

CITY OF MADISON
AGENDA AND NOTICE OF MEETING

Regular Meeting of the City Council – 5:00 PM
Monday January 22, 2024
Madison Municipal Building

1. CALL THE REGULAR MEETING TO ORDER

Mayor Thole will call the meeting to order.

2. APPROVE AGENDA

Approve the agenda as posted in accordance with the Open Meetings law, and herein place all agenda items on the table for discussion. A MOTION is in order. (Council)

3. APPROVE MINUTES

Page 1

A copy of the January 8, 2023 regular meeting minutes are enclosed. A MOTION is in order. (Council)

4. PUBLIC PETITIONS, REQUESTS, HEARINGS, AND COMMUNICATIONS (public/mayor/council)

Members of the audience wishing to address the Council with regard to an agenda item, presentation of a petition, utility customer hearing, or a general communication should be recognized at this time. A MOTION may be in order (Public/Council)

5. CONSENT AGENDA

- | | |
|--|---------|
| A. Lac qui Parle County Airport Agenda – December 2023 - receive | Page 3 |
| B. CDBG Closeout Grant Notice – receive | Page 13 |
| C. Ehlers Investment Report – December 2023 – receive | Page 14 |
| D. Senator Dahmes Newsletters – January 2024 – receive | Page 19 |
| E. Revenue and Expense Report – December 2023 – receive | Page 23 |
| F. Madison Fire Meeting Minutes – January 15, 2024 – receive | Page 26 |

A MOTION may be in order to accept the reports and/or authorize the actions requested. (Council)

6. UNFINISHED AND NEW BUSINESS

Page 27

- A. City Council Checklist. A DISCUSSION may be in order. (Manager, Council)

Page 28

- B. Approval of Pay Equity Report. A DISCUSSION and MOTION may be in order. (Manager, Council)

Page 35

- C. Approve 2023 Audit Contract. A DISCUSSION and MOTION may be in order. (Manager, Council)

Page 45

- D. Resolution 24-11 Authorizing City Services Balances Write Offs. A DISCUSSION and MOTION may be in order. (Manager, Council)

7. **MANAGER REPORT** (Manager)
8. **MAYOR/COUNCIL REPORTS** (Mayor/Council)
9. **AUDITING CLAIM**

A copy of the Expense Approval Report is submitted for January 8, 2024 through January 22, 2024 and is attached. A MOTION is in order.

10. **ADJOURNMENT**

**CITY OF MADISON
OFFICIAL PROCEEDINGS**

**MINUTES OF THE MADISON CITY COUNCIL
REGULAR MEETING
JANUARY 8, 2024**

Pursuant to due call and notice thereof, a regular meeting of the Madison City Council was called to order by Mayor Greg Thole on Monday, January 8, at 5:05 p.m. in Council Chambers at City Hall. Councilmembers present were: Mayor Greg Thole, Maynard Meyer, Paul Zahrbock, Adam Conroy and Tim Volk. Also present were City Manager Val Halvorson and City Clerk Christine Enderson.

AGENDA

Upon motion by Meyer, seconded by Volk and carried, the agenda was approved as presented. All agenda items are hereby placed on the table for discussion.

MINUTES

Upon motion by Conroy, seconded by Zahrbock and carried, the December 27, 2023, regular meeting minutes were approved as presented.

ANNUAL MEETING

Upon motion by Volk, seconded by Zahrbock and carried, **RESOLUTION 24-01** titled “Resolution Establishing Council Meetings Time, Date, and Place” was adopted. This resolution would provide for the City Council to meet on the second and fourth Monday of each month at 5:00 p.m. Special meetings can be established when so required in accordance with Open Meeting laws. A complete copy of Resolution 24-01 is contained in City Clerk’s Book #11.

Upon motion by Zahrbock, seconded by Volk and carried, **RESOLUTION 24-02** titled “Designation of Newspaper” was adopted. This resolution would provide for the Western Guard of Madison, Minnesota, to be designated as the official newspaper with supplemental publications being used as needed. A complete copy of Resolution 24-02 is contained in City Clerk’s Book #11. Councilmember Conroy abstained.

Upon motion by Meyer, seconded by Conroy and carried, **RESOLUTION 24-03** titled “Designation of Depository” was adopted. This resolution would provide for the designation of Old National Bank and United Prairie Bank of Madison as the City’s official depositories. A complete copy of Resolution 24-03 is contained in City Clerk’s Book #11.

Councilmember Zahrbock nominated Councilmember Meyer as Acting Mayor. There being no other nominations, upon motion by Zahrbock, seconded by Conroy and carried, **RESOLUTION 24-04** titled “Election of Acting Mayor” was adopted. This resolution would provide for the election of Maynard Meyer as Acting Mayor. A complete copy of Resolution 24-04 is contained in City Clerk’s Book #11.

Upon motion by Zahrbock, seconded by Meyer and carried, **RESOLUTION 24-05** titled “Resolution Ratifying Council Boards & Commissions Appointments” was adopted. This resolution would provide for the appointment of council and citizen representatives to various boards and commissions. A complete copy of Resolution 24-05 is contained in City Clerk’s Book #11.

Upon motion by Conroy, seconded by Zahrbock and carried, **RESOLUTION 24-06** titled “Resolution Ratifying Council Committee Appointments” was adopted. This resolution would provide for the appointment of council representatives to various council committees. A complete copy of Resolution 24-06 is contained in City Clerk’s Book #11.

Upon motion by Conroy, seconded by Meyer and carried, **RESOLUTION 24-07** titled “Resolution Designating an Authorized Representative to the Western MN Municipal Power Agency” was adopted. This resolution would provide for the appointment of City Manager Val Halvorson as the City’s representative, with Line Department Supervisor David Johnson being appointed as alternate. A complete copy of Resolution 24-07 is contained in City Clerk’s Book #11.

Upon motion by Volk, seconded by Zahrbock and carried, **RESOLUTION 24-08** titled “Resolution Designating an Authorized Representative to the Missouri River Energy Services” was adopted. This resolution would provide for the appointment of City Manager Val Halvorson as the City’s representative, with Line Department Supervisor David Johnson being appointed as alternate. A complete copy of Resolution 24-08 is contained in City Clerk’s Book #11.

PUBLIC PETITIONS, REQUESTS, HEARINGS AND COMMUNICATIONS

None

CONSENT AGENDA

Upon motion by Zahrbock, seconded by Volk and carried, the Consent Agenda was approved as presented.

ESTABLISH DISTRICT AND POLLING PLACE

Upon motion by Conroy, seconded by Zahrbock and carried, **RESOLUTION 24-09** titled “Resolution Designating Polling Place” was adopted. The designation is effective for the 2024 calendar year. A complete copy of Resolution 24-09 is contained in City Clerk’s Book #11.

2024 FEES

Upon motion by Zahrbock, seconded by Meyer and carried, **RESOLUTION 24-10** titled “Resolution Establishing a Fee Schedule Pursuant to §34.01 of the Madison Code of Ordinances for the Year 2024” was adopted. A complete copy of Resolution 24-10 is contained in City Clerk’s Book #11.

COGENERATION AND SMALL POWER PRODUCTION TARIFF

Upon motion by Zahrbock, seconded by Volk and carried, Council accepted the 2023 Cogeneration and Small Power Production Tariff report as presented. City Manager Halvorson reminded Council that this report is used to calculate the average retail charge for net-metering services. This report is not submitted to the Public Utilities Commission but is kept on file in the City Clerk’s Office.

CITY MANAGER’S REPORT

Library: The hours of operation will be changing effective January 22, 2024. The change includes the removal of the night hours on Tuesdays and Thursdays.

Welcoming Committee: A Welcoming Communities Project will be moving forward. Representatives from SWIF and the U of M Extension Office will assist with developing a cohort-based program along with a few community “champions”. It is a SWIF-led program that will be about 8-10 months long. City Clerk Christine Enderson will be representing the City and attending the monthly meetings.

Smart Grid Grant: MRES is submitting a concept paper and asked member cities to respond if interested. The purpose of the grant is to increase flexibility efficiency and reliability of the power system. The City responded with interest in metering advancement to AMI (Advanced Metering Infrastructure). This is the seconded funding opportunity and will be for fiscal years 2024-2025.

DNR Outdoor Grant: Feedback was received on the application submitted in 2023. It was competitive and the recommendation was for the City to resubmit for the same project by the March 31, 2024 due date.

Western MN Prairie Waters: As they are starting to work on their 2024-2025 visitor and relocation guide, they are asking if there's anything the City would like updated on their designated page. Council discussed.

Comprehensive Plan: Another meeting will be held at noon on Wednesday.

MAYOR/COUNCIL REPORTS

None

DISBURSEMENTS

Upon motion by Volk, seconded by Zahrbock and carried, Council approved disbursements for bills submitted between December 28 and January 8, 2024. These disbursements include United Prairie Check Nos. 65566-65602. Debit card and ACH transaction were also approved as listed.

There being no further business, upon motion by Meyer, seconded by Volk and carried, meeting adjourned at 5:38 pm.

Greg Thole - Mayor

ATTEST:

Christine Enderson – City Clerk

**LAC QUI PARLE COUNTY AIRPORT COMMISSION
AGENDA AND NOTICE OF MEETING**

**Regular Meeting
Wednesday, December 20, 2023 – 8:30 a.m.
@ The Airport**

1. CALL THE MEETING TO ORDER

Commission Chair Olson will call the meeting to order.

2. APPROVE AGENDA

Approve the agenda as posted in accordance with the Open Meetings law, and herein place all agenda items on the table for discussion. A MOTION is in order.

3. APPROVE MINUTES

A copy of the minutes of the December 28, 2022 Regular meeting is enclosed. A MOTION is in order. A copy of the minutes of the May 19, 2023 Special Online meeting is enclosed. A MOTION is in order. A copy of the minutes of the October 27, 2023 Special Online meeting is enclosed. A MOTION is in order. A copy of the minutes of the November 10, 2023 Special Online meeting is enclosed. A MOTION is in order.

4. AUDIT CLAIMS

A copy of the Scheduled Payment Report of bills submitted December 21, 2022 through December 20, 2023 is attached for approval for Check No. 3363 through Check No. 3635. A MOTION is in order.

