00	\$9,103.00	11.00		
79	Telecom Operations Mana	1	0	M	360	\$6,395.00	\$9,258.00	11.00		
78	Electric Utility Manager	1	0	M	363	\$5,847.00	\$8,573.00	11.00		
84	Chief Financial Officer	0	1	F	393	\$7,584.00	\$12,689.00	17.00		
85	Physician Assistant/NP	0	3	F	404	\$7,885.00	\$12,795.00	17.00		
86	Surgery Manager	0	1	F	406	\$5,807.00	\$9,857.00	17.00		
87	Pharmacist	0	1	F	406	\$9,490.00	\$15,063.00	17.00		
89	City Clerk/Administrator	1	0	M	483	\$7,715.00	\$10,909.00	11.00		
88	Nursing Director	0	1	F	516	\$6,496.00	\$10,832.00	17.00		

Job Number Count: 110



Predicted Pay Report for Windom

1/9/2019

Case : 2018 DATA

Job Nbr	Job Title	Nbr Males	Nbr Females	Total Nbr	Job Type	Job Points	Max Mo Salary	Predicted Pay	Pay Difference
1	Liquor Store Clerk	1	1	2	Balanced	80	\$2,080.00	\$2,852.70	(\$772.70)
2	Swimming Pool Manager	0	1	1	Female	80	\$2,296.00	\$2,852.70	(\$556.70)
3	Asst. Liquor Store Clerk	0	1	1	Female	80	\$3,175.00	\$2,852.70	\$322.30
4	Comm. Ctr. Season Assistant P/	1	0	1	Male	80	\$2,929.00	\$2,852.70	\$76.30
5	Arena Main. Worker	2	0	2	Male	80	\$2,929.00	\$2,852.70	\$76.30
6	Library Clerk	0	1	1	Female	80	\$2,929.00	\$2,852.70	\$76.30
90	On-Call Maintenance	1	0	1	Male	80	\$2,166.00	\$2,852.70	(\$686.70)
91	Comm Ctr Assistant F/T	0	1	1	Female	80	\$4,194.00	\$2,852.70	\$1,341.30
92	Dietary Aide	0	1	1	Female	95	\$4,372.00	\$3,360.90	\$1,011.10
7	Admin Assis/Receptionist	0	1	1	Female	102	\$3,015.00	\$3,598.00	(\$583.00)
8	Floor Care Maintenance	1	0	1	Male	111	\$4,731.00	\$3,903.07	\$827.93
9	Housekeeper	0	4	4	Female	116	\$4,431.00	\$4,072.22	\$358.78
10	Fitness Specialist	0	1	1	Female	117	\$4,478.00	\$4,106.20	\$371.80
13	Patient Access Representative	0	3	3	Female	117	\$5,123.00	\$4,106.20	\$1,016.80
14	Secretary/Clerk	0	1	1	Female	117	\$4,440.00	\$4,106.20	\$333.80
15	Outreach Coordinator	0	1	1	Female	117	\$4,932.00	\$4,106.20	\$825.80
16	Pharmacy Technician	0	1	1	Female	117	\$5,260.00	\$4,106.20	\$1,153.80
17	Business Office Representative	0	1	1	Female	117	\$5,021.00	\$4,106.20	\$914.80
93	Business Office Registration	0	1	1	Female	117	\$5,055.00	\$4,106.20	\$948.80
94	Unit Secretary	0	1	1	Female	117	\$5,118.00	\$4,106.20	\$1,011.80
12	Ward Secretary/Health Unit Coo	0	7	7	Female	120	\$4,917.00	\$4,207.39	\$709.61
18	Physical Therapy Aide	0	1	1	Female	120	\$4,915.00	\$4,207.39	\$707.61
19	Admin Assistant	0	3	3	Female	123	\$4,632.00	\$4,309.32	\$322.68
11	Medical Records Clerk	0	1	1	Female	125	\$4,956.00	\$4,202.11	\$753.89
20	Purchasing Clerk	0	1	1	Female	127	\$4,910.00	\$4,247.49	\$662.51
22	Dietary Cook	0	7	7	Female	129	\$4,695.00	\$4,293.36	\$401.64
23	Housekeeping Supervisor	0	1	1	Female	134	\$5,648.00	\$4,986.32	\$661.68
24	Maint/Custodian	1	0	1	Male	137	\$4,750.00	\$5,038.20	(\$288.20)
27	Centralized Scheduler	0	1	1	Female	141	\$5,157.00	\$5,082.97	\$74.03
28	HR/Payroll Coordinator	0	1	1	Female	141	\$5,750.00	\$5,082.97	\$667.03
29	Patient Account Representative	0	1	1	Female	141	\$5,326.00	\$5,082.97	\$243.03
30	Surgery Technician	0	4	4	Female	141	\$6,052.00	\$5,082.97	\$969.03
31	Accountant	0	1	1	Female	141	\$6,245.00	\$5,082.97	\$1,162.03
95	Executive Assistant	0	1	1	Female	141	\$5,772.00	\$5,082.97	\$689.03
100	Community Health & Wellness Co	0	1	1	Female	141	\$5,774.00	\$5,082.97	\$691.03

