Twin Valley City Council
2024 Organizational Meeting
Monday, January 8, 2024 - 7:00PM
Twin Valley Community Center

CALL TO ORDER ____________ PM

CITIZEN'S FORUM Maximum Time - 10 minutes. If no public comments are presented, meeting will continue.

ADDITIONS TO AGENDA ______/______ M/S/P

1) ____
2) ____
3) ____

MINUTES APPROVAL December Minutes ______/______ M/S/P

CLAIMS	12/12/2023 - 12/31/2023	$112,266.29
	01/01/2024 - 01/08/2024	$41,497.67
PAYROLL	11/26/2023 - 12/09/2023	$15,500.07
	12/10/2023 - 12/23/2023	$13,642.55

DISBURSEMENT TOTAL **$182,906.58** ______/______ M/S/P

COMMUNITY Business Permits 2023
Cheri Syverson - School Speaker Funds

LIQUOR General Report - Gross Sales **$ 47,456.18** ATM Revenue **$521.50**

PUBLIC WORKS General Report

EDA/PARKS General Report

POLICE General Report
POST Compliance letter

FIRE/RESCUE General Report
2023 Fire/Rescue Hours Fire 321 Hours, Rescue 512 Hours

FINANCIALS Unaudited 2023 Financial Statement
PFA Fund Transfer for DWRLF $9,637.00
2023 Voided Checks for Approval

ORGANIZATIONAL 2024 Declarations & Appointments
Fee Schedule
Commitment of Reserves

OLD BUSINESS Delapidated Property

NEW BUSINESS Audit Engagement Letter

FYI/OTHER Upcoming Meetings - February & November dates

MEETING ADJOURNED ____________ PM ______/______ M/S/P

TUESDAY, December 5, 2023 – TWIN VALLEY CITY COUNCIL
2024 BUDGET REVIEW WORK SESSION
Twin Valley Community Center – 5:30 PM

MEMBERS: Mark Askelson, Paul Bekkerus, Michael Bolton, Tracy Christianson, Mike Lampton

Council reviewed proposed 2024 General Fund Budget with income and cost estimates provided by the Clerk requiring no levy increase from 2023. Wages were proposed with a 2.5% increase for Cost of living. Discussed increasing rental rates at the Wimmer Homes. Reviewed Capital project line items and created a new line item for a new blight and beautification fund. Council discussed raising the levy up to 3% to accommodate for a larger fund start but ultimately made no changes. A final decision will be made after the Truth in Taxation meeting Monday 12/11/23.

Work session closed at 6:39PM.

MONDAY, December 11, 2023 – TWIN VALLEY CITY COUNCIL
TRUTH IN TAXATION HEARING
REGULAR MONTHLY MEETING
Twin Valley Community Center – 6:30 PM

MEMBERS: Mark Askelson, Paul Bekkerus, Michael Bolton, Tracy Christianson, Mike Lampton
STAFF: Askelson, Douville, Nysetvold.
OTHERS: Connie Hamernik

PURSUANT DUE TO CALL and notice thereof the Twin Valley City Council held its Truth in Taxation Hearing for the 2024 General Fund tax levy. Mayor Bolton called the hearing to order at 6:33PM.

No public comments/questions. Hearing closed at 6:50.

Mayor Bolton called the regular monthly meeting to order at 7:01PM.

MONTHLY BUSINESS
Minutes—TC/ML-m/s/p to approve the November minutes as written.
Disbursements—MA/ML-m/s/p to approve disbursements totaling $227,518.53 as detailed below.

VENDOR	DESCRIPTION	AMOUNT
2ND TO NONE SEPTIC SOLUTIONS, LLC	Contracted Service	$579.82
A.F.L.A.C. WEST REGION	Employee Benefit	$354.85
ARAMARK UNIFORM SERVICES	Contracted Service	$340.07
ARVIG	Telephone/Internet	$555.98
BMO BANK	CC/Operating Expense	$877.89
CITY OF HALSTAD	Fire Department Radio	$466.17
CNH INDUSTRIAL ACCOUNTS	Repairs & Maintenance	$855.01
COMMUNITY CO-OPS-Lake Park	Utility	$1,930.65
EFTPS-ONLINE	Payroll taxes	$3,259.68
EMERGENCY MEDICAL PRODUCTS, INC	Operating Supplies	$2,611.08
FURTHER	Employee Benefit	$789.00
GERRY'S FOODS, INC	Operating Supplies	$80.04
HENRY'S FOODS INC.	Operating Supplies	$147.04
JOHN DEERE FINANCIAL	Repairs & Maintenance	$560.38
JULIN LAW OFFICE, PLLC	Professional Fee	$25.00

MARCO TECHNOLOGIES LLC	Contracted Service	$82.42
MATRIX TRUST COMPANY	Employee Benefit	$55.00
MN DOR - PAYROLL TAX	Payroll taxes	$845.10
MUSCATELL-BURNS AUTOMTV GROUP, INC	Repairs & Maintenance	$125.00
NORMAN CO. SHERIFF'S OFFICE	Donation	$500.00
NORMAN COUNTY ATTORNEY'S OFFICE	Professional Fee	$575.00
NORMAN COUNTY HISTORICAL SOCIETY	Donation	$500.00
OTTERTAIL POWER CO.	Utility	$2,879.96
PAYROLL	Wages	$14,984.44
P.E.R.A. - SDR DIVISION	Employee Benefit	$4,806.30
PLANX	Capital Outlay (Wimmer)	$1,380.24
PREMIUM WATERS	Contracted Service	$39.75
SANFORD HEALTH PLAN	Employee Benefit	$1,498.08
TRI-STATE DIVING	Repairs & Maintenance	$325.70
USABLE LIFE	Employee Benefit	$68.66
VERIZON WIRELESS	Telephone/Internet	$121.25
WEBBER FAMILY MOTORS	Repairs & Maintenance	$397.95
	GENERAL FUND TOTAL	**$42,617.51**
NORTHVIEW BANK	Bond Repayment	$46,483.00
	2012A BOND FUND	**$46,483.00**
A.F.L.A.C. WEST REGION	Employee Benefit	$120.72
ARAMARK UNIFORM SERVICES	Contracted Service	$114.44
ARVIG	Telephone/Internet	$124.09
BMO BANK	CC/Operating Expense	$31.64
COMMUNITY CO-OPS-Lake Park	Utility	$376.59
EFTPS-ONLINE	Payroll taxes	$990.41
FURTHER	Employee Benefit	$185.50
GERRY'S FOODS, INC	Operating Supplies	$15.69
LINK COMPUTER CORPORTATION	Utility Billing Program	$3,000.00
MATRIX TRUST COMPANY	Employee Benefit	$72.50
MN DOR - PAYROLL TAX	Payroll taxes	$167.78
MN DOR - SALES & USE TAX	Sales Tax	$117.00
OTTERTAIL POWER CO.	Utility	$1,469.40
PAYROLL	wages	$3,253.55
P.E.R.A. - SDR DIVISION	Employee Benefit	$668.60
SANFORD HEALTH PLAN	Employee Benefit	$669.83
VERIZON WIRELESS	Telephone/Internet	$31.89
	WATER FUND TOTAL	**$11,409.63**
A.F.L.A.C. WEST REGION	Employee Benefit	$120.72
ARAMARK UNIFORM SERVICES	Contracted Service	$114.44
ARVIG	Telephone/Internet	$81.17
BMO BANK	CC/Operating Expense	$30.05
COMMUNITY CO-OPS-Lake Park	Utility	$158.10
EFTPS-ONLINE	Payroll taxes	$990.40
FURTHER	Employee Benefit	$185.50
J & R WASTEWATER SERVICES INC.	Contracted Service	$12,677.97
LINK COMPUTER CORPORTATION	Utility Billing Program	$2,500.00
MATRIX TRUST COMPANY	Employee Benefit	$72.50

MN DOR - PAYROLL TAX	Payroll taxes	$167.75
OTTERTAIL POWER CO.	Utility	$264.48
PAYROLL	Wages	$3,253.55
P.E.R.A. - SDR DIVISION	Employee Benefit	$668.57
RMB ENVIRONMENTAL LABS, INC.	Professional Fee	$241.76
SANFORD HEALTH PLAN	Employee Benefit	$669.82
ULTEIG ENGINEERS, INC.	Contracted Service/WWTP Project	$33,254.50
VERIZON WIRELESS	Telephone/Internet	$31.89
	SEWER FUND TOTAL	**$55,483.17**
FUCHS SANITATION SERVICE, INC.	Contracted Service	$5,991.59
LINK COMPUTER CORPORTATION	Utility Billing Program	$450.00
MN DOR - SALES & USE TAX	Sales Tax	$853.00
NORMAN CO. DEMOLITION LANDFILL	Contracted Servicae	$40.00
	GARBAGE FUND TOTAL	**$7,334.59**
ARVIG	Telephone/Internet	$324.19
BERGSETH BROS.	Merchandise for Resale	$9,966.81
BEVERAGE WHOLESALERS	Merchandise for Resale	$711.60
BMO BANK	CC/Operating Expense	$1,188.58
COCA-COLA BOTTLING HIGH COUNTRY	Merchandise for Resale	$340.00
COMMUNITY CO-OPS-Lake Park	Utility	$225.63
D-S BEVERAGES	Merchandise for Resale	$12,866.90
ECOLAB PEST ELIMINATION DIVISION	Contracted Service	$78.71
EFTPS-ONLINE	Payroll taxes	$2,459.84
FURTHER	Employee Benefit	$151.92
GERRY'S FOODS, INC	Merchandise for Resale	$1,033.58
GREAT NORTH PIZZA CO., LLP.	Merchandise for Resale	$640.50
HEGGIES PIZZA, LLC	Merchandise for Resale	$1,107.85
HENRY'S FOODS INC.	Merchandise for Resale	$4,986.62
JOHNSON BROS. LQ-ST.PAUL	Merchandise for Resale	$3,658.98
KASEYA US, LLC	Contracted Service	$200.00
KRJB FM RADIO	Advertising	$650.00
McKINNON COMPANY, INC.	Merchandise for Resale	$2,075.95
MN DOR - PAYROLL TAX	Payroll taxes	$441.67
MN DOR - SALES & USE TAX	Sales Tax	$5,655.00
OFFICE SUPPLIES PLUS*	Operating Supplies	$103.07
OTTERTAIL POWER CO.	Utility	$996.53
OVERLOADED LAUNDRY SERVICE, LLC	Contracted Service	$214.92
PAYROLL	Wages	$9,511.50
P.E.R.A. - SDR DIVISION	Employee Benefit	$1,621.45
SANFORD HEALTH PLAN	Employee Benefit	$506.92
SOUTHERN GLAZER'S OF MN*	Merchandise for Resale	$1,730.85
TONI NYSETVOLD	Operating Supplies	$103.59
TV BOOSTER CLUB	Donation	$100.00
TWEETON REFRIGERATION, INC.	Repairs & Maintenance	$439.47
TWIN VALLEY POSTMASTER	Rental	$98.00
	LIQUOR FUND TOTAL	**$64,190.63**
	DISBURSEMENT TOTAL	**$227,518.53**

COMMUNITY—A request for funding was received from the Northwest Minnesota Multi-County Housing & Redevelopment Authority regarding the Norman County Affordable Housing Loan Pool program. The City of Twin Valley donated $10,000 in 2001 at the start of the program. Currently, funding for new loans is not available through this program. Council discussed and ultimately tabled the request until the new year.
MA/PB-m/s/p to approve the following 2024 Commercial Licenses— FUNDRAISER/RAFFLE—St. William Church, Norman County East School District, NCE Dollars for Scholars, Twin Valley Lions Club, Moonshiner's Snowmobile Club, Wild Rice Peacemakers. CONCESSIONS—Norman County East School District. TOBACCO—Community Coop, Twin Valley Liquor Store. VENDOR—Parenteaus Oof-Da Tacos. LIQUOR—On Sale Intoxicating Licenses approved for both The Grove Kitchen, Coffee, and Bake Shop, and You Betcha Bowling Center. The Twin Valley Liquor Store was also issued licenses for three amusement machines, one pool table, On/Off Sale Intoxicating Liquor, 2AM and Sunday Liquor.