5. UNFINISHED AND NEW BUSINESS

- A. Discussion on Hangar Doors
- B. Discussion of Attorney Retainer
- C. Discussion of Insurance Dividend - \$993
- D. Discussion of REIL Lights
- E. Discussion on fuel purchase
- F. Next regular meeting is scheduled for _____ (3rd Wednesday in April 17, 2024)
- G. Other

6. ANNUAL MEETING

Election of Officers/Annual Meeting:

- 1) Establish Meeting: Time, Date & Location for regular meetings. A MOTION is in order. (In 2023 it was scheduled for -8:30 am, date on the third Wednesday of April, August and December at the Airport)
- 2) "Designation of Newspaper" for 2024. A MOTION is in order. (2023- Western Guard)
- 3) "Designation of Depository" for 2024. A MOTION is in order. (2023- United Prairie Bank of Madison and the Old National Bank of Madison)
- 4) "Appointment of Airport Attorney" for 2024. A MOTION is in order. (2023- Swenson, Nelson & Stulz, PLLC of Dawson and Madison)
- 5) "Chair". A MOTION is in order. (2023- Jeff)
- 6) "Vice Chair". A MOTION is in order. (2023- Mike)
- 7) "Secretary/Treasurer". A MOTION is in order. (2023 – Adam)

7. ADJOURNMENT

Airport checkbook

Date:	Check #	Name	Check Amount	Deposit Amount	Notes	Running Balance
01/01/23		balance				75,613.05
01/03/23	3411	Madison Hardware Hank	14.40		3 mouse traps	75,598.65
01/03/23	3412	MN Council of Airports	150.00		membership	75,448.65
01/10/23		EPIC		58.66	gas sold	75,507.31
01/10/23	3413	Swenson Nelson & Stulz	500.00		lawyer retainer	75,007.31
01/10/23		Sidney Johnson		1,752.79	Hangar 1200 and elec 552.79	76,760.10
01/20/23		Farmers Mutual Telephone	36.72		telephone	76,723.38
01/10/23	3414	Greg Thole Electric	216.85		connect new boiler	76,506.53
01/24/23	3415	HDR	2,100.00		Runway Light Project	74,406.53
01/17/23		EPIC		574.63	gas sold	74,981.16
01/28/23		MN State		10,004.25	reimbursement M& O ???	84,985.41
01/27/23		MN Valley Coop	47.20		other building electricity	84,938.21
01/27/23		MN Valley Coop	628.97		electricity	84,309.24
01/30/23		League of MN Cities		55,462.00	insurance pmt from storm	139,771.24
01/30/23		County Aid		7,000.00	county annual payment	146,771.24
02/27/23		Lac qui Parle Coop	15.00		Fuel filter	146,756.24
02/27/23		MN Valley Coop	48.87		other building electricity	146,707.37
02/27/23		MN Valley Coop	552.93		electricity	146,154.44
02/10/23		Farmers Mutual Telephone	36.72		telephone	146,117.72
03/09/23	3417	Lac qui Parle Coop	53.44		tank lease	146,064.28
03/21/23		MN Valley Coop		346.40	dividend	146,410.68
03/21/23		Farmers Mutual Telephone	36.72		telephone	146,373.96
03/24/23		EPIC		38.72	gas sold	146,412.68
03/28/23		MN Valley Coop	44.89		other building electricity	146,367.79
03/28/23		MN Valley Coop	528.48		electricity	145,839.31
03/31/23		EPIC		92.09	gas sold	145,931.40
04/03/23	3418	Post Office	136.00		yearly box rental	145,795.40
04/04/23		Stephen Enger		825.00	1st half rent	146,620.40
04/06/23		Brian Croatt		450.00	all year rent	147,070.40
04/17/23	3419	Western Guard	238.00		Bid advertisement Hangar Rehab	146,832.40
04/20/23		Farmers Mutual Telephone	36.50		telephone	146,795.90
04/25/23		MN Valley Coop	45.19		other building electricity	146,750.71
04/25/23		MN Valley Coop	464.06		electricity	146,286.65
04/11/23		EPIC		1,366.69	gas sold	147,653.34
04/11/23		EPIC		103.82	gas sold	147,757.16
04/18/23		EPIC		93.26	gas sold	147,850.42
04/28/23		EPIC		225.80	gas sold	148,076.22
05/11/23		Rick Wollschlager		2,685.00	1st half rent	150,761.22
05/11/23	3420	Rick Strege	150.00		Labor hangar door	150,611.22
05/11/23	3421	Julie Dahle	3,600.00		maintenance Jan-Mar	147,011.22
05/11/23	3422	LqP County Auditor/Treasu	4,382.00		taxes all year	142,629.22
05/23/23	3423	Piotter Construction	37,328.00		Hangar roof	105,301.22
05/25/23	3424	Napa	18.64		connect and wire	105,282.58
05/25/23	3425	Bridge Tower Op Co LLC	215.38		Bid advertisement Hangar Rehab	105,067.20
05/20/23		Farmers Mutual Telephone	36.50		telephone	105,030.70
05/25/23		MN Valley Coop	44.59		other building electricity	104,986.11
05/25/23		MN Valley Coop	281.32		electricity	104,704.79
05/05/23		EPIC		180.66	gas sold	104,885.45
05/15/23		EPIC		197.08	gas sold	105,082.53
05/19/23		EPIC		351.94	gas sold	105,434.47
05/23/23		EPIC		236.38	gas sold	105,670.85
05/18/23		RDO	728.30		fix oring repair	104,942.55
05/26/23		EPIC		35.19	gas sold	104,977.74
06/06/23	3426	Genesis Lamp	224.90		light bulbs	104,752.84
06/11/23	3427	Lac qui Parle Coop	36.00		mower gas	104,716.84
06/11/23	3428	Fieldcrest Fertilizer	176.94		chemicals	104,539.90
06/12/23		EPIC		238.73	gas sold	104,778.63
06/20/23		Dan Jibben		3,830.00	1st half rent	108,608.63

Airport checkbook

Date:	Check #	Name	Check Amount	Deposit Amount	Notes	Running Balance
06/21/23		EPIC		217.61	gas sold	108,826.24
06/23/23		EPIC		85.64	gas sold	108,911.88
06/22/23		Farmers Mutual Telephone	36.50		telephone	108,875.38
06/27/23		MN Valley Coop	42.08		other building electricity	108,833.30
06/27/23		MN Valley Coop	181.77		electricity	108,651.53
06/27/23		EPIC		0.58	gas sold	108,652.11
06/27/23	3429	Lac qui Parle Fairboard	25.00		supplies	108,627.11
06/27/23	3430	Madison Hardware Hank	8.54		Furnace filter	108,618.57
06/27/23	3431	Monnens Excavating	450.00		Pump septic 2 years	108,168.57
06/27/23	3432	Mike Dahle	3,600.00		Maintenance Apr-Jun	104,568.57
06/29/23		City of Madison		7,000.00	annual payment	111,568.57
07/17/23	3433	Dooley's Petroleum	8,821.31		Aviation gas	102,747.26
07/19/23	3434	Lac qui Parle Coop	18.00		mower gas	102,729.26
07/19/23	3435	Midwest Machinery	526.84		Belts on lawn mower	102,202.42
07/20/23		Farmers Mutual Telephone	20.44		telephone	102,181.98
07/20/23		MN Valley Coop	40.60		other building electricity	102,141.38
07/20/23		MN Valley Coop	184.94		electricity	101,956.44
07/03/23		EPIC		113.79	gas sold	102,070.23
07/03/23		EPIC		68.63	gas sold	102,138.86
07/03/23		EPIC		116.73	gas sold	102,255.59
07/11/23		EPIC		261.61	gas sold	102,517.20
07/18/23		EPIC		188.87	gas sold	102,706.07
07/24/23		EPIC		58.66	gas sold	102,764.73
07/27/23	3436	Meier Electric	31,740.00		project runway lights	71,024.73
07/27/23	3437	HDR	6,300.00		project runway lights	64,724.73
07/27/23	3438	Michael Dahle	46.51		supplies	64,678.22
07/27/23		State of MN		39,463.00	income from project?	104,141.22
08/03/23	3439	Dave's Plumbing	40.00		Check lav sink faucet	104,101.22
08/21/23	3440	Genesis Lamp	95.09		maint/repairs	104,006.13
08/01/23		EPIC		134.91	gas sold	104,141.04
08/21/23	3441	QTPOD	945.00		1 year agreement	103,196.04
08/01/23		State of MN		647.55	??	103,843.59
08/21/23	3442	Madison Welding	207.40		repair snow plow	103,636.19
08/29/23	3443	LqP Coop	36.50		gas	103,599.69
08/20/23		Farmers Mutual Telephone	36.51		telephone	103,563.18
08/29/23	3444	Olson Sanitation	58.50		garbage pickup	103,504.68
08/29/23	3445	Dave's Plumbing	100.00		A/C	103,404.68
08/25/23		MV Coop	43.26		other building electricity	103,361.42
08/25/23		MV Coop	198.33		electricity	103,163.09
09/05/23	3446	Michael Dahle	4.97		envelopes	103,158.12
09/05/23	3447	LqP Coop	20.00		gas	103,138.12
09/19/23	3448	League of MN Cities	10,877.00		insurance premium	92,261.12
09/19/23	3449	Michael Dahle	43.16		light bulbs	92,217.96
09/19/23	3450	League of MN Cities	973.00		workmans comp	91,244.96
09/19/23	3451	Greg Thole Electric	160.00		repair beacon light	91,084.96
09/26/23		Brad Anderson		1,200.00	Hangar rent Sept 22-Dec 23	92,284.96
09/22/23		Farmers Mutual Telephone	36.51		telephone	92,248.45
09/19/23		EPIC		73.91	gas sold	92,322.36
09/25/23		MV Coop	44.44		other building electricity	92,277.92
09/25/23		MV Coop	186.07		electricity	92,091.85
10/04/23		State of MN		683.00	??	92,774.85
10/04/23	3452	Michael Dahle	3,600.00		maint July-Sept	89,174.85
10/04/23	3453	LqP Treasurer	55.25		Impala tabs	89,119.60
10/11/23		EPIC		483.32	gas sold	89,602.92
10/03/23		Old National	45.00		safe deposit box rental	89,557.92
10/23/23		Farmers Mutual Telephone	36.79		telephone	89,521.13
10/27/23		MV Coop	45.62		other building electricity	89,475.51
10/27/23		MV Coop	212.09		electricity	89,263.42

