Council Meeting
Tuesday, January 19, 2021
City Council Chamber
6:30 p.m.
AGENDA

CITY OF WINDOM

Call to Order
Pledge of Allegiance

1. Consent Agenda
    - Minutes
        - Council Minutes – January 5, 2021
        - HRA – December 9, 2020
        - Telecom Commission – December 28, 2020
        - EDA – January 11, 2021
        - Planning Commission – January 12, 2021
        - Park & Recreation Commission – January 13, 2021
    - Regular Bills
2. Department Heads
3. Donation – Fire Department – Luana Graf
4. Planning Commission Recommendation – PUD 1955 First Avenue – Guardian Inn
5. Resolution Authorizing DEED Redevelopment Grant Application
6. Tax Abatement Update – Guardian Inn & Gove Acres
7. Resolution - Liquor License Fees
8. 2021 Part-time Wage Scale
9. Clifton, Larson & Allen
    - City of Windom
        - Letters of Engagement
        - Annual Financial Reporting Form (RF)
    - Economic Development Authority
        - Letters of Engagement
10. Additional 2021 Mayor Appointments & Reappointments
    - Boards & Commission
11. New Business
12. Old Business
13. Council Comments
14. Adjourn

star city FOR ECONOMIC DEVELOPMENT

P.O. Box 38 • 444 Ninth Street • Windom, MN 56101 • Phone 507-831-6129 • FAX 507-831-6127

Preliminary

Regular Council Meeting
City Hall, Council Chamber
January 5, 2021
6:30 p.m.

1. Call to Order:

   The meeting was called to order by Mayor Jones.

2. Roll Call:

Council Present:	Roll Call: Mayor Dominic Jones, Marv Grunig, Jenny Quade, James Nelson and Jacqueline Schmidt
Council Absent:	JoAnn Ray
City Staff Present:	Steve Nasby, City Administrator; Drew Hage, Development Director; Cory Hillesheim, Assistant Police Chief; Ben Derickson, Fire Chief; Tim Hogan, Arena/Park & Recreation Director; Glenn Lund, Water/Wastewater Superintendent and Ryan Anderson, Water/Wastewater Superintendent

3. Pledge of Allegiance

4. Amendment to the Agenda:

   Jones noted the City Council needs to set the dates and times of City Council meetings.

   Motion by Quade second by Nelson approving the amendment to the Agenda. Motion carried 4 – 0.

5. Oath of Office:

   Jones and Grunig took their Oath of Office for their elected positions. Schmidt took her Oath on November 17, 2020, due to a Council vacancy and for her newly elected term of office.

6. Appointment of City Administrator:

   Motion by Grunig second by Quade approving the appointment of Steve Nasby for City Administrator. Motion carried 4 – 0.

7. Appointment of City Attorney:

   Motion by Nelson second by Schmidt approving the appointment of Ron Schramel, Schramel Law Office, as City Attorney. Motion carried 4 – 0.

8. Designation of Financial Institutions:

   Nasby said the City of Windom uses the following Financial Institutions for banking transactions; Bank of the West, Bank Midwest, United Prairie Bank, Fulda Credit Union, 4M Fund and Multi-Bank Securities.

Motion by Grunig second by Nelson approving the Financial Institutions for the City of Windom as listed. Motion carried 4 – 0.

9. Designation of Official Newspaper:

Motion by Quade second by Schmidt approving the Cottonwood County Citizen as the Official Newspaper for City of Windom. Motion carried 4 – 0.

10. Set City Council Meeting Dates/Times:

Jones said the current Council Meeting dates are the 1st and 3rd Tuesday of each month starting at 6:30 PM. Meeting times must be set annually.

Motion by Grunig second by Quade setting the City Council Meetings for continuing with the 1st and 3rd Tuesday of every month with a start time of 6:30 PM. Motion carried 4 – 0.

11. Consent Agenda:

- Minutes
    - Council Minutes – December 15, 2020
    - EDA – December 14, 2020
- Regular Bills

Motion by Nelson second by Grunig approving the Consent Agenda. Motion carried 4 – 0.

12. Department Heads:

Ben Derickson, Fire Chief, presented the sump from Truck #22. He had heard water running in the ESF building and discovered the leak from the truck. Derickson had a local contractor repair the unit within 1 ½ days and later learned of a life-time warranty on the equipment's tank. He is working with the equipment vendor to resolve the warranty issue. Truck #22 is 14 years old.

Jones thanked Derickson for getting the truck repaired quickly and returned to service.

13. Councilmember Resignation – JoAnn Ray:

Ray had submitted a resignation letter to City Council effective January 1, 2021.

Council Member Nelson introduced the Resolution No. 2021-1, entitled "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WINDOM DECLARING A VACANCY IN THE ELECTIVE OFFICE OF COUNCIL MEMBER AT-LARGE HELD BY JOANN RAY" and moved its adoption. The Resolution was seconded by Grunig and on roll call vote: Aye: Grunig, Nelson, Quade and Schmidt. Nay: None. Absent: Ray. Abstain: None. Resolution passed 4 - 0.

Jones would like to solicit letters of interest to fill the Council Member At-Large position. Per Charter, he would be allowed to appoint someone to the vacancy, but would prefer letters of interest that include qualifications for the office. The appointment would need Council approval.

Motion by Grunig second by Nelson to solicit letters of interest for the Council Member At-Large Office through January 22, 2021; the interested parties would be named at the February 2nd Council Meeting. Motion carried 4 – 0.

14. Resolution of Appreciation – JoAnn Ray:

Council Member Quade introduced the Resolution No. 2021-2, entitled "A RESOLUTION EXPRESSING SINCERE APPRECIATION TO JOANN RAY FOR 20 YEARS OF FAITHFUL SERVICE TO THE CITY OF WINDOM" and moved its adoption. The Resolution was seconded by Grunig and on roll call vote: Aye: Schmidt, Grunig, Nelson and Quade. Nay: None. Absent: None. Abstain: None. Resolution passed 4 - 0.

5. Donation – Library – Judith Hintze:

Council Member Quade introduced the Resolution No. 2021-3, entitled "AUTHORIZATION TO ACCEPT A DONATION FROM JUDITH HINTZE TO THE WINDOM LIBRARY" and moved its adoption. The Resolution was seconded by Nelson and on roll call vote: Aye: Nelson, Quade, Schmidt and Grunig. Nay: None. Absent: None. Abstain: None. Resolution passed 4 - 0.

6. Arena – Approve Plans and Specifications and Call for Bids:

Tim Hogan, Arena/Park & Recreation Director and Brian Bergstrom, SEH Engineering Inc., provided an overview of the proposed project for the Windom Arena. Staff has been working with the League of Minnesota Cities Insurance Trust (LMCIT) over weather related damage to the Arena roof. LMCIT will provide 75% of the replacement costs. In 2020 and 2021, the City has budgeted a total of $100,000 towards its share of the project. Cost estimates are estimated at $400,000-$500,000.

Nasby reviewed the projected construction timeline. He noted the downtime between the ice season and summer horseshow schedule is best for project completion. Replacement would happen in sections to maintain the integrity of the structure and keep out moisture.

Council Member Grunig introduced the Resolution No. 2021-4, entitled "RESOLUTION APPROVING PLANS AND SPECIFICATIONS AND ORDERING ADVERTISEMENT FOR BIDS FOR THE "ARENA ROOF REPLACEMENT PROJECT"" and moved its adoption. The Resolution was seconded by Schmidt and on roll call vote: Aye: Quade, Schmidt, Grunig and Nelson. Nay: None. Absent: None. Abstain: None. Resolution passed 4 - 0.

7. TAP Grant Application:

Drew Hage, Development Director, reviewed the Transportation Alternatives Program (TAP) that promotes pedestrian connectivity along Cottonwood Lake Drive between the Windom Rec Area, Community Center, Tegels Park and surrounding neighborhood to the north. The item was previously tabled to encourage more community feedback. Hage reviewed the additional feedback, noting favorable ratings for projects did not change. TAP Funding are not available until 2023, however, once the grant dollars (80% Project Costs) are awarded the project(s) could begin. TAP grant dollars then can be reimbursed to the City. The 20% required match ($90,000) can be funded with TIF Funds.

Council discussed the five options of the TAP Application and which options that they support. Council collectively supports Option "A." Option "E" provides a widened shoulder on Cottonwood Lake Drive and was supported for pedestrian safety. Option "E" could be added to a street reconstruction project and underlying base qualifications must be explored. Hage explained that a portion of Option "C" connects Cottonwood Lake Drive to Tegels Park and he encouraged Council to include it.

Council Member Schmidt introduced the Resolution No. 2021-5, entitled "RESOLUTION AUTHORIZING SUBMISSION OF TRANSPORTATION ALTERNATIVES PROGRAM (TAP) GRANT APPLICATION" supporting Options "A," half of Option "C", and Option "E" and moved its adoption. The Resolution was seconded by Nelson and on roll call vote: Aye: Grunig, Schmidt, Quade and Nelson. Nay: None. Absent: None. Abstain: None. Resolution passed 4 - 0.

Council Member Grunig introduced the Resolution No. 2021-6, entitled "TRANSPORTATION ALTERNATIVES PROGRAM (TAP) APPLICATION MAINTENANCE RESPONSIBILITY" and moved its adoption. The Resolution was seconded by Quade and on roll call vote: Aye: Nelson, Grunig, Schmidt and Quade. Nay: None. Absent: None. Abstain: None. Resolution passed 4 - 0.

8. <u>Housing Project Discussions:</u>

<u>1955 First Avenue – Guardian Inn:</u>

Hage explained the interested parties in the property located at 1955 First Avenue would like to remodel the motel into a 37-unit market-rate apartment complex. This "reconstruction" upgrade is not specifically listed in the current Cottonwood County Housing Tax Abatement Program. Hage is asking Council to consider an abatement to help ease the funding gap in converting this property to residential living spaces as these would be new housing units. The upgrade would cost approximately $2,037,163. Property taxes would decrease due to classification change from Commercial to Residential. The current assessed value is $1,320,700 with a tax bill of $55,000 annually. In discussion with the County Assessor, the classification change would change the tax bill to $26,000. The potential purchase price of the property is $900,000 which further decreases the taxable value. Hage is seeking additional information, but would like Council to consider abating any property improvement values for up to 7 years by capping the taxes at/around $23,500 during that abatement timeframe.

Grunig asked if this would require both the County and School approval of the tax abatement. Drew said yes. The County Board is seeking out current values of the property to assist in their decision.

Grunig questioned if this would set precedence for remodeling commercial properties to residential spaces. Nasby clarified that each case would be examined and this one needs Planning/Zoning approval along with the three taxing jurisdictions.

<u>350 19th Street – Gove Acres:</u>

Hage stated a financing gap was identified in the proposed Planned Unit Development at 350 19th Street. The development group was originally planning to pay for all the infrastructure costs (street, water and sewer) but cost estimates were higher than anticipated. This PUD would consist of 15 total housing units. A home purchaser in the development would receive approximately $2,818 for 5-years in accordance with the current Cottonwood County Housing Tax Abatement Program. As this is one developer building 15 units, Hage proposed consideration of extending the abatement for three additional years to offset the infrastructure costs of $6,000 per unit. All three taxing jurisdictions would have to agree to complete the needed funding gap.

Jones asked if the 8-year abatement would be allowable. Hage answered the State limits abatements for up to 15 years. This situation is different than other applications for the program as it includes street construction and utility service placement. Hage clarified most applications for the Housing Tax Abatement have current street and utility service.

Jones inquired if the Cottonwood County Housing Tax Abatement Program parameter qualifications include as the PUD request of 8-year versus a 5-year abatement. Hage said multi-family projects with a minimum of four units may seek approval of longer abatement periods according to the program guidelines.

Grunig questioned the timeline on the constructed units as this is a private street and if infrastructure is all put in upfront and if it is sufficient enough to take advantage of the extended abatement. Hage said it is the developer's intent to build all units by the end of 2023 (corresponding with the end of the Cottonwood County Housing Tax Abatement Program).

Jones queried the option of the City installing some of the infrastructure costs and anticipates further discussion as more information is collected. Nasby replied that permits were issued for a private development and the specifications that the PUD is considering varies from City specifications, and their private utilities are already approved by the appropriate State offices.

9. Liquor License Fee Information:

   Nasby researched the Liquor License fees that were paid by businesses and if the City could reduce them due to the impacts of Governor Walz Executive Orders impacting the bars\restaurants. He reviewed the current listing of Liquor License fees that have been paid and stated any adjustments must be adopted by Resolution. If a reduced rate is given, the City of Winodm would have to give 30-day notice to license holders if fees would return to the current levels. License fees have been stable for many years.

   Council discussed rebating a portion of the 2021 Liquor License fees and procedural steps to offer a 50% rebate. The refund impact would be $5,000 to the General Fund. Staff will also explore "business assistance" and discuss legalities with the City Attorney.

10. 2021 Mayor Appointments & Reappointments:

   Jones listed the Board & Commission vacancies and encouraged interested parties to contact him.

   Jones handed out a listing of Board & Commission Appointments for 2021.

   Library Board – 3-year Term
   Steve Fresk
   Anita Winkel

   Telecom Commission – 3-year Term
   JD Palm

   Utility Commission – 3-year Term
   Mike Schwalbach

Tree Commission – 3-year Term
Steve Fresk
Jim Knigge

Planning Commission – 4-year Term
Jared Baloun

Motion by Grunig second by Quade to approve the 2021 Board & Commission Appointments as listed. Motion carried 4 – 0.

Jones reviewed the 2021-2022 City Council Appointment recommendations. He noted that some appointments may shift dependent upon the new Council Member appointment.

Marv Grunig
Utility Commission
Telecom Commission
Economic Development Authority
Personnel Committee

Jenny Quade
Street Committee
Personnel Committee
Telecom Commission
Parks & Recreation Commission
Liquor Committee

James Nelson
Housing & Redevelopment Authority
Economic Development Authority
Community Center Commission
Comprehensive Plan Committee
Tree Committee

Jacqueline Schmidt
Liquor Committee
Community Center Commission
Joint Government Committee
Parks & Recreation Commission
Hospital Board

New Council Member
Street Committee
Library Board
Comprehensive Plan Committee
Joint Government Committee
Airport Commission

Mayor Dominic Jones
Planning Commission
Joint Government Committee
Personnel Committee
EDA Liaison

Motion by Nelson second by Grunig to approve the 2021-2022 City Council Appointments as presented. Motion carried 4 – 0.

11. New Business:

None.

12. Old Business:

None.

13. Contractor Payments:

Ryan Anderson, Water/Wastewater Superintendent, stated that this project is nearing its final pay request for the Wastewater Treatment Facility Improvements. The project Engineer has reviewed the submission and is recommending approval. The facility is waiting on some probe equipment and once received it will be up and running.

Motion by Nelson second by Quade to approve the Pay Request #26 for Gridor Construction in the amount of $78,000 for the Wastewater Treatment Facility Improvement Project. Motion carried 4 - 0.

14. Council Comments:

Schmidt wished everyone a Happy New Year and to stay safe.

Quade reminded residents to be aware of the parking requirements during a Snow Emergency.

Grunig thanked Robin Shaw for her years of service and wished her a Happy Retirement.

Nasby stated the new legislative session is starting in St. Paul and to watch for changes. He is working to extend some timeframes for TIF District 1-22 (Cemstone Redevelopment Area).

Jones wished listeners a Happy New Year.

15. Adjournment:

Mayor Jones adjourned the meeting by unanimous consent at 8:35 p.m.

____
Dominic Jones, Mayor

Attest: ________________________________
Steve Nasby, City Administrator

REGULAR MEETING OF THE HOUSING AND REDEVELOPMENT AUTHORITY OF WINDOM, MN

December 9, 2020 at 4:00pm

A regular meeting of the Board of Directors was held on December 9, 2020 at the Hillside Manor Community Room. Board Members present: Linda Jaakola, Margaret McDonald (via Zoom), Dan Molitor and Jean Fast (via zoom). Also present was Executive Director, Connie Clausen, HS-Liaison, Robert Stoesz and City Liaison-Jim Nelson. Absent was Board Member, Tom White.

The Regular Board Meeting was called to order at 4:02 pm with the consent agenda approved (McDonald/Molitor) which included minutes from the previous meeting, the agenda, balance report, utility report and bills report.

Scheduled Guests: None

Old Business consisted of:

1. The Executive Director presented an update on the monthly turnaround rate. The average turn-around days since April 1, 2020 are 11.00 days. The Fee Accountant report for October was not available at this time.
2. The Executive Director reported talking with Mark Leach of Leach Decorating regarding the vinyl plank flooring sample that was picked by the board. He agreed to the same pricing minus the labor cost if the HRA staff installed the floor. A motion was approved to order the vinyl plank flooring from Leach Decorating for $17,517.50 of materials only as quoted for the common areas at Riverview Apartments and have maintenance staff install it (McDonald/Fast).
3. An update on the COVID-19 situation in both buildings was given by the Executive Director. Due to increasing positive cases locally and in the building, the community rooms in both Riverview Apartments and Hillside Manor have been locked as of Wednesday, November 25, 2020 until further notice.
4. The Executive Director gave an update on the upcoming holiday activities planned for tenants. On Monday, December 14th a catered holiday meal will be delivered to the tenants of Riverview Apartments who signed up and also on Tuesday, December 15th, a catered holiday meal will be delivered to the tenants of Hillside Manor who signed up. Hy-Vee of Windom is catering both meals this year.

New Business consisted of:

1. The Executive Director presented the income and expense information to-date for the non-HUD rental house at 957 River Road, Windom MN. To date we have had total net income of $3,366.05.
2. The Executive Director reports that the CD currently held at Fulda Area Credit Union in the amount of $113,080.30 will auto-renew on December 30, 2020. No change or action taken on this item.
3. A new Residential Rehab Loan request was received from Mary Crozier. After review of the details and guidelines, a motion to approve the loan in the full amount of $10,000 was approved as requested (Molitor/Fast).
4. The Executive Director reported to the board that she has been in contact with our attorney and we are proceeding through with a tenant eviction.
5. The Executive Director reports the following HUD and other reports worked on this past month. They include: FYE 03/31/2020 Audit submission to REAC; Annual Cash Management Training with Bank Midwest; SAM.gov Annual Registration Renewal; MN Revenue Recapture training; CFP2021 Annual Plan; FYE 03/31/2021 Year-End Documents, Public Hearing; FYE 03/31/2022 Annual Budget;

6. The meeting was closed at 4:30 pm (McDonald/Molitor) to give an update on a personnel situation. The closed meeting was re-opened at 5:35 pm (Fast/Molitor).
7. Upcoming board meetings will be January 13th (RV) and February 10th (HS).

With no further business, the meeting was adjourned at 4:36 pm (Fast/Molitor).

Linda Jaakola

Linda Jaakola, Chairman

Connie Clausen

Connie Clausen, Executive Director

TELECOMMUNICATIONS COMMISSION MEETING
CITY OF WINDOM COMMUNITY CENTER December 28th, 2020

I. Call Meeting to Order. The meeting was called to order by Pres. Eichstadt at 6:13 PM

II. Roll Call:

President:	Travis Eichstadt	City Staff:	Steve Nasby *Absent*
V President:	JD Palm	City Staff:	Jeff Dahna
Secretary:	Mike Schowalter *Absent*	Council Liaison:	Jenny Quade *Absent*
Commissioner:	Josh Peterson	Council Liaison:	Marv Grunig
Commissioner:	Vacant *Absent*	Media:	Dirk Abraham *Absent*
Media:	Rahn Larson *Absent*	Others Present: -	

III. Approval of Minutes from November 2nd, 2020 meeting

Motion by Palm, to approve minutes from the November 2nd, 2020 meeting. Seconded by Peterson. Motion approves 3 to 0.