PUBLIC WORKS—City received one bid for snow removal. ML/PB-m/s/p to accept snow removal services bid from K&K Towing for $85.00/hour to include equipment used.
A second quote for the replacement of center doors was received from Nelson Window Company out of Fargo, ND with a total of $50,800 for the replacement of 6 steel doors and 2 primed steel doors. TC/ML-m/s/p to approve spending up to $20,000 to replace the three (3) worst doors in the community center. M. Askelson would still like to see a full project put together to redo the entire center.
Memo on sewer project status from Ulteig Engineering dispersed, request for bids is estimated to be complete in February 2024.

EDA/PARKS—No meeting held this month. Skating rink will open once weather cooperates.

LIQUOR STORE—Gross sales for November $60,690.66. Second quote for drink tokens presented to council for review, PB/TC, m-s-p to approve spending up to $350.00. Received quote for the purchase of new bar stools and chairs, $6,112.89. Nysetvold will be attending the American Legion Post 431 meeting later in the week to request a donation towards this project. PB/TC-m/s/p to approve purchase up to $6,200. After recent power outage, camera system at the liquor store malfunctioned. Nysetvold will bring quotes for a new camera system into a future meeting as the current system is outdated. Bekkerus questioned who has access to the cameras, voiced concerns over anyone having access outside of the building. Currently only Liquor Store Manager and City Clerk have access. Bekkerus questioned if there is a policy on camera use, wants attorney to draft policy for liability concerns. No council action taken.

POLICE—Douville will be starting an ad campaign in the local and Brainerd areas starting the first of the year for a full-time officer recruitment. New squad vehicle is still scheduled to be equipped in January. Question addressed in concerns to the old squad vehicle sitting outside the old city shop building. Douville can move this until an auction or sale is ready if necessary.

FIRE/RESCUE—Lampton reported 1 fire call and 21 rescue calls since November meeting. One of the hose nozzles was broken during the last house fire call and has been billed out. Requested permission to purchase replacement, has an estimate of $673. MA/TC-m/s/p to approve. Received retirement letter from Rescue Squad member Terri Thornton. Thornton has served on the squad for over 31 years. Mayor Bolton wished to thank Thornton for her many years of service. MA/ML-m/s/p to accept termination of service. A $2,000 donation to the fire department was received from the West Central Initiative on behalf of the Riverview Fund. Councilmember Askelson motioned to accept and express appreciation, seconded by Councilmember Bekkerus the following resolution of appreciation was passed.

RESOLUTION 2023—24

RESOLUTION ACCEPTING AND EXPRESSING APPRECIATION FOR DONATION TO THE FIRE DEPARTMENT

WHEREAS, the Twin Valley City Council expresses appreciation to West Central Initiative—Riverview Fund--for their generous donations to the Twin Valley Rescue Squad.

NOW, THEREFORE BE IT RESOLVED, by the City Council of the City of Twin Valley, Minnesota that the donations in the amount of $2,000.00 are accepted and acknowledged with gratitude and the donations will be placed into the designated fund.

WHEREUPON said agreement was duly adopted this 11th day of December, 2023.
Ayes—Mark Askelson, Paul Bekkerus, Michael Bolton, Tracy Christianson, Mike Lampton

______________________________	______________________________
RACHEL JOHNSON, CLERK-TREASURER	MICHAEL BOLTON, MAYOR

FINANCIALS—November financial statement available for review, no questions or comments. Council given general fund budget report as of 12/11/23. Council reviewed unspent Capital Outlay funds budgeted for in 2023. ML/MA-m/s/p to approve general fund transfer of $7,500 to the General Capital Fund, $8,000 to the new Blight and Beautification fund, and to purchase three (3) new Certificates of Deposit to hold as reserves for the following—$10,000 for the Fire Department, $5,000 for the Community Center, and $2,500 for the Rescue Squad. Clerk requested Council approval to transfer funds to zero out the 2012A and 2013A bond funds for year end. PB/MA-m/s/p to approve transfer of $3,596.49 to water, $14,385.96 to sewer, and $5,994.15 to storm sewer from surplus 2012A bond funds. Bond has now been paid off. Also approved under the same motion was the transfer of $22,289.10 from water and $12,001.82 from sewer to the 2013A Bond fund for a total of $34,290.90.

2024 LEVY & BUDGET— Having reviewed the General Fund projected budget for 2024 with a 6% increase in local government aid from the State, and making minor changes to Capital funds to create a new fund for blight and beautification, the Council was able to make no increases to the tax levy for 2024. Hearing no public comments or concerns, Council Member Lampton motioned to set the 2024 Twin Valley Tax Levy as follows. Seconded by Council Member Christianson the following resolution was introduced.

RESOLUTION 2023—25

RESOLUTION ADOPTING THE 2024 TAX LEVY FOR THE GENERAL FUND, LONG TERM CAPITAL FUND AND THE 2019A GO UTILITY REVENUE AND REFUNDING BOND AND GENERAL FUND BUDGET FOR THE 2024 FISCAL YEAR

WHEREAS, the Twin Valley City Council has reviewed the current General Fund Budget, held a budget work session, and held a Truth in Taxation hearing to hear public comment on the proposed tax levy for the 2024 year; and

WHEREAS, the City Council had proposed a percentage increase of twelve percent (12%) to be levied against the property's taxes, and after discussion will be lowered to a 0% increase for a final General Fund levy amount of $199,972.00 for the 2024 fiscal operating year; and

WHEREAS, the City of Twin Valley must certify the 2024 Final Levy to the Norman County Auditor and the State of Minnesota.

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Twin Valley, County of Norman, Minnesota, that the following proposed sums are to be levied for the 2024 collectible year, upon taxable properties in the City of Twin Valley, for the following purposes:

GENERAL FUND	$ 199,972
2019A Utility Revenue & Refunding	$ 22,000
LONG TERM CAPITAL FUND	$ 10,000
TOTAL ADOPTED LEVY	**$ 231,972**

THEREFORE, BE IT ALSO RESOLVED, the City of Twin Valley City Council hereby sets the General Fund budget for fiscal year 2024 with Revenues and Expenditures to balance at $842,599.00, a total general fund budget increase of 4.44%.

WHEREUPON said agreement was duly adopted this 11th day of December, 2023.

Ayes—Mark Askelson, Paul Bekkerus, Michael Bolton, Tracy Christianson, Mike Lampton

RACHEL JOHNSON, CLERK-TREASURER MICHAEL BOLTON, MAYOR

POLICY—Starting January 1, 2024 the State of Minnesota has new regulations for employers to offer Sick and Safe Leave to any employee who works more than 80 hours in a year. To accommodate this legislative change Clerk Johnson made suggested edits to the current policy (with the approval of the Twin Valley Personnel Committee) to incorporate the required updates to the current City Personnel Policy. Councilmember Lampton motioned to accept revisions as written, seconded by Councilmember Christianson the following Resolution was passed.

RESOLUTION 2023—26

BE IT RESOLVED—by the Twin Valley City Council that the Twin Valley Personnel policy section 17.0 be updated to accommodate earned sick and safe time requirements as follows (*Italicized to signify new language,* ~~Strikethrough to signify deleted language)—~~

17.1 Eligibility

Full-time employees will earn sick leave in accordance with section 17.5.

Part-time employees who work at least 30 hours per week on a regular basis will accrue sick leave on a prorated basis of the full-time employee schedule.

~~Part-time employees who work less than 30 hours per week on a regular basis, temporary and seasonal employees will not earn or accrue sick leave.~~

All other employees working 80 or more hours per year are eligible for Earned Sick and Safe Leave. Employees who qualify will earn one hour of sick and safe time for every 30 hours worked and can earn a maximum of 48 hours each year. ESST hours can be banked up to 80 hours.

17.2 ~~Valid uses of sick leave me be taken on account of the following:~~ *Employees can use their earned sick and safe time for reasons such as:*

- ~~When an employee is unable to perform work duties due to illness or disability (including pregnancy).~~
- ~~For medical, dental or other care provider appointments.~~
- ~~When an employee has been exposed to a contagious disease of such a nature that his/her presence at the work place could endanger the health of others.~~
- ~~To care for the employee's injured or ill children, including stepchildren or foster children, for such reasonable periods as the employee's attendance with the child may be necessary.~~
- ~~To take children, or other family members to a medical, dental or other care provider appointment.~~
- ~~To care for an ill spouse, father, father-in-law, mother, mother-in-law, stepparent, grandparent, grandchild, sister or brother.~~
- *The employee's mental of physical illness, treatment and preventive care;*
- *A family member's mental or physical illness, treatment or preventive care;*
- *Absence due to domestic abuse, sexual assault or stalking of the employee or a family member;*
- *Closure of the employee's workplace due to weather or public emergency or closure of a family member's school or care facility due to weather or public emergency; and*
- *When determined by a health authority or health care professional that the employee or family member is at risk of infecting others with a communicable disease.*

17.8 ~~An employee may use personal sick leave benefits provided by the Employer for absences due to an illness of or injury to the employee's child or a doctor appointment for an employee's child for such reasonable periods as the employee's attendance with the child may be necessary on the same terms the employee is able to use sick leave benefits for the employee's own illness or injury, as provided by Minnesota Statues 181.9413.~~

Employees may use earned sick and safe time for their following family members:

1. *Their child, including foster child, adult child, legal ward, child for whom the employee is legal guardian or child whom the employee stands or stood in loco parentis (in place of a parent);*
2. *Their spouse or registered domestic partner;*

3. *Their sibling, stepsibling or foster sibling;*
4. *Their biological, adoptive, or foster parent, stepparent or a person who stood in loco parentis when the employee was a minor child;*
5. *Their grandchild, foster grandchild or step-grandchildren;*
6. *Their grandparent or step-grandparent;*
7. *A child of a sibling of the employee;*
8. *A sibling of the parents of the employee;*
9. *A child-in-law or sibling-in-law;*
10. *Any of the family members listed in 1-9 above of an employee's spouse or registered domestic partner;*
11. *Any other individual related by blood or whose close association with the employee is the equivalent of a family relationship; and*
12. *Up to one individual annually designated by the employee.*

WHEREUPON said resolution was duly adopted this 11th day of December, 2023.
Ayes—Mark Askelson, Paul Bekkerus, Michael Bolton, Tracy Christianson, Mike Lampton

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RACHEL JOHNSON, CLERK-TREASURER MICHAEL BOLTON, MAYOR

Question addressed in concerns to raising the Wimmer Cabin rent for 2024, part of a discussion from the budget work-session. This change will be initiated with the 2024 fee schedule during the January Organizational meeting.

Meeting adjourned 8:35PM, ML/MA-m/s/p.