Predicted Pay Report for Windom

1/9/2019

Case : 2018 DATA

Job Nbr	Job Title	Nbr Males	Nbr Females	Total Nbr	Job Type	Job Points	Max Mo Salary	Predicted Pay	Pay Difference
33	Central Scheduler Supervisor	0	1	1	Female	150	\$5,703.00	\$5,183.46	\$519.54
97	Liquor Store Clerk II	0	1	1	Female	155	\$4,904.00	\$5,246.27	(\$342.27)
34	Equipment Operator	3	0	3	Male	156	\$5,270.00	\$5,256.96	\$13.04
35	Children"s Library Dir.	0	1	1	Female	162	\$3,939.00	\$5,320.90	(\$1,381.90)
36	Sr. Equip Operator Foreman	1	0	1	Male	165	\$5,261.00	\$5,352.76	(\$91.76)
38	IT Support Specialist	1	0	1	Male	166	\$6,374.00	\$5,362.20	\$1,011.80
39	Office & Admin Spec Sr	0	1	1	Female	169	\$5,097.00	\$5,385.74	(\$288.74)
40	Inventory Clerk	0	1	1	Female	169	\$5,097.00	\$5,385.74	(\$288.74)
41	Laboratory Tech-MT	0	6	6	Female	169	\$7,244.00	\$5,385.74	\$1,858.26
42	Water/Wastewater I	3	0	3	Male	171	\$5,436.00	\$5,402.75	\$33.25
43	Arena Coordinator	1	0	1	Male	177	\$5,097.00	\$5,548.60	(\$451.60)
44	Physical Therapy Assistant	0	1	1	Female	177	\$6,450.00	\$5,548.60	\$901.40
45	Senior Water/Wastewater	2	0	2	Male	180	\$5,497.00	\$5,602.63	(\$105.63)
98	Assistant Liquor Store Manager	1	0	1	Male	180	\$5,218.00	\$5,602.63	(\$384.63)
99	Marketing/Events Coordinator	0	1	1	Female	200	\$5,925.00	\$5,970.39	(\$45.39)
101	Marketing & PR Coordinator	0	1	1	Female	200	\$6,398.00	\$5,970.39	\$427.61
26	Coder (non-cert)	0	1	1	Female	201	\$5,622.00	\$5,989.98	(\$367.98)
96	Coder (certified)	0	3	3	Female	201	\$5,944.00	\$5,989.98	(\$45.98)
46	Licensed Practical Nurse	0	1	1	Female	204	\$5,925.00	\$6,048.75	(\$123.75)
102	Hyperbaric Technologist	0	1	1	Female	204	\$5,571.00	\$6,048.75	(\$477.75)
47	Maintenance Tech	3	0	3	Male	206	\$5,910.00	\$6,087.51	(\$177.51)
48	Equipment Mechanic	1	0	1	Male	208	\$5,253.00	\$6,083.34	(\$830.34)
49	Radiology Tech I	2	2	4	Balanced	209	\$7,599.00	\$6,104.25	\$1,494.75
103	Radiology Tech II	0	1	1	Female	209	\$7,958.00	\$6,104.25	\$1,853.75
32	Telecom Tech 1	1	0	1	Male	210	\$5,506.00	\$6,074.78	(\$568.78)
50	Radiology Manager	0	1	1	Female	214	\$9,466.00	\$6,152.69	\$3,313.31
51	Plant Operations Director	1	0	1	Male	218	\$8,147.00	\$6,214.26	\$1,932.74
37	Library Director	0	1	1	Female	224	\$6,578.00	\$6,362.11	\$215.89
63	Lineman	4	0	4	Male	225	\$6,573.00	\$6,378.06	\$194.94
52	Police Officer	5	1	6	Male	236	\$6,201.00	\$6,506.06	(\$305.06)
53	Social Services Coordinator	0	1	1	Female	238	\$7,679.00	\$6,530.98	\$1,148.02
54	IT Manager	0	1	1	Female	238	\$9,824.00	\$6,530.98	\$3,293.02
55	Materials Manager	0	1	1	Female	238	\$7,045.00	\$6,530.98	\$514.02
56	Cardiac Rehab Coordinator	0	1	1	Female	238	\$8,693.00	\$6,530.98	\$2,162.02
57	Accounting Manager	1	0	1	Male	238	\$9,146.00	\$6,530.98	\$2,615.02

Predicted Pay Report for Windom

1/9/2019

Case : 2018 DATA

Job Nbr	Job Title	Nbr Males	Nbr Females	Total Nbr	Job Type	Job Points	Max Mo Salary	Predicted Pay	Pay Difference
58	Registered Nurse	2	29	31	Female	238	\$9,353.00	\$6,530.98	\$2,822.02
105	Employee Health & Safety Coord	0	1	1	Female	238	\$7,776.00	\$6,530.98	\$1,245.02
106	Outreach Clinic Manager	0	1	1	Female	238	\$7,308.00	\$6,530.98	\$777.02
107	Diabetic Educator/Chemo Coordi	0	1	1	Female	238	\$8,755.00	\$6,530.98	\$2,224.02
108	Infection Prevention/Clinical	0	1	1	Female	238	\$8,897.00	\$6,530.98	\$2,366.02
109	PI/QA/Risk Coordinator	0	1	1	Female	238	\$9,294.00	\$6,530.98	\$2,763.02
110	Community Health & Wellnes Man	0	1	1	Female	238	\$8,462.00	\$6,530.98	\$1,931.02
111	Business Office Director	0	1	1	Female	238	\$7,831.00	\$6,530.98	\$1,300.02
59	Laboratory Manager	0	1	1	Female	240	\$8,788.00	\$6,576.20	\$2,211.80
104	Police Investigator	0	1	1	Female	248	\$6,374.00	\$6,712.00	(\$338.00)
60	Finance Assistant	0	1	1	Female	250	\$6,152.00	\$6,759.63	(\$607.63)
61	Outside Plant Tech	2	0	2	Male	250	\$6,284.00	\$6,759.63	(\$475.63)
62	HIM Director	0	1	1	Female	252	\$8,431.00	\$6,818.17	\$1,612.83
112	Nutritional Services Manager	0	1	1	Female	253	\$6,296.00	\$6,829.03	(\$533.03)
67	Line Crew Foreman	1	0	1	Male	266	\$6,889.00	\$6,955.52	(\$66.52)
68	Community Ctr Director	1	0	1	Male	271	\$6,513.00	\$7,004.32	(\$491.32)
64	Chief Human Resource Officer	0	1	1	Female	275	\$9,724.00	\$7,062.27	\$2,661.73
65	Occupational Therapist	0	1	1	Female	275	\$9,428.00	\$7,062.27	\$2,365.73
113	Speech Therapist	0	1	1	Female	275	\$9,244.00	\$7,062.27	\$2,181.73
66	Network Operations Center Dire	1	0	1	Male	282	\$6,601.00	\$7,116.08	(\$515.08)
75	Building Official	1	0	1	Male	282	\$7,878.00	\$7,116.08	\$761.92
69	Park & Rec Director	1	0	1	Male	289	\$7,608.00	\$7,288.23	\$319.77
71	Liquor Store Manager	1	0	1	Male	291	\$6,481.00	\$7,337.03	(\$856.03)
77	Water/Wastewater Superintenden	1	0	1	Male	291	\$8,192.00	\$7,337.03	\$854.97
70	Assistant Police Chief	1	0	1	Male	297	\$7,535.00	\$7,460.57	\$74.43
74	Street/Park Supervisor	1	0	1	Male	301	\$7,223.00	\$7,507.91	(\$284.91)
72	Physical Therapist	2	1	3	Balanced	323	\$9,506.00	\$8,023.97	\$1,482.03
73	Director Rehabilitation	0	1	1	Female	333	\$11,046.00	\$8,196.34	\$2,849.66
81	Registered Dietician	0	2	2	Female	333	\$7,591.00	\$8,196.34	(\$605.34)
76	Economic Development Director	1	0	1	Male	342	\$8,261.00	\$8,408.69	(\$147.69)
80	Chief of Police	1	0	1	Male	353	\$8,591.00	\$8,634.20	(\$43.20)
83	Finance Director	0	1	1	Female	353	\$9,103.00	\$8,634.20	\$468.80
79	Telecom Operations Manager	1	0	1	Male	360	\$9,258.00	\$8,773.13	\$484.88
78	Electric Utility Manager	1	0	1	Male	363	\$8,573.00	\$8,833.57	(\$260.57)
84	Chief Financial Officer	0	1	1	Female	393	\$12,689.00	\$9,315.30	\$3,373.70