IV. Project Updates:
- Staff continues to work on the migration of Central Office CSA subscribers to E7-2 system.
- Outside Plant Expansion – Co Rd 13/17 Telecom installation project. As time allows, Telecom staff will be splicing fiber optic cables in the PON Peds and handholes.

V. Manager's Report:
- Dahna reports on the work Telecom has done to assist the Windom Area Schools distance learning by installing and setting up internet accounts for students that cannot afford internet at their premise.
- Dahna reports on the impact that COVID-19 has had on the Telecom Dept. staff/manager. Staffing shortages due to quarantine requirements. Inventory has been completed and will be turned into finance. System equipment issues: The Adtran M13 MUX had a card failure and replacement cards were ordered. The MUX is part of the voice transport system and converts DS3 down to DS1.
- Dahna covers Telecom 2021 SMART Goals with commissioners.
- Customer Counts: Internet subscribers 1615, Video subscribers 780, Voice 921

Dahna covers the winners of the FCC RDOF 904 Auction and the possible impacts on future State/Federal broadband projects.

Dahna covers work on the latest retransmission agreements for cable system.

Blizzard in caused a power blip that knocked out the channel 3 rollup system and channel 16 rolling guide. Channel 3 rollup was turned back up, but rolling guide system power supply failed. Replacement power supply was ordered and installed to restore rolling guide system.

VI. New Business:
-KELO TV station carriage – Nexstar Media Group informed that CBS would not allow Telecom to continue the out of market coverage and to remove from the system immediately. Were forced to remove KELO channel 10 from the system.
-KSFY/KDLT - Dahna has reached out to station GM to discuss carriage options.
-KTTW - Dahna covers the changes that have occurred with the station selling translator towers and carriage changes.
911 service – The NG911 system in going to be operated by Inteliquent. IQ has requested information to start the process of changing the 911 system. Telecom will work towards the changes as the NG911 system is turned up and we transition to it. Dahna and commission discuss the current 911 service and the NG911.

VII. Old Business:
Dahna reports to commissioners:
-Retransmission Agreement – Nexstar Media - WGN Chicago channel 26 on lineup. 3yr term first year $0.12 rate increase. Has 180-day renewal clause in the agreement.
- STIR/SHAKEN – working out the differences with the two options that are available with our telco switch and transport network. Dahna covers the Rural Call Completion issues that impact inbound Long-Distance calls to telco switch and hosting phone service options/issues.
-Video Service – Finalizing Southern Fiber Networks contact and channel lineup. Working with Southwest MN Broadband for video transport and local channel insertion into SFN platform.

VIII. Commissioner's concerns and questions: Grunig brought up the Channel 3 rolling guide. Requested that the slides be updated and housekeeping done on the slides. Commissioners and Dahna discuss the RDOF 904 Auction winners (Wireless Internet Service Providers) that bid to place fiber optic cable.

IX. Set Next Telecom meeting: January 25th, 2021 at 6:00 PM at the Community Center.

X. Adjourn: Meeting adjourned by unanimous consent at 7:46 PM.

____
XXXX, Telecom Committee President

____
XXXX, Telecom Committee Secretary

Attest: ______________________________
Jeff Dahna, Telecom General Manager

ECONOMIC DEVELOPMENT AUTHORITY OF WINDOM
MINUTES
JANUARY 11, 2021

1. Call to Order: The meeting was called to order by President Clerc at 12:01 p.m.

2. Roll Call & Guest Introductions:

   EDA Commissioners: Rick Clerc, Linda Sandberg (by phone), Marv Grunig, and James Nelson.

   Also Present: EDA Staff – Drew Hage, EDA Executive Director, and Mary Hensen, Admin. Asst.; Mayor Dominic Jones; City Administrator Steve Nasby; Kevin Stevens, Co. Comm. Liaison; and Rahn Larson (Citizen).

3. Welcome Returning Commissioner Marv Grunig and New Commissioner James Nelson: Director Hage welcomed Marv Grunig as a returning EDA Commissioner and James Nelson as a newly-appointed EDA Commissioner.

4. Oath of Office – Marv Grunig & James Nelson: Commissioner Grunig and Commissioner Nelson each took the oath of office.

5. Appointment of Acting Secretary – Linda Sandberg: Betsy Herding's term as an EDA Commissioner expired on December 31, 2020. It was necessary that the EDA Board designate an "Acting Secretary" until such time as the new At-Large EDA Commissioner has been appointed by the City Council and elections can be held.

   Motion by Commissioner Grunig, seconded by Commissioner Nelson, to appoint Linda Sandberg as the Acting EDA Secretary until such time as her successor is elected. Motion carried 3-0. (Commissioner Sandberg was not present for the vote.)

6. Approval of Minutes: December 14, 2020

   Motion by Commissioner Grunig, seconded by Commissioner Clerc, to approve the Minutes of the EDA Meeting held on December 14, 2020. Motion carried 3-0. (Commissioner Sandberg was not present for the vote.)

7. EDA Property – 1900 Block of First Avenue

   A. Closed Session – Land Negotiations – Portion of Parcel No. 25-622-0021: Director Hage recapped that on December 15, 2020, the City Council approved the Conditional Use Permit to allow a Planned Unit Development at 1955 First Avenue with the conditions of a six-foot privacy fence to be placed on the South side of the property and the applicant must complete the Residential Planned Unit Development as proposed in the CUP/PUD Application with title transfer completed by February 15, 2021. The City Council also approved the Planned Unit Development "General Concept Plan" for a change in use of the property from hotel/motel to multi-family (apartments). The Developer plans to remodel the rooms into a 37-unit apartment complex. The Final Stage Plan is scheduled to come before the Planning Commission on Tuesday, January 12^{th}.

   Director Hage advised that the Developer would like to purchase a portion of the EDA's property adjacent to the Guardian Inn property. A survey of the EDA property to be sold will be completed after the Developer's purchase of the Guardian Inn property has been completed. Director Hage said that the Board needs to go into closed session to discuss negotiations concerning the potential property sale.

   Motion by Commissioner Grunig, seconded by Commissioner Nelson, authorizing the Board to go into closed session. Motion carried 3-0.

President Clerc closed the meeting to the public at 12:07 p.m.

Present for Closed Session: Commissioners Grunig, Nelson and Clerc; Director Hage, Mayor Jones, City Admin. Nasby, Co. Liaison Stevens, and Admin. Asst. Hensen.

Motion by Commissioner Grunig, seconded by Commissioner Nelson, authorizing the President to reopen the meeting to the public. Motion carried 3-0.

President Clerc reopened the meeting to the public at 12:17 p.m.

Director Hage recapped that the EDA owns property adjacent to the Guardian Inn. The Board went into closed session to discuss the proposed sale of a portion of this property after the sale of the Guardian Inn is concluded. The EDA's goals are to have a buildable lot created by the frontage road and the clay stockpile removed from the back portion of this property. The details of the sale will be finalized after the sale of the Guardian Inn property.

B. 12:10 P.M. - Public Hearing to Sell Property: President Clerc opened the public hearing at 12:18 p.m. and asked for comments from the public on the proposed sale of a portion of the EDA's property located adjacent to the Guardian Inn. No comments were received from anyone present at the meeting either in person or by phone. President Clerc closed the public hearing at 12:19 p.m.

8. 1925 North Redding Avenue – EDA Spec Building Property

A. Approve Option Agreement – Resolution No. 2021-01: Director Hage provided a recap of the status of this property. At the December 14th EDA Meeting, the EDA Board selected Vertical Development L.L.C. as the proposed developer for the Spec Building property. The terms of this project have been discussed and have been agreed upon verbally by the EDA Board and Vertical Development L.L.C.

Director Hage briefly reviewed the terms of the written Option Agreement. Vertical Development L.L.C. (as "Developer") has the period of time until March 15, 2021, to exercise its option to purchase 8.5 acres of the EDA's property located at 1925 North Redding Avenue which includes the EDA's Spec Building. The option consideration is $10,000 which will be applied to the purchase price if the Developer exercises the option to purchase the property. The purchase price is $250,000. A survey of the property will be completed before the closing. The stockpiled clay on the property is included in the sale of the property at no cost. The clay can be utilized on the property or removed by the Developer.

The parties shall enter into a Predevelopment Agreement by February 12, 2021. The Option Agreement requires the construction of a minimum of 50 market-rate apartments on the site. The Developer has indicated that he plans to construct an 84-unit, 3-story apartment building. The property is located in an R-3 Zoning District and the Developer shall comply with the zoning requirements.

The Developer has requested tax increment financing as reimbursement for eligible expenses. After the purchase of the property by the Developer, the City and the Developer will enter into a Development Agreement that will set forth the details of the tax increment financing.

In answer to a question, Director Hage advised that the Option Agreement had been prepared by the City Attorney and he had reviewed requested changes. Commissioner Sandberg joined the meeting by phone at 12:26 p.m.

In response to a question, Director Hage reiterated that the EDA would be retaining the East 65 feet of the property for potential sale to adjacent property owners. The EDA would also retain a portion of the property in the Southwest corner of the lot for the compost site, access to the EDA's detention pond, and an access easement for the light industrial property to the south of the lot. There was a brief discussion concerning the EDA's plans for the East 65 feet of the property.

Resolution introduced and motion by Commissioner Grunig, seconded by Commissioner Nelson, to adopt EDA Resolution No. 2021-01, entitled "Resolution Approving Option Agreement for Sale of Property Described as a Tract of Land in Lot 6, Block 2 of Windom Industrial Park Subdivision in the City of Windom, Cottonwood County, Minnesota".

Upon roll call vote being taken, the following voted in favor thereof: Commissioners Grunig, Clerc, Sandberg, and Nelson; the following voted against the same: None; and the following were absent: None. (The Resolution was adopted.)

9. Cemstone Redevelopment Project
A. DEED Redevelopment Grant: Director Hage related that the Minnesota Department of Employment and Economic Development (DEED) has approximately $2 Million available for distribution for the Redevelopment Grant and Demolition Loan Programs. The deadline for the submission of applications is 4:00 p.m. on Monday, February 1, 2021. There was a discussion concerning submission of a third grant application, funding of the City's match, repayment of future bond obligations, and the grant process.

Motion by Commissioner Grunig, seconded by Commissioner Sandberg, to approve the submission of an application in the DEED Redevelopment Grant Program as proposed. Vote by roll call: Ayes: Commissioners Sandberg, Clerc, Grunig, and Nelson; Nays: None; and Absent: None. Motion carried 4-0.

10. Monument Sign – NWIP: Director Hage advised that the Windom operations of Fast Global Solutions was purchased by Fast Ag Solutions. The NWIP monument sign needs to be updated. The cost estimate from Small Town Modern for the two signs, including installation, is $1,600. The EDA is working with Eagle Path Manufacturing (School) and Small Town Modern on the new Fast Ag Solutions' signs. This will reduce the cost as the EDA will pay for materials and Small Town Modern will supervise the project. This is a nice opportunity to partner on a project with Eagle Path Manufacturing. Director Hage advised that there are funds budgeted in the marketing account which can be used for this project. The consensus of the Board was to proceed with the production and installation of the new signs as described by Director Hage.

11. Façade Improvement Program
A. Review of Proposed Guidelines: Director Hage recapped that one of the EDA's 2021 S.M.A.R.T. Goals is to develop a Façade Improvement Program. Façade improvements are not eligible projects in the commercial rehab program. Proposed guidelines had been briefly discussed previously and the Board requested that the eligible area be expanded beyond the Central Business District (B-3) to also include the Neighborhood Business District (B-1) and Highway Business District (B-2). The Windom Zoning Map was included in the packet as a reference for the locations of these zoning districts.

The Board received a draft of proposed guidelines and discussed the parameters of the program, the total funds to be allocated to the program, and the size of businesses (small retail and commercial businesses) that qualify for the program. Eligible applicants in the program would be small retail and commercial businesses. There was a discussion concerning a limitation on the number of employees to be defined as a small business. The consensus of the Board was to approve the proposed guidelines for the Facade Improvement Program with the following clarifications: Eligible applicants include small retail and commercial businesses in the B-1, B-2, and B-3 Business Districts that employ 25 or fewer full-time equivalent employees. The minimum loan is $1,000 and the maximum loan is $3,000. The loans in the program require a $1 for $1 match by the property owners and are forgivable at the rate of 20 percent over 5 years provided the property owners maintain ownership of the property; loans are limited to $3,000 for one parcel per calendar year per property owner whether the property owner is an individual, two or more individuals, partnership, limited liability corporation, for-profit or non-profit corporation. The sum of $30,000 will be allocated for the program and loans will be available on a first-come, first-served basis. Applications will be presented to the EDA Board for review and approval.

Motion by Commissioner Nelson, seconded by Commissioner Grunig, to approve the Guidelines for the Small Business Façade Improvement Program as discussed. Vote by roll call: Ayes: Commissioners Grunig, Clerc, Sandberg, and Nelson; Nays: None; and Absent: None. Motion carried 4-0.

12. New Business and Unfinished Business: None.

13. Miscellaneous Information
A. River Bluff Townhomes – Monthly Financial Report: The Board received copies of the November 2020 Financials provided by Van Binsbergen & Associates.

14. Adjourn: On consensus, President Clerc adjourned the meeting at 12:51 p.m.

Attest: ______________________________ ______________________________
Drew Hage, EDA Executive Director Rick Clerc, EDA President

CITY OF WINDOM
PLANNING COMMISSION
MINUTES
JANUARY 12, 2021

1. Call to Order: The meeting was called to order by Chairperson Wahl at 7:02 p.m.

2. Roll Call & Guest Introductions:

   Planning Commission: Marilyn Wahl, Brett Mattson, Jared Baloun, Lorri Cole (by phone), Carol Hartman (by Zoom), and Jeremy Johnson.
   Absent: Ben Byam. (One vacancy on Commission.)

   Also Present: B&Z Staff: Zoning Admin. Andy Spielman and Admin. Asst. Mary Hensen; Mayor Dominic Jones (Liaison); Drew Hage, EDA Development Director; and Marty Walgenbach (T&M Development, LLC).

3. Welcome Returning Commissioner: Jared Baloun: Chairperson Wahl welcomed Jared Baloun as a returning Planning Commissioner.

4. Oath of Office: Jared Baloun took the oath of office.

5. Election of Officers
   A. Chairman
   B. Vice Chairman

   Chairperson Wahl called for nominations from the floor for Chairman.

   Motion by Commissioner Baloun to nominate Marilyn Wahl for Chairperson.

   Commissioner Wahl acknowledged that she consents to the nomination. Chairperson Wahl asked for further nominations from the floor twice and no further nominations were received. Chairperson Wahl closed the nominations for Chairman.

   Commissioner Cole seconded the nomination of Marilyn Wahl for Chairperson. Vote by roll call: Ayes: Commissioners Baloun, Cole, Hartman, Johnson, Mattson, and Wahl. Nay: None; Absent: Commissioner Byam. Motion carried 6-0.

   Chairperson Wahl called for nominations from the floor for Vice Chairman.

   Chairperson Wahl nominated Brett Mattson for Vice Chairman.

   Commissioner Mattson consented to the nomination.

   Commissioner Cole seconded the nomination of Brett Mattson for Vice Chairman. Commissioner Hartman moved nominations cease and to cast a unanimous ballot for Brett Mattson for Vice Chairman. Commissioner Johnson seconded the motion. Vote by roll call: Ayes: Commissioners Wahl, Mattson, Johnson, Hartman, Cole, and Baloun. Nay: None; Absent: Commissioner Byam. Motion carried 6-0.

6. Approval of Minutes: December 8, 2020

   Motion by Commissioner Hartman, seconded by Commissioner Mattson, to approve the Planning Commission Minutes for the Meeting held on December 8, 2020. Vote by roll call: Ayes: Commissioners Baloun, Cole, Hartman, Johnson, Mattson, and Wahl. Nay: None; Absent: Commissioner Byam. Motion carried 6-0.

7. T&M Development, LLC – 1955 First Avenue
   Planned Unit Development – Multi-Family Residential – Final Plan:

Zoning Admin. Spielman recapped that this is a zoning application for a Planned Unit Development (PUD) for the Guardian Inn property at 1955 First Avenue. At the December 8th Meeting, the Planning Commission held a public hearing on the conditional use permit and reviewed and recommended approval of the General Concept Plan for the PUD. The City Council approved the CUP and General Concept Plan for the PUD at its meeting on December 15, 2020.

In a typical PUD, the next stage would be the Development Stage. However, since the property is already built out, we are combining the Development Stage Plan with the Final Stage Plan. The Developer (T&M Development, LLC represented at this meeting by Marty Walgenbach) plans to convert the existing hotel/motel into a multi-family apartment building. For the Final Stage Plan: The floor plan is the same as presented in the General Concept Plan. The garages on the General Concept Plan were located on the east and south sides of the property and the covered pavilion for the picnic area was attached to east garage building. The changes on the site plan are the locations of the garages. There is a bank of 4 garages with 2 smaller storage units to the east of the south building and a bank of 6 garages with 2 smaller storage units to the west of the south building. The rendering is basically the same except for the color of the entrance doors.

Zoning Admin. Spielman advised that the significant change from the General Concept Plan to the Final Stage Plan is the locations of the garages. The bank of garages and storage units are close to the front property line. The property to the south is owned by Global Investments (Tod Quiring). That building also has a narrow setback from the frontage road (1st Avenue). The garages are 12 feet in width. Zoning Admin. Spielman recommended that the Developer consider removing 2 garages on the front side of the property which would increase the setback. The total number of garages and storage units would still equal the number of garages on the General Concept Plan. He was not sure if the proximity of these garages and storage units would interfere with electrical utilities. He had verified that it appears the water lines are across the street from the property.

The other significant change is the proposed timeline for the remodeling of the units. Originally the Developer had indicated that he wanted to begin remodeling the first single-story building shortly after the closing on the property and hoped to complete that remodel in 90 days. The remodeling of the second single-story building and main building would follow. The anticipated timeline was to complete all of the remodeling within six months. Zoning Admin. Spielman asked the Developer about the new timeline. He referred the question to Development Director Drew Hage.

Director Hage stated that he had connected the Developer with Hylife Foods because HyLife is looking for rental units for short-term housing for its employees. HyLife is renting at 150-bed motel in Mankato. However, they still need additional rental units. He said that HyLife is interested in renting the hotel/motel rooms in the Guardian Inn through the end of November 2021. They would cater in food. Director Hage said that this would be a beneficial proposal for both parties. After November 2021, the Developer would start the remodeling. The Developer would then meet the PUD timelines.

In response to a question, Zoning Admin. Spielman said that the City Code provides that within one year after the approval of a final plan for a PUD, construction shall commence in accordance with the approved plan.

Zoning Admin. Spielman said that this is a change from the original schedule. He asked the Developer if they would be staging the construction all at once or one building at a time. The Developer indicated that the closing date is February 15th. The project has been bid out and they had planned to start the construction in 2021. However things just didn't align for tax abatement. After the closing on the property, the Developer would like to sign a lease with HyLife starting in February and then start construction on the remodel on February 1, 2022. The Developer is still anticipating a 6-month construction schedule. He said that they would be shutting down the entire site including the power on February 1, 2022. He said they will be putting in more electrical infrastructure. There is also a serious surface water retention problem on the site. The water is heaving the parking area, etc. The Developer has hired an engineer who designed a plan to install a substantial amount of drain tile around each building which will then drain into the detention pond east of the property. He said that the current plan is to close the doors on February 1, 2022, to start a 6-month construction schedule.