Attest: ______________________________ Signed: ______________________________
RACHEL JOHNSON, CLERK-TREASURER MICHAEL BOLTON, MAYOR

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Date Range : **12/12/2023 To 1/8/2024**

Date	Vendor	Description	Claim #	Check #	Approved	Total	Account #	Detail
01/08/2024	ARAMARK UNIFORM SERVICES	Account 160372800 - December	23532		NO	$493.96	100-45181-210	$213.85
01/08/2024	ARAMARK UNIFORM SERVICES	Account 160372800 - December	23532		NO	$493.96	601-49440-210	$31.41
01/08/2024	ARAMARK UNIFORM SERVICES	Account 160372800 - December	23532		NO	$493.96	602-49490-210	$31.41
01/08/2024	ARAMARK UNIFORM SERVICES	Account 160372800 - December	23532		NO	$493.96	100-43105-210	$31.42
01/08/2024	ARAMARK UNIFORM SERVICES	Account 160372800 - December	23532		NO	$493.96	601-49440-208	$61.96
01/08/2024	ARAMARK UNIFORM SERVICES	Account 160372800 - December	23532		NO	$493.96	602-49490-208	$61.96
01/08/2024	ARAMARK UNIFORM SERVICES	Account 160372800 - December	23532		NO	$493.96	100-43105-208	$61.95
01/08/2024	ARVIG	GF | Telephone & Internet	23538		NO	$772.26	100-45181-321	$76.77
01/08/2024	ARVIG	GF | Telephone & Internet	23538		NO	$772.26	100-42210-321	$29.82
01/08/2024	ARVIG	GF | Telephone & Internet	23538		NO	$772.26	100-43105-321	$46.40
01/08/2024	ARVIG	GF | Telephone & Internet	23538		NO	$772.26	100-49706-321	$25.50
01/08/2024	ARVIG	GF | Telephone & Internet	23538		NO	$772.26	100-42110-321	$117.90
01/08/2024	ARVIG	GF | Telephone & Internet	23538		NO	$772.26	100-41435-321	$166.46
01/08/2024	ARVIG	GF | Telephone & Internet	23538		NO	$772.26	100-41570-300	$104.15
01/08/2024	ARVIG	GF | Telephone & Internet	23538		NO	$772.26	601-49440-321	$124.09
01/08/2024	ARVIG	GF | Telephone & Internet	23538		NO	$772.26	602-49490-321	$81.17
01/08/2024	ARVIG	LQ | Telephone & Internet	23540		NO	$320.10	609-49795-321	$320.10
01/08/2024	AUTO VALUE MAHNOMEN	Customer 4105254 | Invoice 41158615	23165		NO	$83.56	601-49440-220	$83.56
01/08/2024	BERGSETH BROS.	Account 9570 - 325489	23548		NO	$630.40	609-49750-252	$630.40
01/08/2024	CENTURY ELECTRIC, INC.	Invoice S8091 - Perfect Fry Basket repairs	23545		NO	$1,456.49	609-49795-400	$1,456.49
01/08/2024	CNH INDUSTRIAL ACCOUNTS	Titan Machinery Customer 751980, Invoice 19114762 | Payloader Maintenance	23539		NO	$57.00	100-43125-400	$57.00
01/08/2024	EMERGENCY MEDICAL PRODUCTS, INC	Account 339511 | Rescue Call Bags	23168		NO	$1,533.72	100-49706-210	$1,533.72
01/08/2024	GREAT NORTH PIZZA CO., LLP.	Invoice(s) 28727	23544		NO	$290.00	609-49750-259	$290.00

Date	Vendor	Description	Claim #	Check #	Approved	Total	Account #	Detail
01/08/2024	HEGGIES PIZZA, LLC	Invoice(s) 1151821009	23543		NO	$417.35	609-49750-259	$417.35
01/08/2024	INTEGRATED PROCESS SOLUTIONS, INC.	SRV-1208 Tower Pressure Transducer & Temp Sensor	23169		NO	$1,652.98	601-49440-400	$1,652.98
01/08/2024	JOHNSON BROS. LQ-ST.PAUL	LQ| Acct 155291, Invoice(s) 2452917, 6714262	23547		NO	$1,618.03	609-49750-253	$587.00
01/08/2024	JOHNSON BROS. LQ-ST.PAUL	LQ| Acct 155291, Invoice(s) 2452917, 6714262	23547		NO	$1,618.03	609-49750-333	$56.29
01/08/2024	JOHNSON BROS. LQ-ST.PAUL	LQ| Acct 155291, Invoice(s) 2452917, 6714262	23547		NO	$1,618.03	609-49750-251	$933.24
01/08/2024	JOHNSON BROS. LQ-ST.PAUL	LQ| Acct 155291, Invoice(s) 2452917, 6714262	23547		NO	$1,618.03	609-49750-254	$41.50
01/08/2024	JULIN LAW OFFICE, PLLC	Invoice 6595 | Balvik transfer & Reprint for missing check Invoice 6526 Sewer Project	23166		NO	$1,637.34	100-41610-304	$984.50
01/08/2024	JULIN LAW OFFICE, PLLC	Invoice 6595 | Balvik transfer & Reprint for missing check Invoice 6526 Sewer Project	23166		NO	$1,637.34	602-41610-304-22	$652.84
01/08/2024	KASEYA US, LLC	POS Contract K03835059	23550		NO	$200.00	609-49795-300	$200.00
01/08/2024	LAKES COMMUNITY COOP	Account 942559 | General Fund Fuel / Natural Gas	23162		NO	$2,003.29	100-42152-212	$301.47
01/08/2024	LAKES COMMUNITY COOP	Account 942559 | General Fund Fuel / Natural Gas	23162		NO	$2,003.29	100-42210-383	$235.23
01/08/2024	LAKES COMMUNITY COOP	Account 942559 | General Fund Fuel / Natural Gas	23162		NO	$2,003.29	100-42210-210	$8.69
01/08/2024	LAKES COMMUNITY COOP	Account 942559 | General Fund Fuel / Natural Gas	23162		NO	$2,003.29	100-49706-212	$89.25
01/08/2024	LAKES COMMUNITY COOP	Account 942559 | General Fund Fuel / Natural Gas	23162		NO	$2,003.29	100-41570-383	$235.23
01/08/2024	LAKES COMMUNITY COOP	Account 942559 | General Fund Fuel / Natural Gas	23162		NO	$2,003.29	100-43105-212	$236.61
01/08/2024	LAKES COMMUNITY COOP	Account 942559 | General Fund Fuel / Natural Gas	23162		NO	$2,003.29	100-43105-383	$175.54
01/08/2024	LAKES COMMUNITY COOP	Account 942559 | General Fund Fuel / Natural Gas	23162		NO	$2,003.29	100-43125-212	$73.43
01/08/2024	LAKES COMMUNITY COOP	Account 942559 | General Fund Fuel / Natural Gas	23162		NO	$2,003.29	602-49490-383	$175.54
01/08/2024	LAKES COMMUNITY COOP	Account 942559 | General Fund Fuel / Natural Gas	23162		NO	$2,003.29	601-49440-212	$199.56
01/08/2024	LAKES COMMUNITY COOP	Account 942559 | General Fund Fuel / Natural Gas	23162		NO	$2,003.29	601-49440-383	$175.55
01/08/2024	LAKES COMMUNITY COOP	Account 942559 | General Fund Fuel / Natural Gas	23162		NO	$2,003.29	100-45202-383	$97.19

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01/08/2024	LAKES COMMUNITY COOP	Account 902485 | Police/Heritage Center	23163		NO	$200.19	100-42110-383	$200.19
01/08/2024	LAKES COMMUNITY COOP	Account 920245 | Liquor Store	23164		NO	$265.58	609-49795-383	$265.58
01/08/2024	MN STATE FIRE DEPT. ASSN (MSFDA)	2024 MSFDA Membership dues	23167		NO	$175.00	100-42210-433	$175.00
01/08/2024	MOONSHINERS SNOWMOBILE CLUB, INC	DNR Grant - BM#1 2024	23157		NO	$13,708.66	100-45204-720	$13,708.66
01/08/2024	OFFICE SUPPLIES PLUS*	Invoice(s) 67623	23549		NO	$47.71	609-49790-210	$47.71
01/08/2024	OTTERTAIL POWER CO.	11008364 Liquor EFT	23158		NO	$881.00	609-49795-381	$881.00
01/08/2024	OTTERTAIL POWER CO.	11089551 101 Memorial EFT	23159		NO	$111.90	100-46330-381	$111.90
01/08/2024	OTTERTAIL POWER CO.	11090709 100 Memorial EFT	23160		NO	$141.27	100-46330-381	$141.27
01/08/2024	OTTERTAIL POWER CO.	20039228 Splash Park EFT	23161		NO	$77.29	100-45202-381	$77.29
01/08/2024	OTTERTAIL POWER CO.	Summary 1059 + Wimmer Cabin 107	23533		NO	$4,084.44	100-45202-381	$95.57
01/08/2024	OTTERTAIL POWER CO.	Summary 1059 + Wimmer Cabin 107	23533		NO	$4,084.44	100-43160-381	$1,239.12
01/08/2024	OTTERTAIL POWER CO.	Summary 1059 + Wimmer Cabin 107	23533		NO	$4,084.44	601-49440-381	$1,420.63
01/08/2024	OTTERTAIL POWER CO.	Summary 1059 + Wimmer Cabin 107	23533		NO	$4,084.44	602-49490-381	$118.09
01/08/2024	OTTERTAIL POWER CO.	Summary 1059 + Wimmer Cabin 107	23533		NO	$4,084.44	100-43105-381	$22.49
01/08/2024	OTTERTAIL POWER CO.	Summary 1059 + Wimmer Cabin 107	23533		NO	$4,084.44	100-42210-381	$51.09
01/08/2024	OTTERTAIL POWER CO.	Summary 1059 + Wimmer Cabin 107	23533		NO	$4,084.44	100-41570-381	$51.09
01/08/2024	OTTERTAIL POWER CO.	Summary 1059 + Wimmer Cabin 107	23533		NO	$4,084.44	100-42110-381	$56.57
01/08/2024	OTTERTAIL POWER CO.	Summary 1059 + Wimmer Cabin 107	23533		NO	$4,084.44	100-49706-381	$184.74
01/08/2024	OTTERTAIL POWER CO.	Summary 1059 + Wimmer Cabin 107	23533		NO	$4,084.44	100-45181-381	$733.38
01/08/2024	OTTERTAIL POWER CO.	Summary 1059 + Wimmer Cabin 107	23533		NO	$4,084.44	100-46330-381	$111.67
01/08/2024	PEPSI-COLA **	LQ | Invoice 82824805	23542		NO	$281.25	609-49750-254	$281.25

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01/08/2024	PREMIUM WATERS	Account 176461, Invoice 351626503, 351636934, 351638956	23531		NO	$55.74	100-41570-315	$55.74
01/08/2024	SANFORD HEALTH PLAN	Customer ID 030103 JANUARY Premiums	23536		NO	$3,674.90	100-41800-130	$1,359.71
01/08/2024	SANFORD HEALTH PLAN	Customer ID 030103 JANUARY Premiums	23536		NO	$3,674.90	601-49441-130	$550.94
01/08/2024	SANFORD HEALTH PLAN	Customer ID 030103 JANUARY Premiums	23536		NO	$3,674.90	602-49451-130	$550.94
01/08/2024	SANFORD HEALTH PLAN	Customer ID 030103 JANUARY Premiums	23536		NO	$3,674.90	100-42111-101	$310.10
01/08/2024	SANFORD HEALTH PLAN	Customer ID 030103 JANUARY Premiums	23536		NO	$3,674.90	100-43101-101	$158.52
01/08/2024	SANFORD HEALTH PLAN	Customer ID 030103 JANUARY Premiums	23536		NO	$3,674.90	601-49441-101	$118.89
01/08/2024	SANFORD HEALTH PLAN	Customer ID 030103 JANUARY Premiums	23536		NO	$3,674.90	602-49451-101	$118.89
01/08/2024	SANFORD HEALTH PLAN	Customer ID 030103 JANUARY Premiums	23536		NO	$3,674.90	609-49785-130	$506.91
01/08/2024	SOUTHERN GLAZER'S OF MN*	Account 15745 | 2427926	23546		NO	$796.17	609-49750-251	$785.24
01/08/2024	SOUTHERN GLAZER'S OF MN*	Account 15745 | 2427926	23546		NO	$796.17	609-49795-333	$10.93
01/08/2024	THEIN WELL CO. INC	Invoice(s) 8791 | Annual Inspection	23535		NO	$315.00	601-49440-315	$315.00
01/08/2024	TWIN VALLEY HARDWARE	DECEMBER Statement	23534		NO	$422.08	601-49440-220	$327.39
01/08/2024	TWIN VALLEY HARDWARE	DECEMBER Statement	23534		NO	$422.08	602-49490-220	$6.46
01/08/2024	TWIN VALLEY HARDWARE	DECEMBER Statement	23534		NO	$422.08	100-43105-220	$6.45
01/08/2024	TWIN VALLEY HARDWARE	DECEMBER Statement	23534		NO	$422.08	100-45181-220	$37.99
01/08/2024	TWIN VALLEY HARDWARE	DECEMBER Statement	23534		NO	$422.08	609-49790-220	$43.79
01/08/2024	TWIN VALLEY POSTMASTER	PO Box Rent #97 | Liquor Store *** REPRiNT FOR LOST CHECK	23541		NO	$98.00	609-49795-316	$98.00
01/08/2024	VERIZON WIRELESS	9952547645 | PD MiFi	23537		NO	$35.01	100-42110-321	$35.01
01/08/2024	VISSER TRENCHING, INC.	Invoice 11740 | Well Inspection Dig	23170		NO	$2,960.00	601-49440-315	$2,960.00
12/13/2023	2ND TO NONE SEPTIC SOLUTIONS, LLC	Invoice 6854 | Toilet Rental & Service	23100	32687	Yes	$579.82	100-45202-315	$579.82