Airport checkbook

Date:	Check #	Name	Check Amount	Deposit Amount	Notes	Running Balance
11/07/23	3454	Madison Hardware Hank	24.55		mousetraps and tpaper	89,238.87
11/01/23		EPIC		87.98	gas sold	89,326.85
11/07/23		EPIC		29.33	gas sold	89,356.18
11/07/23		Rick Wollschlager		2,685.00	2nd half rent	92,041.18
11/07/23		John Omalley		3,700.47	reimburse Thole and Monnens	95,741.65
11/07/23	3455	Monnens Excavating	3,025.00		reimburse	92,716.65
11/07/23	3456	Greg Thole Electric	675.47		reimburse	92,041.18
11/07/23	3457	LqP Treasurer	446.89		Ditch assessment	91,594.29
11/21/23	3459	Joe Riley Construction	167,753.57		Project	-76,159.28
11/21/23	3460	HDR	23,300.00		Project	-99,459.28
11/21/23	3461	Dahle Construction	160.00		Bifold door repair	-99,619.28
11/20/23		Farmers Mutual Telephone	36.79		telephone	-99,656.07
11/25/23		MV Coop	49.02		other building electricity	-99,705.09
11/25/23		MV Coop	258.01		electricity	-99,963.10
11/25/23		Stephen Enger		825.00	2nd half rent	-99,138.10
11/28/23		Dan Jibben		3,830.00	2nd half rent	-95,308.10
12/11/23		EPIC		29.33	gas sold	-95,278.77
12/12/23	3462	Meulebroeck, Taubert and	2,915.00		2022 Audit	-98,193.77
12/14/23	3632	LqP Coop	1,086.45		Diesel and DEF	-99,280.22
12/14/23	3633	Michael Dahle	3,600.00		Maintenance Oct-Dec	-102,880.22
12/14/23	3634	Dahle and Olson Realty	1,020.00		Bookkeeping for 2023	-103,900.22
12/20/23		Farmers Mutual Telephone	36.79		telephone	-103,937.01
12/25/23		MV Coop	51.68		other building electricity	-103,988.69
12/25/23		MV Coop	461.15		electricity	-104,449.84
12/19/23	3635	Madison Hardware Hank	12.81		broom handle	-104,462.65
12/19/23		League of MN Cities		993.00	dividend	-103,469.65

LAC QUI PARLE COUNTY AIRPORT COMMISSION
Special Meeting
Friday November 10, 2023
online

The virtual special meeting of the Lac qui Parle County Airport Commission was called to order by Vice-Chair Dahle at 8:30 a. m. on Friday November 10, 2023.

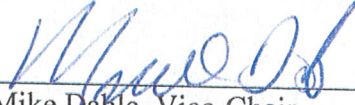
Members present: Commissioners Jeff Olson, Mike Dahle, Stacy Tufto, Sid Johnson and Adam Conroy.

APPROVE AGENDA

A motion by Conroy, seconded by Olson, to agree to approve a vote to not waive the statutory tort limits of liability. . All ayes.

ADJOURNMENT

A motion was made by Olson, seconded by Dahle, to adjourn the meeting at 10:26 a.m. All ayes.
Carried.



Mike Dahle, Vice-Chair

LAC QUI PARLE COUNTY AIRPORT COMMISSION
Special Meeting
Friday October 27, 2023
online

The virtual special meeting of the Lac qui Parle County Airport Commission was called to order by Vice-Chair Dahle at 9 a. m. on Friday October 27, 2023.

Members present: Commissioners Jeff Olson, Mike Dahle, Stacy Tufto, Sid Johnson and Adam Conroy.

APPROVE AGENDA

A motion by Conroy, seconded by Olson, to agree to approve a resolution for State Pavement Rehab grant. Grant number 1055077. All ayes.

ADJOURNMENT

A motion was made by Olson, seconded by Dahle, to adjourn the meeting at 9:30 a.m. All ayes. Carried.



Mike Dahle, Vice-Chair

LAC QUI PARLE COUNTY AIRPORT COMMISSION
Special Meeting
Friday May 19, 2023
online

The virtual special meeting of the Lac qui Parle County Airport Commission was called to order by Vice-Chair Dahle at 10:15 a. m. on Friday May 19, 2023.

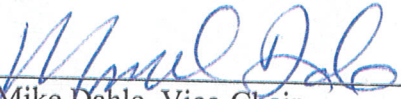
Members present: Commissioners Jeff Olson, Mike Dahle, Stacy Tufto, Sid Johnson and Adam Conroy.

APPROVE AGENDA

A motion by Conroy, seconded by Olson, to agree to approve a resolution for Airport Maintenance and Operation grant. Grant number 1053355. All ayes.

ADJOURNMENT

A motion was made by Olson, seconded by Dahle, to adjourn the meeting at 10:30 a.m. All ayes. Carried.


Mike Dahle, Vice-Chair

LAC QUI PARLE COUNTY AIRPORT COMMISSION
Regular Meeting
December 28, 2022

The meeting of the Lac qui Parle County Airport Commission was called to order by Chairman Jeff Olson at 11:00 a.m. on December 28, 2022.

Members present: Commissioners Jeff Olson, Michael Dahle, Adam Conroy and Stacy Tufto.

Chairman Olson opened the meeting.

APPROVE AGENDA

A motion by Dahle, seconded by Conroy, to adopt the agenda as amended. All ayes. Carried.

APPROVE MINUTES

On motion by Tufto, seconded by Conroy to approve the LQP Airport Regular Meeting Minutes of April 20, 2022 and online meeting August 2, 2022 and special online meeting August 22, 2022. All ayes. Carried.

AUDIT CLAIMS

A motion was made by Conroy, seconded by Tufto, to approve the checks/bills from April 20, 2022 through December 21, 2022 – Check No. 3362 – 3410. All ayes. Carried.

PUBLIC PETITIONS, REQUESTS, HEARINGS AND COMMUNICATIONS

No person appeared before the commission.

No action taken.

UNFINISHED & NEW BUSINESS

- A. Discussion was held on Hangar Doors
- B. Discussion was held on Insurance Dividend - \$3,291
- C. Discussion was held on REIL Lights.
- D. Discussion was held on fuel tank – sludge and Reel.
- E. Next meeting will be a Regular meeting set for May 17, 2023

ANNUAL MEETING

A motion by Conroy, seconded by Olson, to establish the Regular Meeting Times at 8:30 am, date on the third Wednesday of April, August and December at the Airport. All ayes. Carried.

A motion by Olson, seconded by Tufto, to designate the Official Newspapers for 2023 as: the Western Guard. All ayes. Carried.

A motion by Tufto, seconded by Conroy, to designate the Official Depositories for 2023 as: United Prairie Bank of Madison and Old National Bank of Madison. All ayes. Carried.

A motion by Tufto, seconded by Conroy, to appoint the Airport Attorneys for 2023 as: Swenson, Nelson & Stulz, PLLC of Dawson and Madison. All ayes. Carried.

A motion by Tufto, seconded by Conroy, to appoint Jeff Olson as Chairman for 2023. All ayes. Carried.

A motion by Tufto, seconded by Conroy, to appoint Mike Dahle as Vice-Chairman for 2023. All ayes. Carried.

A motion by Tufto, seconded by Dahle, to appoint Adam Conroy as Secretary/Treasurer for 2023. All ayes. Carried.

ADJOURNMENT

A motion was made by Dahle, seconded by Olson, to adjourn the meeting at 11:30 a.m. All ayes. Carried.

Jeff Olson, Chairman

BUSINESS AND COMMUNITY DEVELOPMENT

COMMUNITY DEVELOPMENT BLOCK GRANT CORONAVIRUS (CDBG-CV)
Office of Community Development

Closeout Grant Adjustment Notice

Grant#: CARE-21-0014-O-FY21

Grantee: City of Madison
Project Title: Broadband Development

To: Mayor Greg Thole

The following adjustments are approved:

A. The status of this grant is now: Closed

Note: If the grantee expended over 750,000 in federal funds, in a federal fiscal year, a Single Audit is required.

B. The award amounts for this grant are changed and/or final as follows:

Final Budgets	Original	Change	Final
Federal Reverted	2,560,000.00	0.00	2,560,000.00
Program Income	0.00	0.00	0.00
Leveraged funds	2,000,000.00	-1,181,970.48	818,029.52
Totals	4,560,000.00	-1,181,970.48	3,378,029.52

Goal was met. Did not meet anticipated leverage.

We appreciate the efforts in administering the Community Development Block Grant Coronavirus grant. Congratulations the grant is now closed.