Commissioner Mattson questioned that if the Planning Commission approves this final stage plan whether there's a possibility that the Developer will starting doing a small amount of work and then this would be something that could drag on. Zoning Admin. Spielman replied that the City Code provides that if the Zoning Administrator finds that development is not proceeding in accordance with the approved schedule, or that it fails in any other respect to comply with the PUD plans as finally approved, he shall immediately notify the Council.

The Developer indicated they are expecting a 6-month construction timeframe (weather permitting). Zoning Admin. Spielman said that if the project is not going well, pursuant to the City Code he could bring the matter to the City Council to revoke the PUD or the City Council could extend the time for completion. He said that it would not just be something that goes on forever.

Mayor Jones asked if the matter would come back to the Planning Commission before it went to the City Council or is the decision about noncompliance at the discretion of the Zoning Administrator. Zoning Admin. Spielman advised that the matter could come back to the Planning Commission. However, the City Code reads that it is up to the Zoning Administrator if the Developer is not meeting the proposed schedule. The Zoning Administrator then is to notify the City Council.

Mayor Jones asked about the condition on the CUP that the property is to be purchased by February 15, 2021. Zoning Admin. Spielman replied that is correct. This condition was included so that the timeframe was not open ended and that this Developer would proceed with the project and it wouldn't be transferred to someone else. Also a condition was placed on the CUP that a fence would be installed on (or near) the South property line. Zoning Admin. Spielman replied that the exact location of the fence will need to be worked out depending on where the utilities will be located. In the meantime, the Developer's plan is to lease the hotel/motel rooms to HyLife Foods to use as an extended stay location for HyLife employees until February 1, 2022.

In response to questions, the Developer confirmed that currently the complex is designed for 39 hotel/motel units. In the main building, the bottom floor consists of an office, breakroom and laundry. Their plan is to convert the rooms into 37 apartment units. There would be a laundry facility in the main building. There will be a mix of 1-bedroom units, what they call 1½ bedroom units, and 2 bedroom units. Originally they had planned 3-bedroom units. However, after listening to a study of what people wanted, they decided not to include any 3-bedroom units in the remodel. The 1½ bedroom unit is a bedroom with a sofa (bed) in another room. Twenty-two of the 37 units are single-bedroom units. The apartments will be market-rate housing and will be open to families. They are estimating the rental rates will be $650 for 1-bedroom and $900 for 2-bedroom units. He said those rates are pretty much in line with the rest of Windom.

Commissioner Mattson asked about the moving of the garages from the east side and whether the space was too tight there. The Developer said that there is a wetland there and they would be putting in fill and then building on a bog which he would rather not do. He said that they will be greening up the space. With the 3 foot of greenery, 40 inches of sidewalk, and garages in the back, people would be running into the garages. He said that the location of the garages has changed numerous times and he has submitted garage plans 6 or 7 times. At one point in time, the garages were on the center building but some people didn't want them there.

There was a discussion concerning the traffic flow around the buildings. The Developer is going to stripe the parking areas to designate one-way traffic on the southwest corner and south portion and on the east side. There could be two-way flow around the main building. The Developer thinks that the pavilion is important and would rather have kids playing on the back of the property than up by the road.

In response to questions, Zoning Admin. Spielman indicated that there is no requirement in the Code for a certain number of garages for this type of use. They are required to provide two parking spaces per unit and these can be outdoor parking spaces and/or garage spaces. The garages and storage units would provide places for storage.

There was a discussion about front setback which, pursuant to the current plan, would be approximately 10 feet. The Developer said that the site plan was prepared by architects and engineers. The property would need to be surveyed to determine exact locations of the property lines. The Developer said that the Code requires 5 feet between a garage and the apartment building. He would like to move the garages closer to the building even if he is required to install a 2-hour firewall.

After further discussion, Zoning Admin. Spielman said that the site line and traffic flow around the proposed garages on the southwest corner may be okay, but should be verified with a survey as the property line shown on the aerial may not be correct. His other concern is to determine the location of the utilities in relation to the proposed garages. He said that the consensus of the Planning Commission seems to be that they would prefer the proposed number of garages if there are no problems with utilities and site line.

The Developer had a question as to whether there are any future plans for a water line to be installed in the setback between the building and First Avenue. Zoning Admin. Spielman believes that there are no current future plans for a water line in that area.

The Developer said that they will be including the location of the garbage collection area on the site plan. They plan to construct a stone area by the easternmost back door of the main building where two garbage dumpsters can be stored. There will be a fence on the area also.

In response to a question, the Developer said that the existing areas that are paved will remain paved and there may be some additional paving. The main greenspace area will be to the east. The small box area shown on the southeast corner of the site plan is the location for the covered pavilion for the picnic tables.

Commissioner Baloun asked if the Windom EDA owns the cross-hatched area on the site plan. Zoning Admin. Spielman replied that yes that is the area that the EDA is working on selling to the Developer and the cross-hatched area would be greenspace. The Developer said yes except up by the street. He's not sure if he wants that area because the EDA wants to have a buildable commercial lot there. The Developer wants the southeast area for greenspace.

Zoning Admin. Spielman recapped the changes from the General Concept Plan that were made in the Final Stage Plan: The floorplan is basically the same; there are no major changes to the rendering (elevation) except possible color changes to exterior doors; there was a change on the site plan of the locations for the garages; there was a change in the schedule as they now want to rent the hotel/motel rooms to HyLife and then start buildout in 2022; they hope to have the remodeling completed for 37 market-rate apartments by the end of 2022.

Commissioner Hartman asked for a clarification that if because of weather conditions, the Developer can't start construction on February 1, 2022, could the City Council grant an extension of time. Zoning Admin. Spielman replied that yes, the City Council could extend the deadline up to one year.

Mayor Jones asked if the existing conditions placed on the CUP will stay in place including completion of the purchase of the property by February 15, 2021; completion of the residential PUD as proposed in the application; and installation of a 6-foot privacy fence on the south side of the property. Zoning Admin. replied yes because those conditions were part of the CUP.

Motion by Commissioner Baloun, seconded by Commissioner Hartman, to recommend that the City Council approve the Final Stage Plan for the PUD on the Guardian Inn property as presented. Vote by roll call: Ayes: Commissioners Baloun, Cole, Hartman, Johnson, Mattson, and Wahl. Nay: None. Absent: Commissioner Byam. Motion carried 6-0.

This recommendation will come before the City Council next Tuesday, January 19th.

8. Other Business/Reports: None.

9. Unfinished Business: Zoning Admin. Spielman reminded the Commissioners that we need to provide contact information for them on the City's website. It can be a home or cell phone number, a personal e-mail address, or a city-issued e-mail address. The Commissioners should keep in mind public data requests which could arise in the future in making a determination as to which option to choose. Commissioners can contact Zoning Admin. Spielman directly concerning their preference.

10. New Business: Zoning Admin. Spielman advised that the public hearing on the application for a conditional use permit for Kwik Trip will be scheduled for the February 9th Planning Commission Meeting. Pursuant to the City Code, car washes and full service stations require a conditional use permit in the B-2 Highway Business District.

11. Planning Commission Comments, Concerns, Suggestions: Mayor Jones announced that the vacancy on the Planning Commission should be filled by the time of the February meeting after Brandon Pletcher's appointment is approved by the City Council.

    Commissioner Hartman said that she had seen the mailing that was in the January utility bills listing items that are considered nuisances and hoped that would be helpful.

12. Adjourn: On consensus, Chairperson Wahl adjourned the meeting at 8:11 p.m.

____
Marilyn Wahl, Chairperson

Attest:____
Andy Spielman, Zoning Administrator

Windom Park & Recreation Commission

Agenda for Wednesday, January 13, 2021
Windom City Hall, Council Chambers

Roll Call:

Present: Bryan Joyce, Jackie Jurgens, Jess Smith, Ron Kuecker, Jill Knapp, Jenny Quade
Absent: Jason Kloss, Josh Schunk, Jackie Schmidt, Brian Cooley
City Staff: Tim Hogan, Arena/Recreation Director
Public Present: None

Call the Meeting to Order at 5:31 p.m.

1. **Welcome new members, and elect officers.** Jill Knapp reappointed and Jackie Schmidt as city council liaison. Welcome!

2. **Motion to Approve or amend agenda:** Tim Hogan added an item under the Recreation Director report. Item c) Request to add Live Barn media in the Arena to live stream games. Motion by Ron to approve amended agenda and seconded by Bryan Joyce. Motion carried unanimously.

3. **Approve Minutes from the November 18 meeting:** Jackie Jurgens moves to approve the November minutes and seconded by Jill Knapp. Motion carried unanimously.

4. **Recreation Director report:**
   a) Tim stated that Youth and Adult sports started back up on Jan. 4 with masks required for everyone in the facility. Tim also said that spectators would be allowed to watch games starting Jan. 10th with 150 people max allowed in with masks required. Games Begin Jan. 14.
   b) Tim said that the City Council approved bid opening for the Arena Roof project and is outlined below.
      - The ad for bid will run in the local paper on the 13th and 20 of January.
      - Bid opening will be Wednesday, February 3 at 2pm at City Hall.
      - City Council award of bid February 16.
      - Notice to proceed issues March 1 (assumes all contracts are in place)
      - Contractor to start work no later than April 1.
      - Substantial completion of work May 27.

   Discussion was held on additional questions on the project. Ron Kuecker was asking about the condition of the insulation. Tim stated that the project does require repairs and replacement as needed during the project but also said contractors bidding on the project may add options to replace the insulation during the project. Depending on the cost the council would have to determine if they would want to incur the cost of new insulation as it is not covered by insurance. Bryan Joyce asked what other improvements are needed at the Arena as a lot has been done in the last couple years. Tim talked about the racquetball/fitness area that was recently remodeled and still needs the flooring to be replaced. That project is to move forward in the near future. Tim also stated that because the roof was leaking that the ceiling tiles in the Archery shooting room need to be replaced as they have water damage and mold. When the roof is replaced he will look at starting some work in that area. Tim is looking into some grants/donations to possibly replace the ceiling and get heat into that space. Tim said he has had people speak with him about getting batting cages in there during the winter.

c) **Request to add Live Barn Media to the Arena:** Tim stated that the hockey association would like to live stream hockey games in the Arena based on the Covid restrictions and they have talked with Live Barn and would like to move forward with that company. The package is at no cost to the city or the hockey association. The company makes its money by subscription fees by individuals that subscribe to their service to watch games. Discussion was held with a few questions about the how the service works and if it prohibits other people from streaming games or events such as the Windom School. Tim stated that they do not have sole streaming rights and others would be able to stream games as well.
A motion was made by Bryan Joyce to have Live Barn set up in the Arena and that was seconded by Ron Kuecker. Motion carried unanimously.

5. **Park Superintendent Report:** Brian Cooley was absent from the meeting but provided comments for the commission to discuss. Brian provided information on the following.
    a) Dog park update. Usage and future plans. Brian mentioned in his notes that the Dog park is very popular and is getting a lot of use. The park will remain open during the winter as weather permits. Ron had some discussion about having a grand opening for the dog park and was disappointed that there was not a grand opening recognizing the donors that helped fund the dog park. Tim stated that he is under the understanding that a grand opening will be done in the future but at the time of completion of the dog park it was to late in the fall to have a grand opening and that one may be held in the spring of 2021.
    b) Camp ground location and funding. Brian provided an update that there is no funding for a campground this year and that there still needs to be discussion on a location for a potential campground. Brian is asking for more members to be added to a sub committee to discuss the future of a campground. Ron Kuecker volunteered to be added to the subcommittee along with Jackie Jurgens, Tim Hogan and Brian Cooley. Jackie Jurgens also noted that the location by the Community Center is no longer an option due to the building of additional housing in that area. Discussion was held on the Campground at the fairgrounds. Tim stated that the campground is still being used at the fairgrounds but also does not meet the Brown/Nicollet requirements. Tim is going to have the health director inspect the fairgrounds camping area along with members of the fair board. Ron would like the subcommittee to be involved at those meetings with the fair board.
    c) Bathroom and Shelter location and plans. Approve location and Bath shelter combination. Brian also provide a recommendation to move and approve the location and the building of a bathroom/shelter house in Island Park. Request is to build a new shelter with bathrooms attached and rotate the shelter 90 degrees. A motion was made by Bryan Joyce to approve the building of a bathroom and shelter combination and rotating the shelter 90 degrees. That motion was seconded by Jackie Jurgens. Motion carried unanimously.
    d) We removed the trees by river and east side between the highway and the Island Park Baseball Field. Brian provide an update on the trees being removed along Island Park. Commission held a brief discussion that it looked very nice with the trees that were cleaned up.
    e) Budget and repairs in the parks for 2021. Budget and repairs for 2021 was tabled for the next meeting.

6. **Tennis court update:** Nothing new to update at this time.

7. **Open mike.**

   Jess Smith mentioned the idea of straw bails being placed at the bottom of Abby Hill for sledding. Tim will discuss with Brian.
   Jill Knapp was asking if there is a way to add more snow to the hill as it is melting away due to the warmer weather. Discussion was held that there are no feasible options at this time and we would have to wait for more favorable winter conditions.
   Jenny Quade updated the commission with the Lions Club having around $36,000 of their projected $100,000 to build a bathroom/Shelter for outdoor concerts at Tegels Park. She stated that the Lions Club will be coming to a future meeting to propose the removal of the current shelter at Tegels Park with the construction of the new building.

8. **Adjourn meeting.** Meeting was adjourned at 6:37 by unanimous consent.
   Next Meeting: February 10th @ 5:30 in the City Council Chambers

Windom, MN

Expense Approval Report
By Fund

Payment Dates 1/1/2021 - 1/14/2021

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Fund: 100 - GENERAL					
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - QTR	100-36200	-556.74
					-556.74
Activity: 41110 - Mayor & Council					
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - ZOO	100-41110-200	16.02
FLAHERTY & HOOD, P.A.	15626	12/31/2020	#8845 LEGAL FEES	100-41110-304	67.50
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - LEAG	100-41110-308	175.00
BEIM CONSULTING	1826	12/31/2020	DATA PROCESSING	100-41110-326	133.31
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	100-41110-326	24.56
CITIZEN PUBLISHING CO	20201231	12/31/2020	CITYW - PRINTING & ADV	100-41110-350	382.50
ASCAP	500580363 12-.31-20	01/12/2021	#500580363 - DUES	100-41110-433	367.00
			Activity 41110 - Mayor & Council Total:		**1,165.89**
Activity: 41310 - Administration					
CHELSIE CARLSON	20201219	12/31/2020	EXPENSE - SUPPLIES	100-41310-200	37.88
INDOFF, INC	3433438	12/31/2020	#218055 - CITY HALL - SUPPLI	100-41310-200	54.95
STOREY KENWORTHY	PINV863884	12/31/2020	#PP111182 - SUPPLIES	100-41310-200	229.70
A & B BUSINESS	IN793347	01/12/2021	5078316129 - MAINTENANCE	100-41310-217	103.14
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	100-41310-321	76.60
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	100-41310-326	303.38
CITIZEN PUBLISHING CO	20201231	12/31/2020	CITYW - PRINTING & ADV	100-41310-350	960.96
			Activity 41310 - Administration Total:		**1,766.61**
Activity: 41910 - Building & Zoning					
SCHRAMEL LAW OFFICE	20201231	12/31/2020	LEGAL FEES - DEC 2020	100-41910-304	195.00
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	100-41910-321	60.12
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 -INT'L	100-41910-443	90.00
			Activity 41910 - Building & Zoning Total:		**345.12**
Activity: 41940 - City Hall					
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - HY-V	100-41940-211	13.34
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	100-41940-381	447.95
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	100-41940-382	57.71
HOMETOWN SANITATION SER	0000399066	12/31/2020	#1465 - GARBAGE SERVICE - C	100-41940-384	92.98
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	100-41940-385	119.60
SANDRA HERDER	20210104	12/31/2020	CLEANING	100-41940-406	396.00
MELISSA PENAS	20210104	12/31/2020	CLEANING	100-41940-406	396.00
			Activity 41940 - City Hall Total:		**1,523.58**
Activity: 42120 - Crime Control					
INDOFF, INC	3432223	12/31/2020	#218055 - WINDOM PD - SUP	100-42120-200	43.90
INDOFF, INC	3433471	12/31/2020	#218055 - WINDOM PD - SUP	100-42120-200	12.04
WEX BANK	69366353	12/31/2020	FUEL - POLICE	100-42120-212	1,423.49
WEX BANK	69366353	12/31/2020	FUEL CREDIT - POLICE	100-42120-212	-18.91
COTTONWOOD VET CLINIC	20201230	12/31/2020	#12967 - BRUNO - MED FEES	100-42120-305	190.74
WINDOM AREA HEALTH	734-0078-12-20-0078	12/31/2020	#734-0078 - MEDICAL FEES	100-42120-305	40.00
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - BCA	100-42120-308	750.00
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	100-42120-321	30.87
AT & T MOBILITY	287293102788X01032021	12/31/2020	#287293102788 - TELEPHONE	100-42120-321	623.54
ALPHA WIRELESS - MANKATO	10108	01/12/2021	WINDOMCITY - RADIO UNITS	100-42120-323	108.00
MIKE'S LLC	528	01/12/2021	WINDOM PD - RADIO UNITS	100-42120-323	82.50
COTTONWOOD CO AUD/TREA	21010015	12/31/2020	JULY-DEC 2020 DISPATCH FEES	100-42120-325	4,524.75
LANGUAGE LINE SERVICES, IN	10155180	12/31/2020	#9020909031 - INTERPRETATI	100-42120-327	147.40
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - INTO	100-42120-404	112.22
WINDOM AUTO VALU	20201225	12/31/2020	#3400540 - MAINTENANCE	100-42120-405	80.66
SMITH AUTOMOTIVE CO	36948	12/31/2020	WINDOM PD - MAINTENANCE	100-42120-405	148.95
FORD MOTOR CREDIT CO LLC	1763704	01/12/2021	#9482800 - VEHICLE LEASE	100-42120-419	663.95