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12/13/2023	AIRGAS USA, LLC	Account 2042583, Invoice 55042954063 Cylinder Lease	23111	32703	Yes	$170.55	100-43105-312	$170.55
12/13/2023	ANDERS VALLEY PUBLISHING, LLC	Statement 13931 | ATV Ordinance & Snow Removal	23103	32702	Yes	$84.38	100-41420-343	$84.38
12/13/2023	ANDERS VALLEY PUBLISHING, LLC	Statement 13908 | Liquor Store Ads	23113	22740L	Yes	$54.75	609-49799-340	$54.75
12/13/2023	BRENDA DOBMEYER	EMR Training	23115	32705	Yes	$1,450.00	100-49706-334	$1,450.00
12/13/2023	D-S BEVERAGES	AR Account 1240 | 743750, 744855, 746785, 748567	23101	22726L	Yes	$8,940.35	609-49750-252	$8,940.35
12/13/2023	EFTPS-ONLINE	GF | Fed/FICA/Medicare | 11/26/2023 - 12/09/2023	23104*	G_121323b	Yes	$2,780.23	100-42111-101	$547.84
							601-49441-101	$347.38
							602-49451-101	$347.29
							100-43101-101	$303.18
							100-41501-101	$27.67
							100-41425-101	$235.72
							100-41941-103	$22.18
							100-41110-106	$68.87
							100-41310-106	$22.95
							100-42211-103	$11.48
							100-41800-122	$486.50
							601-49441-122	$179.61
							602-49451-122	$179.56
12/13/2023	EFTPS-ONLINE	LQ | Fed/FICA/Medicare | 11/26/2023 - 12/09/2023	23105*	L_121323c	Yes	$913.23	609-49772-103	$186.89
							609-49781-101	$32.15
							609-49773-103	$80.57
							609-49771-101	$233.76
							609-49785-122	$379.86
12/13/2023	FURTHER	HSA Contributions 11/26/2023 - 12/09/2023	23097*	G_121323a	Yes	$969.42	100-41800-130	$272.00

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							601-49441-130	$109.00
							602-49451-130	$109.00
							100-41501-101	$2.50
							100-41425-101	$16.00
							100-42111-101	$200.00
							100-43101-101	$40.00
							601-49441-101	$38.25
							602-49451-101	$38.25
							609-49785-130	$144.42
12/13/2023	GERRY'S FOODS, INC	Liquor Store Account #5262 - November Charges	23112	22739L	Yes	$171.49	609-49750-254	$20.82
							609-49750-259	$150.67
12/13/2023	HENRY'S FOODS INC.	Account 112375, Invoice 6758089, 6760923	23102	22727L	Yes	$2,097.52	609-49750-256	$672.30
							609-49750-333	$25.95
							609-49790-210	$420.14
							609-49750-259	$779.56
							609-49750-254	$166.88
							609-49750-250	$32.69
12/13/2023	MATRIX TRUST COMPANY	FTJ135 - Emp 457 Plan- PR period 11/26/2023-12/9/2023	23096	32684	Yes	$100.00	100-41425-101	$20.00
							100-41501-101	$7.50
							601-49441-101	$36.25
							602-49451-101	$36.25
12/13/2023	MN DOR - PAYROLL TAX	GF | MN Withholding 11/26/2023 - 12/09/2023	23106*	G_121323d	Yes	$589.08	100-42111-101	$238.85
							601-49441-101	$90.10
							602-49451-101	$90.09
							100-43101-101	$79.70

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							100-41501-101	$6.70
							100-41425-101	$76.10
							100-41941-103	$7.54
12/13/2023	MN DOR - PAYROLL TAX	LQ | MN Withholding 11/26/2023 - 12/09/2023	23107*	L_121323e	Yes	$157.21	609-49772-103	$43.65
							609-49781-101	$10.00
							609-49773-103	$30.69
							609-49771-101	$72.87
12/13/2023	NORMAN CO. DEMOLITION LANDFILL	Statement 1663 | 107 Hanson Ave pickup	23099	32686	Yes	$46.80	603-49510-315	$46.80
12/13/2023	OTTERTAIL POWER CO.	16027933 Final	23098	32685	Yes	$58.72	100-46330-381	$58.72
12/13/2023	P.E.R.A. - SDR DIVISION	GF Retirement Contributions, PR 11/26/2023 - 12/09/2023	23108*	G_121323f	Yes	$3,010.39	100-42111-101	$687.65
							601-49441-101	$163.06
							602-49451-101	$163.04
							100-43101-101	$138.33
							100-41501-101	$13.12
							100-41425-101	$103.12
							100-41941-103	$18.84
							100-41800-121	$315.47
							100-41800-123	$1,031.47
							601-49441-121	$188.13
							602-49451-121	$188.16
12/13/2023	P.E.R.A. - SDR DIVISION	LQ Retirement Contributions, PR 11/26/2023 - 12/09/2023	23109*	L_121323g	Yes	$636.15	609-49772-103	$95.25
							609-49781-101	$18.82
							609-49773-103	$51.17
							609-49771-101	$130.11
							609-49785-121	$340.80

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12/13/2023	UNITED VALLEY BANK	CD Purchase | $10,000 Fire, $5,000 Community Center, $2,500 Rescue	23114	32704	Yes	$17,500.00	100-42290-500	$2,000.00
							100-42290-800	$8,000.00
							100-45181-500	$5,000.00
							100-49706-800	$2,500.00
12/13/2023	WEBSTAURANT STORE, LLC	Liquor Store Chairs/Stools	23110	22738L	Yes	$6,672.16	609-49798-500	$6,672.16
12/14/2023	USABLE LIFE	Acct 50022561 | January Premium	23116*	G_121423a	Yes	$68.66	100-41800-130	$1.97
							601-49441-130	$4.08
							602-49451-130	$4.08
							100-43101-101	$22.10
							601-49441-101	$16.58
							602-49451-101	$16.58
							609-49785-130	$3.27
12/18/2023	J & R WASTEWATER SERVICES INC.	Invoice 989 | Clean Sewer Lines	23117*	32706	Yes	$11,960.35	602-49490-315	$11,960.35
12/19/2023	A.F.L.A.C. WEST REGION	December Premium - Dental	23118*	G_121923a	Yes	$228.65	100-41800-130	$73.52
							601-49441-130	$19.79
							602-49451-130	$19.79
							100-42111-101	$115.55
12/26/2023	A.F.L.A.C. WEST REGION	December Premium	23119*	G_122623a	Yes	$367.64	100-41800-130	$6.76
							601-49441-130	$30.42
							602-49451-130	$30.42
							100-42111-101	$65.00
							100-43101-101	$94.02
							601-49441-101	$70.51
							602-49451-101	$70.51

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12/26/2023	BOUND TREE MEDICAL LLC	Invoice 85189997 | Electrodes, Lancet	23125	32712	Yes	$212.19	100-49706-210	$212.19
12/26/2023	FRANCOTYP-POSTALIA, INC.	Postage Machine Rental	23122	32709	Yes	$444.00	100-41570-316	$444.00
12/26/2023	HAWKINS, INC.	Invoice(s) 6650480 | Water Chemicals	23126	32713	Yes	$2,493.19	601-49440-216	$2,493.19
12/26/2023	INTEGRATED PROCESS SOLUTIONS, INC.	S1002354 Chemical Pump Service Call	23124	32711	Yes	$762.85	601-49440-400	$762.85
12/26/2023	MARCO TECHNOLOGIES LLC	INV11971140 - Copy Machine Contract	23128	32715	Yes	$48.47	100-41570-315	$48.47
12/26/2023	OFFICE SUPPLIES PLUS*	Invoice(s) 67070, 67395, 67439	23127	32714	Yes	$131.78	100-41570-210	$65.59
							601-49440-210	$66.19
12/26/2023	RMB ENVIRONMENTAL LABS, INC.	Invoice(s) D054542	23120	32707	Yes	$158.99	602-49490-312	$158.99
12/26/2023	TEAM LABORATORY CHEMICAL, LLC	Invoice 39061 | Bugs / Ice Melt	23123	32710	Yes	$1,094.00	602-49490-220	$800.00
							100-43105-220	$140.00
							609-49790-220	$154.00
12/26/2023	ULTEIG ENGINEERS, INC.	Invoice(s) 1022887 | Sanitary Sewer, WWTF	23121	32708	Yes	$21,731.00	602-49490-312-22	$21,731.00
12/27/2023	BERGSETH BROS.	Account 9570 - 323552	23131	22741L	Yes	$1,152.90	609-49750-252	$1,152.90
12/27/2023	BMO BANK	CC Charges, Lampton	23151*	G_122723j	Yes	$61.69	100-42210-210	$61.69
12/27/2023	BMO BANK	CC Charges, Johnson	23152*	G_122723k	Yes	$163.09	100-46330-220	$45.63
							609-49780-259	$8.36
							601-49440-210	$40.00
							602-49490-210	$20.00
							100-41570-210	$27.64
							100-41570-300	$21.46
12/27/2023	BMO BANK	CC Charges, Askelson	23153	G_122723l	Yes	$55.25	601-49440-210	$55.25
12/27/2023	BMO BANK	CC Charges, Douville	23154*	G_122723m	Yes	$1.46	100-42110-300	$1.46
12/27/2023	BMO BANK	CC Charges, Nysetvold	23155*	L_122723n	Yes	$174.64	609-49790-210	$120.53
							609-49799-340	$27.88

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							609-49750-259	$26.23
12/27/2023	BREAKTHRU BEVERAGE	Account 0700294592, Invoice(s) 113166894, 112978411, 411682933, 113396653, 411196933... +	23133*	L_122723b	Yes	$4,894.67	609-49750-251	$4,822.21
							609-49750-333	$72.46
12/27/2023	COCA-COLA BOTTLING HIGH COUNTRY	Account 360676, Inv 4623511, 4623431	23136	22745L	Yes	$588.00	609-49750-254	$588.00
12/27/2023	D-S BEVERAGES	AR Account 1240 | 750187, 751809	23135	22744L	Yes	$4,258.60	609-49750-252	$4,258.60
12/27/2023	EFTPS-ONLINE	GF | Fed/FICA/Medicare | 12/10/23 - 12/23/23	23144*	G_122723d	Yes	$2,373.56	100-42111-101	$507.69
							601-49441-101	$316.74
							602-49451-101	$316.70
							100-43101-101	$274.92
							100-41501-101	$26.42
							100-41425-101	$216.06
							100-41941-103	$21.26
							100-41800-122	$359.55
							601-49441-122	$167.12
							602-49451-122	$167.10
12/27/2023	EFTPS-ONLINE	LQ | Fed/FICA/Medicare | 12/10/23 - 12/23/23	23145*	L_122723e	Yes	$864.65	609-49772-103	$204.79
							609-49781-101	$32.15
							609-49773-103	$83.86
							609-49771-101	$172.31
							609-49785-122	$371.54
12/27/2023	FURTHER	HSA Contributions 12/10/2023 - 12/23/2023	23130*	G_122723a	Yes	$335.00	100-41501-101	$2.50
							100-41425-101	$16.00
							100-42111-101	$200.00