Predicted Pay Report for Windom

1/9/2019

Case : 2018 DATA

Job Nbr	Job Title	Nbr Males	Nbr Females	Total Nbr	Job Type	Job Points	Max Mo Salary	Predicted Pay	Pay Difference
85	Physician Assistant/NP	0	3	3	Female	404	\$12,795.00	\$9,522.28	\$3,272.72
86	Surgery Manager	0	1	1	Female	406	\$9,857.00	\$9,574.11	\$282.89
87	Pharmacist	0	1	1	Female	406	\$15,063.00	\$9,574.11	\$5,488.89
89	City Clerk/Administrator	1	0	1	Male	483	\$10,909.00	\$11,067.34	(\$158.34)
88	Nursing Director	0	1	1	Female	516	\$10,832.00	\$11,707.41	(\$875.41)

Job Number Count: 110

## 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:** Mike Haugen, Water/Wastewater Superintendent  
**DATE:** January 11, 2019  
**RE:** Water/Wastewater Operator Hiring Recommendation  
**DEPT:** Water/Wastewater  
**CONTACT:** Mike Haugen      Mike.Haugen@windommn.com

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### **Recommendations/Options/Action Requested**

Staff is requesting approval from the City Council for the hiring of Brannon Paplow for the Water/Wastewater Operator position. In consideration of his experience in the Water and Wastewater industry, it is recommended that he start at Step 6 and following a favorable six-month review, he will be advanced to Step 7. The 2019 rate for Step 6 is \$20.01/hour. He would be available to start the position on Monday, February 4, 2019.

---

### **Issue Summary/Background**

This opening is due to a vacancy created when Colton Dunse internally transferred to the Street Department. The Hiring Committee, which included a Utility Commission Member and Water/Wastewater Department staff, recently held interviews for the Water/Wastewater Operator position. Contingent on Utility Commission approval on January 16<sup>th</sup>, the Hiring Committee is recommending to the City Council that Brannon Paplow be hired for the Water/Wastewater position.

It should be noted that Brannon has prior commitments for February 28 and March 1, 2019. We are aware of and have agreed to his absence on these days.

### **Fiscal Impact**

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This hiring will re-fill an existing position so there will not be a fiscal impact to the budgeted personnel expenses.

### **Attachments**

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1. None.

# ACTION ITEM

**TO:** City Council  
**FROM:** Streets & Parks Superintendent  
**DATE:** January 11, 2019  
**RE:** Street Foreman Position  
**DEPT:** Street/Parks Department  
**CONTACT:** [Brian.Cooley@windommn.com](mailto:Brian.Cooley@windommn.com)

---

## Recommendations/Action Requested

I recommend that the City Council approve an internal transfer to promote Justin Crowell to the position of Street and Parks Foreman. He would start Step 10, (\$22.78 of the 2019 Street and Parks Foreman scale). After a successful probation period he would move to Step 11, (\$23.29 on the 2019 scale).

---

## Issue Summary/Background

There was a vacancy in this position created when Tom Voth resigned last June and we have been without a Foreman since that time. The Personnel Committee had recommended filling it at a later date to allow for staff to step up and/or grow into the position. Justin has shown good leadership skills during these last few months, helping with work assignments, training new employees, and stepping in when Brian had toe surgery.

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## Fiscal Impact

This Foreman position is budgeted in the Streets & Parks Department and would not be an added position (no net staffing change). If Justin is promoted to the Streets/Parks Department Foreman position, it would simply be a pay change.