Approved by: Zak Klehr January 10, 2024
Small Cities Development Program Representative DATE

cc: Upper Minnesota Valley Regional Development Commission
Dawn Hegland
Kristi Fernholz
Bernice Robinson



Monthly Summary

Account

City of Madison
Consolidated

12/31/2023

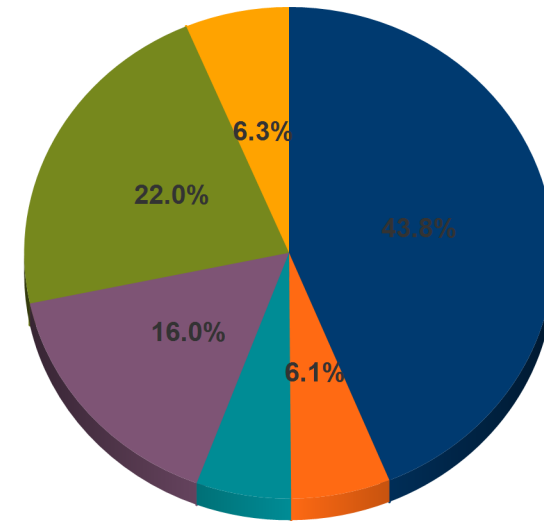




Weighted Averages

Average Yield	2.68
Average Maturity	1.34
Average Coupon	1.99
Average Duration	2.90
Average Moody	Aa2
Average S&P	AA
Average Fitch	Not Rated

Fixed Income Allocation



Fixed Income Totals

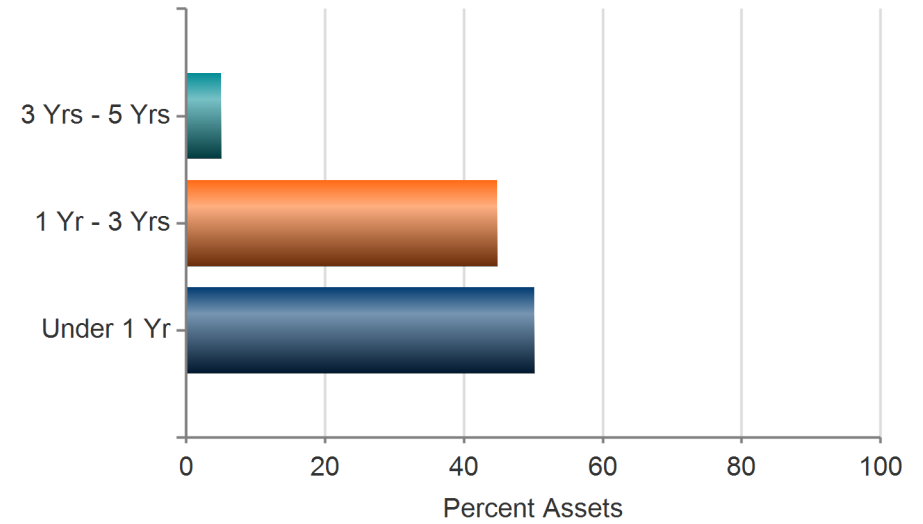
Par Value	3,892,000
Market Value	3,775,417.24
Total Cost	3,909,557.88
Net Gain/Loss	-134,140.64
Annual Income	76,469.67

Security Type	Market Value	% Fixed Income	% Assets
MUNICIPAL BONDS (USD)	1,654,173.02	43.8	43.7
GOVERNMENT BONDS (USD)	228,840.23	6.1	6.0
CMO (USD)	218,943.11	5.8	5.8
TREASURY BILLS (USD)	604,682.17	16.0	16.0
CERTIFICATES OF DEPOSIT (USD)	829,114.89	22.0	21.9
GOVERNMENT AGENCIES (USD)	239,663.82	6.3	6.3
Fixed Income Total	3,775,417.24	100.0	99.8

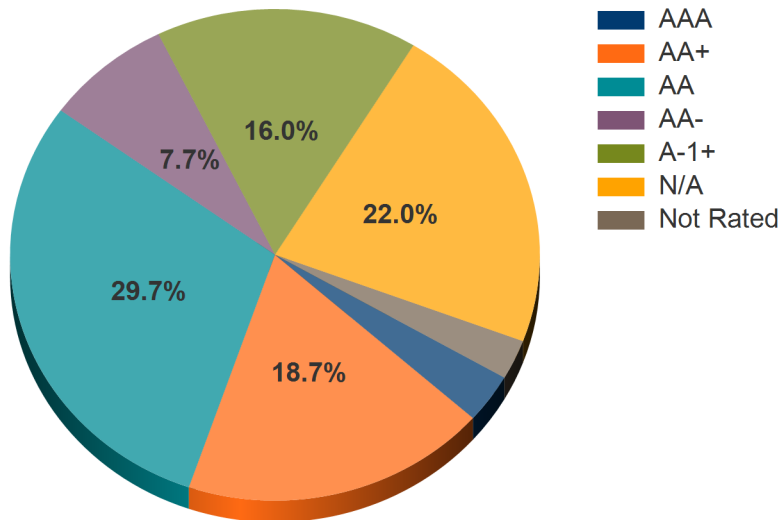
Distribution by Maturity

Maturity	Number	Market Value	% FI Holdings	Average YTM	Average Coupon	Average Duration
Under 1 Yr	8	1,894,119.46	50.2	3.3	1.327%	2.1
1 Yr - 3 Yrs	11	1,690,662.78	44.8	1.8	2.442%	3.7
3 Yrs - 5 Yrs	2	190,635.00	5.0	4.6	4.517%	4.4

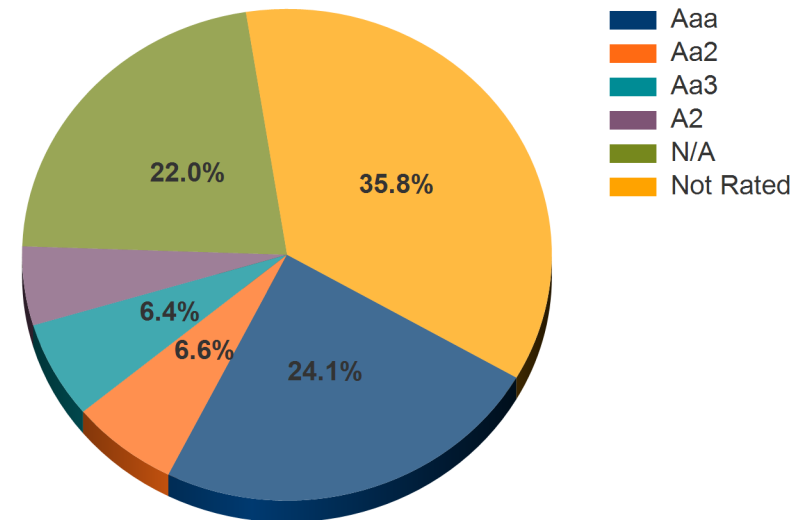
Distribution by Maturity

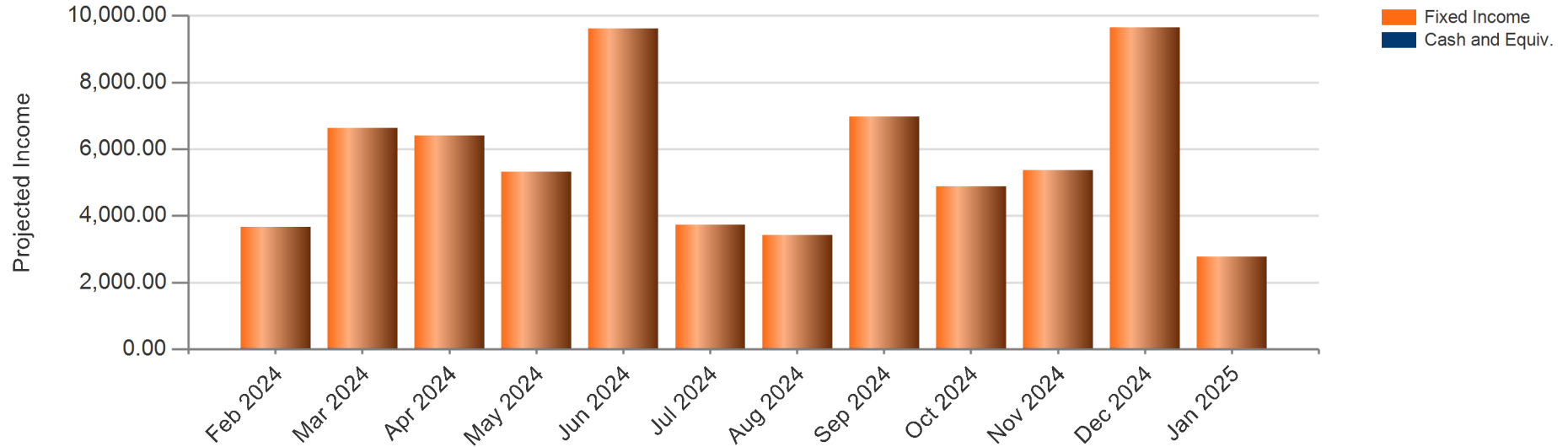


Distribution by S&P Rating



Distribution by Moody Rating





	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025
Cash and Equiv.	35.63	35.63	35.63	35.63	35.63	35.63	35.63	35.63	35.63	35.63	35.63	0.00
CASH AND EQUIVALENTS (USD)	35.63	35.63	35.63	35.63	35.63	35.63	35.63	35.63	35.63	35.63	35.63	0.00
Fixed Income	3,621.74	6,592.22	6,372.44	5,277.67	9,586.27	3,695.45	3,385.49	6,930.87	4,839.37	5,331.26	9,608.70	2,777.19
MUNICIPAL BONDS (USD)	2,000.00	0.00	4,625.08	3,127.85	1,702.75	2,354.66	2,000.00	0.00	3,498.58	3,127.85	1,702.75	1,597.66
GOVERNMENT BONDS (USD)	236.25	0.00	361.88	0.00	0.00	0.00	0.00	236.25	0.00	0.00	0.00	0.00
CERTIFICATES OF DEPOSIT (USD)	1,385.49	2,480.35	1,385.49	2,149.82	7,527.27	1,340.79	1,385.49	2,582.75	1,340.79	2,203.41	7,549.70	1,179.53
GOVERNMENT AGENCIES (USD)	0.00	4,111.88	0.00	0.00	356.25	0.00	0.00	4,111.88	0.00	0.00	356.25	0.00
Total	3,657.37	6,627.85	6,408.07	5,313.30	9,621.90	3,731.08	3,421.12	6,966.50	4,875.00	5,366.89	9,644.33	2,777.19
Grand Total	68,410.59											

Ehlers Investment Partners ("Ehlers") is an SEC registered investment adviser. For additional information about our firm, please see our current disclosures (Form ADV) on our website at www.ehlers-inc.com/disclosures.

Information contained in this performance summary is confidential and for informational purposes only and should not be construed as specific investment or legal advice. The information contained herein was obtained from sources believed to be reliable as of the date of this summary but may become outdated or superseded at any time without notice.

Custody: Your qualified custodian bank/brokerage maintains control of all assets reflected in this summary and we urge you to compare this summary to the one you receive from your qualified custodian. Ehlers does not have any authority to withdraw or deposit funds from/to the custodian account.