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							100-43101-101	$40.00
							601-49441-101	$38.25
							602-49451-101	$38.25
12/27/2023	GREAT NORTH PIZZA CO., LLP.	Invoice(s) 28604	23139	22748L	Yes	$171.50	609-49750-259	$171.50
12/27/2023	HEGGIES PIZZA, LLC	Invoice(s) 1151806009	23138	22747L	Yes	$180.30	609-49750-259	$180.30
12/27/2023	HENRY'S FOODS INC.	Account 112375, Invoice 6763188, c6761574, 6765572	23134	22743L	Yes	$2,079.68	609-49750-256	$1,122.74
							609-49750-333	$25.93
							609-49790-210	$82.49
							609-49750-259	$661.42
							609-49750-254	$94.66
							609-49750-250	$92.44
12/27/2023	JOHNSON BROS. LQ-ST.PAUL	LQ| Acct 155291, Invoice(s) 2442823, 6704836,	23143	22751L	Yes	$778.47	609-49750-253	$48.00
							609-49750-333	$18.73
							609-49750-251	$711.74
12/27/2023	MATRIX TRUST COMPANY	FTJ135 - Emp 457 Plan- PR period 12/10/2023 - 12/23/2023	23129	32716	Yes	$100.00	100-41425-101	$20.00
							100-41501-101	$7.50
							601-49441-101	$36.25
							602-49451-101	$36.25
12/27/2023	McKINNON COMPANY, INC.	Account 63460, Invoice 751778	23132	22742L	Yes	$461.55	609-49750-252	$461.55
12/27/2023	MN DOR - PAYROLL TAX	GF | MN Withholding 12/10/23 - 12/23/23	23146*	G_122723f	Yes	$545.22	100-42111-101	$227.31
							601-49441-101	$81.54
							602-49451-101	$81.54
							100-43101-101	$72.05
							100-41501-101	$6.37

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							100-41425-101	$69.47
							100-41941-103	$6.94
12/27/2023	MN DOR - PAYROLL TAX	LQ | MN Withholding 12/10/23 - 12/23/23	23147*	L_122723g	Yes	$166.77	609-49772-103	$70.32
							609-49781-101	$10.00
							609-49773-103	$31.66
							609-49771-101	$54.79
12/27/2023	NW REGIONAL FIREFIGHTERS ASSN	FD | 2024 FISCAL YEAR DUES	23150	32723	Yes	$50.00	100-42210-433	$50.00
12/27/2023	OFFICE SUPPLIES PLUS*	Invoice(s) 67256	23140	22749L	Yes	$130.19	609-49750-210	$130.19
12/27/2023	OVERLOADED LAUNDRY SERVICE, LLC	Invoice 10511 | Bar Towels/Mops/Mats	23137	22746L	Yes	$71.64	609-49790-210	$71.64
12/27/2023	P.E.R.A. - SDR DIVISION	GF Retirement Contributions, PR 12/10/23 - 12/23/23	23148*	G_122723h	Yes	$2,869.74	100-42111-101	$664.93
							601-49441-101	$152.44
							602-49451-101	$152.45
							100-43101-101	$128.61
							100-41501-101	$12.68
							100-41425-101	$96.34
							100-41941-103	$18.06
							100-41800-121	$295.04
							100-41800-123	$997.40
							601-49441-121	$175.90
							602-49451-121	$175.89
12/27/2023	P.E.R.A. - SDR DIVISION	LQ Retirement Contributions, PR 12/10/23 - 12/23/23	23149*	L_122723i	Yes	$633.33	609-49772-103	$116.18
							609-49781-101	$18.82
							609-49773-103	$52.43
							609-49771-101	$106.62
							609-49785-121	$339.28

Date	Vendor	Description	Claim #	Check #	Approved	Total	Account #	Detail
12/27/2023	SOUTHERN GLAZER'S OF MN*	Account 15745 | 2422379	23141	L_122723c	Yes	$1,613.90	609-49750-251	$1,592.72
							609-49795-333	$21.18
12/27/2023	TWEETON REFRIGERATION, INC.	Invoice 13962 | Keg Cooler Motor replaced	23142	22750L	Yes	$806.47	609-49795-400	$806.47
12/31/2023	RODNEY SULLIVAN	***VOID$75.00***CC Reimbursement (12/17/23)	23156	32724	Yes	$0.00	100-45181-810	$75.00

Total For Selected Claims **$153,838.96**

LIQUOR STORE DAILY SALES
December 2023

Date	Food	Beverage	Bar Beer	Bar Liquor	Bar Wine	Cigs	Clothing	Off Beer	Off Liquor	Off Wine	Off Taxable	Bar Misc.	THC Bev	Total Daily Sales	Sales Tax Collected	Total Sales w/tax	CC Sales	CC Surg	Gift Cert	Adjusted Daily Sales	Daily Deposit	(+/-)	Lottery Deposit
1	$ 186.47	$ 14.17	$ 276.65	$ 261.68		$ 80.75		$ 1,033.53	$ 613.26	$ 69.44	$ 10.98	$ 3.25		$ 2,550.18	$ 238.40	$ 2,788.58	$ 1,573.53	$ 43.48		$ 1,258.53	$ 1,265.50	$ 6.97	$ 69.00
2	$ 104.76	$ 34.95	$ 500.09	$ 404.74		$ 66.00	$ 25.00	$ 500.70	$ 239.72	$ 10.99	$ 5.98	$ 6.00		$ 1,898.93	$ 174.28	$ 2,073.21	$ 1,109.50	$ 30.01		$ 993.72	$ 969.41	$ (24.31)	$ 67.00
3	$ 53.77	$ 21.42	$ 45.28	$ 153.66		$ 36.00		$ 178.90	$ 41.41		$ 20.00			$ 550.44	$ 48.36	$ 598.80	$ 251.50	$ 6.63		$ 353.93	$ 341.26	$ (12.67)	$ 109.00
4	$ 78.91	$ 5.13	$ 147.89	$ 107.15		$ 37.00		$ 252.36	$ 181.88		$ 4.99	$ 1.50		$ 816.81	$ 74.66	$ 891.47	$ 603.50	$ 15.07	$ 7.00	$ 296.04	$ 295.55	$ (0.49)	$ 16.00
5	$ 87.76	$ 20.51	$ 144.26	$ 165.40		$ 54.00		$ 302.82	$ 248.82	$ 10.98	$ 17.95			$ 1,052.50	$ 95.42	$ 1,147.92	$ 557.02	$ 14.85		$ 605.75	$ 612.48	$ 6.73	$ 36.00
6	$ 117.56	$ 5.60	$ 168.38	$ 178.60		$ 12.00		$ 476.24	$ 99.92	$ 41.46	$ 18.97			$ 1,118.73	$ 105.77	$ 1,224.50	$ 457.71	$ 12.80		$ 779.59	$ 778.88	$ (0.71)	$ 79.00
7	$ 137.56	$ 3.73	$ 197.29	$ 110.62	$ -	$ 36.00	$ -	$ 463.26	$ 88.98	$ 79.34	$ -	$ 1.50	$ -	$ 1,118.28	$ 103.20	$ 1,221.48	$ 673.83	$ 17.72	$ 5.50	$ 559.87	$ 572.91	$ 13.04	$ 122.00
8	$ 127.79	$ 17.47	$ 361.75	$ 172.73		$ 104.90		$ 618.57	$ 246.06	$ 84.43	$ 10.37	$ 1.50		$ 1,745.57	$ 163.36	$ 1,908.93	$ 1,034.95	$ 27.96		$ 901.94	$ 956.12	$ 54.18	$ 58.00
9	$ 177.61	$ 31.22	$ 304.88	$ 373.21		$ 61.00		$ 583.18	$ 276.30	$ 130.85	$ 11.97	$ 3.00		$ 1,953.22	$ 181.04	$ 2,134.26	$ 976.24	$ 26.18	$ 25.00	$ 1,159.20	$ 1,159.97	$ 0.77	$ 57.00
10	$ 64.25	$ 11.74	$ 159.08	$ 80.55		$ 36.00		$ 204.88	$ 117.66		$ 13.00	$ 3.00		$ 690.16	$ 61.27	$ 751.43	$ 592.54	$ 15.72		$ 174.61	$ 187.26	$ 12.65	$ 40.00
11	$ 106.40	$ 21.45	$ 251.64	$ 148.37		$ 66.00		$ 489.42	$ 184.16	$ 38.47		$ 3.00		$ 1,308.91	$ 119.46	$ 1,428.37	$ 568.61	$ 15.69		$ 875.45	$ 835.50	$ (39.95)	$ 64.00
12	$ 65.87	$ 2.80	$ 223.19	$ 93.50		$ 84.00		$ 453.97	$ 325.64	$ 49.94	$ 18.46			$ 1,317.37	$ 119.68	$ 1,437.05	$ 842.41	$ 22.45		$ 617.09	$ 631.11	$ 14.02	$ 43.00
13	$ 116.64	$ 23.77	$ 433.44	$ 253.02		$ 72.00		$ 392.26	$ 178.38	$ 53.95	$ 4.99	$ 1.50	$ 8.52	$ 1,538.47	$ 141.69	$ 1,680.16	$ 1,143.37	$ 29.63		$ 566.42	$ 568.08	$ 1.66	$ 81.00
14	$ 99.16	$ 15.29	$ 228.40	$ 221.83		$ 44.56		$ 381.28	$ 92.45	$ 27.47	$ 10.98			$ 1,121.42	$ 103.32	$ 1,224.74	$ 502.00	$ 12.66	$ 6.00	$ 729.40	$ 728.46	$ (0.94)	$ 3.00
15	$ 227.65	$ 18.12	$ 431.10	$ 412.58		$ 128.50	$ 45.00	$ 673.63	$ 155.87	$ 68.93	$ 9.99			$ 2,171.37	$ 190.96	$ 2,362.33	$ 1,306.37	$ 35.05	$ -	$ 1,091.01	$ 1,082.92	$ (8.09)	$ 36.00
16	$ 191.82	$ 24.24	$ 539.46	$ 285.05		$ 54.00		$ 657.63	$ 438.24	$ 135.38	$ 31.90			$ 2,357.72	$ 221.34	$ 2,579.06	$ 1,728.00	$ 47.48		$ 898.54	$ 1,024.41	$ 0.87	$ 130.00
17	$ 17.23	$ 5.60	$ 61.92	$ 14.56				$ 109.43	$ 38.96					$ 247.70	$ 23.84	$ 271.54	$ 75.63	$ 1.83		$ 197.74	$ 187.98	$ (9.76)	$ 70.00
18	$ 91.49	$ 7.00	$ 144.48	$ 73.29		$ 78.00		$ 417.27	$ 166.87	$ 65.95	$ 13.96	$ 1.50		$ 1,059.81	$ 94.00	$ 1,153.81	$ 567.73	$ 16.00		$ 602.08	$ 622.01	$ 19.93	$ 94.00
19	$ 123.36	$ 11.20	$ 165.84	$ 104.43	$ 3.87	$ 82.75		$ 432.75	$ 103.92	$ 40.96				$ 1,069.08	$ 94.09	$ 1,163.17	$ 527.07	$ 14.45		$ 608.55	$ 558.48	$ (50.07)	$ (42.00)
20	$ 136.65	$ 16.32	$ 186.14	$ 121.97		$ 12.00		$ 385.76	$ 244.86	$ 85.43	$ 40.93			$ 1,230.06	$ 121.04	$ 1,351.10	$ 870.38	$ 24.04		$ 504.76	$ 569.99	$ 65.23	$ 36.00
21	$ 85.67	$ 37.30	$ 329.88	$ 222.99		$ 103.00		$ 403.76	$ 228.85	$ 21.48	$ 3.97			$ 1,436.90	$ 128.53	$ 1,565.43	$ 1,021.09	$ 26.30		$ 570.64	$ 584.82	$ 14.18	$ 30.00
22	$ 143.62	$ 23.32	$ 674.98	$ 442.73		$ 48.00		$ 662.56	$ 518.25	$ 212.39	$ 9.99			$ 2,735.84	$ 261.13	$ 2,996.97	$ 1,738.17	$ 46.43		$ 1,305.23	$ 1,307.35	$ 2.12	$ 158.00
23	$ 124.78	$ 32.16	$ 293.28	$ 244.54		$ 42.00		$ 926.59	$ 418.18	$ 223.76	$ 22.51	$ 4.21		$ 2,332.01	$ 221.24	$ 2,553.25	$ 1,572.58	$ 41.86	$ -	$ 1,022.53	$ 1,073.08	$ 0.55	$ 78.00
24	$ 131.08	$ 47.93	$ 392.74	$ 305.16		$ 166.75	$ 45.00	$ 486.24	$ 148.29	$ 124.88	$ 18.97	$ 6.50		$ 1,873.54	$ 158.47	$ 2,032.01	$ 1,131.12	$ 30.08		$ 1,131.97	$ 916.06	$ (34.91)	$ 122.00
25														$ -		$ -				$ -	$ -	$ -	$ -
26	$ 186.25	$ 29.84	$ 250.53	$ 473.26		$ 36.00		$ 458.64	$ 468.29	$ 28.95	$ 37.92			$ 1,969.68	$ 184.59	$ 2,154.27	$ 1,370.30	$ 35.76		$ 819.73	$ 820.63	$ 0.90	$ -
27	$ 159.92	$ 27.04	$ 240.04	$ 129.21		$ 72.00		$ 376.79	$ 196.39	$ 18.97	$ 25.96	$ 1.50		$ 1,247.82	$ 110.69	$ 1,358.51	$ 655.60	$ 17.48		$ 720.39	$ 725.62	$ 5.23	$ 49.00
28	$ 167.61	$ 7.00	$ 282.77	$ 224.11		$ 109.00	$ 45.00	$ 547.60	$ 136.38	$ 31.97	$ 15.57	$ 3.00		$ 1,570.01	$ 134.85	$ 1,704.86	$ 887.54	$ 22.26		$ 839.58	$ 840.26	$ 0.68	$ 22.00
29	$ 175.20	$ 17.68	$ 449.76	$ 239.41	$ 19.35	$ 52.73		$ 578.96	$ 243.24	$ 129.66		$ 3.00		$ 1,908.99	$ 178.38	$ 2,087.37	$ 959.67	$ 26.53		$ 1,154.23	$ 1,172.71	$ 18.48	$ 104.00
30	$ 79.15	$ 26.54	$ 428.42	$ 567.44	$ 11.61	$ 120.00		$ 810.83	$ 389.30	$ 269.82	$ 8.98	$ 6.00		$ 2,718.09	$ 253.15	$ 2,971.24	$ 2,007.47	$ 54.87	$ 35.00	$ 983.64	$ 982.55	$ (1.09)	$ 168.00
31	$ 274.44	$ 23.80	$ 954.14	$ 478.98	$ -	$ 90.00		$ 590.17	$ 237.71	$ 66.90	$ 28.93	$ 1.50		$ 2,746.57	$ 254.16	$ 3,000.73	$ 1,755.81	$ 46.88		$ 1,291.80	$ 1,240.82	$ (50.98)	$ 31.00
	$ 3,840.43	**$ 584.34**	**$ 9,267.70**	**$ 7,064.77**	**$ 34.83**	**$ 1,984.94**	**$ 160.00**	**$ 14,849.98**	**$ 7,068.24**	**$ 2,122.75**	**$ 418.22**	**$ 51.46**	**$ 8.52**	**$ 47,456.18**	**$ 4,360.37**	**$ 51,816.55**	**$ 29,061.24**	**$ 778.15**	**$ 78.50**	**$ 23,613.96**	**$ 23,612.18**	**$ 4.22**	**$ 1,930.00**