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
MN CHIEF OF POLICE ASSN	11458	01/12/2021	WINDOM PD - MEMBERSHIP	100-42120-433	305.00
HEAT TEAM	EQUIPMENT	01/12/2021	HEAT DUES 2021	100-42120-433	2,260.85
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - HY-V	100-42120-480	90.75
WINDOM FIRE & SAFETY, LLC	0007554	12/31/2020	WINDOM PD	100-42120-480	86.72
BLUE CROSS/BLUE SHIELD	201231367974	01/12/2021	#2009540001 - FEBRUARY 20	100-42120-480	743.50
SCHWALBACH HARDWARE	72861 12-25-20	12/31/2020	#72861 - MERCHANDISE	100-42120-480	15.92
				Activity 42120 - Crime Control Total:	12,466.84
Activity: 42220 - Fire Fighting					
ARAMARK	2801240112	12/31/2020	#280001722 - SUPPLIES & MA	100-42220-211	42.00
STAPLES OIL CO	140565	12/31/2020	MOTOR FUELS	100-42220-212	14.15
WEX BANK	69366353	12/31/2020	FUEL - FIRE	100-42220-212	208.61
A & B BUSINESS	IN793347	01/12/2021	5078316129 - MAINTENANCE	100-42220-217	60.17
SCHRAMEL LAW OFFICE	20201231	12/31/2020	LEGAL FEES - DEC 2020	100-42220-304	780.00
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	100-42220-321	42.82
ALPHA WIRELESS - MANKATO	704072	12/31/2020	RADIO UNITS	100-42220-323	1,643.20
COTTONWOOD CO AUD/TREA	21010015	12/31/2020	JULY-DEC 2020 DISPATCH FEES	100-42220-325	83.25
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	100-42220-381	308.86
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	100-42220-382	12.65
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	100-42220-385	27.38
SCHWALBACH HARDWARE	72861 12-25-20	12/31/2020	#72861 - MAINTENANCE	100-42220-404	66.51
MN DEPT OF PUBLIC SAFETY	6368CTJ	01/12/2021	#00-027098106 2017 AMERIC	100-42220-460	23.25
NATIONAL FIRE SAFETY COUN	100233169	12/31/2020	US LBM HOLDINGS	100-42220-480	100.00
				Activity 42220 - Fire Fighting Total:	3,412.85
Activity: 42500 - Civil Defense					
ALPHA WIRELESS - MANKATO	10107	01/12/2021	WINDOMCITY - RADIO UNTIS	100-42500-323	1,800.00
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	100-42500-381	31.73
				Activity 42500 - Civil Defense Total:	1,831.73
Activity: 43100 - Streets					
WEX BANK	69366353	12/31/2020	FUEL - STREET	100-43100-212	1,257.96
WEX BANK	69366353	12/31/2020	FUEL - STREET CREDIT	100-43100-212	-18.91
COUNTRY PRIDE SERVICE	970744	12/31/2020	MAINTENANCRE	100-43100-212	180.00
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	100-43100-217	70.00
A & B BUSINESS	IN793347	01/12/2021	5078316129 - MAINTENANCE	100-43100-217	60.17
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	100-43100-321	46.21
CITIZEN PUBLISHING CO	20201231	12/31/2020	CITYW - PRINTING & ADV	100-43100-350	960.96
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	100-43100-381	305.20
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	100-43100-381	1,395.96
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	100-43100-382	18.85
HOMETOWN SANITATION SER	0000399067	12/31/2020	#1466 STREET - REFUSE DISP	100-43100-384	92.98
COTTONWOOD CO SOLID WA	2034040	12/31/2020	REFUSE DISPOSAL	100-43100-384	10.00
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	100-43100-385	38.66
GMS INDUSTRIAL SUPPLIES, I	066604	12/31/2020	#0003922 - MAINTENANCE	100-43100-404	67.02
WINDOM AUTO VALU	20201225	12/31/2020	#3400540 - MAINTENANCE	100-43100-404	120.63
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - KEY	100-43100-405	40.00
WINDOM AUTO VALU	20201225	12/31/2020	#3400540 - MAINTENANCE	100-43100-405	4.50
BLUE CROSS/BLUE SHIELD	201231367974	01/12/2021	#2009540001 - FEBRUARY 20	100-43100-480	743.50
SANFORD HEALTH	580432	12/31/2020	LAB TESTING	100-43100-480	30.00
				Activity 43100 - Streets Total:	5,423.69
Activity: 45120 - Recreation					
A & B BUSINESS	IN793347	01/12/2021	5078316129 - MAINTENANCE	100-45120-217	12.88
				Activity 45120 - Recreation Total:	12.88
Activity: 45202 - Park Areas					
WEX BANK	69366353	12/31/2020	FUEL - PARK	100-45202-212	285.28
NEWMAN SIGNS, INC	TRFINV025845 12-30	12/30/2020	#WIN-03-024 OPERATING SU	100-45202-217	67.27
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	100-45202-326	466.67
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	100-45202-381	406.57
HOMETOWN SANITATION SER	0000399068	12/31/2020	#1467 REFUSE DISPOSAL	100-45202-384	51.98
HOMETOWN SANITATION SER	0000399080	12/31/2020	#2351 KASTLE KINGDOM - RE	100-45202-384	-23.92
HOMETOWN SANITATION SER	0000399080 1-13	12/31/2020	#2351 - GARBAGE SERVICE - K	100-45202-384	58.41

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
COTTONWOOD CO SOLID WA	2033669	12/31/2020	REFUSE DISPOSAL	100-45202-384	10.00
SCHWALBACH HARDWARE	72861 12-25-20	12/31/2020	#72861 - MAINTENANCE	100-45202-402	11.99
WINDOM AUTO VALU	20201225	12/31/2020	#3400540 - MAINTENANCE	100-45202-404	1.49
SCHWALBACH HARDWARE	72861 12-25-20	12/31/2020	#72861 - MAINTENANCE	100-45202-404	13.58
				Activity 45202 - Park Areas Total:	**1,349.32**
				Fund 100 - GENERAL Total:	**28,741.77**
Fund: 211 - LIBRARY					
Activity: 45501 - Library					
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - AMA	211-45501-200	17.37
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - AMA	211-45501-200	43.75
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - AMA	211-45501-200	59.23
PLUNKETT'S PEST CONTROL	6906770	01/12/2021	#41734 - LIBRARY - OPERATIN	211-45501-217	376.47
A & B BUSINESS	IN793347	01/12/2021	5078316129 - MAINTENANCE	211-45501-217	60.17
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	211-45501-321	26.74
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	211-45501-326	203.33
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	211-45501-381	204.83
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	211-45501-382	19.04
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	211-45501-385	39.25
MELISSA PENAS	20210104	12/31/2020	CLEANING	211-45501-402	385.00
SANDRA HERDER	20210104	12/31/2020	CLEANING	211-45501-402	385.00
RAGE INC - CAMPUS CLEANER	32726	12/31/2020	#6131 LIBRARY - MAINTENAN	211-45501-402	34.00
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - NAT	211-45501-433	30.00
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - SAT E	211-45501-433	27.98
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - THE	211-45501-433	179.00
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - BON	211-45501-433	27.00
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - COU	211-45501-433	15.00
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - GAR	211-45501-433	45.00
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - SI KI	211-45501-433	31.95
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - PREV	211-45501-433	24.00
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - COU	211-45501-433	20.00
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - AMA	211-45501-435	27.98
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - AMA	211-45501-435	39.08
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - AMA	211-45501-435	19.96
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - AMA	211-45501-435	245.36
				Activity 45501 - Library Total:	**2,586.49**
				Fund 211 - LIBRARY Total:	**2,586.49**
Fund: 225 - AIRPORT					
Activity: 45127 - Airport					
RED ROCK RURAL WATER	20210101	01/06/2021	#106026 - SERVICE	225-45127-200	30.50
RED ROCK RURAL WATER	20210101	01/06/2021	#106026 - SERVICE - METER R	225-45127-200	2.00
RED ROCK RURAL WATER	20210101	01/06/2021	#106026 - SERVICE - H2O TES	225-45127-200	9.72
QUICK PRINT	2113	01/12/2021	AIRPORT - SUPPLIES	225-45127-200	52.00
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 MN P	225-45127-406	400.00
				Activity 45127 - Airport Total:	**494.22**
				Fund 225 - AIRPORT Total:	**494.22**
Fund: 230 - POOL					
Activity: 45124 - Pool					
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	230-45124-217	133.33
A & B BUSINESS	IN793347	01/12/2021	5078316129 - MAINTENANCE	230-45124-217	12.88
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	230-45124-381	29.44
				Activity 45124 - Pool Total:	**175.65**
				Fund 230 - POOL Total:	**175.65**
Fund: 235 - AMBULANCE					
Activity: 42153 - Ambulance					
STAPLES OIL CO	140565	12/31/2020	MOTOR FUELS	235-42153-212	9.44
WEX BANK	69366353	12/31/2020	FUEL - AMBULANCE	235-42153-212	2,010.40
WEX BANK	69366353	12/31/2020	FUEL CREDIT - AMBULANCE	235-42153-212	-18.91
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - JEND	235-42153-217	574.12

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - LABS	235-42153-217	503.66
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - AMA	235-42153-217	255.56
BRITTANY ESPENSON - RIVERS	1224	12/31/2020	OPERATING SUPPLIES	235-42153-217	250.00
ZOLL MEDICAL CORPORATION	3205800	01/12/2021	#114982 - OPERATING SUPPLI	235-42153-217	137.80
PRAXAIR DISTRIBUTION INC	61062229	12/31/2020	#71709956 - OPERATING SUP	235-42153-217	514.48
SCHWALBACH HARDWARE	72861 12-25-20	12/31/2020	#72861 - MAINTENANCE	235-42153-217	15.98
WINDOM AREA HEALTH	734-0024-12-20-0024	12/31/2020	#734-0024 DEC 2020	235-42153-217	109.50
A & B BUSINESS	IN793347	01/12/2021	5078316129 - MAINTENANCE	235-42153-217	60.17
LORI JENSEN	20201231	12/31/2020	EBLS PROVIDER COURSE CAR	235-42153-308	166.73
WINDOM AREA HEALTH	734-0024-12-20-0024	12/31/2020	#734-0024 DEC 2020	235-42153-312	5,136.56
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	235-42153-321	28.54
SUNNY COMMUNICATIONS, I	97337	12/31/2020	RADIO UNITS	235-42153-323	1,565.00
COTTONWOOD CO AUD/TREA	21010015	12/31/2020	JULY-DEC 2020 DISPATCH FEES	235-42153-325	1,122.75
DAN MESNER	20201229	01/12/2021	AMBULANCE EXPENSE	235-42153-334	26.13
ROB VISKER	20201230	01/12/2021	AMBULANCE EXPENSE	235-42153-334	25.66
KRISTEN PORATH	20210104	01/12/2021	AMBULANCE EXPENSE	235-42153-334	19.98
KIM POWERS	20210111	01/12/2021	AMBULANCE EXPENSE	235-42153-334	142.92
HEATHER JANSSEN	20210111	01/12/2021	AMBULANCE EXPENSE	235-42153-334	78.48
JUSTIN HARRINGTON	20210111	01/12/2021	AMBULANCE EXPENSE	235-42153-334	38.11
KDOM RADIO	20120451	12/31/2020	#0281 - ADVERTISITNG	235-42153-340	85.00
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	235-42153-381	205.90
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	235-42153-382	8.44
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	235-42153-385	18.25
SMITH AUTOMOTIVE CO	036846	01/12/2021	#00745 - AMB - MAINTENANC	235-42153-405	563.41
SMITH AUTO SUPPLY - CARQU	20201231	12/31/2020	#91380 - MAINTENANCE	235-42153-405	13.29
ARAMARK	2801240112	12/31/2020	#280001722 - SUPPLIES & MA	235-42153-406	28.00
SCHWALBACH HARDWARE	72861 12-25-20	12/31/2020	#72861 - MAINTENANCE	235-42153-406	44.34
				Activity 42153 - Ambulance Total:	**13,739.69**
				Fund 235 - AMBULANCE Total:	**13,739.69**
Fund: 250 - EDA GENERAL					
Activity: 46520 - EDA					
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - EDA	250-46520-308	175.00
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	250-46520-321	257.38
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	250-46520-321	60.12
CITIZEN PUBLISHING CO	20201231	12/31/2020	CITYW - PRINTING & ADV	250-46520-340	196.00
CITIZEN PUBLISHING CO	20201231	12/31/2020	CITYW - PRINTING & ADV	250-46520-350	79.50
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	250-46520-381	150.05
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	250-46520-382	35.97
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	250-46520-385	67.50
GREATER MN PARTNERSHIP	1100	01/05/2021	WINDOM EDA MEMBERSHIP	250-46520-433	500.00
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - ALCH	250-46520-439	49.00
				Activity 46520 - EDA Total:	**1,570.52**
Activity: 49980 - Debt Service					
FULDA CREDIT UNION	20210105	01/05/2021	SPEC BUILDING LOAN - JANUA	250-49980-602	2,528.70
FULDA CREDIT UNION	20210105	01/05/2021	SPEC BUILDING LOAN - JANUA	250-49980-612	831.30
				Activity 49980 - Debt Service Total:	**3,360.00**
				Fund 250 - EDA GENERAL Total:	**4,930.52**
Fund: 254 - NORTH IND PARK					
Activity: 49980 - Debt Service					
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2013B PROJ-	254-49980-601	20,000.00
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2013B PROJ-	254-49980-611	625.00
				Activity 49980 - Debt Service Total:	**20,625.00**
				Fund 254 - NORTH IND PARK Total:	**20,625.00**
Fund: 255 - EDA GENERAL RLF					
WES TEX CONSTRUCTION	003540	01/12/2021	EDA RLF: PLAZA JALISCO IMPR	255-12900	1,003.00
					1,003.00
				Fund 255 - EDA GENERAL RLF Total:	**1,003.00**

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Fund: 274 - TIF 1-19 NWIP II					
Activity: 49980 - Debt Service					
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT - 20138A GE	274-49980-601	135,000.00
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2018A GEN	274-49980-611	13,275.00
			Activity 49980 - Debt Service Total:		**148,275.00**
			Fund 274 - TIF 1-19 NWIP II Total:		**148,275.00**
Fund: 302 - 4TH AVENUE IMPROVEMENT					
Activity: 47000 - Debt Service					
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2012A PROJ	302-47000-480	475.00
			Activity 47000 - Debt Service Total:		**475.00**
Activity: 49980 - Debt Service					
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2012A PROJ	302-49980-601	30,800.00
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2012A PROJ	302-49980-611	277.20
			Activity 49980 - Debt Service Total:		**31,077.20**
			Fund 302 - 4TH AVENUE IMPROVEMENT Total:		**31,552.20**
Fund: 303 - 2007 STREET IMPROVEMENT					
Activity: 49980 - Debt Service					
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2012A PROJ-	303-49980-601	75,000.00
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2012A PROJ-	303-49980-611	2,410.00
			Activity 49980 - Debt Service Total:		**77,410.00**
			Fund 303 - 2007 STREET IMPROVEMENT Total:		**77,410.00**
Fund: 305 - 2009 STREET IMPROVEMENT					
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2017C GEN	305-39202	-922.20
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2017C GEN	305-39202	-15,674.50
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2017C GEN	305-39202	-817.80
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2017C GEN	305-39202	-17,675.50
					-35,090.00
Activity: 49980 - Debt Service					
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2017C GEN	305-49980-601	17,675.50
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2017C GEN	305-49980-601	15,674.50
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2017C GEN	305-49980-601	81,650.00
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2017C GEN	305-49980-611	817.80
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2017C GEN	305-49980-611	4,260.00
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2017C GEN	305-49980-611	922.20
			Activity 49980 - Debt Service Total:		**121,000.00**
			Fund 305 - 2009 STREET IMPROVEMENT Total:		**85,910.00**
Fund: 306 - 2013 STREET IMPROVEMENT					
Activity: 49980 - Debt Service					
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2013A GEN	306-49980-601	65,000.00
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2013A GEN	306-49980-601	80,000.00
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT - 2013A GEN	306-49980-601	680,000.00
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT - 2013A GEN	306-49980-601	975,000.00
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2013A GEN	306-49980-611	13,846.88
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2013A GEN	306-49980-611	8,709.38
			Activity 49980 - Debt Service Total:		**1,822,556.26**
			Fund 306 - 2013 STREET IMPROVEMENT Total:		**1,822,556.26**
Fund: 307 - 2017 STREET PROJECT					
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2017A GEN	307-39202	-14,674.32
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2017A GEN	307-39202	-54,846.14
					-69,520.46
Activity: 41000 - General Government					
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2017A ADMI	307-41000-480	475.00
			Activity 41000 - General Government Total:		**475.00**
Activity: 49980 - Debt Service					
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT - 2017A GEN	307-49980-601	125,000.00

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2017A GEN	307-49980-611	42,297.50
				Activity 49980 - Debt Service Total:	**167,297.50**
				Fund 307 - 2017 STREET PROJECT Total:	**98,252.04**
Fund: 308 - 2020 STREET PROJECT					
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT 2020B	308-39200	-11,835.90
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT 2020B	308-39200	-8,624.51
					-20,460.41
Activity: 41000 - General Government					
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT 2020B ADMII	308-41000-480	475.00
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT 2020C	308-41000-480	475.00
				Activity 41000 - General Government Total:	**950.00**
Activity: 49980 - Debt Service					
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT 2020C	308-49980-611	6,252.50
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT 2020B - STRE	308-49980-611	55,747.22
				Activity 49980 - Debt Service Total:	**61,999.72**
				Fund 308 - 2020 STREET PROJECT Total:	**42,489.31**
Fund: 402 - CAPITAL PROJECT - ESF					
Activity: 49980 - Debt Service					
BREMER BANK	7701585-3 1-13-21	01/12/2021	#77015858-3 ESF LOAN	402-49980-602	1,801,000.00
BREMER BANK	7701585-3 1-13-21	01/12/2021	#77015858-3 ESF LOAN	402-49980-612	25,123.95
				Activity 49980 - Debt Service Total:	**1,826,123.95**
				Fund 402 - CAPITAL PROJECT - ESF Total:	**1,826,123.95**
Fund: 406 - PIR					
Activity: 41000 - General Government					
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2013B ADMI	406-41000-480	475.00
				Activity 41000 - General Government Total:	**475.00**
Activity: 49980 - Debt Service					
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2012A PROJ	406-49980-601	9,200.00
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2013B PROJ-	406-49980-601	50,000.00
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2013B PROJ-	406-49980-611	1,325.00
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 20121 PROJ	406-49980-611	82.80
				Activity 49980 - Debt Service Total:	**60,607.80**
				Fund 406 - PIR Total:	**61,082.80**
Fund: 601 - WATER					
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT - 2013A GEN	601-23100	675,000.00
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2013A GEN	601-23100	45,000.00
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2017A GEN	601-23100	25,000.00
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT - PROJ 2011A	601-29107	240,000.00
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2011A PROJ-	601-29107	35,000.00
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2012A PROJ	601-29108	24,800.00
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2012A PROJ	601-29108	18,200.00
					1,063,000.00
Activity: 49400 - Water					
WEX BANK	69366353	12/31/2020	FUEL - WATER	601-49400-212	287.60
RED ROCK RURAL WATER	20200113	01/12/2021	#104328 - 105-36-36 SW	601-49400-217	104.22
A & B BUSINESS	IN793347	01/12/2021	5078316129 - MAINTENANCE	601-49400-217	60.17
GOPHER STATE ONE CALL	0120840	12/31/2020	#MN00774 - TELEPHONE	601-49400-321	7.77
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	601-49400-321	51.32
BEIM CONSULTING	1826	12/31/2020	DATA PROCESSING	601-49400-326	133.31
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	601-49400-326	70.00
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	601-49400-381	4,443.92
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	601-49400-382	17.84
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	601-49400-385	35.53
WENCK ASSOCIATES, INC.	12009076	12/31/2020	PROJ #B000045-00-001 LAND	601-49400-386	4,836.00
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	601-49400-386	29.00
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - PART	601-49400-404	143.17

