



CITY COUNCIL MEETING
January 21, 2025
City Council Chamber
6:30 p.m.

AGENDA

CITY OF WINDOM, MN
444 Ninth Street, P. O. Box 38
Windom, MN 56101
Phone: 507-831-6129
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www.windom-mn.com

Call to Order
Pledge of Allegiance

1. Consent Agenda
 - Minutes
 - Council Minutes – January 7, 2025
 - Community Center Commission – January 13, 2025
 - Housing & Redevelopment Authority – January 8, 2025
 - EDA – January 13, 2025
 - Regular Bills
2. Department Heads
3. Public Comment – Mike Lohre
4. Resolutions Accepting Donations
 - Community Center Senior Center – Ron Flatgard Estate
 - Windom Public Library – Dorothy Van Norman
5. Audit Engagement Agreement – CliftonLarsonAllen, LLP
6. Personnel
 - Library – Non-Union On-Call
 - Part-Time/Seasonal Wage Scale Update
7. New Business
 - Board of Equalization Training
8. Old Business
9. Council Comments
10. Adjourn

**Regular Council Meeting
City Hall, Council Chamber
January 7, 2025
6:30 p.m.**

1. Call to Order:

The meeting was called to order by Mayor Pro Tem Dennis Esplan

2. Roll Call:

Council Present: Mayor Hilary Mathis, Dennis Esplan, Jenny Quade, James Nelson, Scott Benson and Jayesun Sherman

Council Absent: None.

City Staff Present: Steve Nasby, City Administrator; Scott Peterson, Police Chief; Donna Torkelson, Finance Director; Jon Ketzenberg, Streets & Parks Superintendent; John Nelson, Liquor Store Manager and Tiffany Lamb, EDA Director

3. Pledge of Allegiance

4. Oath of Office:

Esplan administered the Oath of Office to Hilary Mathis for the office of Mayor. Mathis then administered the Oath of Office to Councilmembers Benson and Sherman.

5. Appointment of City Administrator:

Motion by Benson second by Nelson to appoint Steve Nasby, City Administrator. Motion carried 5 – 0.

6. Appointment of City Attorney:

Motion by Esplan second by Sherman to appoint Ron Schramel, City Attorney. Motion carried 5 – 0.

7. Designation of Electronic Fund Transfers:

Motion by Quade second by Nelson to designate Steve Nasby, City Administrator and Donna Torkelson, Finance Director\Controllor as authorized parties to make Electronic Fund Transfers. Motion carried 5 – 0.

8. Designation of Financial Institutions:

Mathis said the designated financial institutions are as follows: BMO, Bank Midwest, United Prairie Bank, Leading Edge Credit Union, 4M Fund and Multi-Bank Securities.

Motion by Benson second by Quade to approve the financial institutions. Motion carried 5 – 0.

9. Designation of Official Newspaper:

Motion by Quade second by Sherman to approve the Cottonwood County Citizen as the official newspaper. Motion carried 5 – 0.

10. Establish 2025 City Council Meeting Times/Dates:

Nasby noted that the City Code requires the Council to set meeting dates\times annually. The information in the packet is to continue the meetings on the first and third Tuesdays of each month and keep the starting time as 6:30 pm. He said there is a tentative Board of Review meeting set for

Preliminary

Tuesday, May 6th at 4:30 pm. There is a general election on November 4th so this meeting will start at 8:05 pm due to the prohibition of holding public meetings during an election.

Motion by Esplan second by Benson to approve the City Council meeting dates\times as presented. Motion carried 5 – 0.

11. Council Assignments:

Mathis said she is making the following Board\Commission and Committee assignments:

Mayor Mathis	Hospital Board, Joint Government, Personnel Committee and EDA Liaison
Councilmember Esplan	Street Committee, Library Board, Comprehensive Plan Committee, Telecom Commission and Airport Commission
Councilmember Quade	Liquor Committee, Park and Recreation Commission, Street Committee, Personnel Committee and Economic Development Authority
Councilmember Nelson	Housing & Redevelopment Authority, Economic Development Authority, Comprehensive Plan Committee, Tree Commission and Community Center Commission
Councilmember Benson	Liquor Committee, Community Center Commission, Park & Recreation Commission and Utility Commission
Councilmember Sherman	Planning Commission, Joint Government, Personnel Committee and Telecom Commission

12. Consent Agenda:

- Minutes
 - Council Minutes – December 17, 2024
 - Housing & Redevelopment Authority – December 11, 2024
 - Utility Commission – December 19, 2024
 - Street Committee – December 19, 2024
- License\Permits
 - Exempt Gambling Permit – BARC – February 18, 2025
 - Exempt Gambling Permit – Cobra Wrestling – March 22, 2025
 - Exempt Gambling Permit – Windom Chamber of Commerce – February 7, 2025
 - Exempt Gambling Permit – Windom Chamber of Commerce – June 14, 2025
- Regular Bills

Motion by Benson second by Sherman approving the Consent Agenda. Motion carried 5 – 0.

13. Department Heads:

None.

14. Public Comment:

Mike Lohre – form submitted but was not present.

15. Mayor Appointments and Reappointments:

Mathis read through the list of appointments and reappointments to Boards and Commissions.

Christina Wolf	Library Board	3-year Term
Pam Hogan	Parks & Recreation Commission	3-year Term
Autumn Hauge	Parks & Recreation Commission	3-year Term
Kegean Hofferbert	Telecom Commission	3-year Term
Jared Baloun	Planning Commission	4-year Term
Brandon Pletcher	Planning Commission	4-year Term
Tom Riordan	Utility Commission	3-year Term
Deb Polzin	Tree Commission	3-year Term
Joanne Kaiser	Tree Commission	3-year Term
Nick Kulseth	Housing & Redevelopment Authority	5-year Term
Linda Struckenbroker	Community Center Commission	3-year Term

Motion by Benson second by Sherman approving the Council assignments. Motion carried 5 – 0.

16. Donation – Windom Lion’s Club – Tegel’s Park Pavilion:

Eric Haken, Lions President; Glen Francis, Board member; Steph Evers, Board member and Dustin Thom, Board member thanked the City and Parks & Recreation Commission for the permitting the construction of the new pavilion in Tegel’s Park. Haken noted that upkeep of the new building is important and the Lions are still trying to raise funds for the last two doors. Haken said this is the largest project in the Lions history and a significant asset for the community. He thanked the many donors and volunteers for all their support and work on the project. Francis also thanked all the donors and contractors that provided labor and in-kind help. The total value of the building is \$250,000 to \$300,000. The pavilion was the recipient of an award from the building manufacturer in the category of public use. Haken said they hoped the pavilion would host many events and bring people into town. Additionally, there will be a donor wall installed in the pavilion recognizing the contributions.

Benson said that the old shelter had served its purpose and the new pavilion is great and a huge improvement to the park.

Quade said she has huge amounts of appreciation for all the Lions and the donors who made this possible.

Sherman said he really likes the new pavilion and the award was well deserved for the project.

Mathis said the volunteerism is wonderful and the pavilion is a job well done.

Nasby pointed out the letter to the City Council from the Windom Lions in the packet that notes there are some conditions on the acceptance of the pavilion. The conditions are focused on maintenance and Windom Lions Club use.

Council Member Quade introduced the Resolution No. 2025-01, entitled “AUTHORIZATION TO ACCEPT A DONATION OF THE TEGELS PARK SHELTER FROM THE WINDOM LIONS CLUB TO THE CITY OF WINDOM” and moved its adoption. The Resolution was seconded by Nelson and on roll call vote: Aye: Quade, Benson, Sherman, Esplan and Nelson. Nay: None. Absent: None. Abstain: None. Resolution passed 5 – 0.

17. Personnel:

Preliminary

John Nelson, Liquor Store Manager, said he is recommending the hiring of Tera Crowell for the part-time, union clerk position. They had eight applications and are requesting to hire Ms. Crowell as she has experience previously at the Liquor Store and with the City. He is requesting to start her at Step 4.

Motion by Benson second by Quade to approve the hiring of Tera Crowell for the part-time, union liquor clerk position at Step 4. Motion carried 5 – 0.

John Nelson said that he is also asking to hire two part-time, non-union liquor clerks to help fill in shifts. He is recommending the hiring of Amber Teachout at \$14.25/hour and Baldomero Martinez at \$12.75/hour which are consistent with the seasonal, temporary and part-time wage scale.

Motion by Benson second by Sherman to hire Amber Teachout at \$14.25/hour and Baldomero Martinez at \$12.75/hour for the part-time, non-union liquor clerk positions. Motion carried 5 – 0.

18. New Business:

None.

19. Old Business:

None.

20. Council Comments:

Nelson thanked the Windom Lions for the pavilion and hopes the two other doors can be completed. He welcomed Sherman, Mathis and Benson to the City Council.

Sherman thanked the community for giving him the opportunity to return to the City Council.

Esplan congratulated Sherman and Mathis on their election to the City Council.

Benson thanked the community for the opportunity to continue on the City Council and encouraged people to check on their neighbors and help take care of each other.

Quade welcomed the new Council members and Mayor. She noted the tragic situation that occurred on New Years Eve and thanked law enforcement and EMTs for their response and work.

Mathis welcomed Sherman and Benson to the Council and acknowledged it is a large time commitment that these people have made. She appreciates all they do and the work of staff. She noted the community coming together in light of the tragic event recently

Nasby reported that the State Ag Commissioner and State DEED Commissioner were in town today along with Senator Weber to tour the Premium Iowa Pork plant and Windom Landings Apartments.

21. Adjournment:

Mayor Mathis adjourned the meeting by unanimous consent at 7:02 p.m.

Hilary Mathis, Mayor

Attest: _____
Steve Nasby, City Administrator

Community Center Commission Minutes

Monday, January 13th, 2025

1. Call to Order: President Linda Stuckenbroker called the meeting to order at 5:31 p.m.
2. Present:

President:	Linda Stuckenbroker
CC Director:	Tim Snyder
Commission Members:	Mitch Voehl
	Lenny Thiner
	Jan Duscher
	Al Baloun – Absent
Commission Liaisons:	Scott Benson
	Jim Nelson
City Administrator:	Steve Nasby – Absent
3. Approval of Minutes: **Minutes from December 9th, 2024, Meeting reviewed and approved. Motion made by Lenny Thiner; seconded by Jan Duscher. Approved 4-0.**
4. Director Report:
 - Personnel
 - Fully Staffed
 - Still full staff
 - Reviewed Schedule
 - Financial Report
 - End of Year report in February
5. Old Business:
 - A. 12/20 5:00-7:00 Holiday R&R/7:00-10:00 Bar Trivia
 - B. Discussed putting flag up on holidays
 - i. City Council needs to make a policy. Community Center puts flag up for 5 dates already. Will add Flag Day for 6 dates per year and as needed.
 - C. Motion: Jan Duscher; Seconded by Mitch Voehl. Approved 3-0.
6. New Business:
 - A. Board would like to see a “Universal Policy of Distress” when alcohol is sold. Motion by Jan Duscher; seconded by Lenny Thiner. Approved 4-0.
 - B. Review quotes for items to replace/update
 - i. Event platform
 - (1) Wenger (current) \$14,705.00 – will use Bob Byers Donation
 - (2) EvenStable \$35,428.00
 - ii. Exterior barrier wall
 - (1) Mat Masters
 - a. Wall \$9,600.00
 - b. Rock on patio side \$7,680.00
 - iii. Gym sound system

- (1) Sim Sound \$19,995.00
 - iv. Carpet in Senior Center
 - (1) Hammers \$13,995.00
 - (2) Carpet Plus – coming soon
 - v. Outside doors (South Entrance)
 - (1) Royal Glass \$20,640.00 – will use Building Fund
 - (2) Worthington Glass \$20,918.00
 - vi. Front vestibule (South Entrance)
 - (1) Worthington Glass \$12,670.00
 - a. Repair existing exterior doors
 - C. Motion to purchase Event Platform from Wenger for \$14,705.00 and fund with Bob Byers donation. Motion: Jan Duscher. Seconded by Lenny Thiner. Approved 4-0.
 - D. Motion to purchase South Exterior Doors from Royal Glass for \$20,640.00 and fund through the Building Fund. Motion: Lenny Thiner. Seconded by Jan Duscher. Approved 4-0.
 - E. Rental of Inflatables: Requests received to rent for outside events
 - i. Motion to not rent inflatables outside the Community Center. Motion: Jan Duscher. Seconded by Lenny Thiner. Approved 4-0.
 - ii. Discussed increasing Inflatables rental to \$175.00 for Birthday Package. Motion: Lenny Thiner. Seconded by Jan Duscher. Approved 4-0.
7. Commissioners Comments:

**Motion by Mitch Voehl, seconded by Jan Duscher, to adjourn meeting at 6:40 p.m.
Motion approved 4-0.**

Next Meeting: Monday, February 10th, 2025

ATTEST:

Linda Stuckenbroker

Mitch Voehl, Secretary

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

January 8, 2025 at 8:00 a.m.

A regular meeting of the Board of Directors was held on January 8, 2025 at the Riverview Apartment. Board Members present: Jean Fast (via phone), Linda Jaakola and Tony Scott. Also present was Executive Director Linda Loewen and Operations Manager Tami Wahdan. Absent: Joel LaCanne-Excused and City Liaison Jim Nelson.

The Regular Board Meeting was called to order at 8:12 a.m. with the consent agenda approved which included minutes from the December meeting, the Agenda, Balance Report and Bills Report. (Jaakola/Scott)

Scheduled Guests: none

Old Business consisted of:

1. The Executive Director reported Dennis passed his boiler test. Dennis has been given his raise for being a licensed boiler operator.
2. The Executive Director reported Nick Kulseth has been appointed/approved for the open board seat and will be starting in February 2025.
3. The Executive Director reported on the window project at Hillside Manor that we are waiting on pre-construction meeting.
4. The Executive Director reported that the contingency plan between Windom, Jackson & Mountain Lake has ended effective December 31, 2024 and HUD has been informed.
5. The Executive Director reported that all documents have been completed at both Bank Midwest and United Prairie Bank to change signers.
6. The Executive Director reported that \$65,939.17 has been transferred from United Prairie Bank account to the main account at Bank Midwest.
7. The Executive Director reported that the Leading Edge account has been closed.

New Business consists of:

1. The Executive Director discussed removal of the gazebo at HS. After some discussion a motion was made to remove the gazebo due to safety issues. The E.D. will advertise to give it away if anyone is interested. (Scott/Jaakola)
2. The Executive Director reported we are scheduled to have an All Staff meeting on January 14, 2025 at Riverview.
3. The Executive Director reported Martin Luther King Day is a paid holiday on Monday January 20, 2025.
4. The Executive Director reported Housing Matters Training will begin on January 23rd, 2025. (1 of 4 meetings)
5. The Executive Director reported ED training will be January 28th-30th.
6. The Executive Director reminded the board that we will have our Annual Meeting at the February meeting.
7. The Executive Director reported the IRS mileage rate increased to \$.70 effective January 1st, 2025.
8. The Executive Director reviewed the January Overview with the board.

Upcoming Board Meetings are scheduled for February 12th (HS) at 8:30 am and March 12th (RV) at 8:30 am.

Linda Jaakola will be absent in February.