Monthly Statement

SwypCo, LLC
3774 Arapaho Road
Addison , TX 75001
972-672-9400

TWIN VALLEY MUNICIPAL LIQUOR STORE
3771 COUNTY HIGHWAY 27
TWIN VALLEY, MN 56584

Site Name:	TWIN VALLEY MUNICIPAL LIQUOR STORE
Statement Period:	December 2023
Terminal ID:	**P654204**
Site Telephone #:	(218) 584-5262
Site Fax #:	

Business Date	Surch W/D	Acc W/D	Other	Denied	Total	Dispensed	Surcharge
12/01/2023	6	6	3	0	9	$660	$21.00
12/02/2023	15	15	7	1	23	$2,060	$52.50
12/03/2023	10	10	6	5	21	$1,140	$35.00
12/04/2023	4	4	2	0	6	$260	$14.00
12/05/2023	3	3	2	0	5	$340	$10.50
12/06/2023	5	5	1	0	6	$380	$17.50
12/07/2023	2	2	0	0	2	$180	$7.00
12/08/2023	5	5	0	0	5	$500	$17.50
12/09/2023	7	7	1	0	8	$700	$24.50
12/10/2023	9	9	4	1	14	$1,020	$31.50
12/11/2023	2	2	1	0	3	$240	$7.00
12/12/2023	5	5	5	0	10	$620	$17.50
12/13/2023	1	1	0	0	1	$200	$3.50
12/14/2023	3	3	2	0	5	$540	$10.50
12/15/2023	6	6	4	0	10	$600	$21.00
12/16/2023	8	8	1	0	9	$500	$28.00
12/17/2023	8	8	0	2	10	$580	$28.00
12/18/2023	1	1	1	0	2	$20	$3.50
12/19/2023	5	5	1	0	6	$400	$17.50
12/20/2023	2	2	0	0	2	$140	$7.00
12/21/2023	3	3	1	0	4	$360	$10.50
12/22/2023	4	4	1	0	5	$340	$14.00
12/23/2023	3	3	2	1	6	$200	$10.50
12/24/2023	7	7	3	0	10	$840	$24.50
12/25/2023	6	6	0	1	7	$620	$21.00
12/26/2023	2	2	3	0	5	$220	$7.00
12/27/2023	2	2	0	0	2	$140	$7.00
12/28/2023	2	2	0	0	2	$80	$7.00
12/29/2023	2	2	0	0	2	$120	$7.00
12/30/2023	7	7	2	0	9	$640	$24.50
12/31/2023	4	4	2	1	7	$420	$14.00
	149	**149**	**55**	**12**	**216**	**$15,060**	**$521.50**

Monthly Transaction Statistics

Total Transactions:	**216**	Avg. Total Daily Transaction Volume:	**6.97**
Total Approved Transactions:	**204**	Avg. Cash Withdrawn Per W/D:	**$101.07**
Percentage Approved:	**94.44 %**	Avg. Daily Cash Dispensed:	**$485.81**
Percent of Acc W/D Surcharged:	**100.00 %**		

Friday, January 05, 2024

Board of Peace Officer Standards and Training
1600 University Avenue, Suite 200, Saint Paul, MN 55104
Main: (651) 643-3060 | www.mn.gov/post/

December 12, 2023

Rachel Johnson, City Clerk
City of Twin Valley
PO Box 307
Twin Valley, MN 56584

Dear Ms. Johnson,

The Minnesota Board of Peace Officer Standards and Training (POST Board) is the occupational regulatory agency charged with the vital responsibility of maintaining selection, education and licensing standards for over 400 Minnesota law enforcement agencies that employ over 10,500 peace officers across our state.

While the POST Board performs many functions, a significant portion of its responsibility is dedicated to conducting "compliance reviews" of Minnesota law enforcement agencies to ensure they are meeting legislatively mandated training and department policies on Use of Force/Firearms training, Emergency Vehicle Operation and Pursuit Driving training; and mandated departmental policies.

On 12/06/2023, a POST Board Standards Coordinator conducted a review at the Twin Valley Police Department. After a comprehensive review of their records concerning mandated employee training and department policies, I am pleased to inform you that your police department passed the review.

Ensuring all law enforcement agencies around the state are in compliance plays a pivotal role in maintaining the high level of professionalism we have enjoyed in Minnesota for many years and that professionalism translates into quality law enforcement services for the citizens of Minnesota.

Please take a moment to recognize your police department for this important accomplishment.

Sincerely,

Erik Misselt
Executive Director

RESCUE SQUAD SERVICE HOURS 2023

NAME	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	RUN TOTAL	EXTRA HOURS	TOTAL HOURS
BRENDA DOBMEYER			5.5	5	4	4	8	11	5	8	17.5	7	75	103.5	178.5
TERRI THORNTON							1		1				2	40	42
KAREN BOLTON		3	4	4.5			1		1	3	5	6	27.5	30	57.5
CRYSTAL HEGREBERG	1	2	7.5	1	2		1					2	16.5	18	34.5
DAN WILSEY	5.5	8	8.5	7.5	5	4	9	11	6	9	25.5	14	113	86.5	199.5
													0		0
TOTAL															512

TV Fire Dept. Service Hours 2023

1/4/2024

Incident Call #	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Fire Hrs	Trng Hrs	Extra Hrs	TOTALS
HOEKSTRA, MITCH																																0	3	2	5
LAMPTON, MIKE	1			1	1	1		2	4	1	1		1	1	1		1															16	23	28	67
PETERICK, JOE				1	1			2								4		1														9	10		19
FALL, BEN																																0	5	6	11
DOBMEYER, NATE																																0	0		0
SYVERSON, SHAUN	1			1										1		4		1														8	7	6	21
BEKKERUS, PAUL	1	2		1	1		1					2		1		4	1															14	15	22	51
GALL JUSTIN	1		1		1		1				1			1	1	4	1	1														13	9	5	27
STUENESS, DUSTY	1	2			1		1	2										1														8	2	3	13
THORNTON, KURT				1			1		4			2				4	1															13	11	10	34
THORNTON, KRAIG	1	2		1	1		1							1		4	1															12	7	10	29
THORSEN, DEAN	1								4		1	2	1			4																13	3	3	19
BENNEFELD, TAYLOR	1	2	1		1	1	1					2					1	1														11	9	4	24
COYLE, MARCUS	1	2	1	1			1					2					1	1														10	1	5	16
PAZDERNIK, PETE	1	2	1	1	1			2	4			2	1			4																19	6	24	49
DIEPENBROCK, JOE			1							1					1		1															4	18	17	39
MASTIN, REUBEN		2			1					1					1	4		1														10	9	6	25
BEGG, ERIC				1	1						1						1															4	10	14	28
GILBERTSON, TIM		2			1					1		2				4	1															11	21	64	96
HERYLA, ANTHONY																		1														1	3	44	48
TOTAL CALL HRS	**10**	**16**	**5**	**9**	**11**	**2**	**7**	**8**	**16**	**4**	**4**	**14**	**3**	**5**	**4**	**40**	**10**	**8**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**176**	**172**	**273**	**621**
CITY																1																			1
RURAL	1		1	1	1		1	1		1	1	1		1			1	1																	12
MEDICAL ASSIST						1							1		1																				3
MUTUAL AID		1							1																										2