---

# ACTION ITEM

**TO:** City Council  
**FROM:** Street Superintendent  
**DATE:** January 11, 2019  
**RE:** Street/Parks Maintenance Worker  
**DEPT:** Street/Parks Department  
**CONTACT:** [Brian.Cooley@windommn.com](mailto:Brian.Cooley@windommn.com)

---

## Recommendations/Action Requested

After interviews that were conducted by myself and Justin Crowell, I would like to recommend hiring Caleb Hanson for the open Street/Parks Maintenance position. Caleb would start at Step 7, (\$19.47 on the 2019 pay scale )and after completion of a successful probation period be moved to Step 8, (\$19.90 on the 2019 pay scale).

---

## Issue Summary/Background

This is due to a vacancy created when Cody Lindquist resigned in November 2018. We have been without a worker since that time.

---

## Fiscal affects

This is a budgeted position and would put the Street/Parks Department with a full staff.

---

## 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:** Steve Nasby, City Administrator *[Signature]*  
**DATE:** January 10, 2019  
**RE:** Part-time (on-call help) for Arena  
**DEPT:** Administration  
**CONTACT:** Steve Nasby: [Steve.Nasby@windommn.com](mailto:Steve.Nasby@windommn.com)

---

### **Recommendations/Options/Action Requested**

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Staff recommends that the City Council take the following action:

1. Hire Tim Hogan for part-time (on-call) work at the Windom Arena at a rate of \$11.00\hour.

### **Issue Summary/Background**

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Due to the number of hours the Windom Arena is open during the ice season additional help is needed to cover these hours. Current part-time staff are limited in the number of hours they can work, which creates staffing difficulties as the facility is typically open seven days\week.

### **Fiscal Impact**

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The additional hours for the part-time (on-call) person is estimated to be 10-15 hours per week for January – March. The cost is estimated to be \$880 to \$1,650. Some of the funds are within the Arena's budgeted, part-time line item; however, there could be an additional expense to the Arena budget.

### **Attachments**

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1. None

# 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:** Denise Nichols  
**DATE:** January 10, 2019  
**RE:** City Wide Cleanup Event  
**DEPT:** Administration  
**CONTACT:** Denise Nichols 832-8652

---

## Recommendations/Options/Action Requested

Staff requests that the City Council select a date for the City Wide Cleanup Event. If the Council decides to offer reduced rates for recycling TV's or mattresses, staff recommends limiting the number of reduced rate tags each household can purchase.

---

## Issue Summary/Background

Hometown Sanitation will conduct the cleanup event on one Saturday for the entire city. Dates that are available for the event are Saturday, April 27, May 11, 18th or 25th. If the Council prefers, there are also many dates available later in the year.

Cottonwood County Commissioners in the past have approved offering all cities in Cottonwood County half-price tipping fees for their cleanup events. Although the Commissioners have not officially adopted the half-price rate, this year it is anticipated that this practice will continue.

The County will charge a fee of \$11/per mattress or box spring that is recycled. The County will provide curbside pickup prior to the Saturday event for an additional \$2/per piece for a total cost of \$13.00 per mattress or box spring. If a mattress or box spring is not recycled and is picked up by Hometown, there will be a charge of \$25 per piece. (Last year the City provided a subsidy of \$8.00 per mattress or box spring. A \$5.00 tag was required for County recycling pickup and Hometown was instructed not to pick up any mattresses or box springs.)

Last year the Council also approved a reduced rate for TV's of \$10.00 per TV. The cost that the City was charged to recycle each TV was \$25.00.

A new local recycler, Green Earth Recycling, is available for any of the above listed dates. pickup will be done over Friday and Saturday of dates chosen by the Windom City Council. Their rates are as follows for curbside recycling of electronics and appliances:

\$15.00 - all appliances

\$25.00 – TV's and monitors CRT (tube) and Flat Screens

\$10.00 – All Electronics (not falling under the Category of TV's) – Example: Printers, VCRs, Blue Ray Players, Lap Tops, Computer Towers, Cell Phones, Stereos, DVD Players, etc. (no charge for cables or cords)

## Fiscal Impact

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The City collects a monthly fee of \$1.00 per household for the cleanup event and recycling tag fees cover costs for recycling unless the Council offers reduced recycling rates/subsidies. The costs for this program have been covered by the monthly fee. However if there is an on-going subsidy for mattress and TV collection, there may be additional costs to the General Fund.

## Attachments

---

City Wide Cleanup Report.





Real People. Real Solutions.

12224 Nicollet Avenue  
Burnsville, MN 55337-1649

Ph: (952) 890-0509  
Fax: (952) 890-8065  
Bolton-Menk.com

January 3, 2019

Via Email

City of Windom  
444 9<sup>th</sup> Street  
PO Box 38  
Windom, MN 56101-0038

RE: Payment Request No. 2  
Wastewater Treatment Facility Improvements  
Windom, Minnesota  
Project No. T22.113672

Attn: Steve Nasby, City Administrator

Dear Mayor and Council Members:

Please find attached Application for Payment No. 2 from Gridor Constr., Inc. for the work completed to date for the construction of the Wastewater Treatment Facility Improvements. We reviewed this application and find it acceptable for payment. We recommend making a payment of \$736,826.00 to Gridor Constr., Inc. Please sign the first page of the application, forward copy along with the payment to Gridor Constr., Inc., a copy to Steve Moline, Bolton & Menk, and keep one copy for your records.