With no further business, the meeting was adjourned at 8:27 a.m. (Jaakola/Scott)

Jean Fast, Chairman

Linda Loewen, Executive Director

ECONOMIC DEVELOPMENT AUTHORITY OF WINDOM
MINUTES
JANUARY 13, 2025

1. Call to Order: The meeting was called to order by President Wepplo at 12:02 p.m.

2. Roll Call & Guest Introductions:

EDA Commissioners: Nancy Wepplo, Ryan McNamara, Stacie Sanow, James Nelson, and Jenny Quade

Also Present: EDA Staff – Tiffany Lamb, EDA Director, and Admin. Asst. Mary Hensen; Mayor Hilary Mathis; and Kevin Stevens, Cottonwood County Liaison.

3. Welcome New City Council Liaison - Mayor Hilary Mathis: President Wepplo welcomed Mayor Hilary Mathis as the new City Council Liaison to the EDA Board of Commissioners.

4. Welcome New EDA Commissioner – Jenny Quade: President Wepplo welcomed Councilmember Jenny Quade as a voting member on the EDA Board of Commissioners. Councilmember Quade was appointed to serve on the EDA Board following Councilmember Marv Grunig’s retirement from the City Council on December 31, 2024.

5. Oath of Office by New Commissioner – Jenny Quade: Commissioner Quade took the oath of office.

6. Election of Officers

A. President – 1-Year Term: President Wepplo called for nominations for EDA President.

Motion by Commissioner McNamara, seconded by Commissioner Sanow, to elect Nancy Wepplo as EDA President. *Prior to vote:* Motion by Commissioner McNamara, seconded by Commissioner Sanow, for nominations to cease. Both motions carried 4-0-1 (Commissioner Wepplo abstained.)

B. Vice President – 1-Year Term: Re-elected President Wepplo called for nominations for EDA Vice President.

Motion by Commissioner Sanow, seconded by Commissioner Quade, to elect Ryan McNamara as EDA Vice President. *Prior to vote:* Motion by Commissioner Sanow, seconded by Commissioner Quade, for nominations to cease. Both motions carried 4-0-1 (Commissioner McNamara abstained.)

C. Secretary-Treasurer – 1-Year Term: President Wepplo called for nominations for EDA Secretary-Treasurer.

Motion by Commissioner McNamara, seconded by Commissioner Quade, to elect Stacie Sanow as EDA Secretary-Treasurer. *Prior to vote:* Motion by Commissioner McNamara, seconded by Commissioner Quade, for nominations to cease. Both motions carried 4-0-1 (Commissioner Sanow abstained.)

7. Approval of Minutes: December 9, 2024

Motion by Commissioner McNamara, seconded by Commissioner Sanow, to approve the Minutes of the EDA Meeting held on December 9, 2024. Motion carried 4-0. (Commissioner Quade abstained as that meeting was prior to her appointment to the Board.)

8. McKnight Foundation Grant: Director Lamb provided an overview of the McKnight Foundation's Grant Program. Their main purpose is equity. Applications for areas with a higher diverse population and a greater lower income population rank higher. Director Lamb shared information about other cities and organizations that promote economic development that have applied and received grants. She described the purposes for their applications and the amounts awarded. The highest grants awarded are typically in the range of \$150,000 to \$200,000. Purposes can include "general operating support" for EDAs. Windom has the demographics for an application. Director Lamb asked the Commissioners for suggestions on purposes for use of grant funds to be listed in the application. In response to a question, Director Lamb suggested using some of the funds for recapitalizing the EDA's Commercial Rehab and Façade Loan Programs and possibly for some type of assistance for new businesses. The parameters of this potential new program could be developed and approved by the EDA Board if a grant is awarded.

Commissioner Nelson asked if assistance with the funding of the new stoplights in Windom would comply with the program's purposes. Director Lamb indicated that she would check with the program director to determine if that is an eligible purpose from this program.

In response to a question, Director Lamb responded that there is no deadline for submission of a grant application as these are foundational grants. In the past, some organizations have submitted more than one grant application over a period of years.

In response to a question concerning business planning assistance for new businesses, Director Lamb advised that the EDA connects individuals interested in starting a new business to the Small Business Center in Marshall. This program is a no-cost service through the SBA and helps individuals develop business plans.

Director Lamb indicated that EDA Staff would provide feedback to the Board concerning their questions and any additional information at the February Meeting.

Motion by Commissioner McNamara, seconded by Commissioner Sanow, authorizing the EDA to submit a grant application to the McKnight Foundation requesting a grant in the amount of \$150,000 to \$200,000 for assistance in funding EDA business assistance programs. Motion carried 5-0.

9. New Business: None.

10. Unfinished Business

A. Staff Report: Director Lamb updated the Board regarding a visit by Minnesota Ag Commissioner Thom Peterson, DEED Commissioner Matt Varilek, and their associates, Minnesota Senator Bill Weber, and former Minnesota Representative Rod Hamilton who accompanied Mayor Hilary Mathis, City Admin. Steve Nasby and Director Lamb on a tour of the Premium Iowa Pork ("PIP") Facility in Windom. Some of the attendees also participated in a tour of the Windom Landing Apartment site and one of the units. City Admin. Nasby had the opportunity to show the Commissioners the new South Cottonwood Lake Subdivision infrastructure. The City was the recipient of a grant from DEED to assist with expenses for demolition of the former Cemstone plant site on the property. Director Lamb advised that the company plans to begin the first phase in around 2 weeks. President Dan Paquin reported that PIP's current plans are to begin with one shift and continue working on market contracts. PIP is looking at Midwestern grocery stores for distribution of its products. Currently PIP is the supplier for some of the grocery store chains in the Minneapolis-St. Paul metro area. PIP's current plans for the Windom facility are processing of pork into bacon, ready-to-eat hams, patties, links, ground meat, etc. PIP has the option to do additional

remodeling in the existing plant if the company chooses to expand its operations in this facility. In response to a question, Director Lamb responded that HyLife had 1,007 employees at its peak and concentrated its sales in foreign markets and dealt with their currency issues, etc.

Director Lamb updated the Board concerning the status of the final pay request from the appropriation funds concerning the Windom Landing apartments. She also advised that she has been working with WADC concerning options for use of WADC funds for business assistance.

11. Miscellaneous Information

A. River Bluff Townhomes – Monthly Financial Report: The Board received copies of the November 2024 financial reports submitted by Van Binsbergen & Associates.

B. Schedule of 2025 Regular EDA Meetings: The Board received a copy of the proposed Schedule of Regular EDA Meetings for the 2025 calendar year. By consensus, the Board approved the proposed meeting dates at this time.

12. Adjourn: On consensus, President Wepplo adjourned the meeting at 12:37 p.m.

Attest: _____
Tiffany Lamb, EDA Director

Stacie Sanow, EDA Secretary-Treasurer



Windom, MN

Expense Approval Report

By Fund

Payment Dates 1/4/2025 - 1/16/2025

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Fund: 100 - GENERAL					
WILLIAM & CHELSIE BARLOW	12294-9	09/14/2023	CREDIT REFUND	100-20191	56.37
ELIZABETH RIGHTMIRE	14633-4	12/20/2022	CREDIT REFUND	100-20191	1.67
JONNAR SON JUNTILLA	2349-4	07/17/2023	CREDIT REFUND	100-20191	180.41
ASHLEY WILDE	42796-9	10/13/2023	CREDIT REFUNDS	100-20191	4.32
LOWELL ABRAHAM	9518-3	12/18/2023	CREDIT BALANCE	100-20191	91.67
US BANK	DEC 2024 US BANK	12/31/2024	Quarterly Purchasing Rebate	100-36200	-466.53
					-132.09
Activity: 41110 - Mayor & Council					
SCHRAMMEL LAW OFFICE	DEC 2024	12/31/2024	MAYOR & COUNCIL/LEGAL FE...	100-41110-304	915.00
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	100-41110-326	27.39
US BANK	DEC 2024 US BANK	12/31/2024	Arrowwood.	100-41110-334	126.75
CITIZEN PUBLISHING CO	DEC 2024	12/31/2024	ADS	100-41110-350	369.25
CITIZEN PUBLISHING CO	DEC 2024	12/31/2024	ADS	100-41110-350	249.75
LEAGUE OF MN CITIES	1/3/2025	01/03/2025	MAYOR & COUNCIL. DUES	100-41110-433	30.00
COALITION OF GREATER MN C...	10470	01/03/2025	MAYOR & COUNCIL DUES	100-41110-433	8,845.00
LEAGUE OF MN CITIES	418757	01/03/2025	MAYOR & COUNCIL / DUES	100-41110-433	6,191.00
CONVENT. & VISITOR BUREAU	NOV 2024	12/31/2024	LODGING TAX	100-41110-491	4,776.58
Activity 41110 - Mayor & Council Total:					21,530.72
Activity: 41310 - Administration					
NCPERS MINNESOTA	FEB 25	01/13/2025	LIFE INSURANCE	100-41310-133	104.00
US BANK	DEC 2024 US BANK	12/31/2024	Amazon - Supplies	100-41310-200	530.90
US BANK	DEC 2024 US BANK	12/31/2024	Amazon - Supplies	100-41310-200	36.85
US BANK	DEC 2024 US BANK	12/31/2024	Amazon - Supplies	100-41310-200	16.02
STOREY KENWORTHY	PINV1224741	01/03/2025	CITY HALL/SUPPLIES	100-41310-200	303.56
WEX Health Inc	DEC 24	12/31/2024	PARTICIPANT FEE	100-41310-217	153.50
A & B BUSINESS	IN1222044	01/06/2025	ALL DEPTS/ OPERATING SUPPL...	100-41310-217	339.15
US BANK	DEC 2024 US BANK	12/31/2024	Zoom Meeting	100-41310-301	17.09
LEAGUE OF MN CITIES	420549	01/13/2025	CITY OFFICE	100-41310-308	20.00
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	100-41310-321	76.81
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	100-41310-326	329.84
US BANK	DEC 2024 US BANK	12/31/2024	Arrowwood.	100-41310-334	126.75
WINDOM PRINTING LLC	24157	12/31/2024	CITY HALL/PRINTING	100-41310-350	565.50
MCMA	JAN- DEC 25	01/03/2025	CITY HALL/ DUES	100-41310-433	171.33
Activity 41310 - Administration Total:					2,791.30
Activity: 41910 - Building & Zoning					
NCPERS MINNESOTA	FEB 25	01/13/2025	LIFE INSURANCE	100-41910-133	8.00
VERIZON WIRELESS	6101932956	01/03/2025	TELEPHONE/ALL DEPARTMEN...	100-41910-321	41.39
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	100-41910-321	60.42
SOUTHWEST CHAPTER OF ICC	01-13-2025	01/15/2025	PLANNING AND ZONING/DUES	100-41910-433	75.00
Activity 41910 - Building & Zoning Total:					184.81
Activity: 41940 - City Hall					
US BANK	DEC 2024 US BANK	12/31/2024	Amazon - Supplies	100-41940-211	29.06
SCHWALBACH HARDWARE	SCHWALBACHS DEC 2024	12/31/2024	City Hall maint utilities	100-41940-211	63.92
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	100-41940-381	558.40
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	100-41940-382	62.07
MN ENERGY RESOURCES	5297991512	12/31/2024	ALL DEPT/GAS	100-41940-383	758.28
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	100-41940-385	137.99
US BANK	DEC 2024 US BANK	12/31/2024	Office Depot	100-41940-406	181.68
CRISTINA MAZARIEGOS	DEC/23-DEC/31	12/31/2024	CITY HALL/LIBRARY CLEANING	100-41940-406	225.00
CRISTINA MAZARIEGOS	JAN/3	01/07/2025	CITY HALL/LIBRARY/CLEANING	100-41940-406	75.00
Activity 41940 - City Hall Total:					2,091.40

Expense Approval Report

Payment Dates: 1/4/2025 - 1/16/2025

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Activity: 42120 - Crime Control					
NCPERS MINNESOTA	FEB 25	01/13/2025	LIFE INSURANCE	100-42120-133	160.00
AMAZON CAPITAL SERVICES, I...	14X1-6MM4-PHK4	01/06/2025	POLICE/SUPPLIES	100-42120-200	179.99
AMAZON CAPITAL SERVICES, I...	1HK4-R39Q-9461	01/06/2025	POLICE/SUPPLIES	100-42120-200	43.55
KWIK TRIP INC & SUBSIDIARIES	7334990	12/31/2024	POLICE/MOTOR FUEL	100-42120-212	-140.98
KWIK TRIP INC & SUBSIDIARIES	7334990	12/31/2024	POLICE/MOTOR FUEL	100-42120-212	1,442.65
WEX BANK	DEC 2024	12/31/2024	FUEL CARDS	100-42120-212	-14.40
WEX BANK	DEC 2024	12/31/2024	FUEL CARDS	100-42120-212	639.70
RITA HACKER -CREATIVE DESI...	867	12/31/2024	POLICE/UNIFORMS	100-42120-218	208.00
STREICHER'S, INC	I1738051	01/15/2025	POLICE/UNIFORMS	100-42120-218	11.99
AT & T MOBILITY	287293102788X01032025	12/31/2024	POLICE/TELEPHONE	100-42120-321	695.22
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	100-42120-321	27.39
SECR REV FUND/CITY OF WDM	DEC/31/2024	12/31/2024	PETTY CASH	100-42120-322	6.20
SECR REV FUND/CITY OF WDM	DEC/31/2024	12/31/2024	PETTY CASH	100-42120-322	6.20
SECR REV FUND/CITY OF WDM	DEC/31/2024	12/31/2024	PETTY CASH	100-42120-322	8.07
SECR REV FUND/CITY OF WDM	DEC/31/2024	12/31/2024	PETTY CASH	100-42120-322	8.60
MIKE'S LLC	1089	12/31/2024	POLICE/RADIO UNITS	100-42120-323	346.70
WINDOM PRINTING LLC	24135	12/31/2024	POLICE/PRINTING	100-42120-350	97.95
SUNSET LAW ENFORCEMENT, ...	0011264-IN	01/13/2025	POLICE/MAINTENANCE - OFFI...	100-42120-404	645.00
PAUL MARSH	33262	12/31/2024	POLICE/VEHICLE MAINT	100-42120-405	31.53
ENTERPRISE FM TRUST	613153-010525	01/15/2025	POLICE/TELECOM/VEHICLE LE...	100-42120-419	791.78
HEAT TACTICAL TEAM	11/20/2024	12/31/2024	POLICE/DUES	100-42120-433	2,826.06
WINDOM FIRE & SAFETY, LLC	0008770	12/31/2024	POLICE/MISC	100-42120-480	142.95
SECR REV FUND/CITY OF WDM	DEC/31/2024	12/31/2024	PETTY CASH	100-42120-480	27.00
Activity 42120 - Crime Control Total:					8,191.15
Activity: 42220 - Fire Fighting					
WEX BANK	DEC 2024	12/31/2024	FUEL CARDS	100-42220-212	314.22
US BANK	DEC 2024 US BANK	12/31/2024	Amazon	100-42220-215	42.74
US BANK	DEC 2024 US BANK	12/31/2024	Amazon	100-42220-215	146.51
RUNNINGS SUPPLY, INC	RUNNINGS DEC 2024	12/31/2024	Fire	100-42220-215	43.98
SCHWALBACH HARDWARE	SCHWALBACHS DEC 2024	12/31/2024	Fire materials	100-42220-215	41.09
SCHWALBACH HARDWARE	SCHWALBACHS DEC 2024	12/31/2024	Fire operating supplies	100-42220-215	17.18
SCHWALBACH HARDWARE	SCHWALBACHS DEC 2024	12/31/2024	Fire materials	100-42220-215	21.97
A & B BUSINESS	IN1222044	01/06/2025	ALL DEPTS/ OPERATING SUPPL...	100-42220-217	109.19
US BANK	DEC 2024 US BANK	12/31/2024	Galls	100-42220-218	121.79
MN WEST COLLEGE	1261345	01/03/2025	FIRE/ TRAINING & REGISTRAT...	100-42220-308	7,500.00
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	100-42220-321	42.89
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	100-42220-381	372.64
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	100-42220-382	16.19
MN ENERGY RESOURCES	5297991512	12/31/2024	ALL DEPT/GAS	100-42220-383	530.58
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	100-42220-385	38.83
RUNNINGS SUPPLY, INC	RUNNINGS DEC 2024	12/31/2024	Fire	100-42220-404	10.99
LANCE C DEFRIES	132850	01/03/2025	FIRE/MISC.	100-42220-460	1,477.25
Activity 42220 - Fire Fighting Total:					10,848.04
Activity: 42500 - Civil Defense					
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	100-42500-381	33.80
Activity 42500 - Civil Defense Total:					33.80
Activity: 42700 - Animal Control					
COTTONWOOD VET CLINIC	1055	01/03/2025	ANIMALS/CITY POUND/SERVI...	100-42700-300	82.83
Activity 42700 - Animal Control Total:					82.83
Activity: 43100 - Streets					
NCPERS MINNESOTA	FEB 25	01/13/2025	LIFE INSURANCE	100-43100-133	80.00
WEX BANK	DEC 2024	12/31/2024	FUEL CARDS	100-43100-212	-57.13
WEX BANK	DEC 2024	12/31/2024	FUEL CARDS	100-43100-212	2,538.00
A & B BUSINESS	IN1222044	01/06/2025	ALL DEPTS/ OPERATING SUPPL...	100-43100-217	15.91
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	100-43100-217	70.00
VERIZON WIRELESS	6101932956	01/03/2025	TELEPHONE/ALL DEPARTMEN...	100-43100-321	42.22
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	100-43100-321	20.55
CITIZEN PUBLISHING CO	DEC 2024	12/31/2024	ADS	100-43100-350	723.75