Member Totals

As of **1/3/2024**

Fiscal Year : **2023**

Name of Fund	Beginning Balance	Total Receipts	Total Disbursements	Ending Balance
General Fund	$222,314.24	$786,230.27	$762,353.39	$246,191.12
Other Federal Programs - ARP	$82,508.10	$0.00	$36,061.00	$46,447.10
Public Housing (Optional)	$69,486.90	$0.00	$0.00	$69,486.90
LEASE Revenues - Tower Antenna Placement	$14,774.27	$14,579.34	$25,664.00	$3,689.61
2012A Refunding Bond	$0.00	$70,942.60	$70,942.60	$0.00
2013A Refunding Bond	$0.00	$118,064.75	$118,064.75	$0.00
MPFA DWRF 2019 Replacement Fund	$17,781.00	$0.00	$0.00	$17,781.00
General Capital Projects	$84,172.79	$51,022.27	$69,066.25	$66,128.81
Lot Incentive Program	$14,723.91	$0.00	$0.00	$14,723.91
2007 Storm Utility Fund	$165,027.42	$30,874.47	$13.50	$195,888.39
Blight & Beautification	$0.00	$8,000.00	$0.00	$8,000.00
Water	$735,830.59	$218,210.64	$192,878.30	$761,162.93
Sewage Collection and Disposal	$508,690.38	$137,935.92	$228,259.49	$418,366.81
Refuse or Garbage Collection	$141,215.86	$93,019.23	$88,835.52	$145,399.57
Municipal Liquor Store	$158,467.95	$749,169.50	$752,122.54	$155,514.91
Swimming Pool	$1,000.00	$0.00	$0.00	$1,000.00
SHIP - City projects	$612.19	$160.00	$1,843.14	($1,070.95)
Memorial Gardens	$25.00	$0.00	$45.88	($20.88)
Loan Pool/EDA	$18,695.34	$11,551.48	$10,172.00	$20,074.82
City Cemetery	$1,552.60	$0.00	$0.00	$1,552.60
General Trust - Special Account	$0.00	$0.00	$0.00	$0.00
Total :	**$2,236,878.54**	**$2,289,760.47**	**$2,356,322.36**	**$2,170,316.65**

For the Period : **12/1/2023 To 12/31/2023**

Name of Fund	Beginning Balance	Total Receipts	Total Disbursed	Ending Balance	Less Deposits In Transit	Plus Outstanding Checks	Total Per Bank Statement
General Fund	$62,632.02	$288,787.80	$105,228.70	$246,191.12	$36.00	$35,981.56	$282,136.68
Other Federal Programs - ARP	$46,447.10	$0.00	$0.00	$46,447.10	$0.00	$0.00	$46,447.10
Public Housing (Optional)	$69,486.90	$0.00	$0.00	$69,486.90	$0.00	$0.00	$69,486.90
LEASE Revenues - Tower Antenna Placement	$2,459.74	$1,229.87	$0.00	$3,689.61	$0.00	$0.00	$3,689.61
2012A Refunding Bond	$19,074.28	$4,902.32	$23,976.60	$0.00	$0.00	$0.00	$0.00
2013A Refunding Bond	($60,973.84)	$60,973.84	$0.00	$0.00	$0.00	$0.00	$0.00
MPFA DWRF 2019 Replacement Fund	$17,781.00	$0.00	$0.00	$17,781.00	$0.00	$0.00	$17,781.00
General Capital Projects	$21,290.19	$44,838.62	$0.00	$66,128.81	$0.00	$0.00	$66,128.81
Lot Incentive Program	$14,723.91	$0.00	$0.00	$14,723.91	$0.00	$0.00	$14,723.91
2007 Storm Utility Fund	$188,028.68	$7,859.71	$0.00	$195,888.39	$40.50	$0.00	$195,847.89
Blight & Beautification	$0.00	$8,000.00	$0.00	$8,000.00	$0.00	$0.00	$8,000.00
Water	$775,047.06	$20,474.11	$34,358.24	$761,162.93	$449.30	$3,358.48	$764,072.11
Sewage Collection and Disposal	$481,501.34	$24,082.01	$87,216.54	$418,366.81	$292.70	$23,379.08	$441,453.19
Refuse or Garbage Collection	$144,554.97	$7,735.99	$6,891.39	$145,399.57	$118.98	$46.80	$145,327.39
Municipal Liquor Store	$166,521.75	$53,840.13	$64,846.97	$155,514.91	$3,396.08	$11,925.11	$164,043.94
Swimming Pool	$1,000.00	$0.00	$0.00	$1,000.00	$0.00	$0.00	$1,000.00
SHIP - City projects	($1,070.95)	$0.00	$0.00	($1,070.95)	$0.00	$0.00	($1,070.95)
Memorial Gardens	($20.88)	$0.00	$0.00	($20.88)	$0.00	$0.00	($20.88)
Loan Pool/EDA	$19,117.20	$957.62	$0.00	$20,074.82	$0.00	$0.00	$20,074.82
City Cemetery	$1,552.60	$0.00	$0.00	$1,552.60	$0.00	$0.00	$1,552.60
General Trust - Special Account	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total	**$1,969,153.07**	**$523,682.02**	**$322,518.44**	**$2,170,316.65**	**$4,333.56**	**$74,691.03**	**$2,240,674.12**

Name of Fund	Beginning Balance	Total Receipts	Total Disbursed	Ending Balance	Less Deposits In Transit	Plus Outstanding Checks	Total Per Bank Statement

MARK C ASKELSON	City Council/Town Board	Date
MICHAEL E BOLTON	City Council/Town Board, Mayor	Date
MICHAEL W LAMPTON	City Council/Town Board	Date
PAUL E BEKKERUS	City Council/Town Board	Date
TRACY CHRISTIANSON	City Council/Town Board	Date

Checks Voided - 2023

Check #	Vendor	Check Date	Amount
32674	J&R Wastewater Services	12/11/2023	$ 12,677.97
32678	Norman Co. Demolition Landfill	12/11/2023	$ 40.00
32637	Matrix Trust Company	11/13/2023	$ 100.00
22680L	PAYROLL	11/15/2023	$ 192.45
22488L	Overloaded Laundry Services	7/10/2023	$ 71.64
22606L	PAYROLL	9/20/2023	$ 274.58
32363	Mark Pollock	6/12/2023	$ 250.00
22564L	PAYROLL	8/23/2023	$ 172.97
22528L	PAYROLL	7/26/2023	$ 119.62
22520L	PAYROLL	7/26/2023	$ 188.70
22479L	PAYROLL	6/28/2023	$ 76.56
32306	Aramark	5/8/2023	$ 395.06
22496L	Beverage Wholesalers	7/12/2023	$ 914.50
22427L	Payroll	5/17/2023	$ 78.50

2024 ORGANIZATIONAL BUSINESS— *(shown as resolved in 2023)*

RESOLUTION 2024—___

CITY OF TWIN VALLEY 2024 ORGANIZATIONAL DECLARATION RESOLUTION

WHEREAS Minnesota State Statutes require certain actions by the City of Twin Valley City Council at the annual organizational council meeting;

THEREFORE, BE IT RESOLVED that the City of Twin Valley City Council does hereby approve the following designations for the 2024 Fiscal year:

MEETINGS—Regular meetings of the Twin Valley City Council shall be held on the Second Monday of each month at 7:00 p.m. Any regular meeting, with proper public notification, may be cancelled or rescheduled by Council action.

OFFICIAL PUBLICATION—The City Council of the City of Twin Valley does hereby designate the Twin Valley Times, Twin Valley, as its official newspaper for its 2024 publications.

DESIGNATED POLLING PLACE— The City Council of the City of Twin Valley does hereby designate the Norman County Court House as the official designated polling place for the City of Twin Valley, as a mail in voting district.

2024 COMMITTEE APPOINTMENTS

MAYOR	MICHAEL BOLTON
VICE MAYOR	MIKE LAMPTON
AIRPORT AUTHORITY	TRACY CHRISTIANSON
BUDGET	MICHAEL BOLTON, MIKE LAMPTON
BUILDING COMMITTEE	TRACY CHRISTIANSON, PAUL BEKKERUS
EDA/PARKS - COUNCIL	MARK ASKELSON, TRACY CHRISTIANSON
EDA/PARKS - CITIZENS	TAMMY CARLSRUD, TONI NYSETVOLD, VACANCY
LIQUOR	MARK ASKELSON, TRACY CHRISTIANSON
NUISANCE	MARK ASKELSON, PAUL BEKKERUS
ORDINANCE	MARK ASKELSON, PAUL BEKKERUS
PLANNING/ZONING	MICHAEL BOLTON, MARK ASKELSON
PLANNING/ZONING – COMMUNITY	VACANCY
PUBLIC SAFETY	MICHAEL BOLTON, PAUL BEKKERUS
PUBLIC WORKS	PAUL BEKKERUS, MIKE LAMPTON
WAGES/PERSONNEL	TRACY CHRISTIANSON, MIKE LAMPTON

OFFICIAL FINANCIAL DEPOSITORIES—The City Council of the City of Twin Valley does hereby designate the United Valley Bank, Twin Valley and the Mid-Minnesota Federal Credit Union, Ada as official depositories of the city for the 2024 year.

OFFICIAL SIGNATORY POWERS—It is by action of the City Council of the City of Twin Valley to have three signatures on all issued written payments for claims against the City; and the signatures for the Mayor (Michael Bolton), Vice Mayor (Mike Lampton) and City Clerk-Treasurer (Rachel Johnson) will be original signatures on all issued payments, checks issued for investments; and

The signatures of the authorize powers are further authorized to sign checks for payroll processing, payments to Federal or State agencies as required by agreement or statute; such as for payroll taxes, sales taxes, claims and invoices, authorized electronic payments to State and/or Federal agencies to meet debt obligations; and

In the event that one of the elected officials so designated as an official signatory power is incapacitated or unavailable to sign the Twin Valley City Council hereby designates council member Mark Askelson and Utility Clerk Deanne Peterick as an Emergency Signatory Officials.

DESIGNATED INSURANCE AGENT OF RECORD—The City Council of the City of Twin Valley does hereby designate the Twin Valley Agency transitioning into the Wild Rice Agency, as its LMCIT Insurance Agent.

2024 FEE SCHEDULE—

RESOLUTION 2024—___

A RESOLUTION TO ADOPT THE FOLLOWING LIST OF CITY FEES AND CHARGES FOR THE CITY OF TWIN VALLEY FOR THE 2023 OPERATING FISCAL YEAR.

BE IT RESOLVED, Pursuant to Minnesota Law and the Twin Valley City Code, a fee schedule for City services and licensing is hereby adopted, by an affirmative vote of a majority of the Twin Valley City Council members present.