Valuation: Prices are provided by IDC, an independent pricing source. In the event IDC does not provide a price or if the price provided is not reflective of fair market value, Ehlers will obtain pricing from an alternative approved third-party pricing source in accordance with our written valuation policy and procedures. Our valuation procedures are also disclosed on our Form ADV Part 2A.

Performance: Performance results are presented gross-of-advisory fees and represent the client's Total Return. The deduction of advisory fees lowers performance results. These results include the reinvestment of dividends and other earnings. Past performance may not be indicative of future results. Therefore, clients should not assume that future performance of any specific investment or investment strategy will be profitable or equal to past performance levels. All investment strategies have the potential for profit or loss. Economic factors, market conditions or changes in investment strategies, contributions or withdrawals may materially alter the performance and results of your portfolio.

Source ice Data Indices, LLC ("ICE"), used with permission. ICE PERMITS USE OF THE ICE INDICES AND RELATED DATA ON AN "AS IS" BASIS; ICE, ITS AFFILIATES AND THEIR RESPECTIVE THIRD PARTY SUPPLIERS DISCLAIM ANY AND ALL WARRANTIES AND REPRESENTATIONS, EXPRESS AND/OR IMPLIED, INCLUDING ANY WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE OR USE, INCLUDING THE INDICES, INDEX DATA AND ANY DATA INCLUDED IN, RELATED TO, OR DERIVED THEREFROM. NEITHER ICE DATA, ITS AFFILIATES OR THEIR RESPECTIVE THIRD PARTY PROVIDERS GUARANTEE THE QUALITY, ADEQUACY, ACCURACY, TIMELINESS OR COMPLETENESS OF THE INDICES OR THE INDEX DATA OR ANY COMPONENT THEREOF, AND THE INDICES AND INDEX DATA AND ALL COMPONENTS THEREOF ARE PROVIDED ON AN "AS IS" BASIS AND LICENSEE'S USE IS AT LICENSEE'S OWN RISK. ICE DATA, ITS AFFILIATES AND THEIR RESPECTIVE THIRD PARTY DO NOT SPONSOR, ENDORSE, OR RECOMMEND EHLERS, OR ANY OF ITS PRODUCTS OR SERVICES.

Index returns assume reinvestment of all distributions. Historical performance results for investment indexes generally do not reflect the deduction of transaction and/or custodial charges or the deduction of an investment management fee, the incurrence of which would have the effect of decreasing historical performance results. It is not possible to invest directly in an index.

Ratings: Ratings information have been provided by S&P, Moody's, and Fitch through data feeds we believe to be reliable as of the date of this statement, however we cannot guarantee its accuracy.

Security level ratings for U.S. Agency issued mortgage-backed securities ("MBS") reflect the issuer rating because the securities themselves are not rated. The issuing U.S. Agency guarantees the full and timely payment of both principal and interest and carries a AA+/Aaa/AAA by S&P, Moody's and Fitch respectively.



GARY DAHMS

R

SERVING SENATE DISTRICT 15

E-Newsletter

January 2024

DICAMBA HERBICIDE RESTRICTIONS IN PLACE FOR 2024 GROWING SEASON

The Minnesota Department of Agriculture (MDA) announced that state-specific use restrictions for three dicamba herbicide products will be in place for the 2024 growing season in Minnesota. The restrictions are aimed at curbing off-site movement of the products. The affected dicamba formulations are Engenia by BASF, Tavium by Syngenta, and XtendiMax by Bayer. These are the only dicamba products labeled for use on dicamba-tolerant soybeans.

The three products will have the following restrictions in Minnesota in 2024:

- ★ **Date Cutoff:** No application shall be made south of Interstate 94 after June 12, 2024. North of Interstate 94, use is prohibited after June 30, 2024.
- ★ **Temperature Cutoff:** No application shall be made if the air temperature of the field at the time of application is over 85 degrees Fahrenheit or if the National Weather Service's forecasted high temperature for the nearest available location for the day exceeds 85 degrees Fahrenheit.

There are also other federal requirements for the products that appear on the product labels. In addition to the cutoff dates, Xtendimax and Tavium have crop growth stage cutoffs. For more information, click [here](#).

MDA ANNOUNCES ADDITIONAL FARMLAND SUCCESSION SUPPORT

Farmers and agricultural landowners looking for assistance in creating succession plans for their properties have a new support available through the Minnesota Department of Agriculture (MDA).

The MDA has hired Jim Molenaar as its farmland access and succession teams coordinator. In this newly created role, Molenaar will advocate for and guide farmers and ag landowners through the succession process, bringing in additional outside team members that are necessary for success. These team members could include, but are not limited to, legal experts, accountants, and farm business management (FBM) instructors. There is no cost for this service for those who participate.

Molenaar is an experienced and trusted advisor on the topic of succession and farm ownership. In addition to his new role, he works as a Farm Advocate for the MDA, where he offers one-on-one assistance for Minnesota farmers who face crisis caused by either a natural disaster or financial problems. He is also a retired instructor for the FBM program.

More information about MDA land succession tools as well as Molenaar's contact information is available [here](#). The farmland access and succession teams coordinator position is made possible with support from the [Southern Agricultural Center of Excellence](#).

FOLLOW ME ONLINE

[WEBSITE](#)

[facebook](#)

COMMISSION FINALIZES NEW STATE SEAL, FLAG DESIGNS

The State Emblems Redesign Commission was established in the 2023 legislative session by the House and Senate Democrat majorities to develop and adopt a new design for the official state seal and a new design for the official state flag no later than January 1, 2024. On December 11, 2023, the commission announced that a final state seal design was chosen, and the final state flag design was chosen on December 19, 2023.



New State Seal



New State Flag

The law empowered the commission to select new designs for the flag and seal. Statute (as amended in 2023) makes those designs to be the state's new flag and new seal; therefore, the commission's designs can take effect without further action from lawmakers or the public. Lawmakers could pass a separate law undoing or altering the commission's work or order the panel to go back to square one. This is unlikely, however, because Democrats have control of the legislature and were the ones to establish the commission.

The new state flag and new seal will become official on Statehood Day, May 11, 2024. At that time, the current flag and seal will be retired. State statute allows state and local agencies and departments to use expendable materials with the current seal on them "until the supply is exhausted" or until January 1, 2025 whichever comes first. It is unclear how much converting to the new flag and the new seal will cost.

Because the State Emblems Redesign Commission submitted their final report to the legislature and Governor Walz on December 29, 2023, it is now dissolved. However, the website for the commission will be in place for several months. To learn more about the commission's work and its descriptions of elements of the new flag and new seal, click [here](#) for the website and [here](#) to read the final report.



SENATE CHANGES EMAIL ADDRESSES

TOWN HALL MEETINGS A SUCCESS

Senator Dahms would like to thank:

- ★ Senate District 15 constituents who were able to attend the December 13 and 14 Town Hall Meetings.
- ★ The communities that allowed us to use their facilities for the 12 meetings.
- ★ The Marshall Area Chamber of Commerce for hosting the Town Hall Meeting in Marshall.

The Minnesota Senate has a new domain for all senators and staff. All senators' email addresses are now *sen.firstname.lastname@mnsenate.gov*. Staff email addresses are now *firstname.lastname@mnsenate.mn*. Therefore, Senator Dahms's new email address is sen.gary.dahms@mnsenate.gov. His legislative assistant's new email address is wendy.haavisto@mnsenate.gov.

The Senate moved to *mnsenate.gov* because using a *.gov* domain shows the public that the Minnesota Senate is a legitimate government entity. Anyone requesting a *.gov* domain is carefully vetted so that people can trust that they are connecting to a government site or email address. At this time, the Senate's website address, www.senate.mn, will not change.

DNR, COUNTY SHERIFFS WARN OF POOR ICE CONDITIONS ACROSS MINNESOTA

Widespread rain, wind, and unseasonably warm weather during recent days have degraded ice conditions throughout the state, according to the Minnesota Department of Natural Resources (DNR).

While the week between the Christmas and New Year's holidays has become popular among the owners of deluxe fish houses (known also as wheelhouses), conditions so far this winter mean few, if any, areas of the state have the ice thickness necessary for these types of ice structures. DNR conservation officers and county sheriffs' deputies across the state have responded to instances of fish houses and recreational vehicles falling through the ice.

In central to southern portions of Minnesota, what had been marginal ice conditions are now open water. The ice farther north has deteriorated as well, with ice-angler rescues having occurred from Upper Red Lake at least three times since December 17. Ice conditions will remain poor until there is a string of cold days to form new, clear ice.

General Ice Safety Guidelines

No ice can ever be considered "safe ice," but following [these guidelines](#) can help minimize the risk:

- ★ Always wear a life jacket or float coat on the ice (except when in a vehicle).
- ★ Carry ice picks, rope, an ice chisel, and tape measure.
- ★ Check ice thickness at regular intervals; conditions can change quickly.
- ★ Bring a cell phone or personal locator beacon.
- ★ Don't go out alone; let someone know about trip plans and expected return time.
- ★ Before heading out, inquire about conditions and known hazards with local experts.
- ★ Parents and guardians should talk with their children about staying away from the ice unless there is adult supervision. This includes lakes and rivers, as well as neighborhood ponds, retention ponds, and anywhere ice forms.



LCCMR SEEKING PROJECT PROPOSALS

The Legislative-Citizen Commission on Minnesota Resources (LCCMR) has issued its [2025 Request for Proposal \(RFP\)](#) for funding from Minnesota's Environment and Natural Resources Trust Fund (ENRTF). Approximately \$90 million from the lottery-generated fund is available for projects that aim to protect, conserve, preserve, and enhance Minnesota's air, water, land, fish, wildlife, and other natural resources.



**ENVIRONMENT
AND NATURAL RESOURCES
TRUST FUND**

The LCCMR is requesting proposals in the following categories:

- ★ Foundational Natural Resource Data and Information
- ★ Water Resources
- ★ Environmental Education
- ★ Aquatic and Terrestrial Invasive Species
- ★ Air Quality, Climate Change, and Renewable Energy
- ★ Methods to Protect or Restore Land, Water, and Habitat
- ★ Land Acquisition, Habitat, and Recreation
- ★ Small Projects (under \$250,000)

Applicants must submit proposals through the [LCCMR's online proposal and grant management system](#). Early submissions are encouraged. The 2025 RFP contains an explanation of the LCCMR's proposal and funding process and instructions for submitting a proposal online. Anyone with a project idea consistent with the RFP may submit a proposal for review by the LCCMR. Lobbying or professional grant-writing experience is not necessary for success.