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	100-43100-381	2,206.00
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	100-43100-381	274.79
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	100-43100-382	20.35
MN ENERGY RESOURCES	5297991512	12/31/2024	ALL DEPT/GAS	100-43100-383	565.42
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	100-43100-385	44.86
SCHWALBACH HARDWARE	SCHWALBACHS DEC 2024	12/31/2024	Street maint structure	100-43100-401	187.07
WINDOM FARM SERVICE	32183	12/31/2024	STREET/MAINTENANCE - OFFI...	100-43100-404	19,813.98
Activity 43100 - Streets Total:					26,545.77

Activity: 45120 - Recreation

A & B BUSINESS	IN1222044	01/06/2025	ALL DEPTS/ OPERATING SUPPL...	100-45120-217	18.75
Activity 45120 - Recreation Total:					18.75

Activity: 45202 - Park Areas

NCPERS MINNESOTA	FEB 25	01/13/2025	LIFE INSURANCE	100-45202-133	16.00
ASCAP	12/20/2024	01/03/2025	LICENSING FEES	100-45202-326	149.33
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	100-45202-326	266.67
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	100-45202-381	513.13
Activity 45202 - Park Areas Total:					945.13
Fund 100 - GENERAL Total:					73,131.61

Fund: 211 - LIBRARY

Activity: 45501 - Library

NCPERS MINNESOTA	FEB 25	01/13/2025	LIFE INSURANCE	211-45501-133	16.00
US BANK	DEC 2024 US BANK	12/31/2024	amazon	211-45501-200	15.89
US BANK	DEC 2024 US BANK	12/31/2024	OTC Brands	211-45501-200	30.16
A & B BUSINESS	IN1222044	01/06/2025	ALL DEPTS/ OPERATING SUPPL...	211-45501-217	154.81
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	211-45501-321	166.39
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	211-45501-326	70.00
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	211-45501-381	153.89
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	211-45501-382	20.77
MN ENERGY RESOURCES	5297991512	12/31/2024	ALL DEPT/GAS	211-45501-383	426.26
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	211-45501-385	46.25
VESTIS GROUP, INC	2560336053	01/06/2025	LIBRARY/MAINTENANCE - ST...	211-45501-402	44.65
PLUNKETT'S PEST CONTROL	8940107	01/13/2025	LIBRARY/MAINTENANCE - ST...	211-45501-402	535.25
US BANK	DEC 2024 US BANK	12/31/2024	Wave jk	211-45501-402	40.00
CRISTINA MAZARIEGOS	DEC/23-DEC/31	12/31/2024	CITY HALL/LIBRARY CLEANING	211-45501-402	225.00
CRISTINA MAZARIEGOS	JAN/3	01/07/2025	CITY HALL/LIBRARY/CLEANING	211-45501-402	75.00
US BANK	DEC 2024 US BANK	12/31/2024	GreenSpring Media	211-45501-433	10.00
US BANK	DEC 2024 US BANK	12/31/2024	The Week	211-45501-433	229.00
US BANK	DEC 2024 US BANK	12/31/2024	Garden Gate	211-45501-433	34.00
US BANK	DEC 2024 US BANK	12/31/2024	Better Homes & Garden	211-45501-433	28.00
MICROMARKETING, LLC	965191	12/31/2024	LIBRARY/BOOKS/PAMPHLETS	211-45501-435	42.50
US BANK	DEC 2024 US BANK	12/31/2024	Amazon	211-45501-435	14.96
US BANK	DEC 2024 US BANK	12/31/2024	Amazon	211-45501-435	19.95
US BANK	DEC 2024 US BANK	12/31/2024	Amazon	211-45501-435	19.95
US BANK	DEC 2024 US BANK	12/31/2024	Amazon	211-45501-435	82.33
US BANK	DEC 2024 US BANK	12/31/2024	Amazon	211-45501-435	131.26
US BANK	DEC 2024 US BANK	12/31/2024	Amazon-Credit	211-45501-435	-3.38
US BANK	DEC 2024 US BANK	12/31/2024	Amazon	211-45501-435	83.93
INGRAM INDUSTRIES	DEC-24	12/31/2024	LIBRARY/BOOKS/PAMPHLETS	211-45501-435	1,058.97
Activity 45501 - Library Total:					3,771.79
Fund 211 - LIBRARY Total:					3,771.79

Fund: 225 - AIRPORT

Activity: 45127 - Airport

MINNESOTA PETROLEUM SER...	130783	01/03/2025	AIRPORT/MAINTENANCE - OFF..	225-45127-404	4,042.00
DUERKSEN ELECTRIC	8226	12/31/2024	AIRPORT/MAINTENANCE - GR...	225-45127-406	20.09
Activity 45127 - Airport Total:					4,062.09
Fund 225 - AIRPORT Total:					4,062.09

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Fund: 230 - POOL					
Activity: 45124 - Pool					
A & B BUSINESS	IN1222044	01/06/2025	ALL DEPTS/ OPERATING SUPPL...	230-45124-217	18.75
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	230-45124-217	133.33
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	230-45124-381	33.00
MN ENERGY RESOURCES	5297991512	12/31/2024	ALL DEPT/GAS	230-45124-383	48.09
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	230-45124-385	52.58
Activity 45124 - Pool Total:					285.75
Fund 230 - POOL Total:					285.75
Fund: 235 - AMBULANCE					
Activity: 42153 - Ambulance					
NCPERS MINNESOTA	FEB 25	01/13/2025	LIFE INSURANCE	235-42153-133	16.00
WEX BANK	DEC 2024	12/31/2024	FUEL CARDS	235-42153-212	-73.43
WEX BANK	DEC 2024	12/31/2024	FUEL CARDS	235-42153-212	3,261.76
ESPENSON GROUP LLC	1659	12/31/2024	AMBO/ OTHER OPERATING S...	235-42153-217	310.00
BOUND TREE MEDICAL, LLC	85603893	12/31/2024	AMBO/OPERATING SUPPLIES	235-42153-217	219.92
US BANK	DEC 2024 US BANK	12/31/2024	Aspen Mills	235-42153-217	73.24
US BANK	DEC 2024 US BANK	12/31/2024	AED Superstore	235-42153-217	146.00
US BANK	DEC 2024 US BANK	12/31/2024	Sensor Medic LLC	235-42153-217	250.00
US BANK	DEC 2024 US BANK	12/31/2024	aed superstore	235-42153-217	325.00
US BANK	DEC 2024 US BANK	12/31/2024	vitality med	235-42153-217	130.08
A & B BUSINESS	IN1222044	01/06/2025	ALL DEPTS/ OPERATING SUPPL...	235-42153-217	15.00
US BANK	DEC 2024 US BANK	12/31/2024	Aspen Mills	235-42153-218	600.85
AT & T MOBILITY	287304392280X01032025	12/31/2024	AMBO/ TELEEPHONE	235-42153-321	352.22
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	235-42153-321	28.59
KRISTEN PORATH	12/17-1/4	12/31/2024	AMBO MEALS	235-42153-334	140.59
ROB VISKER	12/24-12/29	12/31/2024	AMBO/MEALS	235-42153-334	102.56
JODI JOHNSON	12/25/2024	12/31/2024	AMBO MEALS	235-42153-334	16.55
JENNA VACHUSKA	12/27-12/29	12/31/2024	AMBO/MEALS	235-42153-334	94.09
REBEKAH ELLINGSON	12/31/24	12/31/2024	AMBO MEALS	235-42153-334	22.76
US BANK	DEC 2024 US BANK	12/31/2024	Kwik Trip	235-42153-334	6.49
US BANK	DEC 2024 US BANK	12/31/2024	Casey's	235-42153-334	80.12
US BANK	DEC 2024 US BANK	12/31/2024	Kwik Trip	235-42153-334	33.95
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	235-42153-381	248.42
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	235-42153-382	10.80
MN ENERGY RESOURCES	5297991512	12/31/2024	ALL DEPT/GAS	235-42153-383	353.72
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	235-42153-385	25.88
PAUL MARSH	33300	01/06/2025	AMBO/VEHICLE MAINT	235-42153-405	157.25
Activity 42153 - Ambulance Total:					6,948.41
Fund 235 - AMBULANCE Total:					6,948.41
Fund: 250 - EDA GENERAL					
Activity: 46520 - EDA					
NCPERS MINNESOTA	FEB 25	01/13/2025	LIFE INSURANCE	250-46520-133	24.00
US BANK	DEC 2024 US BANK	12/31/2024	Adobe	250-46520-200	21.36
VERIZON WIRELESS	6101932956	01/03/2025	TELEPHONE/ALL DEPARTMEN...	250-46520-321	41.39
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	250-46520-321	60.42
WINDOM AREA CHAMBER OF...	1/2/2025	01/06/2025	MULTIPLE/ADVETISING	250-46520-340	300.00
CITIZEN PUBLISHING CO	DEC 2024	12/31/2024	ADS	250-46520-340	80.25
FEDERATED RURAL ELECTRIC	DEC 24	12/31/2024	EDA/WATER/ELECTRIC UTILITY	250-46520-381	36.00
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	250-46520-381	61.61
Activity 46520 - EDA Total:					625.03
Fund 250 - EDA GENERAL Total:					625.03
Fund: 274 - TIF 1-19 NWIP II					
Activity: 49980 - Debt Service					
BOND TRUST SERVICE CORP	92622	01/07/2025	BOND PAYMENT - 2018A GEN...	274-49980-601	155,000.00
BOND TRUST SERVICE CORP	92622	01/07/2025	BOND PAYMENT - 2018A GEN...	274-49980-611	4,725.00
Activity 49980 - Debt Service Total:					159,725.00
Fund 274 - TIF 1-19 NWIP II Total:					159,725.00

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Fund: 305 - 2009 STREET IMPROVEMENT					
BOND TRUST SERVICE CORP	92621	01/07/2025	BOND PAYMENT-2017C GENE...	305-39202	-170.38
BOND TRUST SERVICE CORP	92621	01/07/2025	BOND PAYMENT-2017C GENE...	305-39202	-192.13
BOND TRUST SERVICE CORP	92621	01/07/2025	BOND PAYMENT-2017C GENE...	305-39202	-19,212.50
BOND TRUST SERVICE CORP	92621	01/07/2025	BOND PAYMENT-2017C GENE...	305-39202	-17,037.50
					-36,612.51
Activity: 49980 - Debt Service					
BOND TRUST SERVICE CORP	92621	01/07/2025	BOND PAYMENT-2017C GENE...	305-49980-601	125,000.00
BOND TRUST SERVICE CORP	92621	01/07/2025	BOND PAYMENT-2017C GENE...	305-49980-611	1,250.00
			Activity 49980 - Debt Service Total:		126,250.00
			Fund 305 - 2009 STREET IMPROVEMENT Total:		89,637.49
Fund: 306 - 2013 STREET IMPROVEMENT					
Activity: 49980 - Debt Service					
BOND TRUST SERVICE CORP	92625	01/08/2025	series 2020D	306-49980-601	70,000.00
BOND TRUST SERVICE CORP	92625	01/08/2025	series 2020D	306-49980-601	80,000.00
BOND TRUST SERVICE CORP	92625	01/08/2025	series 2020D	306-49980-611	4,150.00
BOND TRUST SERVICE CORP	92625	01/08/2025	series 2020D	306-49980-611	6,485.00
			Activity 49980 - Debt Service Total:		160,635.00
			Fund 306 - 2013 STREET IMPROVEMENT Total:		160,635.00
Fund: 307 - 2017 STREET PROJECT					
Activity: 41000 - General Government					
BOND TRUST SERVICE CORP	93443	01/07/2025	BOND PAYMENT- 2017A ADM...	307-41000-480	475.00
			Activity 41000 - General Government Total:		475.00
Activity: 49980 - Debt Service					
BOND TRUST SERVICE CORP	92620	01/07/2025	BOND PAYMENT	307-49980-601	140,000.00
BOND TRUST SERVICE CORP	92620	01/07/2025	BOND PAYMENT-2017A GENE...	307-49980-611	34,422.50
			Activity 49980 - Debt Service Total:		174,422.50
			Fund 307 - 2017 STREET PROJECT Total:		174,897.50
Fund: 308 - 2020 STREET PROJECT					
FIRST NATIONAL BANK - ST. J...	1/6/2025	01/06/2025	SPECIAL ASSESSMENT # 25122	308-36101	668.30
					668.30
Activity: 41000 - General Government					
BOND TRUST SERVICE CORP	93445	01/07/2025	2020B ADM FEE	308-41000-480	475.00
BOND TRUST SERVICE CORP	93446	01/07/2025	SERIES 2020C ADM FEE	308-41000-480	475.00
			Activity 41000 - General Government Total:		950.00
Activity: 49980 - Debt Service					
BOND TRUST SERVICE CORP	92623	01/07/2025	SERIES 2020C	308-49980-601	20,000.00
BOND TRUST SERVICE CORP	92624	01/07/2025	SERIES 2020B	308-49980-601	145,000.00
BOND TRUST SERVICE CORP	92623	01/07/2025	SERIES 2020C	308-49980-611	3,937.50
BOND TRUST SERVICE CORP	92624	01/07/2025	SERIES2020B	308-49980-611	34,825.00
			Activity 49980 - Debt Service Total:		203,762.50
			Fund 308 - 2020 STREET PROJECT Total:		205,380.80
Fund: 401 - GENERAL CAPITAL PROJECTS					
Activity: 49950 - Capital Outlay					
DELL MARKETING L.P.	10792934416	01/13/2025	CITY HALL/CAPITAL OUTLAY	401-49950-500	781.96
US BANK	DEC 2024 US BANK	12/31/2024	Wildland Truck-Heiman	401-49950-502	54.44
US BANK	DEC 2024 US BANK	12/31/2024	Wildland Truck-Heiman	401-49950-502	419.09
US BANK	DEC 2024 US BANK	12/31/2024	Wildland Truck-Heiman	401-49950-502	190.42
SCHWALBACH HARDWARE	SCHWALBACHS DEC 2024	12/31/2024	WILDLAND TRUCK	401-49950-502	12.11
SCHWALBACH HARDWARE	SCHWALBACHS DEC 2024	12/31/2024	WILDLAND TRUCK	401-49950-502	26.86
COTTONWOOD CO SOLID WA...	DEC 2024	12/31/2024	ISLAND PARK SAND BAGS	401-49950-509	28,834.30
			Activity 49950 - Capital Outlay Total:		30,319.18
			Fund 401 - GENERAL CAPITAL PROJECTS Total:		30,319.18
Fund: 402 - CAPITAL PROJECT - ESF					
Activity: 49980 - Debt Service					
BOND TRUST SERVICE CORP	92625	01/08/2025	series 2020D	402-49980-602	95,000.00