The following permit fees and service charges are hereby established for the year 2024:

Administration	
NSF Check Fee	$35.00
Delinquent Assessment Fee	$25.00
Assessment Search, Police Report, Ordinance copies, Utility History	$10.00
Data Request requiring research/compilation	$25.00/hr
Notary (per sheet)	$1.00
Background Check	$100.00
Filing Fee (elected official)	$2.00
Mileage Rate	Set by IRS
City Map 8.5 x 11	$0.25
COPIES	
Standard 8.5x11	$0.25
Legal 11x14	$0.25
Poster 11x17	$0.50
Two Sided Sheets	$0.30
Colored Paper 8.5 x 11	$0.30
Faxes – send & receive up to 5 sheets	$2.00
Faxes – per sheet when more than 5 (not including cover)	$0.50
Certification of Delinquent Utility Accounts / Invoices	$5.00
Administrative Citation Fees	Schedule I
RV Park Camping Nightly	$25.00
RV Park Camping Weekly	$100.00
Heiberg Camping (per night)	$10.00
Cemetery Plot	$150.00
Recreational Vehicle Permit	$20.00
Nuisance Mowing/Maintenance	$100.00 (min)
Animal	
Pet License	$10.00
Pet found without current tag	$15.00
Impound Fee	$25.00/day
Impound Fee – Repeated Violation	$75.00/day
Business Fees	
Tobacco License	$25.00
Card Table/Table Games	$5.00
Pool Table	$25.00
Amusement Machines	$25.00
Fundraiser/Raffle Permit	$10.00
Peddlers License	$25.00
Cannabinoid License	$750.00
Alcohol	
Intoxicating **ON-**Sale	$750.00
Intoxicating **OFF-**Sale	$100.00
Wine License	$150.00
3.2% **ON-**Sale	$100.00
3.2% **OFF-**Sale	$30.00
Sunday Liquor	$200.00
Special One Day Permit	$25.00
Consumption/Display (set-ups)	$120.00

Center Fees		
	Community Center (w/out kitchen)	$75.00
	Community Center with alcohol (w/out kitchen)	$125.00
	Community Center Kitchen	$25.00
	Community Center – Front for small groups	$25.00
	Community Center – Auctions	$150.00
	Community Center – Fundraisers	$75.00
	Community Center – Benefits	$0.00
	Dance Permit	$10.00
	Dance/Event Security (5 hours)	$125.00
	Additional Security (each hour over 5)	$25.00
	Table Rental	$10.00
	Chair Rental	$1.00
	Platform Rental	$15.00
	Picnic Table Rental	$15.00
Fire and Rescue		
	Fire Contract (full township)	$3820.00
	Rescue Contract (full township)	$230.00
	Fire Call – 1st three hours	$750.00
	Fire Call – Additional hourly rate	$300.00
	Fire Calls less than one (1) hour (reviewed on a case-by-case rate)	TBD
	Vehicle Accident	$500.00
	Foam Per Gallon	$25.00
Wimmer Cabins		
***	Monthly Rent	$375.00
	Damage Deposit	$300.00
	Short-term Nightly	$40.00
	Short-term Weekly	$200.00
Utility Rates		
	New Connection – Water	$900.00
	New Connection – Sewer	$725.00
	Connection Charge	$50.00
	Delinquent Reconnection Charge	$75.00
	Water Testing Fee (as required by the State of MN)	$9.72
	City Service Fee (snow, mosquito, brush, misc.)	$4.00
	Storm Sewer Availability – Residential	$4.50
	Storm Sewer Availability – Commercial	$13.50
	Late Fee	$15.00
	Meter Base	$20.00
	Meter Replacement	$170.00
	Afterhours Service Call	$75.00
	WATER	
	Base Rate (Residential & Basic Commercial) Usage under 1600	$39.50
	Water Usage per 1000 gallons	$3.00
	Vacancy Rate	$15.00
	Commercial—Large Users under 50,000 gallons	$150.00
	Commercial—Large User per gallon over 50,000	$2.00/gal
	SEWER	
***	Base Rate	$39.50
	Commercial—Large User	$75.00
	Commercial Large User over 50,000 gallons (water usage)	$1.00/gal
	Vacancy Rate	$10.00
	GARBAGE *(Rates set by Fuch's Sanitation)*	
	City Admin Fee (included in charges below)	$2.00
	Single Garbage	$13.89
	Family Garbage	$16.13
	Residential Garbage Tax	9.75 %
	Commercial Group 1 – A	$17.06
	Commercial Group 1 – B	$19.21

Commercial Group 1 – C	$21.36
Commercial Group 2 – A	$18.61
Commercial Group 2 – B	$13.18
Commercial Group 3	$25.22
Commercial Group 4 – A	$35.91
Commercial Group 4 – B	$48.36
Commercial Group 4 – C	$82.34
Commercial Group 5	$71.95
Commercial Group 6 – A	$88.00
Commercial Group 6 - B	$157.07
Commercial Group 7	$303.34
Commercial Group 8	$781.74
Commercial Garbage Tax	17.00 %
Land Use – Zoning/Building Permits	
Fences, Decks, Small Storage Units (non-permanent)	$10.00
Permanent Storage Unit – Secured/Slab	$15.00
Additions, Porches, Patios—attached	$20.00
Garages/Structures/Outbuildings—not attached	$25.00
New Construction—Residential	$50.00
New Construction—Commercial	$100.00
Penalty –*projects started without council approval*	$10.00
Zoning Ordinance—Change Requests	
Zoning Change	$150.00
Zoning Fine—If construction began prior to approval	$150.00
Variance/Conditional Use Request	$150.00

ASSIGNMENT FOR THE COMMITMENT OF CITY RESERVES—

RESOLUTION 2024—

RESOLUTION TO ASSIGN THE COMMITMENT OF THE CITY RESERVES FOR THE 2024 FISCAL YEAR

BE IT RESOLVED that the City Council of the City of Twin Valley does hereby assign and commit the following reserves and values to the designated funds.

NOW THEREFORE BE IT FURTHER RESOLVED that the following City of Twin Valley reserves be assigned and committed as follows:

ID	Description	Value 01/01/24
63012	Community Center Reserves	$27,874.01
63113	Community Center Reserves	$5,010.00
63995	Community Center Reserves	$5,000.00
	COMMUNITY CENTER TOTAL	**$37,884.01**
11811	EDA Reserves	$12,938.35
11812	EDA Reserves	$6,452.99
	EDA TOTAL	**$19,391.34**
63994	Fire Department	$10,000.00
63110	Fire Department - Equipment	$3,006.00
22109	Fire Department - Truck Fund	$9,016.24
63143	Fire Department - Truck Fund	$50,100.00
22211	Fire Department Equipment Fund	$8,434.08
63244	Fire Department Reserves	$10,297.89
63011	Fire Department Reserves	$26,856.54
21932	Fire Department Veh/Equip Fund	$11,156.74
12586	Fire Equipment Fund	$1,054.83
12587	Fire Equipment Fund	$1,322.01
	FIRE DEPARTMENT TOTAL	**$131,244.33**
7528	General Fund Reserves	$50,697.53
9192	General Fund Reserves	$5,260.62
10045	General Fund Reserves	$7,253.15
10375	General Fund Reserves	$9,196.65
10984	General Fund Reserves	$42,696.20
11644a	General Fund Reserves	$3,926.59
12422	General Fund Reserves	$21,228.52
12423	General Fund Reserves	$27,182.07
62868	General Fund Reserves	$7,769.30
63111	General Fund Reserves	$3,006.00
10043	General Fund Reserves (Org. Water)	$11,504.46
11755	General Fund Reserves (Original EDA)	$12,831.84
	GENERAL FUND TOTAL	**$202,552.93**
307425471	Liquor Store -Building Improvement Fund	$188.65
309263720	Liquor Store Building Improvements	$51,140.38

10841	Liquor Store Reserves	$10,432.99
11400	Liquor Store Reserves	$14,360.32
	LIQUOR STORE TOTAL	**$76,122.34**
62675	Parks Reserves	$10,399.44
63114	Parks Reserves	$3,406.80
63245	Parks Reserves	$15,446.84
	PARKS TOTAL	**$29,253.08**
62714	Public Works Equipment	$21,009.40
63112	Public Works Reserves	$4,008.00
	PUBLIC WORKS TOTAL	**$25,017.40**
63115	Rescue Department - Equipment	$2,505.00
21925	Rescue Equipment Fund	$524.25
22121	Rescue Equipment Fund	$1,986.13
63010	Rescue Fund Reserves	$5,138.54
63251	Rescue Reserves	$3,604.26
63996	Rescue Squad	$2,500.00
12501	Rescue Vehicle Fund	$865.32
12524	Rescue Vehicle Fund	$917.04
12538	Rescue Vehicle Fund	$1,006.47
22301	Rescue Vehicle Fund	$2,766.48
	RESCUE TOTAL	**$21,813.49**
	RESERVES TOTAL	**$543,278.92**

Colleen Hoffman, Director
Crystelle Philipp, CPA
Marit Martell, CPA

Hoffman, Philipp, & Martell, PLLC

1541 Highway 59 South Thief River Falls, MN 56701 Phone: 218-681-4078 cphilipp@hpmaudit.com

AUDIT ENGAGEMENT LETTER

January 4, 2024

Ms Rachel Johnson
City of Twin Valley Clerk/Treasurer
PO Box 307
107 Second Street SW
Twin Valley, Minnesota 56584

We are pleased to confirm our understanding of the services we are to provide the City of Twin Valley for the year ended December 31, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements of the City of Twin Valley, as of and for the year ended December 31, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as Management's Discussion and Analysis (MD&A), budgetary comparison schedules, Other Post-Employment (OPEB) schedules, and Public Employees Retirement Association (PERA) schedules, to supplement the City of Twin Valley's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Auditing Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the City of Twin Valley's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited.

We have also been engaged to report on supplementary information other than RSI that accompanies the City of Twin Valley's financial statements. We will subject the supplementary information, as listed in the table of contents of your financial report, to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements. To accompany the financial statements, your report will also include other information including introductory and other schedules sections that will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information. If, based on the work performed, we conclude that an uncorrected material misstatement in the other information exists, we are required to describe it in our report.

The objectives of our audit 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 issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP , and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 GAAS and *Government Auditing Standards* 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 of a reasonable user made based on the financial statements. The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards.*

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the City or to acts by management or employees acting on behalf of the City. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect 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.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. 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.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of any significant inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions when deemed appropriate. We may also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

Audit planning, including the assessment of significant risks, is not concluded at this time. If significant risks are identified they will be communicated to those charged with governance to assist with understanding those matters and why they require special attention, and better allow those charged with governance to perform their oversight duties with regard to the financial reporting process.

Audit Procedures—Internal Control

We will obtain an understanding of the City and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and 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 significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City of Twin Valley's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures 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*.

The *Minnesota Legal Compliance Audit Guide for Cities,* promulgated by the Minnesota Office of the State Auditor pursuant to Minnesota Statute, § 6.65, contains seven categories of compliance to be tested: contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and tax increment financing. Our audit will consider all of the applicable listed categories.

Other Services

We will also assist in preparing the cash to accrual journal entries, reconciliations, financial statements and related note disclosures of the City of Twin Valley in conformity with GAAP based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the cash to accrual journal entries, reconciliations, financial statements and related disclosures previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements and related disclosures, and all accompanying information in conformity with GAAP, and for compliance with applicable laws and regulations, rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also 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, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the City from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include 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 of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the City involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the City received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the City complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, it is management's responsibility to evaluate and monitor noncompliance with; and take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review during the audit fieldwork.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with 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 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. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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 of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and 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 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. With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

You agree to assume all management responsibilities for the cash to accrual journal entries, reconciliations, financial statements and related disclosures, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the cash to accrual journal entries, reconciliations, financial statements and related disclosures, and that you have reviewed and approved the cash to accrual journal entries, reconciliations, financial statements and related disclosures prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. We understand that your employees will locate any documents selected by us for testing.

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

The audit documentation for this engagement is the property of Hoffman, Philipp, & Martell, PLLC, (HPM) and constitutes confidential 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 a cognizant or oversight agency 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 HPM personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

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

Marit Martell is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit soon and issue our reports before June 30, 2024.

Our fee for these services will be $8,600 for the fourth year of our five-year contract and includes all out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.). Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

Reporting

We will issue written reports upon completion of our audit. Our reports will be addressed to the Twin Valley City Council. 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 a separate section, or add an emphasis-of-matter or othermatter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of 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) 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 report will state that the report is not suitable for any other purpose.

In accordance with *Government Auditing Standards,* we have previously provided you a copy of our most recently issued external peer review report, dated January 28, 2022, for which we received a rating of *pass*.

We appreciate the opportunity to be of service to the City of Twin Valley and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please contact me at (218) 681-4078. If you agree with the terms of our engagement as described in this letter, please sign where provided below and return it to us.

Sincerely,

Crystelle M. Philipp, CPA

Crystelle Philipp, CPA
Hoffman, Philipp & Martell, PLLC

Approved: This letter correctly sets forth the understanding of the City of Twin Valley.

______________________________________ _______________

Mayor (Governance) Date

______________________________________ _______________

City Clerk/Treasurer (Management) Date