The release of this RFP begins the competitive process through which the LCCMR selects projects to recommend to the Minnesota Legislature for funding from the ENRTF. Proposals responding to the 2025 RFP are due Wednesday, March 27, 2024, at 4:30pm. From May through August 2024, the LCCMR will consider proposals received and make a final selection of projects to include in its recommendations to the legislature for the 2025 session. Funds for approved projects are available July 1, 2025.

New applicants are strongly encouraged to submit a proposal. LCCMR staff are available on a first-come-first-serve basis to review proposals for clarity, completeness, and eligibility. New applicants will be prioritized for these reviews. For instructions on arranging a review and for more information on the 2025 RFP, visit the [2025 Proposal and Funding Process page](#) on the LCCMR website.

The Environment and Natural Resources Trust Fund is a permanent dedicated fund in the Minnesota state treasury that was established by 77% voter approval of a constitutional amendment in 1988. The amendment directs forty percent of the net proceeds of the Minnesota State Lottery into the ENRTF until the year 2025. Since 1991, approximately \$960 million from the ENRTF has been spent on over 1,900 projects that protect and enhance Minnesota's environment and natural resources in every county of the state.

The Legislative-Citizen Commission on Minnesota Resources is made up of 5 state senators, 5 state representatives, and 7 citizen members. The function of the LCCMR is to make funding recommendations to the Minnesota State Legislature for special environment and natural resource projects, primarily from the Environment and Natural Resources Trust Fund. The LCCMR developed from a program initiated in 1963. Since then over \$1 billion has been appropriated to over 2,300 projects recommended to protect and enhance Minnesota's environment and natural resources.





Revenue and Expense Report Group Summary

For Fiscal: 2023 Period Ending: 12/31/2023

Account Type	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 101 - General					
Revenue	1,886,180.00	1,886,180.00	453,200.18	2,409,759.03	-523,579.03
Expense	1,886,180.00	1,886,180.00	314,960.14	2,670,679.98	-784,499.98
Fund: 101 - General Surplus (Deficit):	0.00	0.00	138,240.04	-260,920.95	260,920.95
Fund: 201 - Ambulance					
Revenue	137,500.00	137,500.00	4,739.60	143,631.73	-6,131.73
Expense	135,800.00	135,800.00	40,542.23	130,220.26	5,579.74
Fund: 201 - Ambulance Surplus (Deficit):	1,700.00	1,700.00	-35,802.63	13,411.47	-11,711.47
Fund: 202 - SCDP Rev Loan Fund					
Revenue	18,500.00	18,500.00	1,275.62	56,333.10	-37,833.10
Expense	0.00	0.00	90.00	63,025.72	-63,025.72
Fund: 202 - SCDP Rev Loan Fund Surplus (Deficit):	18,500.00	18,500.00	1,185.62	-6,692.62	25,192.62
Fund: 205 - SCDP Admin Fund					
Revenue	0.00	0.00	0.00	0.00	0.00
Expense	0.00	0.00	0.00	0.00	0.00
Fund: 205 - SCDP Admin Fund Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00
Fund: 211 - EDA Fund					
Revenue	100,948.00	100,948.00	0.00	99,855.43	1,092.57
Expense	91,858.00	91,858.00	1,319.86	67,425.26	24,432.74
Fund: 211 - EDA Fund Surplus (Deficit):	9,090.00	9,090.00	-1,319.86	32,430.17	-23,340.17
Fund: 212 - EDA Rev Loan Fund					
Revenue	0.00	0.00	352.00	2,617.54	-2,617.54
Expense	0.00	0.00	0.00	200.00	-200.00
Fund: 212 - EDA Rev Loan Fund Surplus (Deficit):	0.00	0.00	352.00	2,417.54	-2,417.54
Fund: 225 - Sewer System Replace Fund					
Revenue	16,000.00	16,000.00	0.00	16,000.00	0.00
Expense	0.00	0.00	0.00	0.00	0.00
Fund: 225 - Sewer System Replace Fund Surplus (Deficit):	16,000.00	16,000.00	0.00	16,000.00	0.00
Fund: 350 - IRP Debt Serv Fund					
Revenue	338,872.00	338,872.00	288.78	365,039.31	-26,167.31
Expense	314,423.00	314,423.00	250,173.75	311,122.50	3,300.50
Fund: 350 - IRP Debt Serv Fund Surplus (Deficit):	24,449.00	24,449.00	-249,884.97	53,916.81	-29,467.81
Fund: 351 - 2015 GO Ref Debt Serv Fund					
Revenue	401,546.00	401,546.00	281.47	396,588.71	4,957.29
Expense	379,291.00	379,291.00	0.00	379,290.00	1.00
Fund: 351 - 2015 GO Ref Debt Serv Fund Surplus (Deficit):	22,255.00	22,255.00	281.47	17,298.71	4,956.29
Fund: 353 - 2016 GO Ref/WT Rev Debt Serv Fund					
Revenue	147,610.00	147,610.00	0.00	147,610.00	0.00
Expense	141,085.00	141,085.00	0.00	141,387.50	-302.50
Fund: 353 - 2016 GO Ref/WT Rev Debt Serv Fund Surplus (Deficit):	6,525.00	6,525.00	0.00	6,222.50	302.50
Fund: 407 - Utility Extension Project Fund					
Revenue	0.00	0.00	0.00	0.00	0.00
Expense	100,000.00	100,000.00	42,492.00	1,102,906.99	-1,002,906.99
Fund: 407 - Utility Extension Project Fund Surplus (Deficit):	-100,000.00	-100,000.00	-42,492.00	-1,102,906.99	1,002,906.99
Fund: 420 - Culture & Rec Capital Fund					
Revenue	32,500.00	32,500.00	0.00	76,670.26	-44,170.26
Expense	37,500.00	37,500.00	12,084.16	165,645.48	-128,145.48
Fund: 420 - Culture & Rec Capital Fund Surplus (Deficit):	-5,000.00	-5,000.00	-12,084.16	-88,975.22	83,975.22

Revenue and Expense Report

For Fiscal: 2023 Period Ending: 12/31/2023

Account Type	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 425 - Bldg & Capital Capital Fund					
Revenue	129,100.00	129,100.00	500.00	202,009.55	-72,909.55
Expense	75,000.00	75,000.00	26,337.68	40,811.02	34,188.98
Fund: 425 - Bldg & Capital Capital Fund Surplus (Deficit):	54,100.00	54,100.00	-25,837.68	161,198.53	-107,098.53
Fund: 430 - Streets Capital Fund					
Revenue	90,000.00	90,000.00	0.00	90,000.00	0.00
Expense	65,000.00	65,000.00	29,951.50	103,591.09	-38,591.09
Fund: 430 - Streets Capital Fund Surplus (Deficit):	25,000.00	25,000.00	-29,951.50	-13,591.09	38,591.09
Fund: 601 - Water Fund					
Revenue	688,865.00	688,865.00	59,497.46	699,457.89	-10,592.89
Expense	873,904.00	873,904.00	38,091.81	961,707.92	-87,803.92
Fund: 601 - Water Fund Surplus (Deficit):	-185,039.00	-185,039.00	21,405.65	-262,250.03	77,211.03
Fund: 602 - Sewer Fund					
Revenue	527,300.00	527,300.00	45,763.18	534,516.46	-7,216.46
Expense	758,266.00	758,266.00	42,177.03	887,167.65	-128,901.65
Fund: 602 - Sewer Fund Surplus (Deficit):	-230,966.00	-230,966.00	3,586.15	-352,651.19	121,685.19
Fund: 603 - Sanitation Fund					
Revenue	288,950.00	288,950.00	25,157.94	296,423.37	-7,473.37
Expense	287,519.00	287,519.00	19,237.70	275,524.42	11,994.58
Fund: 603 - Sanitation Fund Surplus (Deficit):	1,431.00	1,431.00	5,920.24	20,898.95	-19,467.95
Fund: 604 - Electric Fund					
Revenue	1,555,346.98	1,555,346.98	133,487.61	1,628,702.47	-73,355.49
Expense	1,630,360.00	1,630,360.00	99,159.39	1,922,542.56	-292,182.56
Fund: 604 - Electric Fund Surplus (Deficit):	-75,013.02	-75,013.02	34,328.22	-293,840.09	218,827.07
Fund: 605 - Storm Sewer Fund					
Revenue	159,750.00	159,750.00	14,101.67	163,057.65	-3,307.65
Expense	247,454.00	247,454.00	9,224.78	249,780.38	-2,326.38
Fund: 605 - Storm Sewer Fund Surplus (Deficit):	-87,704.00	-87,704.00	4,876.89	-86,722.73	-981.27
Fund: 609 - Liquor Fund					
Revenue	466,000.00	466,000.00	48,146.92	525,193.25	-59,193.25
Expense	464,822.00	464,822.00	37,453.65	508,039.74	-43,217.74
Fund: 609 - Liquor Fund Surplus (Deficit):	1,178.00	1,178.00	10,693.27	17,153.51	-15,975.51
Fund: 614 - Eastview Fund					
Revenue	185,000.00	185,000.00	15,390.00	519,363.17	-334,363.17
Expense	226,542.00	226,542.00	4,045.61	510,674.62	-284,132.62
Fund: 614 - Eastview Fund Surplus (Deficit):	-41,542.00	-41,542.00	11,344.39	8,688.55	-50,230.55
Fund: 851 - Reserve Fund					
Revenue	160,000.00	160,000.00	166,472.00	212,995.00	-52,995.00
Expense	42,000.00	42,000.00	0.00	70,300.00	-28,300.00
Fund: 851 - Reserve Fund Surplus (Deficit):	118,000.00	118,000.00	166,472.00	142,695.00	-24,695.00
Total Surplus (Deficit):	-427,036.02	-427,036.02	1,313.14	-1,976,219.17	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
101 - General	0.00	0.00	138,240.04	-260,920.95	260,920.95
201 - Ambulance	1,700.00	1,700.00	-35,802.63	13,411.47	-11,711.47
202 - SCDP Rev Loan Fund	18,500.00	18,500.00	1,185.62	-6,692.62	25,192.62
205 - SCDP Admin Fund	0.00	0.00	0.00	0.00	0.00
211 - EDA Fund	9,090.00	9,090.00	-1,319.86	32,430.17	-23,340.17
212 - EDA Rev Loan Fund	0.00	0.00	352.00	2,417.54	-2,417.54
225 - Sewer System Replace ...	16,000.00	16,000.00	0.00	16,000.00	0.00
350 - IRP Debt Serv Fund	24,449.00	24,449.00	-249,884.97	53,916.81	-29,467.81
351 - 2015 GO Ref Debt Serv ...	22,255.00	22,255.00	281.47	17,298.71	4,956.29
353 - 2016 GO Ref/WT Rev D...	6,525.00	6,525.00	0.00	6,222.50	302.50
407 - Utility Extension Project..	-100,000.00	-100,000.00	-42,492.00	-1,102,906.99	1,002,906.99
420 - Culture & Rec Capital F...	-5,000.00	-5,000.00	-12,084.16	-88,975.22	83,975.22
425 - Bldg & Capital Capital F...	54,100.00	54,100.00	-25,837.68	161,198.53	-107,098.53
430 - Streets Capital Fund	25,000.00	25,000.00	-29,951.50	-13,591.09	38,591.09
601 - Water Fund	-185,039.00	-185,039.00	21,405.65	-262,250.03	77,211.03
602 - Sewer Fund	-230,966.00	-230,966.00	3,586.15	-352,651.19	121,685.19
603 - Sanitation Fund	1,431.00	1,431.00	5,920.24	20,898.95	-19,467.95
604 - Electric Fund	-75,013.02	-75,013.02	34,328.22	-293,840.09	218,827.07
605 - Storm Sewer Fund	-87,704.00	-87,704.00	4,876.89	-86,722.73	-981.27
609 - Liquor Fund	1,178.00	1,178.00	10,693.27	17,153.51	-15,975.51
614 - Eastview Fund	-41,542.00	-41,542.00	11,344.39	8,688.55	-50,230.55
851 - Reserve Fund	118,000.00	118,000.00	166,472.00	142,695.00	-24,695.00
Total Surplus (Deficit):	-427,036.02	-427,036.02	1,313.14	-1,976,219.17	