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
BOND TRUST SERVICE CORP	92625	01/08/2025	series 2020D	402-49980-612	12,120.00
Activity 49980 - Debt Service Total:					107,120.00
Fund 402 - CAPITAL PROJECT - ESF Total:					107,120.00

Fund: 601 - WATER

BOND TRUST SERVICE CORP	92620	01/07/2025	BOND PAYMENT	601-23100	25,000.00
BOND TRUST SERVICE CORP	92625	01/08/2025	series 2020D	601-23100	30,550.00
BOND TRUST SERVICE CORP	92625	01/08/2025	series 2020D	601-23100	50,000.00
					105,550.00

Activity: 49400 - Water

NCPERS MINNESOTA	FEB 25	01/13/2025	LIFE INSURANCE	601-49400-133	48.00
WEX BANK	DEC 2024	12/31/2024	FUEL CARDS	601-49400-212	239.63
A & B BUSINESS	IN1222044	01/06/2025	ALL DEPTS/ OPERATING SUPPL...	601-49400-217	77.63
VERIZON WIRELESS	6101932956	01/03/2025	TELEPHONE/ALL DEPARTMEN...	601-49400-321	51.39
VERIZON WIRELESS	6101932956	01/03/2025	TELEPHONE/ALL DEPARTMEN...	601-49400-321	40.01
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	601-49400-321	51.44
SECR REV FUND/CITY OF WDM	DEC/31/2024	12/31/2024	PETTY CASH	601-49400-322	6.20
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	601-49400-326	70.00
FEDERATED RURAL ELECTRIC	DEC 24	12/31/2024	EDA/WATER/ELECTRIC UTILITY	601-49400-381	62.00
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	601-49400-381	3,949.42
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	601-49400-382	19.93
MN ENERGY RESOURCES	5297991512	12/31/2024	ALL DEPT/GAS	601-49400-383	198.85
MN ENERGY RESOURCES	5297991512	12/31/2024	ALL DEPT/GAS	601-49400-383	26.55
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	601-49400-385	43.47
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	601-49400-386	279.76
US BANK	DEC 2024 US BANK	12/31/2024	IAC Parts	601-49400-404	224.70
RUNNINGS SUPPLY, INC	RUNNINGS DEC 2024	12/31/2024	Water	601-49400-404	64.15
GRUNEWALD FRAME & GLASS...	2024-716	12/31/2024	WATER/VEHCILE MAINT	601-49400-405	825.46
WINDOM AUTO VALUE	34308795	01/13/2025	WATER/VEHICLE MAINT/	601-49400-405	53.98
Activity 49400 - Water Total:					6,332.57

Activity: 49980 - Debt Service

BOND TRUST SERVICE CORP	92620	01/07/2025	BOND PAYMENT	601-49980-611	7,000.00
BOND TRUST SERVICE CORP	92624	01/07/2025	SERIES 2020B	601-49980-611	7,190.63
BOND TRUST SERVICE CORP	92625	01/08/2025	series 2020D	601-49980-611	4,496.25
BOND TRUST SERVICE CORP	92625	01/08/2025	series 2020D	601-49980-611	1,475.50
BOND TRUST SERVICE CORP	92621	01/07/2025	BOND PAYMENT-2017C GENE...	601-49980-720	170.38
BOND TRUST SERVICE CORP	92621	01/07/2025	BOND PAYMENT-2017C GENE...	601-49980-720	17,037.50
Activity 49980 - Debt Service Total:					37,370.26
Fund 601 - WATER Total:					149,252.83

Fund: 602 - SEWER

BOND TRUST SERVICE CORP	92620	01/07/2025	BOND PAYMENT	602-23100	25,000.00
BOND TRUST SERVICE CORP	92624	01/07/2025	SERIES 2020B	602-23100	20,000.00
BOND TRUST SERVICE CORP	92624	01/07/2025	SERIES 2020B	602-23100	25,000.00
BOND TRUST SERVICE CORP	92625	01/08/2025	series 2020D	602-23100	204,450.00
BOND TRUST SERVICE CORP	92625	01/08/2025	series 2020D	602-23100	40,000.00
					314,450.00

Activity: 49450 - Sewer

WEX BANK	DEC 2024	12/31/2024	FUEL CARDS	602-49450-212	221.30
BRANNON PAPLOW	1/3/2025	01/13/2025	SEWER/UNIFORMS	602-49450-217	180.00
A & B BUSINESS	IN1222044	01/06/2025	ALL DEPTS/ OPERATING SUPPL...	602-49450-217	86.69
RUNNINGS SUPPLY, INC	RUNNINGS DEC 2024	12/31/2024	Sewer	602-49450-217	19.99
MN VALLEY TESTING	1284870	01/03/2025	SEWER/LAB TESTING	602-49450-310	15.20
MN VALLEY TESTING	1287881	01/03/2025	SEWER/LAB TESTING	602-49450-310	110.40
MN VALLEY TESTING	1288053	01/06/2025	SEWER/ LAB TESTING	602-49450-310	251.20
MN VALLEY TESTING	1288103	01/06/2025	SEWER/LAB TESTING	602-49450-310	155.20
RMB ENVIRONMENTAL LABO...	E000418	12/31/2024	SEWER/LAB TESTING	602-49450-310	1,540.00
VERIZON WIRELESS	6101932956	01/03/2025	TELEPHONE/ALL DEPARTMEN...	602-49450-321	40.01
VERIZON WIRELESS	6101932956	01/03/2025	TELEPHONE/ALL DEPARTMEN...	602-49450-321	40.01
VERIZON WIRELESS	6101932956	01/03/2025	TELEPHONE/ALL DEPARTMEN...	602-49450-321	41.39

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	602-49450-321	177.30
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	602-49450-326	70.00
US BANK	DEC 2024 US BANK	12/31/2024	Best Western	602-49450-331	17.99
US BANK	DEC 2024 US BANK	12/31/2024	A & W	602-49450-331	14.67
US BANK	DEC 2024 US BANK	12/31/2024	Best Western	602-49450-331	165.22
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	602-49450-381	10,497.75
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	602-49450-382	1,041.36
MN ENERGY RESOURCES	5297991512	12/31/2024	ALL DEPT/GAS	602-49450-383	1,824.02
MN ENERGY RESOURCES	5297991512	12/31/2024	ALL DEPT/GAS	602-49450-383	1.08
MN ENERGY RESOURCES	5297991512	12/31/2024	ALL DEPT/GAS	602-49450-383	2.03
MN ENERGY RESOURCES	5297991512	12/31/2024	ALL DEPT/GAS	602-49450-383	97.33
US BANK	DEC 2024 US BANK	12/31/2024	Gentek Power Generac Parts	602-49450-404	485.15
RUNNINGS SUPPLY, INC	RUNNINGS DEC 2024	12/31/2024	sewer	602-49450-404	38.28
RUNNINGS SUPPLY, INC	RUNNINGS DEC 2024	12/31/2024	Sewer	602-49450-405	13.98
Activity 49450 - Sewer Total:					17,147.55

Activity: 49980 - Debt Service

BOND TRUST SERVICE CORP	92620	01/07/2025	BOND PAYMENT	602-49980-611	6,530.00
BOND TRUST SERVICE CORP	92624	01/07/2025	SERIES 2020B	602-49980-611	5,159.38
BOND TRUST SERVICE CORP	92625	01/08/2025	series 2020D	602-49980-611	9,874.50
BOND TRUST SERVICE CORP	92625	01/08/2025	series 2020D	602-49980-611	3,832.50
BOND TRUST SERVICE CORP	92621	01/07/2025	BOND PAYMENT-2017C GENE...	602-49980-720	19,212.50
BOND TRUST SERVICE CORP	92621	01/07/2025	BOND PAYMENT-2017C GENE...	602-49980-720	192.13
Activity 49980 - Debt Service Total:					44,801.01
Fund 602 - SEWER Total:					376,398.56

Fund: 604 - ELECTRIC

WESCO DISTRIBUTION, INC	496708	01/06/2025	ELECTRIC/INVENTORY	604-14200	2,248.65
JOHN HENRY FOSTER MINNE...	10737238-07	12/31/2024	ELECTRIC/CIP	604-16480	4,809.45
LELAND C JOHNSON	1/14/2025	01/15/2025	ELECTRIC PREPAYMENT REFU...	604-22000	300.00
BAUDILIO MIRANDA GARCIA	1/14/2025	01/15/2025	ELECTRIC PREPAYMENT REFU...	604-22000	300.00
BREEANNA M BLUE	1/14/2025	01/15/2025	ELECTRIC PREPAYMENT REFU...	604-22000	300.00
GERALD B MARKS	1/14/2025	01/15/2025	ELECTRIC PREPAYMENT REFU...	604-22000	300.00
PABLO MARMOLEJO-RODRIG...	1/14/2025	01/15/2025	ELECTRIC PREPAYMENT REFU...	604-22000	300.00
WILLIAM & CHELSIE BARLOW	12294-9 DEPOSIT	09/15/2023	ELECTRIC PREPAYMENT REFU...	604-22000	125.00
BOND TRUST SERVICE CORP	92626	01/08/2025	SERIES 2023B GENERAL O BO...	604-23100	75,000.00
BOND TRUST SERVICE CORP	92626	01/08/2025	SERIES 2023B GENERAL O BO...	604-23100	85,000.00
					168,683.10

Activity: 49550 - Electric

NCPERS MINNESOTA	FEB 25	01/13/2025	LIFE INSURANCE	604-49550-133	88.00
NCPERS MINNESOTA	FEB 25	01/13/2025	LIFE INSURANCE	604-49550-133	32.00
AMAZON CAPITAL SERVICES, I...	1CRX-LQVX-MY3M	01/06/2025	ELECTRIC/SUPPLIES REFUND	604-49550-200	-7.20
AMAZON CAPITAL SERVICES, I...	1FWH-9R9W-TCDL	01/03/2025	ELECTRIC/SUPPLIES	604-49550-200	41.67
WINDOM PRINTING LLC	24301	12/31/2024	ELECTRIC/SUPPLIES	604-49550-200	235.45
SCHWALBACH HARDWARE	SCHWALBACHS DEC 2024	12/31/2024	Electric office supplies	604-49550-211	108.98
SCHWALBACH HARDWARE	SCHWALBACHS DEC 2024	12/31/2024	Electric small tools all purpose...	604-49550-211	15.96
COUNTRY PRIDE SERVICE	9039504	01/03/2025	ELECTRIC/MOTOR FUELS	604-49550-212	30.00
WEX BANK	DEC 2024	12/31/2024	FUEL CARDS	604-49550-212	332.32
VERIZON WIRELESS	6101932956	01/03/2025	TELEPHONE/ALL DEPARTMEN...	604-49550-321	40.01
VERIZON WIRELESS	6101932956	01/03/2025	TELEPHONE/ALL DEPARTMEN...	604-49550-321	40.01
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	604-49550-321	51.51
OZ GROUP INC	5073176-010125	01/06/2025	ELECTRIC/DISPATCHING	604-49550-325	69.65
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	604-49550-326	90.00
US BANK	DEC 2024 US BANK	12/31/2024	kwik trip	604-49550-334	20.52
US BANK	DEC 2024 US BANK	12/31/2024	HOLIDAY INN	604-49550-334	252.28
US BANK	DEC 2024 US BANK	12/31/2024	HOLIDAY INN	604-49550-334	252.28
US BANK	DEC 2024 US BANK	12/31/2024	Holiday Inn (Legends)	604-49550-334	32.42
US BANK	DEC 2024 US BANK	12/31/2024	Buffalo Wild Wings	604-49550-334	45.72
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	604-49550-381	150.03
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	604-49550-382	44.34
MN ENERGY RESOURCES	5297991512	12/31/2024	ALL DEPT/GAS	604-49550-383	476.73

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	604-49550-385	92.71
CARQUEST - SMITH AUTO SUP...	15495-60441	01/15/2025	ELECTRIC/MAINTENANCE - ST...	604-49550-402	54.82
SCHWALBACH HARDWARE	SCHWALBACHS DEC 2024	12/31/2024	Electric maint structure	604-49550-402	-13.98
SCHWALBACH HARDWARE	SCHWALBACHS DEC 2024	12/31/2024	Electric maint structure	604-49550-402	17.98
SCHWALBACH HARDWARE	SCHWALBACHS DEC 2024	12/31/2024	Electric maint structure	604-49550-402	15.48
RUNNINGS SUPPLY, INC	RUNNINGS DEC 2024	12/31/2024	Electic	604-49550-404	29.90
WINDOM TOWING LLC	13987	12/31/2024	ELECTRIC/VEHICLE MAINT	604-49550-405	714.22
CARQUEST - SMITH AUTO SUP...	15495-60113	01/06/2025	ELECTRIC/VEHICLE MAINT.	604-49550-405	12.98
WINDOM AUTO VALUE	34308335	01/03/2025	ELECTRIC/VEHICLE MAINT.	604-49550-405	0.45
ELECTRIC FUND	# 1005	01/03/2025	ELECTRIC/MAINTENANCE - DI...	604-49550-408	145.15
ELECTRIC FUND	# 1007	01/13/2025	ELECTRIC/MAINTENANCE - DI...	604-49550-408	51.25
RUNNINGS SUPPLY, INC	RUNNINGS DEC 2024	12/31/2024	Electric	604-49550-408	8.99
SCHWALBACH HARDWARE	SCHWALBACHS DEC 2024	12/31/2024	Electric maint distrobution	604-49550-408	9.58
SCHWALBACH HARDWARE	SCHWALBACHS DEC 2024	12/31/2024	Electric maint distrobution	604-49550-408	49.98
MN DEPT OF PUBLIC SAFETY	1712500242024 M-141784	01/03/2025	ELECTRIC/ DUES	604-49550-433	100.00
WINDOM AREA DEVELOPMEN...	JAN 2025	12/11/2024	ELECTRIC/PAYMENTS TO OTH...	604-49550-491	1,200.00
Activity 49550 - Electric Total:					4,932.19