Sincerely,

**Bolton & Menk, Inc.**

**R. Kelly Yahnke**  
Project Manager

RKY

Enclosure



Item No.	Description of Work	C Scheduled Value	D Work Completed		E Material Presently Stored (Not in D or E)	F Total Completed and Stored To Date (D+E+F)	G Percent Completed (G/C)	H Balance To Finish (C-G)	
			From Previous Application	This Period					
				Percent					Amount
<b>Division 1</b>									
1.001	Mobilization Insurance and Bonds	\$450,000	\$450,000			\$450,000	100.0%	\$0	
1.001	Allowances	\$421,000	\$20,777			\$20,777	4.9%	\$400,223	
<b>Subtotal for</b>	<b>Division 1</b>	<b>\$871,000</b>	<b>\$470,777</b>			<b>\$470,777</b>	<b>54.1%</b>	<b>\$400,223</b>	

\$470,777 check \$470,777

<b>Division 2</b>									
2.001	Erosion Control / Silt Fence	\$30,000	\$15,000	20.00%	\$6,000	\$21,000	70.0%	\$9,000	
2.002	Clear and Grub Site	\$35,000	\$17,500	20.00%	\$7,000	\$24,500	70.0%	\$10,500	
2.003	Fine Grade and Restore Site	\$300,000				\$0	0.0%	\$300,000	
2.004	Demo Labor and Material	\$420,000				\$0	0.0%	\$420,000	
2.005	General Excavation	\$400,000	\$60,000	30.00%	\$120,000	\$180,000	45.0%	\$220,000	
2.006	General Backfill Materials	\$250,000				\$0	0.0%	\$250,000	
2.007	Pipe Lining - Alt #1	\$1,270,000				\$0	0.0%	\$1,270,000	
2.008	Pipe Lining - Alt #2	\$330,000				\$0	0.0%	\$330,000	
2.009	Fencing	\$20,000	\$3,000			\$3,000	15.0%	\$17,000	
2.010	Landscaping and Seedings	\$25,000				\$0	0.0%	\$25,000	
2.011	Roads, Walks and Curbs	\$175,000				\$0	0.0%	\$175,000	
2.012	Site Utilities - Labor & Equipment	\$315,000		5.00%	\$15,750	\$15,750	5.0%	\$299,250	
2.013	Site Utilities - Material	\$425,000		3.00%	\$12,750	\$74,892	20.6%	\$337,358	
2.014	Manholes - Labor/ Equipment & Material	\$40,000				\$0	0.0%	\$40,000	
<b>Subtotal for</b>	<b>Division 2</b>	<b>\$4,035,000</b>	<b>\$95,500.00</b>		<b>\$161,500</b>	<b>\$74,892</b>	<b>\$331,892</b>	<b>8.23%</b>	<b>\$3,703,108</b>

check \$95,500 Check \$331,892

<b>Division 3</b>									
3.001	F/P/I Concrete 4000 cy @ 450 cy	\$1,800,000		17.50%	\$315,000	\$315,000	17.5%	\$1,485,000	
3.002	Rebar Materials	\$530,000		20.00%	\$106,000	\$25,927	24.9%	\$398,073	
3.003	Rebar Install	\$230,000		20.00%	\$46,000	\$46,000	20.0%	\$184,000	
3.004	Precast Concrete / Hollowcore	\$60,000				\$0	0.0%	\$60,000	
<b>Subtotal for</b>	<b>Division 3</b>	<b>\$2,620,000</b>	<b>\$0.00</b>		<b>\$467,000</b>	<b>\$25,927</b>	<b>\$492,927</b>	<b>18.81%</b>	<b>\$2,127,073</b>

check Check \$492,927

Item No.	Description of Work	C Scheduled Value	D Work Completed		E Amount	F Material Presently Stored (Not in D or E)	G Total Completed and Stored To Date (D+E+F)	H Percent Completed (G/C)	I Balance To Finish (C-G)	
			From Previous Application	This Period						
				Percent						Amount
4.001	Masonry	\$360,000					\$0	0.0%	\$360,000	
<b>Subtotal for</b>	<b>Division 4</b>	<b>\$360,000</b>	<b>\$0.00</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$360,000</b>	
		check				Check	\$0			
5.001	Misc Metals - Materials	\$240,000					\$0	0.0%	\$240,000	
5.002	Misc Metals - Labor	\$60,000					\$0	0.0%	\$60,000	
5.003	Hatches	\$20,000					\$0	0.0%	\$20,000	
<b>Subtotal for</b>	<b>Division 5</b>	<b>\$320,000</b>	<b>\$0.00</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$320,000</b>	
		check				Check	\$0			
6.001	Carpentry	\$10,000					\$0	0.0%	\$10,000	
<b>Subtotal for</b>	<b>Division 6</b>	<b>\$10,000</b>	<b>\$0.00</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$10,000</b>	
		check				Check	\$0			
7.001	Dampproofing	\$30,000					\$0	0.0%	\$30,000	
7.002	Insulation / Vapor Barriers	\$35,000					\$0	0.0%	\$35,000	
7.003	Roof System	\$70,000					\$0	0.0%	\$70,000	
7.004	Caulking	\$15,000					\$0	0.0%	\$15,000	
<b>Subtotal for</b>	<b>Division 7</b>	<b>\$150,000</b>	<b>\$0.00</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$150,000</b>	
		check				Check	\$0			
8.001	Hollow Metal Doors Frames and Hardware	\$35,000					\$0	0.0%	\$35,000	
8.002	Overhead Doors	\$15,000					\$0	0.0%	\$15,000	
<b>Subtotal for</b>	<b>Division 8</b>	<b>\$50,000</b>	<b>\$0.00</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$50,000</b>	
		check				Check	\$0			