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
WINDOM AUTO VALU	20201225	12/31/2020	#3400540 - MAINTENANCE	601-49400-404	31.96
WINDOM AUTO VALU	20201225	12/31/2020	#3400540 - MAINTENANCE	601-49400-405	123.98
MN DEPT OF HEALTH	12312020	12/31/2020	#1170006 WINDOM 10/1/20-	601-49400-443	5,071.00
				Activity 49400 - Water Total:	**15,446.79**
Activity: 49980 - Debt Service					
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2012A PROJ	601-49980-611	223.20
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2012A PROJ	601-49980-611	546.00
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2017A GEN	601-49980-611	8,500.00
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2011A PROJ	601-49980-611	3,827.50
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2013A GEN	601-49980-611	9,562.50
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT 2020B WATE	601-49980-611	11,272.29
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2017A GEN	601-49980-720	54,846.14
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2017C GEN	601-49980-720	817.80
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT 2020B	601-49980-720	11,835.90
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2017C GEN	601-49980-720	15,674.50
				Activity 49980 - Debt Service Total:	**117,105.83**
				Fund 601 - WATER Total:	**1,195,552.62**
Fund: 602 - SEWER					
BOLTON & MENK, INC.	0261319 1-6-21	12/31/2020	PROJ# T22.113672	602-16200	3,114.00
BOLTON & MENK, INC.	0262851	12/31/2020	#PROJ T22.113672	602-16200	32,236.25
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2017A GEN	602-23100	20,000.00
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT - 2013A GEN	602-23100	585,000.00
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2013A GEN	602-23100	40,000.00
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT - PROJ 2011A	602-29105	1,640,000.00
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2011A PROJ	602-29105	185,000.00
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2012A PROJ	602-29106	15,200.00
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2012A PROJ	602-29106	16,800.00
					2,537,350.25
Activity: 49450 - Sewer					
DELL EMC	10455130356	01/12/2021	#44046203 - SUPPLIES	602-49450-200	1,345.50
WEX BANK	69366353	12/31/2020	FUEL - SEWER	602-49450-212	41.07
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - HAC	602-49450-216	100.37
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - HAC	602-49450-216	62.19
STEVE WILLARD	20210109	01/12/2021	CLOTHING EXPENSE	602-49450-217	150.00
A & B BUSINESS	IN793347	01/12/2021	5078316129 - MAINTENANCE	602-49450-217	60.17
MN VALLEY TESTING	1066655	12/30/2020	#23162 - TESTING	602-49450-310	119.60
MN VALLEY TESTING	1066656	12/30/2020	#23162 - TESTING	602-49450-310	117.20
MN VALLEY TESTING	1066689	12/30/2020	#23162 - TESTING	602-49450-310	144.00
MN VALLEY TESTING	1067433	12/31/2020	#23162 - LAB TESTING	602-49450-310	230.40
MN VALLEY TESTING	1067896	12/31/2020	#23162 - LAB TESTING	602-49450-310	144.00
SANFORD HEALTH	580432	12/31/2020	LAB TESTING	602-49450-310	30.00
GOPHER STATE ONE CALL	0120840	12/31/2020	#MN00774 - TELEPHONE	602-49450-321	7.76
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	602-49450-321	180.59
BEIM CONSULTING	1826	12/31/2020	DATA PROCESSING	602-49450-326	133.31
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	602-49450-326	70.00
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	602-49450-381	9,264.64
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	602-49450-382	173.10
HOMETOWN SANITATION SER	0000399070	12/31/2020	#1469 - GARBAGE SERVICE -	602-49450-384	94.98
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - NOR	602-49450-404	43.34
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - AMA	602-49450-404	106.74
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - USA	602-49450-404	4,500.00
WINDOM AUTO VALU	20201225	12/31/2020	#3400540 - MAINTENANCE	602-49450-404	134.98
WINDOM AUTO VALU	20201225	12/31/2020	#3400540 - MAINTENANCE	602-49450-408	5.98
				Activity 49450 - Sewer Total:	**17,259.92**
Activity: 49980 - Debt Service					
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2011A PROJ	602-49980-611	28,047.50
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2012A PROJ	602-49980-611	504.00
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2012A PROJ	602-49980-611	136.80
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2017A GEN	602-49980-611	7,955.00

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT 2020B SEWE	602-49980-611	8,213.82
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2013A GEN	602-49980-611	8,309.38
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT 2020B	602-49980-720	8,624.51
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2017A GEN	602-49980-720	14,674.32
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2017C GEN	602-49980-720	17,675.50
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2017C GEN	602-49980-720	922.20
				Activity 49980 - Debt Service Total:	**95,063.03**
				Fund 602 - SEWER Total:	**2,649,673.20**
Fund: 604 - ELECTRIC					
SCHRAMEL LAW OFFICE	20201231	12/31/2020	LEGAL FEES - DEC 2020	604-16300	4,875.00
CITRUS COMMUNICATION, IN	9503	12/31/2020	MACHINERY & EQUIPMENT	604-16400	4,330.20
					9,205.20
Activity: 49550 - Electric					
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 HY-VE	604-49550-200	6.93
SCHWALBACH HARDWARE	72861 12-25-20	12/31/2020	#72861 - MAINTENANCE	604-49550-211	11.58
WEX BANK	69366353	12/31/2020	FUEL - ELECTRIC	604-49550-212	686.82
COLE PAPERS INC.	9910766	12/31/2020	#84949000 - OPERATING SUP	604-49550-217	328.51
A & B BUSINESS	IN793347	01/12/2021	5078316129 - MAINTENANCE	604-49550-217	60.17
SCHWALBACH HARDWARE	72861 12-25-20	12/31/2020	#72861 - MAINTENANCE	604-49550-241	33.98
CMP - CENTRAL MUNICIPAL P	6981	12/31/2020	ENERGY & TRANSMISSION CO	604-49550-263	151,697.39
CMP - CENTRAL MUNICIPAL P	6981	12/31/2020	ENERGY & TRANSMISSION CO	604-49550-263	70,262.51
DEPARTMENT OF ENERGY	BFPB000801220	12/31/2020	#1781 - MERCHANDISE	604-49550-263	64,628.82
GOPHER STATE ONE CALL	0120840	12/31/2020	#MN00774 - TELEPHONE	604-49550-321	7.76
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	604-49550-321	78.76
GOLDEN WEST TECH & INT SO	201210318	12/31/2020	#A3862 DEC 2020	604-49550-325	25.00
BEIM CONSULTING	1826	12/31/2020	DATA PROCESSING	604-49550-326	133.31
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	604-49550-326	191.37
STEVE NASBY	20210106	01/12/2021	CMPAS MEETING EXPENSE	604-49550-334	30.46
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	604-49550-381	172.02
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	604-49550-382	22.90
HOMETOWN SANITATION SER	0000399071	12/31/2020	#1470 EL - REFUSE DISPOSAL	604-49550-384	94.98
COTTONWOOD CO SOLID WA	2033774	12/31/2020	REFUSE DISPOSAL	604-49550-384	15.89
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	604-49550-385	46.81
SCHWALBACH HARDWARE	72861 12-25-20	12/31/2020	#72861 - MAINTENANCE	604-49550-402	55.42
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - DEW	604-49550-404	15.22
GDF ENTERPRISES, INC	10241	12/31/2020	#CITYOFWINDOM - MAINTEN	604-49550-404	-30.40
SMITH AUTO SUPPLY - CARQU	20201231	12/31/2020	#91380 - MAINTENANCE	604-49550-404	14.59
GDF ENTERPRISES, INC	A19127	12/31/2020	#CITYOFWINDOM - MAINTEN	604-49550-404	140.59
GDF ENTERPRISES, INC	A19132	12/31/2020	#CITYOFWINDOM - MAINTEN	604-49550-404	55.55
GDF ENTERPRISES, INC	A19135	12/31/2020	#CITYOFWINDOM - MAINTEN	604-49550-404	5.25
GDF ENTERPRISES, INC	A19136	12/31/2020	#CITYOFWINDOM - MAINTEN	604-49550-404	41.60
WINDOM AUTO VALU	20201225	12/31/2020	#3400540 - MAINTENANCE	604-49550-405	34.97
JORDAN BUSSA	029	12/31/2020	CLEANING DEC 2020	604-49550-406	184.60
SCHWALBACH HARDWARE	72861 12-25-20	12/31/2020	#72861 - MAINTENANCE	604-49550-406	48.16
SMITH AUTO SUPPLY - CARQU	20201231	12/31/2020	#91380 - MAINTENANCE	604-49550-410	2.60
SCHWALBACH HARDWARE	72861 12-25-20	12/31/2020	#72861 - MAINTENANCE	604-49550-410	22.58
ADVANTAGE COLLECTION PR	20201203	12/31/2020	#3796 UNCOLLECTIBLE	604-49550-432	1.79
MN DEPT OF PUBLIC SAFETY	4370CTR	01/12/2021	2019 VACT TRLR	604-49550-444	41.25
CMP - CENTRAL MUNICIPAL P	6981	12/31/2020	ENERGY & TRANSMISSION CO	604-49550-450	2,540.81
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - TAKE	604-49550-480	263.23
WINDOM AREA DEVELOPME	20210104	01/06/2021	INDUSTRIAL DEVELOPMENT	604-49550-491	1,200.00
				Activity 49550 - Electric Total:	**293,173.78**
				Fund 604 - ELECTRIC Total:	**302,378.98**
Fund: 609 - LIQUOR STORE					
Activity: 49751 - Liquor Store					
PUBLIC EMPLOYEES RETIREM	145009	12/31/2020	#8446-00	609-49751-121	470.80
INDOFF, INC	3432225	12/31/2020	#218055 - RIVERBEND - SUPP	609-49751-200	101.54
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - AMA	609-49751-217	70.94
A & B BUSINESS	IN793347	01/12/2021	5078316129 - MAINTENANCE	609-49751-217	85.95

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
BREAKTHRU BEVERAGE MN	1081220472	12/29/2020	#4312 - MERCHANDISE	609-49751-251	4,967.18
BREAKTHRU BEVERAGE MN	1081222676	12/31/2020	#4312 - MERCHANDISE	609-49751-251	2,565.57
JOHNSON BROS.	1708185	12/29/2020	#156083 - MERCHANDISE	609-49751-251	2,098.10
JOHNSON BROS.	1711648	12/31/2020	#156083 - MERCHANDISE	609-49751-251	3,470.82
SOUTHERN GLAZER'S OF MN	2030335	12/29/2020	#8704 - MERCHANDISE	609-49751-251	3,344.03
SOUTHERN GLAZER'S OF MN	2032380	12/31/2020	#8704 - MERCHANDISE	609-49751-251	9,664.78
PHILLIPS WINE & SPIRITS	6136736	12/29/2020	#156083 - MERCHANDISE	609-49751-251	2,316.91
PHILLIPS WINE & SPIRITS	6138951	12/31/2020	#156083 - MERCHANDISE	609-49751-251	4,976.74
PHILLIPS WINE & SPIRITS	6138952	12/31/2020	#156083 - MERCHANDISE	609-49751-251	99.25
SOUTHERN GLAZER'S OF MN	9237197	12/31/2020	#8704 CREDIT - MERCHANDIS	609-49751-251	-12.84
BREAKTHRU BEVERAGE MN	1081222677	12/31/2020	#4312 - MERCHANDISE	609-49751-252	122.75
BEVERAGE WHOLESALERS	145192	12/31/2020	#70063 - MERCHANDISE	609-49751-252	3,835.30
BEVERAGE WHOLESALERS	145459	12/31/2020	#70063 - MERCHANDISE	609-49751-252	128.00
ARTISAN BEER COMPANY	3452106	12/29/2020	#156083 - MERCHANDISE	609-49751-252	158.45
DOLL DISTRIBUTING, LLC	450051	12/31/2020	#51450 - MERCHANDISE	609-49751-252	11,302.45
DOLL DISTRIBUTING, LLC	450911	12/31/2020	#51450 - MERCHANDISE	609-49751-252	30.00
DOLL DISTRIBUTING, LLC	452690	12/31/2020	#51450 - MERCHANDISE	609-49751-252	85.80
BREAKTHRU BEVERAGE MN	1081220472	12/29/2020	#4312 - MERCHANDISE	609-49751-253	310.70
PAUSTIS WINE COMPANY	112440	12/31/2020	#1905 - MERCHANDISE	609-49751-253	2,447.00
JOHNSON BROS.	1708186	12/29/2020	#156083 - MERCHANDISE	609-49751-253	1,315.28
JOHNSON BROS.	1711649	12/31/2020	#156083 - MERCHANDISE	609-49751-253	2,968.08
SOUTHERN GLAZER'S OF MN	2030336	12/29/2020	#8704 - MERCHANDISE	609-49751-253	494.00
SOUTHERN GLAZER'S OF MN	2032382	12/31/2020	#8704 - MERCHANDISE	609-49751-253	732.00
ROUND LAKE VINEYARDS & W	2656	12/29/2020	MERCHANDISE	609-49751-253	837.00
MORGAN CREEK VINEYARDS	5907	12/29/2020	MERCHANDISE	609-49751-253	555.00
MORGAN CREEK VINEYARDS	5925	12/31/2020	MERCHANDISE	609-49751-253	126.00
PHILLIPS WINE & SPIRITS	6136737	12/29/2020	#156083 - MERCHANDISE	609-49751-253	747.75
PHILLIPS WINE & SPIRITS	6138952	12/31/2020	#156083 - MERCHANDISE	609-49751-253	224.00
BREAKTHRU BEVERAGE MN	1081220472	12/29/2020	#4312 - MERCHANDISE	609-49751-254	188.74
BREAKTHRU BEVERAGE MN	1081222676	12/31/2020	#4312 - MERCHANDISE	609-49751-254	148.69
SOUTHERN GLAZER'S OF MN	2032381	12/31/2020	#8704 - MERCHANDISE	609-49751-254	26.00
ATLANTIC COCA-COLA	2656297	12/31/2020	#8373693 - MERCHANIDISE	609-49751-254	146.49
DOLL DISTRIBUTING, LLC	450051	12/31/2020	#51450 - MERCHANDISE	609-49751-254	28.00
PHILLIPS WINE & SPIRITS	6138952	12/31/2020	#156083 - MERCHANDISE	609-49751-254	48.00
TSP	0056482	12/31/2020	PROJ# 03201413.0000 - CONS	609-49751-301	2,145.00
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	609-49751-321	132.70
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	609-49751-326	656.06
BREAKTHRU BEVERAGE MN	1081220472	12/29/2020	#4312 - MERCHANDISE	609-49751-333	91.27
BREAKTHRU BEVERAGE MN	1081222676	12/31/2020	#4312 - MERCHANDISE	609-49751-333	50.57
PAUSTIS WINE COMPANY	112440	12/31/2020	#1905 - MERCHANDISE	609-49751-333	30.00
JOHNSON BROS.	1708185	12/29/2020	#156083 - MERCHANDISE	609-49751-333	31.55
JOHNSON BROS.	1708186	12/29/2020	#156083 - MERCHANDISE	609-49751-333	51.34
JOHNSON BROS.	1711648	12/31/2020	#156083 - MERCHANDISE	609-49751-333	55.75
JOHNSON BROS.	1711649	12/31/2020	#156083 - MERCHANDISE	609-49751-333	94.84
SOUTHERN GLAZER'S OF MN	2030335	12/29/2020	#8704 - MERCHANDISE	609-49751-333	45.10
SOUTHERN GLAZER'S OF MN	2030336	12/29/2020	#8704 - MERCHANDISE	609-49751-333	32.80
SOUTHERN GLAZER'S OF MN	2032380	12/31/2020	#8704 - MERCHANDISE	609-49751-333	144.27
SOUTHERN GLAZER'S OF MN	2032381	12/31/2020	#8704 - MERCHANDISE	609-49751-333	2.05
SOUTHERN GLAZER'S OF MN	2032382	12/31/2020	#8704 - MERCHANDISE	609-49751-333	28.70
PHILLIPS WINE & SPIRITS	6136736	12/29/2020	#156083 - MERCHANDISE	609-49751-333	25.53
PHILLIPS WINE & SPIRITS	6136737	12/29/2020	#156083 - MERCHANDISE	609-49751-333	31.32
PHILLIPS WINE & SPIRITS	6138951	12/31/2020	#156083 - MERCHANDISE	609-49751-333	65.69
PHILLIPS WINE & SPIRITS	6138952	12/31/2020	#156083 - MERCHANDISE	609-49751-333	6.96
RADIO WORKS LLC	20120514	12/31/2020	#1933 - ADVERTISING	609-49751-340	120.00
KKOJ - KUXX	20120880	12/31/2020	#101449 - ADVERTISING	609-49751-340	355.00
CITIZEN PUBLISHING CO	20201231	12/31/2020	CITYW - PRINTING & ADV	609-49751-340	950.00
KDOM RADIO	20201231	12/31/2020	#0229 RIVERBEND ADVERTISI	609-49751-340	778.90
FORUM COMMUNICATIONS C	2235452	12/31/2020	#299981 - ADVERTISING	609-49751-340	120.00
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	609-49751-381	890.00
CULLIGAN	20201231	12/31/2020	#172-00153312-1 - WATER UT	609-49751-382	10.15

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	609-49751-382	19.59
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	609-49751-385	37.20
MN REVENUE	20201231	12/31/2020	SALES TAX DEC 2020 - AUDIT	609-49751-460	841.50
				Activity 49751 - Liquor Store Total:	69,069.09
				Fund 609 - LIQUOR STORE Total:	69,069.09
Fund: 614 - TELECOM					
INTERNAL REVENUE SERVICE	20201231	12/31/2020	WINDOM EXCISE TAX - DEC 20	614-20201	402.40
INTERNAL REVENUE SERVICE	20210101	01/12/2021	WINDOM EXCISE TAX - JAN 20	614-20201	500.00
MN 9-1-1 PROGRAM	20201231	12/31/2020	WINDOM - DEC 2020 911 SER	614-20206	1,262.24
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2017B GO E	614-23100	90,000.00
					92,164.64
Activity: 49870 - Telecom					
SCHWALBACH HARDWARE	72861 12-25-20	12/31/2020	#72861 - MAINTENANCE	614-49870-200	26.36
RAGE INC - CAMPUS CLEANER	33096	01/12/2021	#6153 - WINDOMNET CLEANI	614-49870-211	21.31
WEX BANK	69366353	12/31/2020	FUEL - TELECOM	614-49870-212	40.05
AMAZON CAPITAL SERVICES, I	1HWQ-P6NC-447J	12/31/2020	#A2Q0YJ8ZNZN2YT - OPERATI	614-49870-217	103.68
HEARTLAND SECURITY SERVIC	5000046302	12/31/2020	#602016517 - OPERATING SU	614-49870-217	203.00
CONFLUENT TECHNOLOGY GR	5D01188284R	12/31/2020	WINDOMNET - OPERATING S	614-49870-217	345.00
A & B BUSINESS	IN793347	01/12/2021	5078316129 - MAINTENANCE	614-49870-217	103.14
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - HY-V	614-49870-227	23.76
POWER & TEL	7090830-00	12/29/2020	#307494 - UTILITY SYSTEM	614-49870-227	2,110.84
POWER & TEL	7129902-00	12/29/2020	#307494 - UTILITY SYSTEM	614-49870-227	96.70
GOPHER STATE ONE CALL	0120840	12/31/2020	#MN00774 - TELEPHONE	614-49870-321	7.76
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	614-49870-321	288.96
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - PETE	614-49870-322	55.14
BEIM CONSULTING	1826	12/31/2020	DATA PROCESSING	614-49870-326	133.32
KDOM RADIO	20120463	12/31/2020	#0073 - ADVERTISING	614-49870-340	100.98
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	614-49870-381	2,320.90
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	614-49870-382	19.34
HOMETOWN SANITATION SER	0000399072	12/31/2020	#1471 TELECOM - REFUSE DIS	614-49870-384	82.99
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	614-49870-385	36.50
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - ULIN	614-49870-401	-49.74
GRAY MEDIA GROUP INC	088891	12/31/2020	SUBSCRIBER FEES - DEC 2020	614-49870-442	3,172.00
E-911 - INDEPENDENT EMERG	100-0141 1-1-21	01/12/2021	#0010143 - SUBSCRIBER FEES	614-49870-442	40.00
MLB NETWORK	154118	12/31/2020	SUBSCRIBER FEES - DEC 2020	614-49870-442	375.77
NATIONAL CABLE TV COOP	20110536-01	12/08/2020	#WIN010 - SUBSCRIBER - CRE	614-49870-442	-0.84
NATIONAL CABLE TV COOP	20120176	12/29/2020	SUBSCRIBER FEES	614-49870-442	-0.84
NATIONAL CABLE TV COOP	20120708	12/31/2020	SUBSCRIBER FEES	614-49870-442	37,726.06
CBS TELEVISION STATIONS	20201231	12/31/2020	SUBSCRIBER FEES - DEC 2020	614-49870-442	2,458.30
DISPLAY SYSTEMS INTERNATI	21789	01/12/2021	SUBSCRIBER FEES	614-49870-442	198.44
SHOWTIME NETWORKS INC	28048	12/31/2020	SUBSCRIBER FEES - DEC 2020	614-49870-442	205.20
ARVIG ENTERPRISES, INC	311071	12/31/2020	#104725 - HEAD END SERVICE	614-49870-442	401.25
NEXSTAR BROADCASTING GR	3675723	12/31/2020	WGN SUBSCRIBER FEES - DEC	614-49870-442	239.29
TEGNA	368741	12/31/2020	SUBSCRIBER FEE - DEC 2020	614-49870-442	3,330.60
FOX TELEVISION STATIONS, IN	368839	12/31/2020	SUBSCRIBER FEES - DEC 2020	614-49870-442	2,608.97
BTN - BIG TEN NETWORK	46566	12/31/2020	SUBSCRIBER FEES - DEC 2020	614-49870-442	1,606.50
FOX SPORTS NET NORTH	S34594	12/31/2020	#00086 SUBSCRIBER FEES - DE	614-49870-442	7,253.07
UNIVERSAL SERVICE ADMIN C	UBDI0001162740	12/31/2020	#825807 - 499A CONTRIBUTI	614-49870-443	1,892.77
WOODSTOCK COMMUNICATI	10150360	01/12/2021	#00017668 - SPECIAL ACCESS	614-49870-445	205.10
ONVOY, LLC dba INTELIQUENT	210105008509	12/31/2020	#001555600262 -SWITCH FEE	614-49870-445	1,275.73
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - DREA	614-49870-447	139.00
1623 FARNAM LLC	003954	01/12/2021	WINDOM - INTERNET EXPENS	614-49870-447	200.00
ZAYO GROUP, LLC	2021010027696	01/12/2021	#027696 - INTERNET EXPENSE	614-49870-447	1,950.00
CONSOLIDATED COMMUNICA	20210101	01/12/2021	#507-151-0204/0 - INTERNET	614-49870-447	1,443.00
MANKATO NETWORKS, LLC	389153	12/31/2020	INTERNET EXPENSE	614-49870-447	1,004.18
HURRICANE ELECTRIC LLC	98365257-IN	01/12/2021	INTERNET EXPENSE	614-49870-447	4,100.00
GOLDEN WEST TECH & INT SO	201210259	01/12/2021	#A3790 - ON CALL SUPPORT	614-49870-448	131.01
JEREMY ROLFES	20201204	12/31/2020	INTERNET SUPPORT - NOV-DE	614-49870-448	54.94
JEFFREY DAHNA	20201231	12/31/2020	INTERNET SUPPORT - OCT-DE	614-49870-448	90.00