Activity: 49980 - Debt Service

BOND TRUST SERVICE CORP	92626	01/08/2025	SERIES 2023B GENERAL O BO...	604-49980-611	81,356.25
BOND TRUST SERVICE CORP	92626	01/08/2025	SERIES 2023B GENERAL O BO...	604-49980-611	69,825.00
Activity 49980 - Debt Service Total:					151,181.25

Fund 604 - ELECTRIC Total: 324,796.54**Fund: 609 - LIQUOR STORE**

BOND TRUST SERVICE CORP	92626	01/08/2025	SERIES 2023B GENERAL O BO...	609-23100	15,000.00
					15,000.00

Activity: 49751 - Liquor Store

NCPERS MINNESOTA	FEB 25	01/13/2025	LIFE INSURANCE	609-49751-133	48.00
INDOFF, INC	3771619	01/03/2025	LIQUOR STORE/SUPPLIES	609-49751-200	144.99
US BANK	DEC 2024 US BANK	12/31/2024	Amazon	609-49751-200	12.81
VESTIS GROUP, INC	2560336067	01/06/2025	LIQUOR STORE/CLEANING SU...	609-49751-211	69.07
O'MALLEY'S STORAGE AND R...	4360	01/15/2025	LIQUOR STORE/OPERATING S...	609-49751-217	100.00
A & B BUSINESS	IN1222044	01/06/2025	ALL DEPTS/ OPERATING SUPPL...	609-49751-217	31.28
JOHNSON BROS.	119608	01/03/2025	LIQUOR STORE/LIQUOR/FREI...	609-49751-251	-216.00
DOLL DISTRIBUTING, LLC	1670728	01/03/2025	LIQUOR STORE/LIQUOR/BEER...	609-49751-251	95.60
SOUTHERN GLAZER'S OF MN	2573410	01/06/2025	LIQUOR STORE/LIQUOR/FREI...	609-49751-251	1,730.83
JOHNSON BROS.	2700666	12/31/2024	LIQUOR STORE/LIQUOR/FREI...	609-49751-251	2,820.00
JOHNSON BROS.	2701144	01/06/2025	LIQUOR STORE/LIQUOR/FREI...	609-49751-251	5,934.65
JOHNSON BROS.	2704937	01/13/2025	LIQUOR STORE/LIQUOR/FREI...	609-49751-251	493.22
SOUTHERN GLAZER'S OF MN	5121729	12/31/2024	LIQUOR STORE/LIQUOR/FREI...	609-49751-251	922.22
SOUTHERN GLAZER'S OF MN	9618197	12/31/2024	LIQUOR STORE/LIQUOR	609-49751-251	-160.17
DOLL DISTRIBUTING, LLC	1670728	01/03/2025	LIQUOR STORE/LIQUOR/BEER...	609-49751-252	4,602.10
DOLL DISTRIBUTING, LLC	1670729	01/03/2025	LIQUOR STORE/BEER	609-49751-252	-73.80
BRAU BROTHERS BREWING C...	331786632	01/13/2025	LIQUOR STORE/BEER	609-49751-252	97.00
JOHNSON BROS.	118580	01/03/2025	LIQUOR STORE/WINE CREDIT	609-49751-253	-16.00
SOUTHERN GLAZER'S OF MN	2573411	01/06/2025	LIQUOR STORE/WINE/FREIGHT	609-49751-253	269.94
JOHNSON BROS.	2701145	01/06/2025	LIQUOR STORE/WINE/FREIGHT	609-49751-253	699.50
JOHNSON BROS.	2704938	01/13/2025	LIQUOR STORE/WINE/FREIGHT	609-49751-253	620.00
SOUTHERN GLAZER'S OF MN	5121730	12/31/2024	LIQUOR STORE/WINE/FREIGHT	609-49751-253	59.84
AH HERMEL COMPANY	1050442	01/03/2025	LIQUOR STORE/TOBACCO/FRE...	609-49751-254	45.11
AH HERMEL COMPANY	1050442	01/03/2025	LIQUOR STORE/TOBACCO/FRE...	609-49751-256	246.80
DOLL DISTRIBUTING, LLC	1670728	01/03/2025	LIQUOR STORE/LIQUOR/BEER...	609-49751-259	63.60
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	609-49751-321	226.78
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	609-49751-326	121.30
AH HERMEL COMPANY	1050442	01/03/2025	LIQUOR STORE/TOBACCO/FRE...	609-49751-333	8.95
JOHNSON BROS.	119608	01/03/2025	LIQUOR STORE/LIQUOR/FREI...	609-49751-333	-4.06
SOUTHERN GLAZER'S OF MN	2573410	01/06/2025	LIQUOR STORE/LIQUOR/FREI...	609-49751-333	16.13
SOUTHERN GLAZER'S OF MN	2573411	01/06/2025	LIQUOR STORE/WINE/FREIGHT	609-49751-333	12.30
JOHNSON BROS.	2700666	12/31/2024	LIQUOR STORE/LIQUOR/FREI...	609-49751-333	109.62
JOHNSON BROS.	2701144	01/06/2025	LIQUOR STORE/LIQUOR/FREI...	609-49751-333	106.83

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
JOHNSON BROS.	2701145	01/06/2025	LIQUOR STORE/WINE/FREIGHT	609-49751-333	28.42
JOHNSON BROS.	2704937	01/13/2025	LIQUOR STORE/LIQUOR/FREI...	609-49751-333	20.98
JOHNSON BROS.	2704938	01/13/2025	LIQUOR STORE/WINE/FREIGHT	609-49751-333	32.48
SOUTHERN GLAZER'S OF MN	5121729	12/31/2024	LIQUOR STORE/LIQUOR/FREI...	609-49751-333	16.74
SOUTHERN GLAZER'S OF MN	5121730	12/31/2024	LIQUOR STORE/WINE/FREIGHT	609-49751-333	2.05
WINDOM AREA CHAMBER OF...	1/2/2025	01/06/2025	MULTIPLE/ADVETISING	609-49751-340	300.00
NEXT STEP BROADCASTING INC	24120416	12/31/2024	LIQUOR STORE/ADVERTISIN	609-49751-340	258.26
NEXT STEP BROADCASTING INC	24120417	12/31/2024	LIQUOR STORE/ADVERTISING	609-49751-340	51.00
NEXT STEP BROADCASTING INC	24120418	12/31/2024	LIQUOR STORE/ADVERTISING	609-49751-340	204.00
CITIZEN PUBLISHING CO	DEC 2024	12/31/2024	ADS	609-49751-340	249.75
US BANK	DEC 2024 US BANK	12/31/2024	Meta	609-49751-340	19.45
CITIZEN PUBLISHING CO	DEC 24	12/31/2024	LIQUOR STORE/ADS	609-49751-340	1,326.60
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	609-49751-381	114.13
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	609-49751-382	21.79
MN ENERGY RESOURCES	5297991512	12/31/2024	ALL DEPT/GAS	609-49751-383	223.50
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	609-49751-385	45.18
EVERS TECHNOLOGY SOLUTI...	INV-1799	12/31/2024	LIQUOR STORE/MAINTENANC...	609-49751-404	117.56
SCHWALBACH HARDWARE	SCHWALBACHS DEC 2024	12/31/2024	Liquor maint	609-49751-406	58.95
US BANK	DEC 2024 US BANK	12/31/2024	City Hive	609-49751-433	50.24
Activity 49751 - Liquor Store Total:					22,379.52

Activity: 49980 - Debt Service

BOND TRUST SERVICE CORP	92626	01/08/2025	SERIES 2023B GENERAL O BO...	609-49980-611	12,837.50
Activity 49980 - Debt Service Total:					12,837.50
Fund 609 - LIQUOR STORE Total:					50,217.02

Fund: 614 - TELECOM

INTERNAL REVENUE SERVICE	DEC 24 FINAL	12/31/2024	TELECOM/FINAL	614-20201	221.88
INTERNAL REVENUE SERVICE	JAN 25	01/13/2025	DEPOSIT-TELECOM	614-20201	500.00
MN 9-1-1 PROGRAM	JAN 9	01/13/2025	TELECOM/TAP & TACIP	614-20206	950.19
BOND TRUST SERVICE CORP	92619	01/07/2025	BOND PAYMENT - 2017B PRO...	614-23100	100,000.00
					101,672.07

Activity: 49870 - Telecom

NCPERS MINNESOTA	FEB 25	01/13/2025	LIFE INSURANCE	614-49870-133	80.00
AMAZON CAPITAL SERVICES, I...	11VY-R4TN-PW43	12/31/2024	TELECOM/SUPPLIES	614-49870-200	10.66
CITY LAUNDERING CO.	2079380-00	12/31/2024	TELECOM/CLEANING SUPPLIES	614-49870-211	25.12
WEX BANK	DEC 2024	12/31/2024	FUEL CARDS	614-49870-212	135.24
A & B BUSINESS	IN1222044	01/06/2025	ALL DEPTS/ OPERATING SUPPL...	614-49870-217	51.72
SCHWALBACH HARDWARE	SCHWALBACHS DEC 2024	12/31/2024	Telecom utility system	614-49870-227	36.98
SCHWALBACH HARDWARE	SCHWALBACHS DEC 2024	12/31/2024	Telecom utility system	614-49870-227	22.48
CENTURY LINK	12/16-1/15	12/31/2024	TELECOM/TELEPHONE	614-49870-321	188.92
VERIZON WIRELESS	6101932956	01/03/2025	TELEPHONE/ALL DEPARTMEN...	614-49870-321	51.39
VERIZON WIRELESS	6101932956	01/03/2025	TELEPHONE/ALL DEPARTMEN...	614-49870-321	41.39
VERIZON WIRELESS	6101932956	01/03/2025	TELEPHONE/ALL DEPARTMEN...	614-49870-321	51.39
VERIZON WIRELESS	6101932956	01/03/2025	TELEPHONE/ALL DEPARTMEN...	614-49870-321	51.39
VERIZON WIRELESS	6101932956	01/03/2025	TELEPHONE/ALL DEPARTMEN...	614-49870-321	51.39
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	614-49870-321	232.89
NEXT STEP BROADCASTING INC	24110523	12/31/2024	WCC/ADVERTISING	614-49870-340	56.10
NEXT STEP BROADCASTING INC	24120509	12/31/2024	TELECOM/ADVERTISING	614-49870-340	75.99
NEXT STEP BROADCASTING INC	24120510	12/31/2024	TELECOM/ADVERTISING	614-49870-340	75.99
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	614-49870-381	3,155.93
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	614-49870-382	20.98
MN ENERGY RESOURCES	5297991512	12/31/2024	ALL DEPT/GAS	614-49870-383	100.35
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	614-49870-385	42.65
COTTONWOOD CO AUD/TREAS	5/20/2024	12/31/2024	TELECOM/MAINTENANCE - DI...	614-49870-408	250.00
ENTERPRISE FM TRUST	613153-010525	01/15/2025	POLICE/TELECOM/VEHICLE LE...	614-49870-419	537.16
DISPLAY SYSTEMS INTERNATI...	214896	01/06/2025	TELECOM/SUBSCRIBER FEES	614-49870-442	198.44
Diamond Sports Topco, LLC	24580	12/31/2024	TELECOM/SUBSCRIBER FEES	614-49870-442	6,305.68
ARVIG ENTERPRISES, INC	348222	12/31/2024	TELECOM/SUBSCRIBER FEES	614-49870-442	303.50
UNIVERSAL SERVICE ADMIN CO	27KNQHJL	12/31/2024	TELECOM/INTER GOVT FEES	614-49870-443	2,114.51
E-911 - INDEPENDENT EMERG...	1/1/2025	01/06/2025	TELECOM/SWITCH FEES	614-49870-445	40.00

Expense Approval Report

Payment Dates: 1/4/2025 - 1/16/2025

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
WOODSTOCK COMMUNICATI...	10320625	01/06/2025	TELECOM/SWITCH FEES	614-49870-445	205.10
ZAYO GROUP, LLC	2025010027696	01/15/2025	TELECOM/INTERNET EXPENSE	614-49870-447	1,950.00
JONATHAN ENGSTROM	407	12/31/2024	TELECOM/INTERNET EXPENSE	614-49870-447	1,700.00
JONATHAN ENGSTROM	409	12/31/2024	TELECOM/INTERNET EXPENSE	614-49870-447	1,700.00
HURRICANE ELECTRIC LLC	98529094-IN	01/06/2025	TELECOM/INTERNET EXPENSE	614-49870-447	4,100.00
US BANK	DEC 2024 US BANK	12/31/2024	IceWarp	614-49870-447	1,378.91
US BANK	DEC 2024 US BANK	12/31/2024	Dream Host Web Hosting	614-49870-447	139.00
GOLDEN WEST TECH & INT SO...	241200053	01/06/2025	TELECOM/ON CALL SUPPORT	614-49870-448	374.81
SWWC - SOUTHWEST WEST C...	77849	12/31/2024	TELECOM/ON CALL SUPPORT	614-49870-448	950.00
JORDAN BUSSA	MAY-DEC 2024	12/31/2024	TELECOMON CALL SUPPORT	614-49870-448	348.00
ZAYO GROUP, LLC	2025010002376	12/31/2024	TELECOM/CALL COMPLETION	614-49870-451	11,287.11
ONVOY, LLC dba INTELIGUENT	517534	12/31/2024	TELECOM/CALL COMPLETION	614-49870-451	8,748.21
ONVOY, LLC dba INTELIGUENT	517597	12/31/2024	TELECOM/CALL COMPLETION	614-49870-451	340.99
BOND TRUST SERVICE CORP	93442	01/07/2025	BOND PAYMENT 2017B ADM ...	614-49870-480	475.00
Activity 49870 - Telecom Total:					48,005.37

Activity: 49980 - Debt Service

BOND TRUST SERVICE CORP	92619	01/07/2025	BOND PAYMENT - 2017B PRO...	614-49980-611	4,500.00
Activity 49980 - Debt Service Total:					4,500.00

Fund 614 - TELECOM Total: 154,177.44**Fund: 615 - ARENA**

BOND TRUST SERVICE CORP	92622	01/07/2025	BOND PAYMENT - 2018A GEN...	615-23100	50,000.00
					50,000.00

Activity: 49850 - Arena

NCPERS MINNESOTA	Feb 25	01/13/2025	LIFE INSURANCE	615-49850-133	16.00
WEX BANK	DEC 2024	12/31/2024	FUEL CARDS	615-49850-212	111.28
A & B BUSINESS	IN1222044	01/06/2025	ALL DEPTS/ OPERATING SUPPL...	615-49850-217	37.50
VERIZON WIRELESS	6101932956	01/03/2025	TELEPHONE/ALL DEPARTMEN...	615-49850-321	32.93
VERIZON WIRELESS	6101932956	01/03/2025	TELEPHONE/ALL DEPARTMEN...	615-49850-321	41.39
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	615-49850-321	127.28
ASCAP	12/20/2024	01/03/2025	LICENSING FEES	615-49850-326	148.34
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	615-49850-326	433.00
WINDOM AREA CHAMBER OF...	1/2/2025	01/06/2025	MULTIPLE/ADVERTISING	615-49850-340	300.00
WINDOM AREA SCHOOLS	3142	01/13/2025	ARENA/ADVERTISING	615-49850-340	25.00
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	615-49850-381	6,733.27
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	615-49850-382	218.49
MN ENERGY RESOURCES	5297991512	12/31/2024	ALL DEPT/GAS	615-49850-383	2,083.26
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	615-49850-385	111.96
BOND TRUST SERVICE CORP	93444	01/07/2025	2018A ADM FEE	615-49850-480	475.00
Activity 49850 - Arena Total:					10,894.70