Regular Drill Meeting

1/15/2024

The Madison Volunteer Fire Department met in regular session with Chief Jerod Zimbelman presiding.

Roll call and minutes of the last meeting were read and approved.

Jared Rakow gave the treasurers report and it was approved as read.

Training officer report: - search and rescue training held in-house tonight. Tyler Engesmoe emailed out the 2024 MFD training schedule to all members and it is also posted on the back bulletin board. Please reserve these dates and make as many as possible. The extra training dates are scheduled for the first Monday of the month.

February 5th is the next training date and we will be going over bloodborne/RTK/confined spaces/HazMat items.

Emergency calls since our last meeting:

1. January 7 – provided mutual aid to Dawson FD for house fire west of Dawson

No report from the Equipment Committee

Wives Party is scheduled for Saturday, February 10th. Moving forward the committee will need to take over the process of sending out invitations. The Pantry will be catering the meal again this year.

VFW is doing a gun bingo on January 19th and MFD will do a 50/50 raffle in conjunction with this. If you are available, please come over and help with this fund raiser.

As members of the MFD, please remember that it is our responsibility to attend as many MFD events as possible and that MFD events should take priority over our recreational interests.

Next meeting is scheduled for February 19th.

Next training is scheduled for February 5th.

Hall Duties for February: Aaron Brehmer and Casey Chester.

Update on training burn at house next to Sticks – need to set a date for the training burn. The inspection can't be done until everything is removed from the house. The home owners are going to save the windows, so MFD will need to plywood over the windows for training purposes. After some discussion, the last Saturday in March (30th) was set as the date for the burn and the owners will need to have the house emptied at least two weeks prior to this date.

Motion was made by Brian Tebben to adjourn meeting, seconded by Aaron Brehmer, carried.

Don Tweet, Secretary

CITY COUNCIL CHECKLIST

1/19/2024

ITEM	DATE	ADDRESSED BY	RESPONSIBLE TO COMPLETE	Progress Notes	COMPLETE
Recreation Facility	5/2/2017	EDA	CM, Conroy	On hold - will require additional community engagement	completed
May 12, 2022 Storm	5/12/2022	Council	CM, EM	Final Claims Submitted	
Fiber Grant	9/26/2022	Meyer	CM, committee	Final Report Submitted	
MNDOT 2023	5/11/2015	Zahrbock	CM, Engineer	Punch list items remain - manholes is one of them	
Downtown Renovation Fund	1/1/2022	Meyer	CM,	Forfeited property sold	
EDA CIP Program	1/1/2022	EDA	EDA	5 awards for 2023	
Downtown Open Space-Block 48	9/19/2022	Conroy	CM EDA	Working on New Signage	
Daycare Performance/EDA Appropriation	9/1/2017	EDA	Community	Report to EDA and Daycare Committee 11/21/23	
Infrastructure North Expansion	9/1/2021	Council	CM, council	RL Larson complete for 2023	
City Hall Restoration and Maintenance	6/1/2017	Council	CM, BM	Capitol State-in-Aid Grant Preapplication 1/26/2024	
Tennis/Basketball Courts	7/2/2021	Conroy	CM, Parks	Updating information for Preapplication 2/29/2024	
Carneige Library Roof	1/1/2022	Parks	Manager	SHPO approved Scope of Work - Prepare Bid Documents	
Grand Theatre Projector	1/23/2023	Maynard	CM, council	Projector and Future Operations	
Military Statue	11/1/2023	Zahrbock	PZ, TV, CM	Seek Partners for Coast Guard and Nurse Statue/Park Board/VFW	
Welcome Sign School Pride State Champ	8/20/2022	Zahrbock	CM, PZ, AC	School is still in favor and will resume discussion	

Compliance Report

Jurisdiction: Madison
404 Sixth Avenue

Report Year: 2024
Case: 2 - 2023 Data (Private (Jur Only))

Madison, MN 56256

Contact: Valerie Halvorson

Phone: (320) 598-7373

E-Mail: Val.Halvorson@ci.madison.mn.us

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

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

I. GENERAL JOB CLASS INFORMATION

	Male Classes	Female Classes	Balanced Classes	All Job Classes
# Job Classes	7	5	0	12
# Employees	8	5	0	13
Avg. Max Monthly Pay per employee	5700.07	5293.60		5543.73

II. STATISTICAL ANALYSIS TEST

A. Underpayment Ratio = 71.42857 *

	Male Classes	Female Classes
a. # At or above Predicted Pay	3	1
b. # Below Predicted Pay	4	4
c. TOTAL	7	5
d. % Below Predicted Pay (b divided by c = d)	57.14	80.00

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

B. T-test Results

Degrees of Freedom (DF) = 11	Value of T = 1.315
------------------------------	--------------------

- a. Avg. diff. in pay from predicted pay for male jobs = -108
- b. Avg. diff. in pay from predicted pay for female jobs = -484

III. SALARY RANGE TEST = 100.00 (Result is A divided by B)

- A. Avg. # of years to max salary for male jobs = 10.00
- B. Avg. # of years to max salary for female jobs = 10.00

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

- A. % of male classes receiving ESP = 0.00 *
- B. % of female classes receiving ESP = 0.00
- *(If 20% or less, test result will be 0.00)