Item No.	B Description of Work	C Scheduled Value	D Work Completed		E Amount	F Material Presently Stored (Not in D or E)	G Total Completed and Stored To Date (D+E+F)	H Percent Completed (G/C)	I Balance To Finish (C-G)	
			From Previous Application	This Period						
				Percent						Amount
<b>Division 9</b>										
9.001	Painting - Headworks	\$100,000					\$0	0.0%	\$100,000	
9.002	Painting - Anaerobic / Anoxic Basins	\$70,000					\$0	0.0%	\$70,000	
9.003	Painting - Rapid Mix Tank	\$35,000					\$0	0.0%	\$35,000	
9.004	Painting - Aeration Tanks 1-3	\$110,000					\$0	0.0%	\$110,000	
9.005	Painting - Clarifiers 1 & 2	\$35,000					\$0	0.0%	\$35,000	
9.006	Painting - Control Building	\$40,000					\$0	0.0%	\$40,000	
9.007	Painting - Filter Building	\$25,000					\$0	0.0%	\$25,000	
9.008	Painting - Chlorine / Post Aeration	\$50,000					\$0	0.0%	\$50,000	
9.009	Painting - Sludge Building / Biosolids	\$65,000					\$0	0.0%	\$65,000	
<b>Subtotal for</b>	<b>Division 9</b>	<b>\$530,000</b>	<b>\$0.00</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$530,000</b>	
		check				Check	\$0			
<b>Division 10</b>										
10.001	Specialties	\$5,000					\$0	0.0%	\$5,000	
<b>Subtotal for</b>	<b>Division 10</b>	<b>\$5,000</b>	<b>\$0.00</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$5,000</b>	
		check				Check	\$0			
<b>Division 11</b>										
11.001	Horizontal End Suction Pumps	\$80,000					\$0	0.0%	\$80,000	
11.002	Chemical Feed Equipment	\$230,000					\$0	0.0%	\$230,000	
11.003	Hydraulic Gates	\$55,000					\$0	0.0%	\$55,000	
11.004	Submersible Pumps	\$50,000					\$0	0.0%	\$50,000	
11.005	Recess Vortex Pumps	\$110,000					\$0	0.0%	\$110,000	
11.006	Rotary Lobe Pumps	\$75,000					\$0	0.0%	\$75,000	
11.007	Grit Removal Equipment	\$160,000					\$0	0.0%	\$160,000	
11.008	Fine Screen	\$275,000					\$0	0.0%	\$275,000	
11.009	Clarifier Equipment	\$250,000					\$0	0.0%	\$250,000	
11.010	Blowers	\$375,000					\$0	0.0%	\$375,000	
11.011	Fine Bubble Aeration	\$100,000					\$0	0.0%	\$100,000	
11.012	Sludge Heat Exchanger	\$40,000					\$0	0.0%	\$40,000	
11.013	Course Bubble Aeration	\$40,000					\$0	0.0%	\$40,000	
11.014	Rapid Mixers	\$40,000					\$0	0.0%	\$40,000	
11.015	Submersible Mixers	\$75,000					\$0	0.0%	\$75,000	
11.016	Biosolids Tank Mixers	\$50,000					\$0	0.0%	\$50,000	
11.017	Lab Equipment	\$10,000					\$0	0.0%	\$10,000	
11.018	Samplers	\$20,000					\$0	0.0%	\$20,000	
<b>Subtotal for</b>	<b>Division 11</b>	<b>\$2,035,000</b>	<b>\$0.00</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$2,035,000</b>	
		check								

Item No.	B Description of Work	C Scheduled Value	D Work Completed		E Amount	F Material Presently Stored (Not in D or E)	G Total Completed and Stored To Date (D+E+F)	H Percent Completed (G/C)	I Balance To Finish (C-G)	
			From Previous Application	This Period						
				Percent						Amount
<b>Division 12</b>										
12.001	Furnishings	\$3,200					\$0	0.0%	\$3,200	
<b>Subtotal for</b>	<b>Division 12</b>	<b>\$3,200</b>	<b>\$0.00</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$3,200</b>	
		check				Check	\$0			
<b>Division 13</b>										
13.001	Disc Filters	\$730,000					\$0	0.0%	\$730,000	
13.001	FRP Wiers and Baffles	\$30,000					\$0	0.0%	\$30,000	
<b>Subtotal for</b>	<b>Division 13</b>	<b>\$760,000</b>	<b>\$0.00</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$760,000</b>	
		check				Check	\$0			
<b>Division 14</b>										
14.001	Davit Hoists	\$7,000					\$0	0.0%	\$7,000	
<b>Subtotal for</b>	<b>Division 14</b>	<b>\$7,000</b>	<b>\$0.00</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$7,000</b>	
		check				Check	\$0			
<b>Division 15</b>										
15.001	Int. DIP & FTGS - Material	\$850,000				\$7,543	\$7,543	0.9%	\$842,457	
15.002	Int. DIP & FTGS - Labor	\$150,000					\$0	0.0%	\$150,000	
15.003	Valves	\$500,000					\$0	0.0%	\$500,000	
15.004	Misc Process Pipe - Material	\$50,000					\$0	0.0%	\$50,000	
15.005	Misc Process Pipe - Labor	\$30,000					\$0	0.0%	\$30,000	
15.006	Mechanical Insulation	\$32,000					\$0	0.0%	\$32,000	
15.007	Pre-treatment Plumbing / HVAC	\$250,000					\$0	0.0%	\$250,000	
15.008	Sludge Building Plumbing / HVAC	\$50,000					\$0	0.0%	\$50,000	
15.009	Filter Building Plumbing / HVAC	\$50,000					\$0	0.0%	\$50,000	
15.010	Control Building Plumbing / HVAC	\$50,000					\$0	0.0%	\$50,000	
15.011	Insulation	\$50,000					\$0	0.0%	\$50,000	
15.012	Temp Controls	\$80,000					\$0	0.0%	\$80,000	
<b>Subtotal for</b>	<b>Division 15</b>	<b>\$2,142,000</b>	<b>\$0.00</b>		<b>\$0</b>	<b>\$7,543</b>	<b>\$7,543</b>	<b>0.35%</b>	<b>\$2,134,457</b>	
		check				Check	\$7,543			