Activity: 49980 - Debt Service

BOND TRUST SERVICE CORP	92622	01/07/2025	BOND PAYMENT - 2018A GEN...	615-49980-611	13,204.38
Activity 49980 - Debt Service Total:					13,204.38

Fund 615 - ARENA Total: 74,099.08**Fund: 617 - M/P CENTER****Activity: 49860 - M/P Center**

NCPERS MINNESOTA	Feb 25	01/13/2025	LIFE INSURANCE	617-49860-133	48.00
VESTIS GROUP, INC	2560336028	01/06/2025	WCC/CLEANING/SUPPLIES	617-49860-211	24.94
MN DEPT OF EMPLOY & ECON ...	17782866	01/13/2025	WCC/UNEMPLOYMENT BENEF...	617-49860-217	0.92
US BANK	DEC 2024 US BANK	12/31/2024	Staples	617-49860-217	264.92
A & B BUSINESS	IN1222044	01/06/2025	ALL DEPTS/ OPERATING SUPPL...	617-49860-217	100.00
US BANK	DEC 2024 US BANK	12/31/2024	hyvee	617-49860-254	35.56
US BANK	DEC 2024 US BANK	12/31/2024	Walmart	617-49860-261	133.35
US BANK	DEC 2024 US BANK	12/31/2024	sams club	617-49860-261	237.98
US BANK	DEC 2024 US BANK	12/31/2024	Great Northern Popcorn	617-49860-261	143.98
US BANK	DEC 2024 US BANK	12/31/2024	Hyvee	617-49860-261	41.96
US BANK	DEC 2024 US BANK	12/31/2024	Hyvee	617-49860-261	59.26
SCHWALBACH HARDWARE	SCHWALBACHS DEC 2024	12/31/2024	Community Center	617-49860-261	22.45
VERIZON WIRELESS	6101932956	01/03/2025	TELEPHONE/ALL DEPARTMEN...	617-49860-321	41.39

Expense Approval Report

Payment Dates: 1/4/2025 - 1/16/2025

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	617-49860-321	61.99
ASCAP	12/20/2024	01/03/2025	LICENSING FEES	617-49860-326	148.33
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	617-49860-326	403.33
WINDOM AREA CHAMBER OF...	1/2/2025	01/06/2025	MULTIPLE/ADVETISING	617-49860-340	300.00
NEXT STEP BROADCASTING INC	24110524	12/31/2024	WCC/ADVERTISING	617-49860-340	56.10
CITIZEN PUBLISHING CO	DEC 2024	12/31/2024	ADS	617-49860-340	231.80
CITIZEN PUBLISHING CO	DEC 2024	12/31/2024	ADS	617-49860-340	27.00
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	617-49860-381	986.50
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	617-49860-382	46.50
MN ENERGY RESOURCES	5297991512	12/31/2024	ALL DEPT/GAS	617-49860-383	959.73
ELECTRIC FUND	JAN. 2025 CITY UTILITIES	01/09/2025	MONTHLY UTILITY	617-49860-385	108.94
WINDOM FIRE & SAFETY, LLC	0008765	01/07/2025	WCC/MAINTENANCE - GROU...	617-49860-406	179.90
INDOFF, INC	3771888	01/03/2025	WCC/MAINTENANCE - GROU...	617-49860-406	69.00
Activity 49860 - M/P Center Total:					4,733.83
Fund 617 - M/P CENTER Total:					4,733.83

Fund: 700 - PAYROLL

Internal Revenue Service-Payr...	INV0002544	01/10/2025	Federal Tax Withholding	700-21701	13,513.87
MN Department of Revenue - ...	INV0002545	01/10/2025	State Withholding	700-21702	6,520.77
Internal Revenue Service-Payr...	INV0002544	01/10/2025	Social Security	700-21703	14,147.26
MN Pera	INV0002542	01/10/2025	PERA	700-21704	1,097.12
MN Pera	INV0002542	01/10/2025	PERA	700-21704	12,192.28
MN Pera	INV0002542	01/10/2025	PERA	700-21704	15,823.45
MN State Deferred	INV0002543	01/10/2025	Deferred Compensation	700-21705	3,979.00
MN State Deferred	INV0002543	01/10/2025	Deferred Roth	700-21705	577.00
NECA IBEW FAMILY MEDICAL ...	FEB 25	01/13/2025	HEALTH INSURANCE	700-21706	43,744.29
LAW ENFORCEMENT LABOR S...	JAN 2025	01/13/2025	POLICE/UNIONS DUES	700-21708	584.00
Internal Revenue Service-Payr...	INV0002544	01/10/2025	Medicare Withholding	700-21711	4,445.12
WEX Health Inc	1/10/2025	01/15/2025	FLEX SPENDING	700-21712	970.55
WEX Health Inc	1/2/2025	01/15/2025	FLEX SPENDING	700-21712	775.00
WEX Health Inc	1/3/2025	01/15/2025	FLEX SPENDING	700-21712	187.53
WEX Health Inc	1/7/2025	01/15/2025	FLEX SPENDING	700-21712	2,500.00
NCPERS MINNESOTA	FEB 25	01/13/2025	LIFE INSURANCE	700-21718	16.00
MN BENEFIT ASSOCIATION	2025-0307780	01/15/2025	INDIVIDUAL INSURANCE	700-21719	744.45
WEX Health Inc	INV0002541	01/10/2025	HSA Employee Contribution	700-21723	861.14
					122,678.83
Fund 700 - PAYROLL Total:					122,678.83
Grand Total:					2,272,893.78

Report Summary

Fund Summary

Fund	Payment Amount
100 - GENERAL	73,131.61
211 - LIBRARY	3,771.79
225 - AIRPORT	4,062.09
230 - POOL	285.75
235 - AMBULANCE	6,948.41
250 - EDA GENERAL	625.03
274 - TIF 1-19 NWIP II	159,725.00
305 - 2009 STREET IMPROVEMENT	89,637.49
306 - 2013 STREET IMPROVEMENT	160,635.00
307 - 2017 STREET PROJECT	174,897.50
308 - 2020 STREET PROJECT	205,380.80
401 - GENERAL CAPITAL PROJECTS	30,319.18
402 - CAPITAL PROJECT - ESF	107,120.00
601 - WATER	149,252.83
602 - SEWER	376,398.56
604 - ELECTRIC	324,796.54
609 - LIQUOR STORE	50,217.02
614 - TELECOM	154,177.44
615 - ARENA	74,099.08
617 - M/P CENTER	4,733.83
700 - PAYROLL	122,678.83
Grand Total:	2,272,893.78

Account Summary

Account Number	Account Name	Payment Amount
100-20191	Unapplied Cash	334.44
100-36200	Other Income	-466.53
100-41110-304	Legal Fees	915.00
100-41110-326	Data Processing	27.39
100-41110-334	Meals/Lodging	126.75
100-41110-350	Printing & Design	619.00
100-41110-433	Dues & Subscriptions	15,066.00
100-41110-491	Payments to Other Orga...	4,776.58
100-41310-133	Employer Paid Insurance...	104.00
100-41310-200	Office Supplies	887.33
100-41310-217	Other Operating Supplies	492.65
100-41310-301	Auditing & Consulting Se...	17.09
100-41310-308	Training & Registrations	20.00
100-41310-321	Telephone	76.81
100-41310-326	Data Processing	329.84
100-41310-334	Meals/Lodging	126.75
100-41310-350	Printing & Design	565.50
100-41310-433	Dues & Subscriptions	171.33
100-41910-133	Employer Paid Insurance...	8.00
100-41910-321	Telephone	101.81
100-41910-433	Dues & Subscriptions	75.00
100-41940-211	Cleaning Supplies	92.98
100-41940-381	Electric Utility	558.40
100-41940-382	Water Utility	62.07
100-41940-383	Gas Utility	758.28
100-41940-385	Sewer Utility	137.99
100-41940-406	Repairs & Maint - Groun...	481.68
100-42120-133	Employer Paid Insurance...	160.00
100-42120-200	Office Supplies	223.54
100-42120-212	Motor Fuels	1,926.97
100-42120-218	Uniforms	219.99
100-42120-321	Telephone	722.61

Account Summary

Account Number	Account Name	Payment Amount
100-42120-322	Postage	29.07
100-42120-323	Radio Units	346.70
100-42120-350	Printing & Design	97.95
100-42120-404	Repairs & Maint - M&E	645.00
100-42120-405	Repairs & Maint - Vehicle	31.53
100-42120-419	Vehicle Lease	791.78
100-42120-433	Dues & Subscriptions	2,826.06
100-42120-480	Other Miscellaneous	169.95
100-42220-212	Motor Fuels	314.22
100-42220-215	Materials & Equipment	313.47
100-42220-217	Other Operating Supplies	109.19
100-42220-218	Uniforms	121.79
100-42220-308	Training & Registrations	7,500.00
100-42220-321	Telephone	42.89
100-42220-381	Electric Utility	372.64
100-42220-382	Water Utility	16.19
100-42220-383	Gas Utility	530.58
100-42220-385	Sewer Utility	38.83
100-42220-404	Repairs & Maint - M&E	10.99
100-42220-460	Miscellaneous Taxes	1,477.25
100-42500-381	Electric Utility	33.80
100-42700-300	Charges for Services	82.83
100-43100-133	Employer Paid Insurance...	80.00
100-43100-212	Motor Fuels	2,480.87
100-43100-217	Other Operating Supplies	85.91
100-43100-321	Telephone	62.77
100-43100-350	Printing & Design	723.75
100-43100-381	Electric Utility	2,480.79
100-43100-382	Water Utility	20.35
100-43100-383	Gas Utility	565.42
100-43100-385	Sewer Utility	44.86
100-43100-401	Repairs & Maint - Buildi...	187.07
100-43100-404	Repairs & Maint - M&E	19,813.98
100-45120-217	Other Operating Supplies	18.75
100-45202-133	Employer Paid Insurance...	16.00
100-45202-326	Data Processing	416.00
100-45202-381	Electric Utility	513.13
211-45501-133	Employer Paid Insurance...	16.00
211-45501-200	Office Supplies	46.05
211-45501-217	Other Operating Supplies	154.81
211-45501-321	Telephone	166.39
211-45501-326	Data Processing	70.00
211-45501-381	Electric Utility	153.89
211-45501-382	Water Utility	20.77
211-45501-383	Gas Utility	426.26
211-45501-385	Sewer Utility	46.25
211-45501-402	Repairs & Maint - Struct...	919.90
211-45501-433	Dues & Subscriptions	301.00
211-45501-435	Books and Pamphlets	1,450.47
225-45127-404	Repairs & Maint - M&E	4,042.00
225-45127-406	Repairs & Maint - Groun...	20.09
230-45124-217	Other Operating Supplies	152.08
230-45124-381	Electric Utility	33.00
230-45124-383	Gas Utility	48.09
230-45124-385	Sewer Utility	52.58
235-42153-133	Employer Paid Insurance...	16.00
235-42153-212	Motor Fuels	3,188.33
235-42153-217	Other Operating Supplies	1,469.24

Account Summary

Account Number	Account Name	Payment Amount
235-42153-218	Uniforms	600.85
235-42153-321	Telephone	380.81
235-42153-334	Meals/Lodging	497.11
235-42153-381	Electric Utility	248.42
235-42153-382	Water Utility	10.80
235-42153-383	Gas Utility	353.72
235-42153-385	Sewer Utility	25.88
235-42153-405	Repairs & Maint - Vehicle	157.25
250-46520-133	Employer Paid Insurance...	24.00
250-46520-200	Office Supplies	21.36
250-46520-321	Telephone	101.81
250-46520-340	Advertising & Promotions	380.25
250-46520-381	Electric Utility	97.61
274-49980-601	Bond Principal	155,000.00
274-49980-611	Bond Interest	4,725.00
305-39202	Contribution from Enter...	-36,612.51
305-49980-601	Bond Principal	125,000.00
305-49980-611	Bond Interest	1,250.00
306-49980-601	Bond Principal	150,000.00
306-49980-611	Bond Interest	10,635.00
307-41000-480	Other Miscellaneous	475.00
307-49980-601	Bond Principal	140,000.00
307-49980-611	Bond Interest	34,422.50
308-36101	Special Assessment Princ...	668.30
308-41000-480	Other Miscellaneous	950.00
308-49980-601	Bond Principal	165,000.00
308-49980-611	Bond Interest	38,762.50
401-49950-500	Capital Outlay - Office	781.96
401-49950-502	Capital Outlay - Fire	702.92
401-49950-509	Capital Outlay - Administ...	28,834.30
402-49980-602	Other Long-Term Obligat...	95,000.00
402-49980-612	Other Interest	12,120.00
601-23100	Bond Payable - Noncurr...	105,550.00
601-49400-133	Employer Paid Insurance...	48.00
601-49400-212	Motor Fuels	239.63
601-49400-217	Other Operating Supplies	77.63
601-49400-321	Telephone	142.84
601-49400-322	Postage	6.20
601-49400-326	Data Processing	70.00
601-49400-381	Electric Utility	4,011.42
601-49400-382	Water Utility	19.93
601-49400-383	Gas Utility	225.40
601-49400-385	Sewer Utility	43.47
601-49400-386	Landfill	279.76
601-49400-404	Repairs & Maint - M&E	288.85
601-49400-405	Repairs & Maint - Vehicle	879.44
601-49980-611	Bond Interest	20,162.38
601-49980-720	Transfers - Debt Service	17,207.88
602-23100	Bond Payable - Noncurr...	314,450.00
602-49450-212	Motor Fuels	221.30
602-49450-217	Other Operating Supplies	286.68
602-49450-310	Lab Testing	2,072.00
602-49450-321	Telephone	298.71
602-49450-326	Data Processing	70.00
602-49450-331	Travel Expense	197.88
602-49450-381	Electric Utility	10,497.75
602-49450-382	Water Utility	1,041.36
602-49450-383	Gas Utility	1,924.46