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
SWWC - SOUTHWEST WEST C	65606	12/31/2020	#1-1849 - ON CALL SUPPORT	614-49870-448	950.00
ONVOY, LLC dba INTELIQUENT	123838	12/31/2020	#6482 - CALL COMPLETION	614-49870-451	3,370.76
ONVOY, LLC dba INTELIQUENT	123909	12/31/2020	#6579 - CALL COMPLETION	614-49870-451	150.05
ZAYO GROUP, LLC	2021010002376	01/12/2021	#114184-002376 CALL COMP	614-49870-451	1,272.85
MN REVENUE	20201231	12/31/2020	SALES TAX DEC 2020 - AUDIT	614-49870-460	841.50
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2017B ADMI	614-49870-480	475.00
				Activity 49870 - Telecom Total:	**85,229.65**
Activity: 49980 - Debt Service					
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2017B GO E	614-49980-611	10,275.00
				Activity 49980 - Debt Service Total:	**10,275.00**
				Fund 614 - TELECOM Total:	**187,669.29**
Fund: 615 - ARENA					
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2018A GEN	615-23100	45,000.00
					45,000.00
Activity: 49850 - Arena					
SCHWALBACH HARDWARE	72861 12-25-20	12/31/2020	#72861 - MAINTENANCE	615-49850-200	4.59
VET'S WHOA N'GO	20201231	12/31/2020	#80320037 - FUEL	615-49850-212	38.37
SCHWALBACH HARDWARE	72861 12-25-20	12/31/2020	#72861 - MAINTENANCE	615-49850-217	9.98
A & B BUSINESS	IN793347	01/12/2021	5078316129 - MAINTENANCE	615-49850-217	60.17
SCHRAMEL LAW OFFICE	20201231	12/31/2020	LEGAL FEES - DEC 2020	615-49850-304	510.00
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	615-49850-321	127.04
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	615-49850-326	433.00
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	615-49850-381	4,246.97
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	615-49850-382	37.83
HOMETOWN SANITATION SER	0000399073	12/31/2020	#1472 - GARBAGE SERVICE - A	615-49850-384	143.98
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	615-49850-385	80.32
GMS INDUSTRIAL SUPPLIES, I	066604	12/31/2020	#0003922 - MAINTENANCE	615-49850-404	23.61
BLUE CROSS/BLUE SHIELD	201231367974	01/12/2021	#2009540001 - FEBRUARY 20	615-49850-480	743.50
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT - 2018A ADM	615-49850-480	475.00
				Activity 49850 - Arena Total:	**6,934.36**
Activity: 49980 - Debt Service					
BOND TRUST SERVICE CORP	61384	01/05/2021	BOND PAYMENT- 2018A GEN	615-49980-611	15,904.38
				Activity 49980 - Debt Service Total:	**15,904.38**
				Fund 615 - ARENA Total:	**67,838.74**
Fund: 617 - M/P CENTER					
Activity: 49860 - M/P Center					
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - AMA	617-49860-200	17.14
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - AMA	617-49860-211	36.49
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - ALL F	617-49860-217	83.34
SCHWALBACH HARDWARE	72861 12-25-20	12/31/2020	#72861 - MAINTENANCE	617-49860-217	167.76
A & B BUSINESS	IN793347	01/12/2021	5078316129 - MAINTENANCE	617-49860-217	60.16
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	617-49860-321	60.64
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	617-49860-326	403.33
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - FACE	617-49860-340	500.00
US BANK	#6710 12-21-20	12/31/2020	#4246 0445 5576 6710 - FACE	617-49860-340	211.23
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	617-49860-381	894.38
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	617-49860-382	58.54
HOMETOWN SANITATION SER	0000399074	12/31/2020	#1473 - GARBAGE SERVICE -	617-49860-384	68.98
ELECTRIC FUND	20210108	01/12/2021	MONTHLY UTILITY & TELECO	617-49860-385	122.20
SCHWICKERT'S TECTA AMERIC	S510072850	12/31/2020	#800111 - MAINTENANCE	617-49860-402	4,123.00
BARNETT PRO CARE	156	12/28/2020	WCC - SNOW REMOVAL	617-49860-406	80.10
BLUE CROSS/BLUE SHIELD	201231367974	01/12/2021	#2009540001 - FEBRUARY 20	617-49860-480	743.50
				Activity 49860 - M/P Center Total:	**7,630.79**
				Fund 617 - M/P CENTER Total:	**7,630.79**
Fund: 700 - PAYROLL					
BLUE CROSS/BLUE SHIELD	201231367974	01/12/2021	#2009540001 - FEBRUARY 20	700-21706	61,253.00
FURTHER (Select Account)	20210113	01/12/2021	FLEX SPENDING	700-21712	5,614.09

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
FURTHER (Select Account)	39663481	01/12/2021	FLEX SPENDING	700-21712	2,575.00
MII LIFE	20210113	01/12/2021	JANUARY 2021	700-21720	312.50
MII LIFE	20210113	01/12/2021	JANUARY 2021	700-21720	10,000.15
MII LIFE	20210113	01/12/2021	JANUARY 2021	700-21722	3,020.89
					82,775.63
				Fund 700 - PAYROLL Total:	**82,775.63**
				Grand Total:	**8,828,536.24**

Report Summary

Fund Summary

Fund	Payment Amount
100 - GENERAL	28,741.77
211 - LIBRARY	2,586.49
225 - AIRPORT	494.22
230 - POOL	175.65
235 - AMBULANCE	13,739.69
250 - EDA GENERAL	4,930.52
254 - NORTH IND PARK	20,625.00
255 - EDA GENERAL RLF	1,003.00
274 - TIF 1-19 NWIP II	148,275.00
302 - 4TH AVENUE IMPROVEMENT	31,552.20
303 - 2007 STREET IMPROVEMENT	77,410.00
305 - 2009 STREET IMPROVEMENT	85,910.00
306 - 2013 STREET IMPROVEMENT	1,822,556.26
307 - 2017 STREET PROJECT	98,252.04
308 - 2020 STREET PROJECT	42,489.31
402 - CAPITAL PROJECT - ESF	1,826,123.95
406 - PIR	61,082.80
601 - WATER	1,195,552.62
602 - SEWER	2,649,673.20
604 - ELECTRIC	302,378.98
609 - LIQUOR STORE	69,069.09
614 - TELECOM	187,669.29
615 - ARENA	67,838.74
617 - M/P CENTER	7,630.79
700 - PAYROLL	82,775.63
Grand Total:	**8,828,536.24**

Account Summary

Account Number	Account Name	Payment Amount
100-36200	Other Income	-556.74
100-41110-200	Office Supplies	16.02
100-41110-304	Legal Fees	67.50
100-41110-308	Training & Registrations	175.00
100-41110-326	Data Processing	157.87
100-41110-350	Printing & Design	382.50
100-41110-433	Dues & Subscriptions	367.00
100-41310-200	Office Supplies	322.53
100-41310-217	Other Operating Supplie	103.14
100-41310-321	Telephone	76.60
100-41310-326	Data Processing	303.38
100-41310-350	Printing & Design	960.96
100-41910-304	Legal Fees	195.00
100-41910-321	Telephone	60.12
100-41910-443	Intergovernmental Fees	90.00
100-41940-211	Cleaning Supplies	13.34
100-41940-381	Electric Utility	447.95
100-41940-382	Water Utility	57.71
100-41940-384	Refuse Disposal	92.98
100-41940-385	Sewer Utility	119.60
100-41940-406	Repairs & Maint - Groun	792.00
100-42120-200	Office Supplies	55.94
100-42120-212	Motor Fuels	1,404.58
100-42120-305	Medical & Dental Fees	230.74
100-42120-308	Training & Registrations	750.00
100-42120-321	Telephone	654.41
100-42120-323	Radio Units	190.50
100-42120-325	Dispatching	4,524.75

Account Summary

Account Number	Account Name	Payment Amount
100-42120-327	Interpretation Fees	147.40
100-42120-404	Repairs & Maint - M&E	112.22
100-42120-405	Repairs & Maint - Vehicl	229.61
100-42120-419	Vehicle Lease	663.95
100-42120-433	Dues & Subscriptions	2,565.85
100-42120-480	Other Miscellaneous	936.89
100-42220-211	Cleaning Supplies	42.00
100-42220-212	Motor Fuels	222.76
100-42220-217	Other Operating Supplie	60.17
100-42220-304	Legal Fees	780.00
100-42220-321	Telephone	42.82
100-42220-323	Radio Units	1,643.20
100-42220-325	Dispatching	83.25
100-42220-381	Electric Utility	308.86
100-42220-382	Water Utility	12.65
100-42220-385	Sewer Utility	27.38
100-42220-404	Repairs & Maint - M&E	66.51
100-42220-460	Miscellaneous Taxes	23.25
100-42220-480	Other Miscellaneous	100.00
100-42500-323	Radio Units	1,800.00
100-42500-381	Electric Utility	31.73
100-43100-212	Motor Fuels	1,419.05
100-43100-217	Other Operating Supplie	130.17
100-43100-321	Telephone	46.21
100-43100-350	Printing & Design	960.96
100-43100-381	Electric Utility	1,701.16
100-43100-382	Water Utility	18.85
100-43100-384	Refuse Disposal	102.98
100-43100-385	Sewer Utility	38.66
100-43100-404	Repairs & Maint - M&E	187.65
100-43100-405	Repairs & Maint - Vehicl	44.50
100-43100-480	Other Miscellaneous	773.50
100-45120-217	Other Operating Supplie	12.88
100-45202-212	Motor Fuels	285.28
100-45202-217	Other Operating Supplie	67.27
100-45202-326	Data Processing	466.67
100-45202-381	Electric Utility	406.57
100-45202-384	Refuse Disposal	96.47
100-45202-402	Repairs & Maint - Struct	11.99
100-45202-404	Repairs & Maint - M&E	15.07
211-45501-200	Office Supplies	120.35
211-45501-217	Other Operating Supplie	436.64
211-45501-321	Telephone	26.74
211-45501-326	Data Processing	203.33
211-45501-381	Electric Utility	204.83
211-45501-382	Water Utility	19.04
211-45501-385	Sewer Utility	39.25
211-45501-402	Repairs & Maint - Struct	804.00
211-45501-433	Dues & Subscriptions	399.93
211-45501-435	Books and Pamphlets	332.38
225-45127-200	Office Supplies	94.22
225-45127-406	Repairs & Maint - Groun	400.00
230-45124-217	Other Operating Supplie	146.21
230-45124-381	Electric Utility	29.44
235-42153-212	Motor Fuels	2,000.93
235-42153-217	Other Operating Supplie	2,421.27
235-42153-308	Training & Registrations	166.73
235-42153-312	Nursing	5,136.56

Account Summary

Account Number	Account Name	Payment Amount
235-42153-321	Telephone	28.54
235-42153-323	Radio Units	1,565.00
235-42153-325	Dispatching	1,122.75
235-42153-334	Meals/Lodging	331.28
235-42153-340	Advertising & Promotion	85.00
235-42153-381	Electric Utility	205.90
235-42153-382	Water Utility	8.44
235-42153-385	Sewer Utility	18.25
235-42153-405	Repairs & Maint - Vehicl	576.70
235-42153-406	Repairs & Maint - Groun	72.34
250-46520-308	Training & Registrations	175.00
250-46520-321	Telephone	317.50
250-46520-340	Advertising & Promotion	196.00
250-46520-350	Printing & Design	79.50
250-46520-381	Electric Utility	150.05
250-46520-382	Water Utility	35.97
250-46520-385	Sewer Utility	67.50
250-46520-433	Dues & Subscriptions	500.00
250-46520-439	Special Projects	49.00
250-49980-602	Other Long-Term Obliga	2,528.70
250-49980-612	Other Interest	831.30
254-49980-601	Bond Principal	20,000.00
254-49980-611	Bond Interest	625.00
255-12900	Loans Receivable	1,003.00
274-49980-601	Bond Principal	135,000.00
274-49980-611	Bond Interest	13,275.00
302-47000-480	Other Miscellaneous	475.00
302-49980-601	Bond Principal	30,800.00
302-49980-611	Bond Interest	277.20
303-49980-601	Bond Principal	75,000.00
303-49980-611	Bond Interest	2,410.00
305-39202	Contribution from Enter	-35,090.00
305-49980-601	Bond Principal	115,000.00
305-49980-611	Bond Interest	6,000.00
306-49980-601	Bond Principal	1,800,000.00
306-49980-611	Bond Interest	22,556.26
307-39202	Contribution from Enter	-69,520.46
307-41000-480	Other Miscellaneous	475.00
307-49980-601	Bond Principal	125,000.00
307-49980-611	Bond Interest	42,297.50
308-39200	Interfund Transfer	-20,460.41
308-41000-480	Other Miscellaneous	950.00
308-49980-611	Bond Interest	61,999.72
402-49980-602	Other Long-Term Obliga	1,801,000.00
402-49980-612	Other Interest	25,123.95
406-41000-480	Other Miscellaneous	475.00
406-49980-601	Bond Principal	59,200.00
406-49980-611	Bond Interest	1,407.80
601-23100	Bond Payable - Noncurre	745,000.00
601-29107	Bond Payable - Noncurre	275,000.00
601-29108	Bond Payable - Noncurre	43,000.00
601-49400-212	Motor Fuels	287.60
601-49400-217	Other Operating Supplie	164.39
601-49400-321	Telephone	59.09
601-49400-326	Data Processing	203.31
601-49400-381	Electric Utility	4,443.92
601-49400-382	Water Utility	17.84
601-49400-385	Sewer Utility	35.53

Account Summary

Account Number	Account Name	Payment Amount
601-49400-386	Landfill	4,865.00
601-49400-404	Repairs & Maint - M&E	175.13
601-49400-405	Repairs & Maint - Vehicl	123.98
601-49400-443	Intergovernmental Fees	5,071.00
601-49980-611	Bond Interest	33,931.49
601-49980-720	Transfers - Debt Service	83,174.34
602-16200	Buildings	35,350.25
602-23100	Bond Payable - Noncurre	645,000.00
602-29105	Bond Payable - Noncurre	1,825,000.00
602-29106	Bond Payable - Noncurre	32,000.00
602-49450-200	Office Supplies	1,345.50
602-49450-212	Motor Fuels	41.07
602-49450-216	Chemicals and Chemical	162.56
602-49450-217	Other Operating Supplie	210.17
602-49450-310	Lab Testing	785.20
602-49450-321	Telephone	188.35
602-49450-326	Data Processing	203.31
602-49450-381	Electric Utility	9,264.64
602-49450-382	Water Utility	173.10
602-49450-384	Refuse Disposal	94.98
602-49450-404	Repairs & Maint - M&E	4,785.06
602-49450-408	Repairs & Maint - Distrib	5.98
602-49980-611	Bond Interest	53,166.50
602-49980-720	Transfers - Debt Service	41,896.53
604-16300	Improvements Other Th	4,875.00
604-16400	Machinery & Equipment	4,330.20
604-49550-200	Office Supplies	6.93
604-49550-211	Cleaning Supplies	11.58
604-49550-212	Motor Fuels	686.82
604-49550-217	Other Operating Supplie	388.68
604-49550-241	Small Tools	33.98
604-49550-263	Merchandise for Resale -	286,588.72
604-49550-321	Telephone	86.52
604-49550-325	Dispatching	25.00
604-49550-326	Data Processing	324.68
604-49550-334	Meals/Lodging	30.46
604-49550-381	Electric Utility	172.02
604-49550-382	Water Utility	22.90
604-49550-384	Refuse Disposal	110.87
604-49550-385	Sewer Utility	46.81
604-49550-402	Repairs & Maint - Struct	55.42
604-49550-404	Repairs & Maint - M&E	242.40
604-49550-405	Repairs & Maint - Vehicl	34.97
604-49550-406	Repairs & Maint - Groun	232.76
604-49550-410	Repairs & Maint - Gener	25.18
604-49550-432	Uncollectible	1.79
604-49550-444	License Fees	41.25
604-49550-450	Conservation	2,540.81
604-49550-480	Other Miscellaneous	263.23
604-49550-491	Payments to Other Orga	1,200.00
609-49751-121	PERA Contributions	470.80
609-49751-200	Office Supplies	101.54
609-49751-217	Other Operating Supplie	156.89
609-49751-251	Liquor	33,490.54
609-49751-252	Beer	15,662.75
609-49751-253	Wine	10,756.81
609-49751-254	Soft Drinks & Mix	585.92
609-49751-301	Auditing & Consulting Se	2,145.00