Item No.	B Description of Work	C Scheduled Value	D Work Completed		E Amount	F Material Presently Stored (Not in D or E)	G Total Completed and Stored To Date (D+E+F)	H Percent Completed (G/C)	I Balance To Finish (C-G)	
			From Previous Application	This Period						
				Percent						Amount
16.001	Electrical GC's	\$30,000					\$0	0.0%	\$30,000	
16.002	Basic Materials	\$100,000					\$0	0.0%	\$100,000	
16.003	Conduit and Fittings	\$250,000					\$0	0.0%	\$250,000	
16.004	Wire and Cable	\$210,000					\$0	0.0%	\$210,000	
16.005	Outlet Boxes	\$10,000					\$0	0.0%	\$10,000	
16.006	Pull and Junction Boxes	\$15,000					\$0	0.0%	\$15,000	
16.007	Wiring Devices	\$10,000					\$0	0.0%	\$10,000	
16.008	Electrical Motors	\$15,000					\$0	0.0%	\$15,000	
16.009	Disconnects	\$60,000					\$0	0.0%	\$60,000	
16.010	Grounding	\$10,000					\$0	0.0%	\$10,000	
16.011	Transformers	\$20,000					\$0	0.0%	\$20,000	
16.012	Panelboards	\$25,000					\$0	0.0%	\$25,000	
16.013	MCC's	\$410,000					\$0	0.0%	\$410,000	
16.014	Transfer Switches	\$50,000					\$0	0.0%	\$50,000	
16.015	Lighting	\$100,000					\$0	0.0%	\$100,000	
16.016	Generator	\$160,000					\$0	0.0%	\$160,000	
16.017	Electrical Resistance Heating	\$25,000					\$0	0.0%	\$25,000	
16.018	Softwear	\$135,000					\$0	0.0%	\$135,000	
16.019	Control Panels	\$670,000					\$0	0.0%	\$670,000	
16.020	Fiber Optics	\$20,000					\$0	0.0%	\$20,000	
16.021	DO Analyzers	\$50,000					\$0	0.0%	\$50,000	
16.022	Nitrate Analyzers	\$60,000					\$0	0.0%	\$60,000	
16.023	Ammonia Analyzers	\$35,000					\$0	0.0%	\$35,000	
16.024	Phosphorus Analyzers	\$35,000					\$0	0.0%	\$35,000	
16.025	LEL Gas Monitoring	\$15,000					\$0	0.0%	\$15,000	
16.026	Cable Junction Boxes	\$35,000					\$0	0.0%	\$35,000	
16.027	Control Stations	\$15,000					\$0	0.0%	\$15,000	
16.028	Instrumentation	\$115,000					\$0	0.0%	\$115,000	
16.029	Coordination Study	\$15,000					\$0	0.0%	\$15,000	
<b>Subtotal for</b>	<b>Division 16</b>	<b>\$2,700,000</b>	<b>\$0.00</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$2,700,000</b>	

check

Check

\$0

Grand Total

\$16,598,200

\$566,277

\$628,500

\$108,362

1,303,139

7.85%

\$15,295,061

1,303,139

# Windom, MN WWTF

## Stored Materials & Equipment Summary

Gridor Constr., Inc.  
3990 27th Street SE  
Buffalo, MN 55313



Pay Req. No. **2**  
Period Ending: **12/31/2018**

<b>Grand Totals</b>		<b>\$16,598,200</b>							
1.001	Mobilization Insurance and Bonds	\$450,000							
1.001	Allowances	\$421,000							
<b>Subtotal for</b>	<b>Division 1</b>	<b>\$871,000</b>							

2.001	Erosion Control / Silt Fence	\$30,000							
2.002	Clear and Grub Site	\$35,000							
2.003	Fine Grade and Restore Site	\$300,000							
2.004	Demo Labor and Material	\$420,000							
2.005	General Excavation	\$400,000							
2.006	General Backfill Materials	\$250,000							
2.007	Pipe Lining - Alt #1	\$1,270,000							
2.008	Pipe Lining - Alt #2	\$330,000							
2.009	Fencing	\$20,000							
2.010	Landscaping and Seedings	\$25,000							
2.011	Roads, Walks and Curbs	\$175,000							
2.012	Site Utilities - Labor & Equipment	\$315,000							
2.013	Site Utilities - Material	\$425,000		\$74,892	Core and Men		\$74,892		\$74,892
2.014	Manholes - Labor/ Equipment & Material	\$40,000							
<b>Subtotal for</b>	<b>Division 2</b>	<b>\$4,035,000</b>	<b>\$0</b>	<b>\$74,892</b>			<b>\$74,892</b>	<b>\$0</b>	<b>\$0</b>

3.001	F/P/I Concrete 4000 cy @ 450 cy	\$1,800,000							
3.002	Rebar Materials	\$530,000		\$25,927	Rebar Fab		\$25,927		\$25,927
3.003	Rebar Install	\$230,000							
3.004	Precast Concrete / Hollowcore	\$60,000							
<b>Subtotal for</b>	<b>Division 3</b>	<b>\$2,620,000</b>	<b>\$0</b>	<b>\$25,927</b>			<b>\$25,927</b>	<b>\$0</b>	<b>\$0</b>

4.001	Masonry	\$360,000							
<b>Subtotal for</b>	<b>Division 4</b>	<b>\$360,000</b>	<b>\$0</b>	<b>\$0</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

5.001	Misc Metals - Materials	\$240,000							
5.002	Misc Metals - Labor	\$60,000							
5.003	Hatches	\$20,000							
<b>Subtotal for</b>	<b>Division 5</b>	<b>\$320,000</b>	<b>\$0</b>	<b>\$0</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

6.001	Carpentry	\$10,000							
<b>Subtotal for</b>	<b>Division 6</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Windom, MN WWTF