Account Summary

Account Number	Account Name	Payment Amount
602-49450-404	Repairs & Maint - M&E	523.43
602-49450-405	Repairs & Maint - Vehicle	13.98
602-49980-611	Bond Interest	25,396.38
602-49980-720	Transfers - Debt Service	19,404.63
604-14200	Inventory	2,248.65
604-16480	CIP-Const in Progress	4,809.45
604-22000	Prepayments	1,625.00
604-23100	Bond Payable - Noncurr...	160,000.00
604-49550-133	Employer Paid Insurance...	120.00
604-49550-200	Office Supplies	269.92
604-49550-211	Cleaning Supplies	124.94
604-49550-212	Motor Fuels	362.32
604-49550-321	Telephone	131.53
604-49550-325	Dispatching	69.65
604-49550-326	Data Processing	90.00
604-49550-334	Meals/Lodging	603.22
604-49550-381	Electric Utility	150.03
604-49550-382	Water Utility	44.34
604-49550-383	Gas Utility	476.73
604-49550-385	Sewer Utility	92.71
604-49550-402	Repairs & Maint - Struct...	74.30
604-49550-404	Repairs & Maint - M&E	29.90
604-49550-405	Repairs & Maint - Vehicle	727.65
604-49550-408	Repairs & Maint - Distrib...	264.95
604-49550-433	Dues & Subscriptions	100.00
604-49550-491	Payments to Other Orga...	1,200.00
604-49980-611	Bond Interest	151,181.25
609-23100	Bond Payable - Noncurr...	15,000.00
609-49751-133	Employer Paid Insurance...	48.00
609-49751-200	Office Supplies	157.80
609-49751-211	Cleaning Supplies	69.07
609-49751-217	Other Operating Supplies	131.28
609-49751-251	Liquor	11,620.35
609-49751-252	Beer	4,625.30
609-49751-253	Wine	1,633.28
609-49751-254	Soft Drinks & Mix	45.11
609-49751-256	Tobacco Products	246.80
609-49751-259	Non- Alcoholic	63.60
609-49751-321	Telephone	226.78
609-49751-326	Data Processing	121.30
609-49751-333	Freight and Express	350.44
609-49751-340	Advertising & Promotions	2,409.06
609-49751-381	Electric Utility	114.13
609-49751-382	Water Utility	21.79
609-49751-383	Gas Utility	223.50
609-49751-385	Sewer Utility	45.18
609-49751-404	Repairs & Maint - M&E	117.56
609-49751-406	Repairs & Maint - Groun...	58.95
609-49751-433	Dues & Subscriptions	50.24
609-49980-611	Bond Interest	12,837.50
614-20201	Excise Tax Payable	721.88
614-20206	911 988 TAP & TACIP Fe...	950.19
614-23100	Bond Payable - Noncurr...	100,000.00
614-49870-133	Employer Paid Insurance...	80.00
614-49870-200	Office Supplies	10.66
614-49870-211	Cleaning Supplies	25.12
614-49870-212	Motor Fuels	135.24
614-49870-217	Other Operating Supplies	51.72

Account Summary

Account Number	Account Name	Payment Amount
614-49870-227	Utility System Maint Sup...	59.46
614-49870-321	Telephone	668.76
614-49870-340	Advertising & Promotions	208.08
614-49870-381	Electric Utility	3,155.93
614-49870-382	Water Utility	20.98
614-49870-383	Gas Utility	100.35
614-49870-385	Sewer Utility	42.65
614-49870-408	Repairs & Maint - Distrib...	250.00
614-49870-419	Vehicle Lease	537.16
614-49870-442	Subscriber Fees	6,807.62
614-49870-443	Intergovernmental Fees	2,114.51
614-49870-445	Switch Fees	245.10
614-49870-447	Internet Expense	10,967.91
614-49870-448	On-Call Support	1,672.81
614-49870-451	Call Completion	20,376.31
614-49870-480	Other Miscellaneous	475.00
614-49980-611	Bond Interest	4,500.00
615-23100	Bond Payable - Noncurr...	50,000.00
615-49850-133	Employer Paid Insurance...	16.00
615-49850-212	Motor Fuels	111.28
615-49850-217	Other Operating Supplies	37.50
615-49850-321	Telephone	201.60
615-49850-326	Data Processing	581.34
615-49850-340	Advertising & Promotions	325.00
615-49850-381	Electric Utility	6,733.27
615-49850-382	Water Utility	218.49
615-49850-383	Gas Utility	2,083.26
615-49850-385	Sewer Utility	111.96
615-49850-480	Other Miscellaneous	475.00
615-49980-611	Bond Interest	13,204.38
617-49860-133	Employer Paid Insurance...	48.00
617-49860-211	Cleaning Supplies	24.94
617-49860-217	Other Operating Supplies	365.84
617-49860-254	Soft Drinks & Mix	35.56
617-49860-261	Other Merchandise	638.98
617-49860-321	Telephone	103.38
617-49860-326	Data Processing	551.66
617-49860-340	Advertising & Promotions	614.90
617-49860-381	Electric Utility	986.50
617-49860-382	Water Utility	46.50
617-49860-383	Gas Utility	959.73
617-49860-385	Sewer Utility	108.94
617-49860-406	Repairs & Maint - Groun...	248.90
700-21701	Federal Withholding	13,513.87
700-21702	State Withholding	6,520.77
700-21703	FICA Tax Withholding	14,147.26
700-21704	PERA Contributions	29,112.85
700-21705	Retirement	4,556.00
700-21706	Medical Insurance	43,744.29
700-21708	PD Union Dues	584.00
700-21711	Medicare Tax Withholdi...	4,445.12
700-21712	Flex Account	4,433.08
700-21718	Individual Insurance-NC...	16.00
700-21719	Individual Insurance-MB...	744.45
700-21723	HSA Employee Contribut...	861.14
Grand Total:		2,272,893.78

Project Account Summary

Project Account Key
None

Payment Amount
2,317,962.64
2,317,962.64

Grand Total:

Donna Skelton

Date/Time received: 12/31/24 2:35 pm AK

Agenda Request Form

(This form can be used only once a month by the same individual(s). It is not a venue to bypass policies and procedures of city commissions and committees.)

Name: Mike Lohr Telephone No: 507-330-8281

Address: 26188 Cityland S

Date of Council Meeting: _____ (Agenda item must be turned into the city office by Friday noon preceding the Tuesday meeting.)

Subject: Hospital information
recommendation for diversity
of quality health care for all of Cottonwood
County

Have you brought this to the attention of the appropriate department head?
Committee? _____

Jenny Quade & Dennis
ESplan

Hand-outs, audio-visual materials (These must be simple and set up directly before you speak and taken down directly afterward): I can make

A sample handout with my main
points.

This format gives citizens an opportunity to express concerns to the council without expectation of discussion or action. No more than two (2) people should speak on the same topic at one meeting. Remarks should not exceed five (5) minutes per person. They should be directed to the council as a whole and not to any individual member or department head.

Mike Lohr
Signature

I will give the same info
to county commissioners
censorship for information
care for the vaccine injured will
be brought forward.

RESOLUTION #2025-02

INTRODUCED:

SECONDED:

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

AUTHORIZATION TO ACCEPT A DONATION FROM RON FLATGARD ESTATE TO THE WINDOM COMMUNITY CENTER

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

WHEREAS, the Ron Flatgard Estate is a supporter of the City of Windom and specifically the Windom Community Center; and

WHEREAS, the City of Windom has received a donation of \$1,000 from the Ron Flatgard Estate for the Windom Community Center; and

WHEREAS, the Donor requests that the donation be used for the Senior Center located at the Windom Community Center.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF WINDOM, MINNESOTA, that the City Council accepts the donation of \$1,000 offered by the Estate of Ron Flatgard to be used for the Senior Center at the Windom Community Center.

Adopted by the Council this 21st day of January, 2025.

Attest: _____
 Steven Nasby, City Administrator

Hilary Mathis, Mayor

RESOLUTION #2025-03

INTRODUCED:

SECONDED:

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

AUTHORIZATION TO ACCEPT A DONATION FROM DOROTHY VANNORMAN TO THE WINDOM PUBLIC LIBRARY

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, Dorothy VanNorman is a supporter of the City of Windom and specifically the Windom Public Library; and

WHEREAS, the City of Windom has received a donation of \$500 from Dorothy VanNorman for the Windom Public Library; and

WHEREAS, the Donor requests that the donation be used for the Children's Library located at the Windom Public Library.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF WINDOM, MINNESOTA, that the City Council accepts the donation of \$500 offered by Dorothy VanNorman to be used for the Children's Library at the Windom Public Library.

Adopted by the Council this 21st day of January, 2025.

Hilary Mathis, Mayor

Attest: _____
Steven Nasby, City Administrator



January 14, 2025

Statement of Work - Audit Services

This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated January 14, 2025, or superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and City of Windom ("you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services CLA will provide for the entity as of and for the year ended December 31, 2024.

Craig W. Popenhagen, CPA is responsible for the performance of the audit engagement.

Scope of audit services

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund and the aggregate remaining fund information, which collectively comprise the basic financial statements of City of Windom, and the related notes to the financial statements as of and for the year ended December 31, 2024.

The Governmental Accounting Standards Board (GASB) provides for certain required supplementary information (RSI) to accompany the entity'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 and the related notes.
- Preparation of the required supplementary information (RSI).
- Preparation of the supplementary information.
- Propose adjusting entries, if needed
- Assistance implementing new accounting standards, if needed.

Audit objectives

The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion about whether your 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). Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Our audit will be conducted in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require us to be independent of the entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. Our audit will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion.

We will apply certain limited procedures to the RSI in accordance with U.S. GAAS. However, we will not express an opinion or provide any assurance on the RSI because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. We will also perform procedures to enable us to express an opinion on whether the supplementary information (as identified above) other than RSI accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

We will issue a written report upon completion of our audit of your financial statements.

Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from the engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming opinions on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express opinions or issue a report, or withdrawing from the engagement.

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

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

It is our understanding that our auditors' report will be included in your annual report which is comprised of the introductory section and that your annual report will be issued by the date of our reports on your financial statements. Our responsibility for other information included in your annual report does not extend beyond the financial information identified in our opinion on the financial statements. We have no responsibility for determining whether such other information is properly stated and do not have an obligation to perform any procedures to corroborate other information contained in your annual report. We are required by professional standards to read the other information and consider whether a material inconsistency exists between the other information and the financial statements because the credibility of the financial statements and our auditors' report thereon may be undermined by material inconsistencies between the audited financial statements and other information. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

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 exercise professional judgment and maintain professional skepticism throughout the planning and performance of the audit. As part of our audit, we will:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and evaluate whether audit evidence obtained is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 entity's internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting

estimates made by management, as well as evaluate the overall presentation of the financial statements, including the amounts and disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Conclude, based on our evaluation of audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

Although our audit planning has not been concluded and modifications may be made, we have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management override of controls
- Revenue recognition

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

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

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the entity'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*.

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

Management responsibilities

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

You are responsible for the preparation and fair presentation of the financial statements and RSI in accordance with U.S. GAAP.

Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; adjusting the financial statements to correct material misstatements; and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for 12 months beyond the financial statement date.

You are responsible for the design, implementation, and maintenance of effective internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities and safeguarding assets to help ensure that appropriate goals and objectives are met. 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 entity 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 entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and

grant agreements; identifying and ensuring that the entity complies with applicable laws, regulations, contracts, and grant agreements; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered. You are responsible for taking timely and appropriate steps to remedy any fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we may report.

You are responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including amounts and disclosures, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, and for the accuracy and completeness of that information (including information from within and outside of the general and subsidiary ledgers); (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

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

Management is responsible for the preparation of other information included in your annual report. You agree to provide the final version of such information to us in a timely manner, and if possible, prior to the date of our auditors' report. If the other information included in your annual report will not be available until after the date of our auditors' report on the financial statements, you agree to provide written representations indicating that (1) the information is consistent with the financial statements, (2) the other information does not contain material misstatements, and (3) the final version of the documents will be provided to us when available, and prior to issuance of the annual report by the entity, so that we can complete the procedures required by professional standards. Management agrees to correct material inconsistencies that we may identify. You agree to include our auditors' report in any document containing financial statements that indicates that such financial statements have been audited by us.

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 entity'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 entity'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.

Use of financial statements

Should you decide to include or incorporate by reference these financial statements and our auditors' report(s) thereon in a future private placement or other offering of equity or debt securities, you agree that we are under no obligation to re-issue our report or provide consent for the use of our report in such a registration or offering document. We will determine, at our sole discretion, whether we will re-issue our report or provide consent for the use of our report only after we have performed the procedures we consider necessary in the circumstances. If we decide to re-issue our report or consent to the use of our report, we will be required to perform certain procedures including, but not limited to, (a) reading other information incorporated by reference in the registration statement or other offering document and (b) subsequent event procedures. These procedures will be considered an engagement separate and distinct from our audit engagement, and we will bill you separately. If we decide to re-issue our report or consent to the use of our report, you agree that we will be included on each distribution of draft offering materials and we will receive a complete set of final documents. If we decide not to re-issue our report or decide to withhold our consent to the use of our report, you may be required to engage another firm to audit periods covered by our audit reports, and that firm will likely bill you for its services. While the successor auditor may request access to our workpapers for those periods, we are under no obligation to permit such access.

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

We will provide copies of our reports to the entity; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing confidential 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 Minnesota Office of the State Auditor, 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 or electronic versions 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 Minnesota Office of the State Auditor. If we are aware that a federal or state 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.

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 audit 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 SOW 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/.

Fees

Audit of financial statements	\$60,800.00
GASB 100 – Accounting for Changes in Errors, hourly rate and only if needed	\$220.00
GASB 101 – Compensated Absences, hourly rate and only if needed	\$220.00

We will also bill for expenses (including travel, report production, word processing, postage, internal and administrative charges, etc.) plus a technology and client support fee of five percent (5%) of all professional fees billed. Our invoices, including applicable state and local taxes, will be rendered each month as work progresses and are payable on presentation.

Bill to be mailed on	Amount to be billed
January	\$19,000
February	\$19,000
March	\$19,000

Unexpected circumstances

We will advise you if unexpected circumstances require significant additional procedures resulting in a substantial increase in the fee estimate.

Changes in accounting and audit standards

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the SOW increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

Predecessor auditor communications

You agree to provide us permission to communicate with the predecessor auditor and to authorize the predecessor auditor to respond fully to our inquiries regarding any matters that will assist us in finalizing our engagement acceptance. You agree to authorize the predecessor to allow us to review their audit documentation, thereby providing us with information to assist us in planning and performing the engagement. You will be responsible for any fees billed by the predecessor auditor related to our review of

their workpapers and our inquiries. You further acknowledge that our final acceptance of the engagement is subject to the completion of those inquiries and evaluation of the responses.

Agreement

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below to indicate your acknowledgement and understanding of, and agreement with, this SOW.

Sincerely,

CliftonLarsonAllen LLP

Response:

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

CLA

CLA

Craig W. Popenhagen

Craig W. Popenhagen, Principal

SIGNED 1/15/2025, 6:06:20 AM CST

Client

City of Windom

SIGN:

Steve Nasby, City Administrator

DATE:

City of Windom

SIGN:

Hilary Mathis, Mayor

DATE:



January 14, 2025

Statement of Work - Compilation Services

This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated January 14, 2025, or superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and City of Windom ("you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services CLA will provide for the entity as of and for the year ended December 31, 2024.

Craig W. Popenhagen, CPA is responsible for the performance of the compilation engagement.

Year-end financial statements

We will prepare the year-end the financial statements of City of Windom, which comprise the financial statements identified below in accordance with the contractual basis of accounting, and perform a compilation engagement with respect to those financial statements.

Statement of financial position

The year-end financial statements will not include the disclosures ordinarily included in financial statements prepared in accordance with the contractual basis of accounting.