Account Summary

Account Number	Account Name	Payment Amount
609-49751-321	Telephone	132.70
609-49751-326	Data Processing	656.06
609-49751-333	Freight and Express	787.74
609-49751-340	Advertising & Promotion	2,323.90
609-49751-381	Electric Utility	890.00
609-49751-382	Water Utility	29.74
609-49751-385	Sewer Utility	37.20
609-49751-460	Miscellaneous Taxes	841.50
614-20201	Excise Tax Payable	902.40
614-20206	911 TAP & TACIP Fees Cl	1,262.24
614-23100	Bond Payable - Noncurre	90,000.00
614-49870-200	Office Supplies	26.36
614-49870-211	Cleaning Supplies	21.31
614-49870-212	Motor Fuels	40.05
614-49870-217	Other Operating Supplie	754.82
614-49870-227	Utility System Maint Sup	2,231.30
614-49870-321	Telephone	296.72
614-49870-322	Postage	55.14
614-49870-326	Data Processing	133.32
614-49870-340	Advertising & Promotion	100.98
614-49870-381	Electric Utility	2,320.90
614-49870-382	Water Utility	19.34
614-49870-384	Refuse Disposal	82.99
614-49870-385	Sewer Utility	36.50
614-49870-401	Repairs & Maint - Buildi	-49.74
614-49870-442	Subscriber Fees	59,613.77
614-49870-443	Intergovernmental Fees	1,892.77
614-49870-445	Switch Fees	1,480.83
614-49870-447	Internet Expense	8,836.18
614-49870-448	On-Call Support	1,225.95
614-49870-451	Call Completion	4,793.66
614-49870-460	Miscellaneous Taxes	841.50
614-49870-480	Other Miscellaneous	475.00
614-49980-611	Bond Interest	10,275.00
615-23100	Bond Payable - Noncurre	45,000.00
615-49850-200	Office Supplies	4.59
615-49850-212	Motor Fuels	38.37
615-49850-217	Other Operating Supplie	70.15
615-49850-304	Legal Fees	510.00
615-49850-321	Telephone	127.04
615-49850-326	Data Processing	433.00
615-49850-381	Electric Utility	4,246.97
615-49850-382	Water Utility	37.83
615-49850-384	Refuse Disposal	143.98
615-49850-385	Sewer Utility	80.32
615-49850-404	Repairs & Maint - M&E	23.61
615-49850-480	Other Miscellaneous	1,218.50
615-49980-611	Bond Interest	15,904.38
617-49860-200	Office Supplies	17.14
617-49860-211	Cleaning Supplies	36.49
617-49860-217	Other Operating Supplie	311.26
617-49860-321	Telephone	60.64
617-49860-326	Data Processing	403.33
617-49860-340	Advertising & Promotion	711.23
617-49860-381	Electric Utility	894.38
617-49860-382	Water Utility	58.54
617-49860-384	Refuse Disposal	68.98
617-49860-385	Sewer Utility	122.20

Account Summary

Account Number	Account Name	Payment Amount
617-49860-402	Repairs & Maint - Struct	4,123.00
617-49860-406	Repairs & Maint - Groun	80.10
617-49860-480	Other Miscellaneous	743.50
700-21706	Medical Insurance	61,253.00
700-21712	Flex Account	8,189.09
700-21720	VEBA Contributions	10,312.65
700-21722	HSA Contribution	3,020.89
	Grand Total:	**8,828,536.24**

Project Account Summary

Project Account Key		Payment Amount
None		8,040,103.10
2011AIntSw		28,047.50
2011AIntWa		3,827.50
2011APrinSw		185,000.00
2011APrinWa		35,000.00
2012AIntFund302		277.20
2012AIntFund303		2,410.00
2012AIntFund406		82.80
2012AIntSw		640.80
2012AIntWa		769.20
2012APrinFund302		30,800.00
2012APrinFund303		75,000.00
2012APrinFund406		9,200.00
2012APrinSw		32,000.00
2012APrinWa		43,000.00
2013AIntAssessment		8,709.38
2013AIntStr		13,846.88
2013AIntSw		8,309.38
2013AIntWa		9,562.50
2013APrincAssess		80,000.00
2013APrinSt		65,000.00
2013APrinSw		40,000.00
2013APrinWa		45,000.00
2013BIntEquip		1,325.00
2013BIntNWIP		625.00
2013BPrincEquip		50,000.00
2013BPrincNWIP		20,000.00
	Grand Total:	**8,828,536.24**

1/14/21

ACTION ITEM

CITY OF WINDOM
444 9th Street
Windom, MN 56101
Phone: 507-831-6129
Fax: 507-831-6127
www.windom-mn.com

TO: City Council
FROM: Tim Hogan, Recreation Director
DATE: January 19th, 2021
RE: Live Barn Media
DEPT: Arena
CONTACT: Tim Hogan 507-822-0514 (e-mail- tim.hogan@windommn.com)

Recommendations/Options/Action Requested

Tim is recommending the City Council approve the addition of Live Barn Media Inc. to be able live stream games and activities at the City Arena. With the Covid 19 restriction on spectators and the ability to watch games and activities this would help accommodate people that are not able to attend. There are no costs to the city to add this service. Equipment is provided by Live Barn at no cost to the city. The company makes its money with subscriptions for the service. Many other communities in the Area already are using this service. This request was approved by the Park and Recreation commission on January 13th.

Fiscal Impact

There is no Fiscal Impact to the City of Windom for this service.

RESOLUTION #2021-

INTRODUCED:

SECONDED:

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

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

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

WHEREAS, Luana Graf supports the community including the Windom Fire Department and promotes local philanthropy in Southwest Minnesota; and

WHEREAS, the Windom Fire Department has received a donation from Luana Graf in the amount of $50.00.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF WINDOM, MINNESOTA, that the City Council accepts the donation in the amount of $50.00 from Luana Graf to be used for items needed for the Windom Fire Department.

Adopted by the Council this 19th day of January, 2021.

____
Dominic Jones, Mayor

Attest:_______________________________
Steven Nasby, City Administrator

ACTION ITEM

CITY OF WINDOM
444 9th Street
Windom, MN 56101
Phone: 507-831-6129
Fax: 507-831-6127
www.windom-mn.com

TO: City Council
FROM: Building & Zoning Office
DATE: January 19, 2021 (City Council Meeting Date)
RE: Planning Commission Recommendation – PUD – Final Stage Plan
DEPT: Building & Zoning
CONTACT: Andrew Spielman, Building & Zoning Official, at 832-8660 or andrew.spielman@windommn.com

---

Recommendations/Options/Action Requested

Review the PUD Final Stage Plan submitted by T&M Development. After review of the Final Stage Plan, by motion approve the PUD Final Stage Plan for the proposed change in use of the Guardian Inn property from hotel/motel to multi-family (apartments).

Issue Summary/Background

Zoning Application:

Applicant/Owner:	**T&M Development, LLC** (Martin Walgenbach and Troy Schrom) (Purchaser & Applicant) **& SW Design Build, Inc.** (Owner)
Address of Property:	**1955 First Avenue, Windom, MN**
Description:	**Lot 1 and all that part of Lot 2 in Block 1 of Pamida Subdivision which lies West of the East line of the Southwest Quarter (SW¼) of Section 24, Township 105 North, Range 36 West of the 5th P. M. in the City of Windom, Cottonwood County, Minnesota.**
Parcel ID#:	25-622-0010

On December 15th, the City Council approved a conditional use permit to allow a planned unit development (PUD) in a B-2 Highway Business District. The City Council also reviewed and approved the General Concept Plan to convert the existing hotel/motel units into a multi-family apartment complex. The City Council placed the following conditions on these approvals: Completion of the title transfer by February 15, 2021; completion of the Residential Planned Unit Development by the Applicant (Developer) as proposed in the CUP/PUD Application; and placement of a six-foot privacy fence on the South side of the property.

On January 12, 2021, the Planning Commission reviewed the Final Stage Plan submitted by the Developer for the project and recommended approval by the City Council. The changes in the plan from the General Concept Plan to the Final Stage Plan include locations of the proposed garages/storage units and the timeline for the project. (A copy of the Planning Commission Minutes is included in the packet.) I plan to be present at next Tuesday's City Council Meeting to describe the specific changes between the General Concept Plan and the Final Stage Plan.)

Fiscal Impact

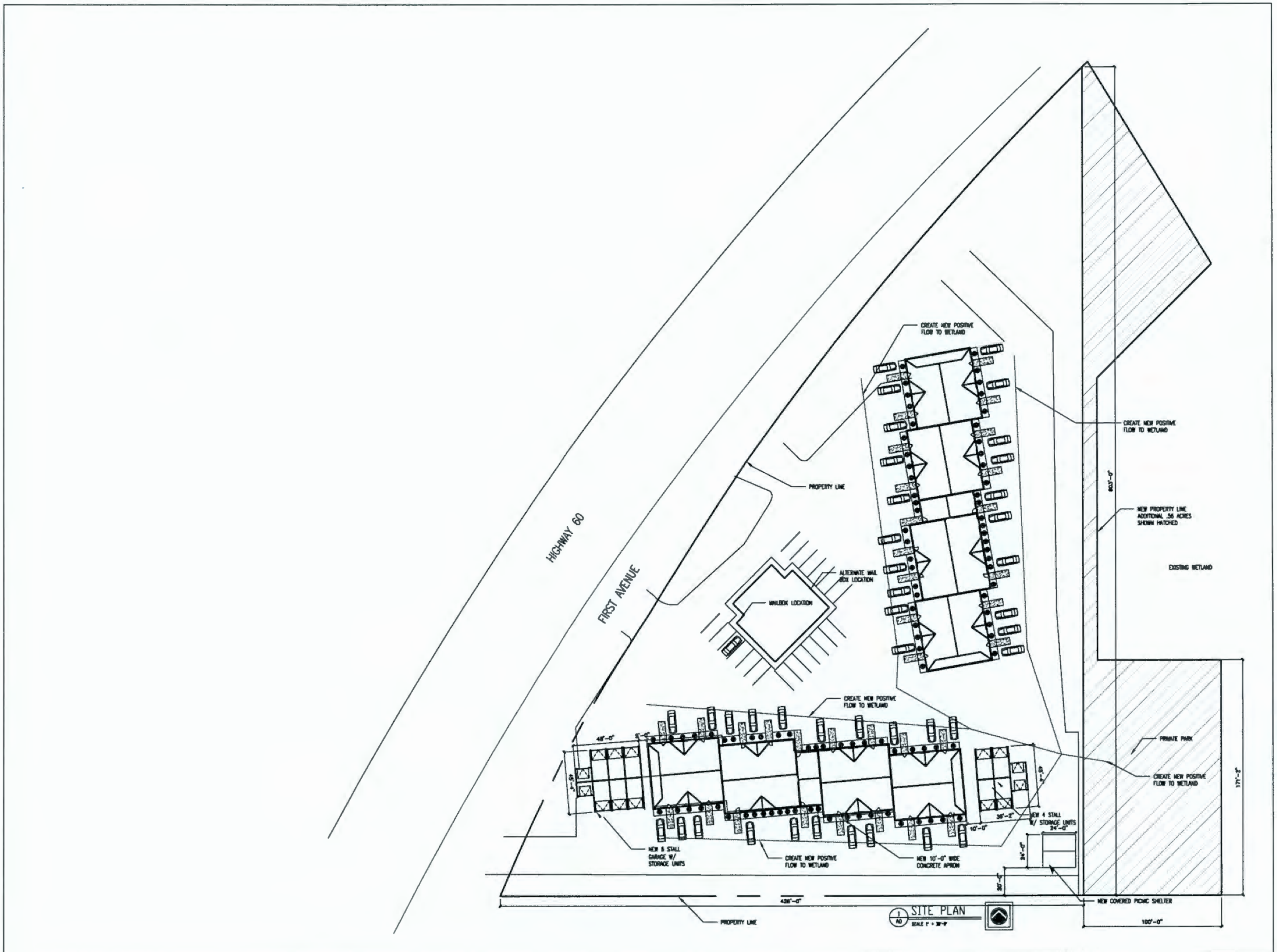
There is no direct fiscal impact for the City if the City Council approves the Final Stage Plan.

The Developer's revised timeline is to commence remodeling in 2022. At that time, the Developer would be working with the Electrical Department concerning the installation of additional electrical infrastructure on the property.

Attachments

1. Final Stage Plan for the property including:
   A. Site Plan,
   B. Floorplans,
   C. Elevation Drawing – Sample.

AWS:mah



CONSULTANTS:
ARCHITECTURAL

strangedesign
530 n riverfront dr , mankato mn 56001
phone 507.351.5340
adam@mystrangedesign.com

PROJECT TITLE:

INTERIOR REMODEL

GUARDIAN INN

WINDOM
MINNESOTA
56101

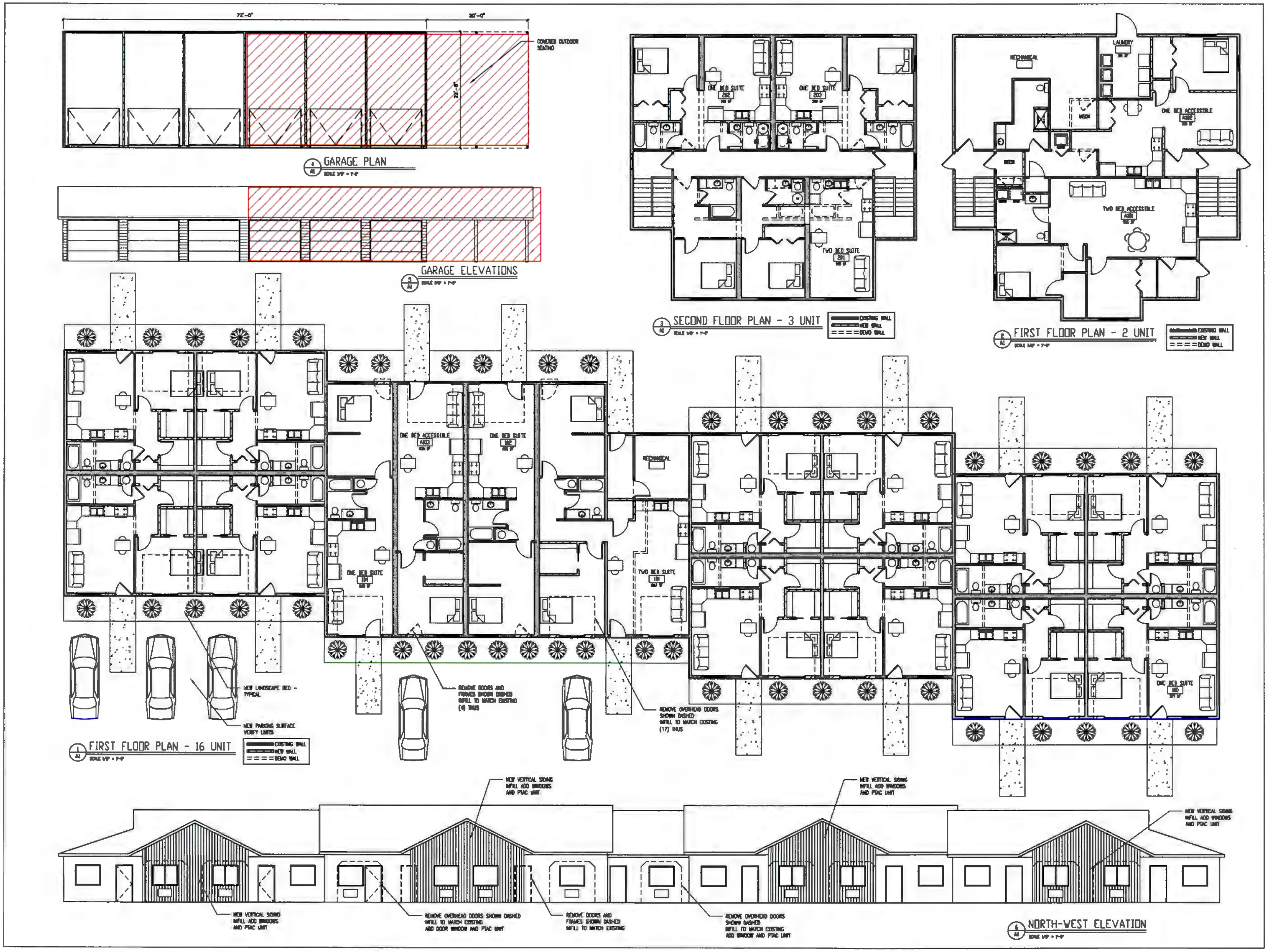
GENERAL CONTRACTOR:

No.	SUBMISSIONS & REVISIONS	Date
1	DESIGN DOCUMENTS	01-07-2021

SITE PLAN
SCALE 1" = 30'-0"

PROJ. NO.: C2035
DATE: 01-07-2021
DRAWN BY: AMS
CHECKED BY:

A0



CONSULTANTS:
ARCHITECTURAL

strangedesign
530 n riverfront dr , mankato mn 56001
phone 507.351.5340
adam@mystrangedesign.com

PROJECT TITLE:

INTERIOR REMODEL

GUARDIAN INN

WINDOM MINNESOTA 56101

GENERAL CONTRACTOR:

No.	SUBMISSIONS & REVISIONS	Date
1	DESIGN DOCUMENTS	09-16-2020

FLOOR PLANS

PROJ. NO.: C2035
DATE: 09-16-2020
DRAWN BY: AMS
CHECKED BY:

A1

ACTION ITEM

CITY OF WINDOM
444 9th Street
Windom, MN 56101
Phone: 507-831-6129
Fax: 507-831-6127
www.windom-mn.com

TO:	CITY COUNCIL
FROM:	DREW HAGE, DEVELOPMENT DIRECTOR
CC MEETING DATE:	JANUARY 19, 2021
RE:	Resolution Approving the DEED Redevelopment Grant Application
DEPT:	Development Department
CONTACT:	Drew Hage, Development Director, at 832-8661 or drew.hage@windommn.com

Recommendations/Options/Action Requested

Staff recommends that the City Council adopt the Resolution approving submission of a DEED Redevelopment Grant Application to assist with redevelopment of the Cemstone property.

Issue Summary/Background

The Minnesota Department of Employment and Economic Development (DEED) offers a Redevelopment Grant Program which, if a grant is awarded, can pay up to fifty percent (50%) of the redevelopment costs for a project. Eligible costs include public acquisition of land, demolition, interior abatement, infrastructure improvements, ponding, and environmental infrastructure. DEED prefers to fund demolition expenses. Demolition costs for this project would include demolition and removal of the concrete plant and other building on site, concrete bunkers, concrete pads, driveway, concrete bank supports, and removal of the concrete piles. The demolition estimate is $424,905.

Any grant received would require a match by the City. The source of the match would likely be a bond to fund the property acquisition, site improvements, and infrastructure. The bond will be repaid with tax increment from the new 45-unit market-rate apartment building (Lakeview Apartments), the proposed 84-unit market rate apartment building, and other new developments within Redevelopment TIF District 1-22. The grant application is due February 1, 2021. If the City receives the grant, there is a period of 24 months in which the project funded by the grant is to be completed.

Attached for your review is the local government Resolution authorizing the City's application in the DEED Redevelopment Grant Program.

Fiscal Impact

There should be no fiscal impact to the City for adoption of the local government Resolution authorizing submission of the Redevelopment Grant Application. If the grant is awarded, the City Council can decide whether or not to accept the grant based on the redevelopment budget, interest in property in the redevelopment area as evidenced by developer agreements, etc. The plan is for this redevelopment project to support itself without general fund dollars.

Attachments

1. Resolution Authorizing Submission of Redevelopment Grant Application.

RESOLUTION # 2021-

INTRODUCED:

SECONDED:

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

CITY OF WINDOM, MINNESOTA

RESOLUTION AUTHORIZING SUBMISSION OF REDEVELOPMENT GRANT APPLICATION

WHEREAS, the Minnesota Department of Employment and Economic Development (DEED) received appropriations for a Redevelopment Grant Program; and

WHEREAS, the Cemstone Redevelopment Area is a local project that would be classified as a qualifying site and could benefit from assistance with demolition expenses and site preparation; and

WHEREAS, on January 11, 2021, the Board of Commissioners of the Economic Development Authority of Windom approved submission of an application for the Redevelopment Grant Program and recommended City Council approval of said submission; and

WHEREAS, a home rule charter city is an eligible applicant to act as the legal sponsor for the application to be submitted to DEED; and

WHEREAS, the City of Windom understands that there is a match requirement for a Redevelopment Grant and a match is available.