## Stored Materials & Equipment Summary

Gridor Constr., Inc.  
3990 27th Street SE  
Buffalo, MN 55313



Pay Req. No. **2**  
Period Ending: **12/31/2018**

Pay Item No.	Pay Application Work Item	Estimated Value	Previously Stored To Date	New Storage This Month	Vendor/Description for New Storage	Total Stored to Date	Previously Stored to date	Increased this month	Total installed to date	Amount Remaining to Storage
<b>Division 7</b>										
7.001	Dampproofing	\$30,000								
7.002	Insulation / Vapor Barriers	\$35,000								
7.003	Roof System	\$70,000								
7.004	Caulking	\$15,000								
<b>Subtotal for</b>	<b>Division 7</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>Division 8</b>										
8.001	Hollow Metal Doors Frames and Hardware	\$35,000								
8.002	Overhead Doors	\$15,000								
<b>Subtotal for</b>	<b>Division 8</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>Division 9</b>										
9.001	Painting - Headworks	\$100,000								
9.002	Painting - Anaerobic / Anoxic Basins	\$70,000								
9.003	Painting - Rapid Mix Tank	\$35,000								
9.004	Painting - Aeration Tanks 1-3	\$110,000								
9.005	Painting - Clarifiers 1 & 2	\$35,000								
9.006	Painting - Control Building	\$40,000								
9.007	Painting - Filter Building	\$25,000								
9.008	Painting - Chlorine / Post Aeration	\$50,000								
9.009	Painting - Sludge Building / Biosolids	\$65,000								
<b>Subtotal for</b>	<b>Division 9</b>	<b>\$530,000</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>Division 10</b>										
10.001	Specialties	\$5,000								
<b>Subtotal for</b>	<b>Division 10</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>Division 11</b>										
11.001	Horizontal End Suction Pumps	\$80,000								
11.002	Chemical Feed Equipment	\$230,000								
11.003	Hydraulic Gates	\$55,000								
11.004	Submersible Pumps	\$50,000								
11.005	Recess Vortex Pumps	\$110,000								
11.006	Rotary Lobe Pumps	\$75,000								
11.007	Grit Removal Equipment	\$160,000								
11.008	Fine Screen	\$275,000								
11.009	Clarifier Equipment	\$250,000								
11.010	Blowers	\$375,000								
11.011	Fine Bubble Aeration	\$100,000								
11.012	Sludge Heat Exchanger	\$40,000								
11.013	Course Bubble Aeration	\$40,000								
11.014	Rapid Mixers	\$40,000								
11.015	Submersible Mixers	\$75,000								
11.016	Biosolids Tank Mixers	\$50,000								
11.017	Lab Equipment	\$10,000								
11.018	Samplers	\$20,000								
<b>Subtotal for</b>	<b>Division 11</b>	<b>\$2,035,000</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Windom, MN WWTF

## Stored Materials & Equipment Summary

Gridor Constr., Inc.  
3990 27th Street SE  
Buffalo, MN 55313



Pay Req. No. 2  
Period Ending: 12/31/2018



12.001	Furnishings	\$3,200								
<b>Subtotal for</b>	<b>Division 12</b>	<b>\$3,200</b>	<b>\$0</b>							

13.001	Disc Filters	\$730,000								
13.001	FRP Wiers and Baffles	\$30,000								
<b>Subtotal for</b>	<b>Division 13</b>	<b>\$760,000</b>	<b>\$0</b>							

14.001	Davit Hoists	\$7,000								
<b>Subtotal for</b>	<b>Division 14</b>	<b>\$7,000</b>	<b>\$0</b>							

15.001	Int. DIP & FTGS - Material	\$850,000		\$7,543	Core and Men	\$7,543				\$7,543
15.002	Int. DIP & FTGS - Labor	\$150,000								
15.003	Valves	\$500,000								
15.004	Misc Process Pipe - Material	\$50,000								
15.005	Misc Process Pipe - Labor	\$30,000								
15.006	Mechanical Insulation	\$32,000								
15.007	Pre-treatment Plumbing / HVAC	\$250,000								
15.008	Sludge Building Plumbing /HVAC	\$50,000								
15.009	Filter Building Plumbing / HVAC	\$50,000								
15.010	Control Building Plumbing / HVAC	\$50,000								
15.011	Insulation	\$50,000								
15.012	Temp Controls	\$80,000								
<b>Subtotal for</b>	<b>Division 15</b>	<b>\$2,142,000</b>	<b>\$0</b>	<b>\$7,543</b>		<b>\$7,543</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,543</b>

16.001	Electrical GC's	\$30,000								
16.002	Basic Materials	\$100,000								
16.003	Conduit and Fittings	\$250,000								
16.004	Wire and Cable	\$210,000								
16.005	Outlet Boxes	\$10,000								
16.006	Pull and Junction Boxes	\$15,000								
16.007	Wiring Devices	\$10,000								
16.008	Electrical Motors	\$15,000								
16.009	Disconnects	\$60,000								
16.010	Grounding	\$10,000								
16.011	Transformers	\$20,000								
16.012	Panelboards	\$25,000								
16.013	MCC's	\$410,000								
16.014	Transfer Switches	\$50,000								
16.015	Lighting	\$100,000								
16.016	Generator	\$160,000								
16.017	Electrical Resistance Heating	\$25,000								

# Windom, MN WWTF

## Stored Materials & Equipment Summary

Gridor Constr., Inc.  
3990 27th Street SE  
Buffalo, MN 55313



Pay Req. No. **2**  
Period Ending: **12/31/2018**

16.018	Softwear	\$135,000								
16.019	Control Panels	\$670,000								
16.020	Fiber Optics	\$20,000								
16.021	DO Analyzers	\$50,000								
16.022	Nitrate Analyzers	\$60,000								
16.023	Ammonia Analyzers	\$5,000								
16.024	Phosphorus Analyzers	\$5,000								
16.025	LEL Gas Monitoring	\$15,000								
16.026	Cable Junction Boxes	\$35,000								
16.027	Control Stations	\$5,000								
16.028	Instrumentation	\$15,000								
16.029	Coordination Study	\$15,000								
<b>Subtotal for</b>	<b>Division 16</b>	<b>\$2,700,000</b>	<b>\$0</b>							

**Grand Totals**                      **\$16,598,200**                      **\$0**    **\$108,362**                      **\$108,362**                      **\$0**                      **\$0**                      **\$108,362**