Engagement objectives

The objectives of our engagement are to:

- Prepare financial statements in accordance with the contractual basis of accounting based on information provided by you.
- Apply accounting and financial reporting expertise to assist you in the presentation of financial statements 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 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 and any supplementary information.

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 financial statements and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them.

Our report will indicate that the financial statements are prepared in accordance with the contractual basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America, and as a result, the financial statements may not be suitable for another purpose.

When applicable, the report on the year-end financial statements will indicate that management has elected to omit substantially all the disclosures ordinarily included in financial statements prepared in accordance with the contractual basis of accounting; that if the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the entity's assets, liabilities, equity, revenues, expenses, and cash flows-contractual; and that the financial statements are not designed for those who are not informed about such matters.

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 you (management and, when appropriate, those charged with governance) 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, and those charged with governance, as appropriate, have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARs:

- The selection of the financial reporting framework to be applied in the preparation of the financial statements and determining that the financial reporting framework is acceptable in the circumstances.
- The preparation and fair presentation of the financial statements in accordance with the contractual

basis of accounting.

-- When applicable, the inclusion of all informative disclosures that are appropriate for the contractual basis of accounting. Those disclosures will include:

- 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,
- informative disclosures similar to those required by U.S. GAAP, if applicable, and
- additional disclosures beyond those specifically required that may be necessary for the financial statements to achieve fair presentation.

-- The presentation of the supplementary information, if applicable.

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

-- The prevention and detection of fraud.

-- To ensure that the entity complies with the laws and regulations applicable to its activities.

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

-- To provide us with the following:

- Access to all information relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
- Additional information that may be requested for the purpose of the engagement.
- Unrestricted access to persons within the entity 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 financial statements, 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.

Use of financial statements

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 a 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 engagement and the dates required will be provided in a separate communication.

Management is responsible for authorizing the predecessor accountant to allow us to review the predecessor's workpapers and to respond fully to our inquiries, thereby providing us with information to assist us in planning and performing the engagement. You will be responsible for any fees billed by the predecessor accountant related to our review of their workpapers and our inquiries.

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 SOW for that service.

Fees

Our professional fee is \$2,500.00. We will also bill for expenses (including travel, report production, word processing, postage, internal and administrative charges, etc.) plus a technology and client support fee of five percent (5%) of all professional fees billed. This estimate is based on anticipated cooperation from your personnel and their assistance with locating requested documents and preparing requested schedules. If the requested items are not available on the dates required or are not accurate, the fees and expenses will likely be higher. Our invoices, including applicable state and local taxes, will be rendered each month as work progresses and are payable on presentation.

Bill to be mailed on

April

Amount to be billed

\$2,500

Agreement

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below to indicate your acknowledgement and understanding of, and agreement with, this SOW.

Sincerely,

CliftonLarsonAllen LLP

CLA
CLA

Craig W. Popenhagen

Craig W. Popenhagen, Principal

SIGNED 1/15/2025, 5:57:07 AM CST

Client
City of Windom

SIGN:

Steve Nasby, City Administrator

DATE:



MSA Date: January 14, 2025

Master Services Agreement

This master service agreement (“MSA”) documents the terms, objectives, and the nature and limitations of the services CliftonLarsonAllen LLP (“CLA,” “we,” “us,” and “our”) will provide for City of Windom (“you,” or “your”). The terms of this MSA will apply to the initial and each subsequent statement of work (“SOW”), unless the MSA is changed in a communication that you and CLA both sign or is terminated as permitted herein.

1. Scope of Professional Services

CLA will provide services as described in one or more SOW that will reference this MSA. The SOW will describe the scope of professional services; the nature, limitations, and responsibilities related to the specific services CLA will provide; and the fees for such services.

If modifications or changes are required during CLA’s performance of requested services, or if you request that we perform any additional services, we will provide you with a separate SOW for your signature. Such SOW will advise you of the additional fee and time required for such services to facilitate a clear understanding of the services.

Our services cannot be relied upon to disclose all errors, fraud, or noncompliance with laws and regulations. Except as described in the scope of professional services section of this MSA or any applicable SOW, we have no responsibility to identify and communicate deficiencies in your internal controls as part of any services.

2. Management responsibilities

You acknowledge and understand that our role is to provide the services identified in an SOW and that management, and any other parties engaging CLA, have responsibilities that are fundamental to our undertaking to perform the identified services.

3. Fees and terms

See the applicable SOW for the fees for the services.

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 engagements will be deemed to have been completed even if we have not completed the services. 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.

Payments may be made utilizing checks, Bill.com, your online banking platform, CLA's electronic payment platform, or any other client-initiated payment method approved by CLA. CLA's electronic online bill pay platform claconnect.com/billpay accepts credit card and Automated Clearing House (ACH) payments. Instructions for you to make direct bank to bank wire transfers or ACH payments will be provided upon request.

4. Other Fees

You agree to compensate us for reasonable time and expenses, including time and expenses of outside legal counsel, we may incur in responding to a subpoena, a formal third-party request for records or information, or participating in a deposition or any other legal, regulatory, or other proceeding relating to services we provide pursuant to a SOW.

5. 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.

6. Dispute Resolution

Any disagreement, controversy, or claim ("Dispute") that may arise out of any aspect of our services or relationship with you 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 (i.e., you and CLA). 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.

7. Limitation of remedies

These limitation of remedies provisions are not applicable for any audit or examination services provided to you.

Our role is strictly limited to the services described in an SOW, and we offer no assurance as to the results or ultimate outcomes of any services 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").

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 MSA, the services provided under an SOW, the work product, or for any plans, actions, or results of an SOW, except to the extent authorized by this MSA. 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 MSA and the specific SOW thereunder, but any recovery on any such claims shall not exceed the fees actually paid by you to CLA pursuant to the SOW that gives rise to the claim.

8. Governing Laws, Jurisdiction, and Venue

The MSA is made under and shall be governed by the laws of the state of Minnesota, without giving effect to choice-of-law principles. This includes dispute resolution and limitation of remedies.

9. Time limitations

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 MSA or the services performed under an SOW, 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 as provided below, or you shall be forever barred from commencing a lawsuit or obtaining any legal or equitable relief or recovery. An action to recover on a dispute shall be commenced within these periods ("Limitation Period"), which vary based on the services provided, and may be modified as described in the following paragraph:

Service	Time after the date we deliver the services or work product*
Tax Consulting Services	36 months
Tax Return Preparation	36 months
Examination, compilation, and preparation services related to prospective financial statements	12 months
Audit, review, examination, agreed-upon procedures, compilation, and preparation services other than those related to prospective financial information	24 months
All Other Services	12 months

* pursuant to the SOW on which the dispute is based

If the MSA is terminated or your ongoing relationship with CLA is terminated, then the applicable Limitation

Period is the lesser of the above periods or 12 months after termination of MSA or your ongoing relationship with CLA. The applicable 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.

10. Confidentiality

Except as permitted by the “Consent” section of this MSA, CLA will not disclose any of your confidential, proprietary, or privileged information to any person or party, unless you authorize us to do so, it is published or released by you, it becomes publicly known or available other than through disclosure by us, or disclosure is required by law, regulation, or professional standard. 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. You also consent to our disclosure of information regarding the nature of services we provide to you to another independent network member of CLA Global, for the limited purpose of complying with professional obligations regarding independence and conflicts of interest.

The Internal Revenue Code contains a limited privilege for confidentiality of tax advice between you and our firm. In addition, the laws of some states likewise recognize a confidentiality privilege for some accountant-client communications. You understand that CLA makes no representation, warranty or promise, and offers no opinion with respect to the applicability of any confidentiality privilege to any information supplied or communications you have with us, and, to the extent that we follow instructions from you to withhold such information or communications in the face of a request from a third party (including a subpoena, summons or discovery demand in litigation), you agree to hold CLA harmless should the privilege be determined not to apply to particular information or communications.

The workpapers and files 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 and files to you or anyone else in the normal course of business. Unless required by law or regulation to the contrary, we retain our workpapers and files in accordance with our record retention policy that typically provides for a retention period of seven years. After this period expires, our workpapers and files will be destroyed. Furthermore, physical deterioration or catastrophic events may shorten the time our records are available. The workpapers and files of our firm are not a substitute for your records.

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

11. Other provisions

You agree that CLA will not be assuming any fiduciary responsibility on your behalf during the course of this MSA, except as may be assumed in an SOW.

CLA may, at times, utilize external web applications to receive and process information from our clients; however, any sensitive data, including protected health information and personally identifiable information, must be redacted by you to the maximum extent possible prior to uploading the document or file. In the event that you are unable to remove or obscure all sensitive data, please contact us to discuss other potential options for transmitting the document or file.

CLA and certain owners of CLA are licensed by the California State Board of Accountancy. However, CLA has owners not licensed by the California State Board of Accountancy who may provide services under this MSA. If you have any questions regarding licensure of the personnel performing services under this MSA, please do not hesitate to contact us.

During the course of the engagement, there may be communication via fax or email. You are responsible to ensure that communications received by you or your personnel are secured and not shared with unauthorized individuals.

12. Consent to use financial information

We regularly aggregate anonymized client data and perform a variety of analyses using that aggregated data. Some of these analyses are published to clients or released publicly. However, we are always careful to preserve the confidentiality of the separate information that we obtain from each client, as required by the AICPA Code of Professional Conduct and various laws. Your acceptance of this MSA will serve as your consent to our use of City of Windom anonymized data in performing and reporting on these cost comparison, performance indicator and/or benchmarking analyses.

Unless authorized by law or the client consents, we cannot use a client's tax return information for purposes other than the preparation and filing of the client's tax return. By signing and dating this MSA, you authorize CLA to use any and all information furnished to CLA for or in connection with the preparation of the tax returns under this MSA, for a period of up to six (6) years from the date of this MSA, in connection with CLA's preparation of the types of reports described in the foregoing paragraph.

13. Consent to send you publications and other materials

For your convenience, CLA produces a variety of publications, hard copy and electronic, to keep you informed about pertinent business and personal financial issues. This includes published articles, invitations to upcoming seminars, webinars and webcasts, newsletters, surveys, and press releases. To determine whether these materials may be of interest to you, CLA will need to use your tax return information. Such tax information includes your name and address as well as the business and financial information you provided to us.

By signing and dating this MSA, you authorize CLA to use the information that you provide to CLA during the preparation of your tax returns to determine whether to offer you relevant materials. Your

consent is valid until further notice.

14. Subcontractors

CLA may, at times, use subcontractors to perform services under this MSA, 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 MSA.

15. Technology

CLA may, at times, use third-party software applications to perform services under this MSA. You acknowledge the software vendor may have access to your data.

16. Termination of MSA

This MSA shall continue for five years from January 14, 2025, unless terminated earlier by giving appropriate notice. Either party may terminate this MSA at any time by giving 30 days written notice to the other party.

Upon termination of the MSA, the provisions of this MSA shall continue to apply to all services rendered prior to termination.

17. Agreement

We appreciate the opportunity to be of service to you and believe this MSA accurately summarizes the significant terms of our relationship. This MSA, along with the applicable addendum(s) and SOW(s), constitute the entire agreement regarding services to be performed 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 relationship as described in this MSA, please sign, date, and return.

CliftonLarsonAllen LLP

Response:

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

Client
City of Windom

SIGN:

Steve Nasby, City Administrator

DATE:

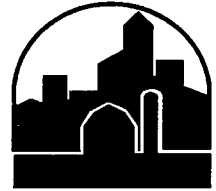
CLA
CLA

Craig W. Popenhagen

Craig W. Popenhagen, Principal

SIGNED 1/15/2025, 6:00:30 AM CST

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: Personnel Committee
DATE: January 9, 2025
RE: Library On-call Help
DEPT: Library
CONTACT: Kari Hanson, Library Director: Kari.Hanson@windommn.com

Recommendations/Options/Action Requested

The Personnel Committee recommends that the City Council take the following action:

1. Authorize the Library to advertise for on-call help to cover as needed.

Issue Summary/Background

The Personnel Committee heard a request from Kari Hanson, Library Director, to permit the hiring of temporary, part-time on-call help. The Library is staffed by one full-time director and two part-time clerks. The Library Director said that there are situations that arise from time to time when one of the staff maybe out for vacation or sick leave they have a hard time covering the scheduled hours. Having one or two on-call options would help ensure that the Library is fully staffed as needed.

The Library would advertise the on-call position and when hired any new workers would be provided the needed training.

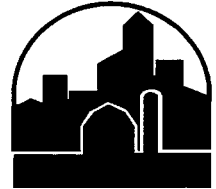
Fiscal Impact

The request would be to fill in for shifts and not be for additional staffing (more hours worked). As such, the existing budget for personnel is sufficient to pay for any on-call help. On-call hours would be paid under the applicable Seasonal, Temporary and Part-time wage scale.

Attachments

1. None.

ACTION ITEM



CITY OF WINDOM

444 9th Street

Windom, MN 56101

Phone: 507-831-6129

Fax: 507-831-6127

www.windom-mn.com

TO: City Council
FROM: Steve Nasby, City Administrator
DATE: January 16, 2025
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 2025 wage scale for seasonal and part-time (non-union) employees.

Issue Summary/Background

For 2025 the new minimum wage is \$11.13 per hour. The law does allow for an exemption as a “training” wage at \$9.08 per hour 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 all positions the recommendation is to adopt a seasonal and part-time wage schedule starting at the \$11.13 per hour minimum. The following is the recommendation for seasonal and part-time (non-union) employees:

Swimming Pool \$11.13 per hour up to \$14.50 per hour depending on position and years of service. Pool Manager pay range would be \$15.50 to \$16.50 per hour.

Seasonal & Non-union

Part-time \$12.75 per hour to \$15.00 per hour hiring range depending on experience.
\$13.75 After 6 months of employment
\$14.50 1 year
\$15.00 18 months

Fiscal Impact

The minimum wage for seasonal and part-time (non-union) employees had been included in the proposed 2025 budget. The effective date will be January 20, 2025 which coincides with the start of the most recent pay period.

Attachments

1. None

OFFICE OF COTTONWOOD COUNTY ASSESSOR

900 THIRD AVENUE, WINDOM, MN 56101

(507)-831-2458

DAVID GREV, SAMA
COUNTY ASSESSOR

SARAH LANIER, AMA
DEPUTY ASSESSOR

CARLY POHLMAN, CMA IQ
APPRAISER

NATHAN WILDERMUTH, CMA IQ
APPRAISER

JEN MUCHLINSKI
OFFICE MANAGER

January 13, 2025

TO: City & Township Clerks

RE: Board of Appeal and Equalization Training

Enclosed with this letter are the LBAE attendees from Cottonwood County cities and townships, along with the date their LBAE training expires. Please check the training expiration date for your board members.

You need to have a quorum, including at least one trained person at your 2025 LBAE meeting in order to have a valid board of appeal and equalization meeting.

Enclosed is the certified LBAE attendance list as of 01/13/2025. If there is no one listed from your district, it means you do not have any one certified for the 2025 assessment. You are also receiving this letter if you have only one or two certified trained board member and may wish to have another one receive the training as a back up just in case your certified board member is unavailable the date of the local board of equalization meeting.

Also enclosed are the directions accessing the online training with the Minnesota Department of Revenue. You must have your training completed by **February 1, 2025**. It will be available 24/7 until that date.

Please contact me if you have any questions.

Sincerely,

David Grev
Cottonwood County Assessor