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

1. An application shall be submitted to the Minnesota Department of Employment and Economic Development (DEED) in the Redevelopment Grant Program.

2. The City of Windom shall act as the legal sponsor for the project contained in the Redevelopment Grant Program Application to be submitted to DEED on or before February 1, 2021; and that Steven Nasby, City Administrator, is hereby authorized to apply to DEED for the funding of this project on behalf of the City of Windom, Minnesota.

3. The City of Windom has the legal authority to apply for financial assistance, and the institutional, managerial, and financial capacity to ensure adequate project administration.

4. The sources and amounts of the local match identified in the application are committed to the project identified.

5. If the project identified in the application fails to substantially provide the public benefits listed in the application within five years from the date of the grant award, the City of Windom may be required to repay 100 percent of the awarded grant per Minnesota Statutes § 116J.575, Subd. 4.

6. The City of Windom has not violated any Federal, State, or local laws pertaining to fraud, bribery, graft, kickbacks, collusion, conflict of interest or other unlawful or corrupt practice.

7. Upon approval of its grant application by DEED and/or the State of Minnesota, the City of Windom is authorized to enter into agreements with DEED and/or State of Minnesota for the above-referenced project; and the City of Windom certifies that it will comply with all applicable laws and regulations as stated in all contract agreements.

8. The Mayor and the City Administrator are hereby authorized, on behalf of the City of Windom, to execute such agreements as are necessary to implement the project on behalf of the City of Windom, Minnesota.

Adopted this 19th day of January, 2021.

____
Dominic Jones, Mayor

ATTEST:____________________________________
Steven Nasby, City Administrator

STATE OF MINNESOTA :
SS
COUNTY OF COTTONWOOD:

The undersigned, being the duly qualified and acting City Administrator of the City of Windom, Cottonwood County, Minnesota, hereby certifies that I have carefully reviewed the foregoing Resolution with the original thereof on file and of record in my office, and find the same to be a full, true and complete transcript of the Resolution adopted by the Windom City Council at its meeting on January 19, 2021.

DATED this ______ day of January, 2021.

____
Steven Nasby, City Administrator

Subscribed and sworn to before me this _____ day of January, 2021, by the said Steven Nasby.

____
Notary Public in and for the State of Minnesota

ACTION ITEM

CITY OF WINDOM
444 9th Street
Windom, MN 56101
Phone: 507-831-6129
Fax: 507-831-6127
www.windom-mn.com

TO:	CITY COUNCIL
FROM:	DREW HAGE, DEVELOPMENT DIRECTOR
CC MEETING DATE:	JANUARY 19, 2021
RE:	Update: Guardian Inn – Housing Tax Abatement Discussion
DEPT:	Development Department
CONTACT:	Drew Hage, Development Director, at 832-8661 or drew.hage@windommn.com

Recommendations/Options/Action Requested

1. Review the proposed Guardian Inn Project.
2. Provide direction regarding the potential option for a tax abatement for a remodel that creates new housing units in Windom.

Issue Summary/Background

At the previous City Council Meeting we discussed the potential Guardian Inn Project. At that meeting we did not have all of the estimates based on a potential change in the tax classification of the property from commercial to residential. With the valuation of $1,320,700 for a residential classification, the estimated taxes would be $26,043 (2020 assessment/pay 2021 taxes).

Classifications are based on the existing use of a property on January 1st. The existing use of the Guardian Inn property on January 1, 2021, was commercial (hotel), so the classification will not change.

The potential new owner would like to lease the Guardian Inn to HyLife until November 30, 2021. This would be a long-term stay which is an allowable use as a hotel. After November 30th, the new owner would then cease all hotel use and start the remodel for the apartment project. The use on January 1, 2022, would be an apartment complex which would change the tax classification to residential.

The developer would like to discuss an abatement on the improved value before he starts the remodel. The project would create 37 new housing units in Windom. A formal request would be made if there is consensus from the City Council.

Fiscal Impact

Estimated taxes when the property is classified as residential are $26,043. Market Value for the Guardian Inn after the remodel is unknown. The existing market value is $1,320,700.

Attachments

1. Presentation

5 Year Property Tax Abatement Program for New Residential Homes

- Single Family Homes
- Duplexes
- Multi-family
- Demolition & New Build

Cottonwood County Home Initiative

Intent

The purpose of the Cottonwood County Home Initiative is to provide incentives in Cottonwood County to encourage the construction of new owner occupied and rental residential housing units, encourage replacement of dilapidated housing structures, and increase future tax revenues in Cottonwood County.

Economic Development Authority of Windom

Guardian Inn – Remodel into an Apartment Complex

- 37 NEW housing units / rental units
  - Different from other remodels, since these are new housing units.

- A remodel to create a new housing unit is not listed in the program parameters for the Cottonwood County Housing Tax Abatement Program.

- Would you consider a tax abatement for a remodel that creates 37 new housing units?

Remodel Costs

- Existing Valuation: $1,320,700 (2020 assessment/pay 2021)
- Estimated Taxes (Residential Classification): $26,043

- Purchase Price: $900,000
- Estimated Remodel Cost: $2,037,163 (includes FFE)
- Per Unit Price: $79,383

- This is a significant investment to create new housing units in Windom.

Economic Development Authority of Windom

Cottonwood County Home Initiative Program

(January 1, 2020 – December 31, 2022)

Multi-family projects of a minimum of 4 rental units may seek approval for a longer tax abatement period not exceeding the maximum defined by State Statute. Each of these multi-unit requests will be considered on an individual basis.

Economic Development Authority of Windom

Guardian Inn – Remodel into an Apartment Complex

- 37 NEW housing units / rental units

- Would we consider a 7-year tax abatement on taxes greater than $26,043 a year (existing value based on the residential classification)?

- The sale price of $900,000 may impact the value. The tax abatement request would be on the value after the remodel, and the remodel will not start until December 2021. An updated valuation will be done in the Fall of 2021. That valuation will likely be used as the base, since that is when the tax abatement request will likely be submitted.

Economic Development Authority of Windom

ACTION ITEM

CITY OF WINDOM
444 9th Street
Windom, MN 56101
Phone: 507-831-6129
Fax: 507-831-6127
www.windom-mn.com

TO:	CITY COUNCIL
FROM:	DREW HAGE, DEVELOPMENT DIRECTOR
CC MEETING DATE:	JANUARY 19, 2021
RE:	Update: Gove Acres – Housing Tax Abatement Discussion
DEPT:	Development Department
CONTACT:	Drew Hage, Development Director, at 832-8661 or drew.hage@windommn.com

Recommendations/Options/Action Requested

Review Gove Acres project, the funding gap, and a possible solution for filling the funding gap.

Issue Summary/Background

At the City Council Meeting on January 5th, the EDA began the discussion with the City Council concerning Gove Acres. The EDA is discussing financing options with the Developers to help move the project forward. One option discussed was the possibility of extending the tax abatement for a new housing unit from 5 years to 8 years. Based on our previous discussion, it appears that this option may not be viewed favorably by the various taxing entities. The EDA is requesting confirmation of the City Council's position on this option, so that other financing options can be pursued.

Gove Acres is a 15-unit housing development adjacent to 19th Street in Windom. This project includes 11 new single-family homes and two new twin homes. If the project moves forward, the estimated tax revenue for the City over the 22 years (following the 8-year tax abatement) would be approximately $32,626 per home. The total current taxes on the property are $694 (City, County & School). If the project does not move forward, the future taxes on the property will continue to be in the range of $694 per year.

The basis for the 8-year tax abatement request for this project is different than a typical tax abatement request because new infrastructure must be installed to move forward the project. Other 5-year tax abatements have been granted for lots that are served by existing infrastructure.

Fiscal Impact

The Estimated Market Value of each new home is $200,000. The estimated tax abatement for the City based on this valuation would be approximately $1,483 per year. The total estimated tax abatement by the City for the 8-year tax abatement period per home is approx. $11,864 (5-year tax abatement is $7,415).

Attachments

1. None

RESOLUTION #2021-

INTRODUCED:
SECONDED:
VOTED: Aye:
Nay:
Absent:

RESOLUTION ESTABLISHING
RATES, CHARGES AND FEES FOR
LIQUOR LICENSES

WHEREAS, City Code Section §118.027 authorizes the City Council to establish rates and charges for annual licenses to sell liquor or beer, either on-sale or off-sale; and

WHEREAS, due to the Coronavirus Pandemic, the Governor declared a state of emergency and issued Executive Orders which required local bars and restaurants to close; and

WHEREAS, these closures have greatly impacted local bars and restaurants; and

WHEREAS, to assist local bars and restaurants, the Windom Council recommends a 50% reduction of the annual liquor license fees collected by the City of Windom.

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

Adopt new rates for Liquor Licenses issued January 1, 2021, as set forth below.

On-Sale Liquor	$1,000.00
Sunday	$100.00
On-Sale Wine	$75.00
On-Sale 3.2 Beer	$75.00
Strong Beer Authorization	$50.00

*Refunds will be issued to liquor license holders for all previously paid licenses issued for January 1 – Dec 31, 2021.

Adopted this 19th day of January, 2021.

____
Dominic Jones, Mayor

ATTEST:

____
Steven Nasby, City Administrator

Liquor License Fees

	Wine	3.2	Strong Beer	Liquor	Sunday	Total
China Restaurant	$ 150.00	$ 150.00	$ 100.00			**$ 400.00**
River City Eatery	$ 150.00	$ 150.00	$ 100.00			**$ 400.00**
Windstream Inns LLC	$ 150.00	$ 150.00	$ 100.00			**$ 400.00**
Phat Pheasant Pub Inc				$ 2,000.00	$ 200.00	**$ 2,200.00**
Plaza Jalisco II				$ 2,000.00	$ 200.00	**$ 2,200.00**
Windom Country Club				$ 2,000.00	$ 200.00	**$ 2,200.00**
Windom Duffy's Inc				$ 2,000.00	$ 200.00	**$ 2,200.00**

ACTION ITEM

CITY OF WINDOM
444 9th Street
Windom, MN 56101
Phone: 507-831-6129
Fax: 507-831-6127
www.windom-mn.com

TO:	City Council
FROM:	Steve Nasby, City Administrator
DATE:	January 4, 2021
RE:	Wage Schedule for Seasonal, Part-time and Swimming Pool Employees
DEPT:	Administration
CONTACT:	Steve Nasby: Steve.Nasby@windommn.com

Recommendations/Options/Action Requested

Staff recommends that the City Council take the following action:

1. Adoption of the 2021 wage scale for seasonal and part-time (non-union) employees.

Issue Summary/Background

The full implementation of minimum wage increases in Minnesota were completed on August 1, 2016. As the law requires there is an annual revision. For 2021 the new minimum wage is $10.08 per hour. The law does allow for an exemption as a "training" wage for persons under 20 years old for up to 90 consecutive days of employment.

To be competitive with other employers seeking part-time or seasonal help and to be consistent with the personnel we hire for these positions the recommendation is to adopt a seasonal and part-time wage schedule starting at the $10.08 per hour minimum. The following is the recommendation for seasonal and part-time (non-union) employees:

Swimming Pool — $10.08 per hour up to $12.35 per hour depending on position and years of service. Pool Manager pay range would be $13.75 to $15.00 per hour.

Seasonal & Non-union Part-time — $10.08 per hour to $11.75 per hour hiring range depending on experience.

$10.75	after 6 months of employment
$11.10	1 year
$11.60	2 years
$12.10	3 years
$13.00	4 years
$13.75	5 years

Fiscal Impact

The minimum wage for seasonal and part-time (non-union) employees has been included in the proposed 2021 budget.

Attachments

1. None

CLA (CliftonLarsonAllen LLP)
2689 Commerce Drive Northwest, Suite 201
Rochester, MN 55901-2263
507-280-2300 | fax 507-280-2339
CLAconnect.com

January 13, 2021

City Council and Management
City of Windom
PO Box 38
444 9th 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, 2020.

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, 2020, 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 RSI will be subjected to certain limited procedures, but will not be audited.

We will also evaluate and report on the presentation of the supplementary information other than RSI 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, schedule of expenditures of federal awards 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); the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our audit will include tests of your accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express opinions and render the required reports. 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 other than RSI accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

The objectives of our audit also include:

- Reporting on internal control over financial reporting and compliance with the provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

- Reporting on internal control over compliance related to major programs and expressing an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Uniform Guidance.

The *Government Auditing Standards* 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 Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the result of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We will issue written reports upon completion of our audit of your financial statements and compliance with requirements applicable to major programs. 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 on the financial statements or the single audit compliance opinion 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 or material noncompliance 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 or an opinion on compliance, we retain the right to take any course of action permitted by professional standards, including declining to express opinions or issue reports, or withdrawing from the engagement.

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 or noncompliance may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS, *Government Auditing Standards*, and the Uniform Guidance. 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 waste and abuse is subjective, *Government Auditing Standards* do not require auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or 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 or on major programs. 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. We will include such matters in the reports required for a single audit.

In making our risk assessments, we consider internal control relevant to the City's preparation and fair presentation of the basic financial statements and compliance 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*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with the direct and material compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

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, *Government Auditing Standards*, and the Uniform Guidance.

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 on compliance relevant information about any identified or suspected instances of fraud and any identified or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements that may have occurred that are required to be communicated under *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards that may have a direct and material effect on each of the City's major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the "OMB Compliance Supplement" for the types of compliance requirements that could have a direct and material effect on each of the City's major programs. The purpose of these procedures will be to express an opinion on the City's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

We will evaluate the presentation of the schedule of expenditures of federal awards accompanying the financial statements in relation to the financial statements as a whole. We will make certain inquiries of management and evaluate the form, content, and methods of preparing the schedule to determine whether the information complies with U.S. GAAP and the Uniform Guidance, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We will compare and reconcile the schedule to the underlying accounting records and other records used to prepare the financial statements or to the financial statements themselves.

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, RSI, and the schedule of expenditures of federal awards in accordance with U.S. GAAP. Management is also responsible for identifying all federal awards received, understanding and complying with the compliance requirements, and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the requirements of the Uniform Guidance.

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. Management is responsible for compliance with applicable laws and regulations and the provisions of contracts and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the City's federal programs. Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are responsible for the design, implementation, and maintenance of effective internal control, including internal control over compliance, and for 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; and that there is reasonable assurance that government programs are administered in compliance with compliance requirements.

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, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the City's federal programs; identifying and ensuring that the City complies with applicable laws, regulations, contracts, and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the City's federal programs; 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 and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we may report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings; and to follow up and take prompt corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review on [Date].

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) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) 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.

You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

Management is responsible for the preparation and fair presentation of other 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 and providing report copies to us of 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. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee 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, schedule of expenditures of federal awards, and related notes in conformity with U.S. GAAP and the Uniform Guidance based on information provided by you. Since the preparation and fair presentation of the financial statements and schedule of expenditures of federal awards is your responsibility, you will be required to acknowledge in the representation letter our assistance with preparation of the financial statements and schedule of expenditures of federal awards and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. You have a responsibility to be in a position in fact and appearance to make an informed judgment on those financial statements and schedule of expenditures of federal awards.

- 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 22, 2021, with the goal to issue financial statements by March 31, 2021.

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 pr1vided in a separate communication.

At the conclusion of the engagement, we will complete the auditor sections of the electronic Data Collection Form SF-SAC and perform the steps to certify the Form SF-SAC and single audit reporting package. It is management's responsibility to complete the auditee sections of the Data Collection Form. We will create the single audit reporting package PDF file for submission; however, it is management's responsibility to review for completeness and accuracy and electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be electronically submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

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 or sensitive 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 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.

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 ends 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/.

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 professional fees will be billed based on the time involved and the degree of responsibility and skills required. We will also bill for expenses (including internal and administrative charges) plus a technology and client support fee of five percent (5%) of all professional fees billed. Based on our preliminary estimates, the total fees and expenses for the engagement 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 and expense 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	$16,600
• Preparation of financial statements	5,000
• Uniform Grant Guidance compliance audit, if needed	2,700
• Expenses not-to-exceed, including technology and client support fee	1,800

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

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

Enclosure
094-082822

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

Authorized governance signature: ______________________________

Title: City Council

Date: ______________________________

Authorized management signature: ______________________________

Title: Management

Date: ______________________________

CliftonLarsonAllen LLP
2689 Commerce Drive Northwest, Suite 201
Rochester, MN 55901-2263
507-280-2300 | fax 507-280-2339
CLAconnect.com

January 13, 2021

City of Windom
PO Box 38
444 9th 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, 2020.

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, 2020, 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 preparation engagement in accordance with Statements on Standards for Accounting and Review Services (SSARSs) 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 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 SSARSs:

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.

Our engagement and responsibility ends on delivery of the City's RF form. 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. 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 engagement agreement, but any recovery on any such claim shall not exceed the portion of the total fees actually paid by you to CLA that corresponds to the particular service(s) that give(s) rise to the claim (i.e., the specific service(s) that a CLA party performed in such a manner as to cause CLA to be liable to you).

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 professional fees will be billed based on the time involved and the degree of responsibility and skills required. We will also bill for expenses (including internal and administrative charges) plus a technology and client support fee of five percent (5%) of all professional fees billed. Based on our preliminary estimates, the total fees and expenses for the engagement should approximate $550.

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

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: ______________________________

CliftonLarsonAllen LLP
2689 Commerce Drive Northwest, Suite 201
Rochester, MN 55901-2263
507-280-2300 | fax 507-280-2339
CLAconnect.com

January 13, 2021

City Council and Management
City of Windom
P.O. Box 38
444 9th 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, 2020.

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, 2020, 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 (SSARSs) 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 SSARSs:

a. The selection of the financial reporting framework to be applied in the preparation of the financial statements.

b. The preparation and fair presentation of the financial statements in accordance with the contractual basis of accounting.

c. The inclusion of all informative disclosures that are appropriate for the contractual basis of accounting. Those disclosures will include—

   i. Nature of operations,

   ii. A description of the contractual basis of accounting, including a summary of significant accounting policies, and how the contractual basis of accounting differs from accounting principles generally accepted in the United States of America (U.S. GAAP), the effects of which need not be quantified,

   iii. Appraised value of land and buildings

   iv. Long-term debt, and

   v. Additional disclosures beyond those specifically required that may be necessary for the financial statements to achieve fair presentation.

d. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the statement of financial position that are free from material misstatement, whether due to fraud or error.

e. The prevention and detection of fraud.

f. To ensure that the EDA complies with the laws and regulations applicable to its activities.

g. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.

h. To provide us with the following:

   i. Access to all information relevant to the preparation and fair presentation of the statement of financial position, such as records, documentation, and other matters.

   ii. Additional information that may be requested for the purpose of the engagement.

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

Responsibilities and limitations related to accounting services

For all accounting services we may provide to you, including the preparation of your statement of financial position, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee 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 or 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 engagement agreement, but any recovery on any such claim shall not exceed the portion of the total fees actually paid by you to CLA that corresponds to the particular service(s) that give(s) rise to the claim (i.e., the specific service(s) that a CLA party performed in such a manner as to cause CLA to be liable to you).

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. Our professional fees will be billed based on the time involved and the degree of responsibility and skills required. We will also bill for expenses (including internal and administrative charges) plus a technology and client support fee of five percent (5%) of all professional fees billed. The fee estimate is based on anticipated cooperation from your personnel and their assistance with preparing requested schedules. If the requested items are not available on the dates required or are not accurate, the estimated fee for services will likely be higher. If unexpected circumstances require significant additional time, we will advise you before undertaking work that would require a substantial increase in the fee estimate. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

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

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

Consent
Consent to Use Financial Information

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

Subcontractors
CLA may, at times, 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: ______________________________