Job Class Data Entry Verification List

Case: 2023 Data

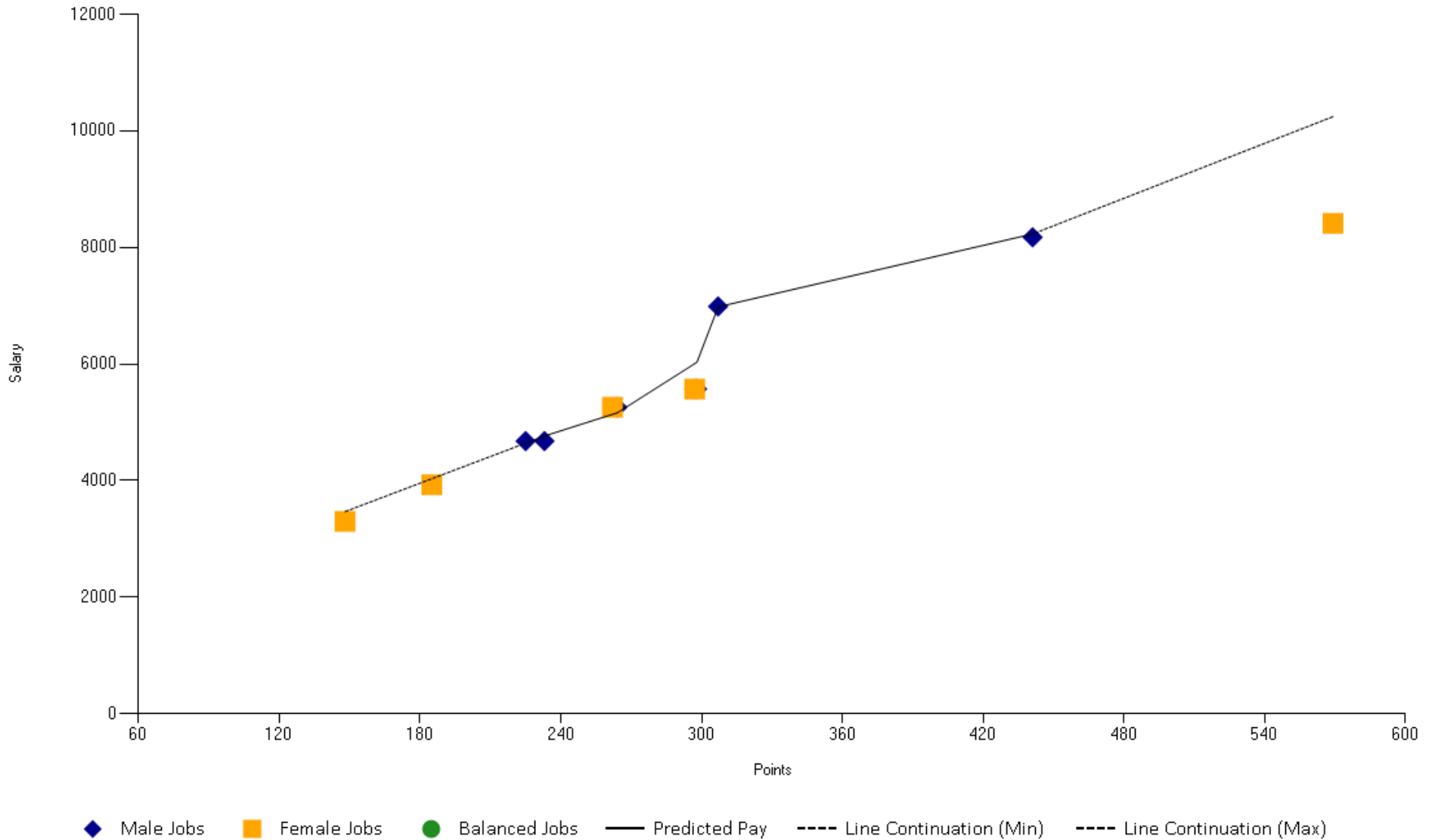
Madison

LGID: 706

Job Nbr	Class Title	Nbr Males	Nbr Females	Non-Binary	Class Type	Jobs Points	Min Mo Salary	Max Mo Salary	Yrs to Max Salary	Yrs of Service	Exceptional Service Pay
1	Liquor Store Clerk/Cashier	0	1	0	F	148	2355.60	3298.53	10.00		
2	Deputy City Clerk	0	1	0	F	185	2910.27	3927.73	10.00		
4	Water Plant Operator	2	0	0	M	225	3464.93	4678.27	10.00		
3	Streets Parks Maintenance	1	0	0	M	233	3464.93	4678.27	10.00		
9	Deputy City Clerk-Treasurer	0	1	0	F	262	3894.80	5257.20	10.00		
14	Liquor Store Manager	1	0	0	M	264	3894.80	5257.20	10.00		
11	City Clerk	0	1	0	F	297	4127.07	5572.67	10.00		
5	Street Maintenance Supervisor	1	0	0	M	297	4127.07	5572.67	10.00		
7	Water Plant Supervisor	1	0	0	M	298	4127.07	5572.67	10.00		
8	Journeyman Lineman	1	0	0	M	307	5295.33	6988.80	10.00		
12	Line Supervisor	1	0	0	M	441	6193.20	8174.40	10.00		
13	City Manager	0	1	0	F	569	5695.73	8411.87	10.00		

Job Number Count: 12

Predicted Pay Report for: Madison Case: 2023 Data



Predicted Pay Report for: Madison

Case: 2023 Data

Job Nbr	Job Title	Nbr Males	Nbr Females	Non-Binary	Total Nbr	Job Type	Job Points	Max Mo Salary	Predicted Pay	Pay Difference
1	Liquor Store Clerk/Cashier	0	1	0	1	Female	148	3298.5300	3467.7512	-169.2212
2	Deputy City Clerk	0	1	0	1	Female	185	3927.7300	4032.6134	-104.8834
4	Water Plant Operator	2	0	0	2	Male	225	4678.2700	4643.4490	34.8210
3	Streets Parks Maintenance	1	0	0	1	Male	233	4678.2700	4765.9376	-87.6676
9	Deputy City Clerk-Treasurer	0	1	0	1	Female	262	5257.2000	5137.1230	120.0770
14	Liquor Store Manager	1	0	0	1	Male	264	5257.2000	5162.8155	94.3845
11	City Clerk	0	1	0	1	Female	297	5572.6700	6005.5352	-432.8652
5	Street Maintenance Supervisor	1	0	0	1	Male	297	5572.6700	6005.5352	-432.8652
7	Water Plant Supervisor	1	0	0	1	Male	298	5572.6700	6033.8791	-461.2091
8	Journeyman Lineman	1	0	0	1	Male	307	6988.8000	6981.1891	7.6109
12	Line Supervisor	1	0	0	1	Male	441	8174.4000	8231.5359	-57.1359
13	City Manager	0	1	0	1	Female	569	8411.8700	10243.5176	-1831.6476

Job Number Count: 12

Interpreting Results of Compliance Tests

Your jurisdiction is required to pass four tests to be in compliance with pay equity law. For more information about compliance tests, refer to the [Guide to Understanding Pay Equity Compliance](#).

- 1. Completeness and Accuracy Test** - Report is submitted on time, data is correct, and required information has been provided
- 2. Statistical or Alternative Test**- Compares salary data to determine if female classes are paid consistently below male classes of comparable work value (job points). The Minnesota Pay Equity Management System will generate results applying the Statistical Analysis Test. Underpayment ratio results of 80 and above are passing. In some cases, the Alternative Analysis is required and consists of a manual review of the data. Refer to the following page to determine which test applies to your report.
- 3. Salary Range Test** - Compares the average number of years required for female classes to move through a salary range consisting of a time-phased step progression to the average number of years required for male classes. Results of 0 or 80 and above are passing scores. (Test does not apply if years to achieve maximum salary are not defined or if salary ranges are not defined).
- 4. Exceptional Service Pay Test** - Compares the percentage of female classes receiving longevity or performance pay to the percentage of male classes receiving longevity or performance pay. In noting exceptional service pay, recipients must exceed the maximum salary reported. Results of 0 or 80 and above are passing scores. (Test does not apply if exceptional service pay is not available in your jurisdiction).

Compliance Determination Questionnaire

Answer the questions below to interpret results of a jurisdiction's compliance report.

Please note that MMB will make all final compliance determinations, this should be used for informational review purposes only.

1. Is the underpayment ratio at or above 80%?
 - A. Yes- Compliance (Go to question 4)
 - B. No- Are there 6 or more male classes and at least one class with a salary range?
 - I. YES- Move on to [T-test](#) and then go to question 2.
 - II. NO- Use alternative analysis test; go to question 3.

2. Is the value of T and degrees of freedom within range according to the t-test table?
 - A. Yes- Compliance (Go to question 4)
 - B. No- Out of compliance (Go to question 4, please note that even if the other tests listed in questions 4 and 5 have passing scores the jurisdiction may still be out of compliance)

3. Alternative Analysis Test - If the answer is yes to any of the statements below, the jurisdiction may be out of compliance, even if the other tests listed in questions 4 and 5 have passing scores.
 - *Is there a female job class with more points and less pay than a male class and the difference cannot be explained by years of service?*

 - *Is there a female job class with the same points as a male class and less pay and the difference cannot be explained by years of service?*

 - *Is there a female job class between 2 male classes and the female job class receives less pay than either male class and the difference cannot be explained by years of service?*

 - *Is there a female class rated lower than all male classes and pay is not reasonably proportionate to points as other classes and the difference cannot be explained by years of service?*
 - I. Did you answer yes to any of the questions above?
 - A. NO- Compliance, go to question 4
 - B. Yes- Jurisdiction may be out of compliance (Go to question 4, please note that even if the other tests listed in questions 4 and 5 have passing scores the jurisdiction may still be out of compliance)

4. Is the salary range test 0%, or at or above 80%?

A. Yes- Compliance (Go to question 5)

B. No- Out of compliance (Go to question 5, Jurisdiction may be out of compliance with pay equity law, even if there is a passing score on a test from a previous question)

5. Is the exceptional service pay test 0%, or at or above 80%?

A. Yes- Compliance (End)

B. No- Out of compliance (Jurisdiction might be out of compliance with pay equity law, even if there is a passing score on a test from a previous question)

MEULEBROECK, TAUBERT & CO., PLLP
CERTIFIED PUBLIC ACCOUNTANTS

PO Box 685
109 S Freeman Avenue
Luverne, Minnesota 56156
507 283-4055 Fax 507 283-4076
contactl@mtcocpa.com

PO Box 707
216 East Main
Pipestone, Minnesota 56164
507 825-4288 Fax 507 825-4280
contactp@mtcocpa.com

Tyler, Minnesota 56178
507 247-3939
Lake Wilson, Minnesota 56151
507 879-3538
Marshall, Minnesota 56258
507 337-0501

PARTNERS

Matthew A. Taubert, CPA
David W. Friedrichsen, CPA
Daryl J. Kanthak, CPA
Blake R. Klinsing, CPA
Amy L. Mollberg, CPA

January 13, 2024

Mayor and Council Members
City of Madison
404 6th Avenue
Madison, Minnesota 56256

Dear Mayor and Council Members:

We are pleased to confirm our understanding of the services we are to provide City of Madison, Madison, Minnesota 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 remaining fund information including the related notes to the financial statements which collectively comprise the basic financial statements of City of Madison, Madison, Minnesota 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), to supplement City of Madison, Madison, Minnesota's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting 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 City of Madison, Madison, Minnesota'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 following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis

We have also been engaged to report on supplementary information other than RSI that accompanies City of Madison, Madison, Minnesota's financial statements. We will subject the following supplementary information 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.

1. Schedule of Proportionate Share of Net Pension Liability.
2. Schedule of Employer's Contribution.
3. Notes to Required Supplementary Information Other Than MD&A
4. Combining and Individual Fund Financial Statements and Schedules

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 opinion 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 award 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 your accounting records of the City of Madison, Madison, Minnesota, 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 government or to acts by management or employees acting on behalf of the government. 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. 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. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. 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 government'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 inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

1. Lack of segregation of duties in the accounting function.
2. Lack of expertise by city personal to prepare financial statements in accordance with generally accepted accounting principle.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Audit Procedures-Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, 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. 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*. 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. 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 City of Madison, Madison, Minnesota's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of City of Madison, Madison, Minnesota in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These non-audit 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 financial statement services 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.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other non-audit services we provided. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the non-audit 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.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for 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; following laws and regulations and 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 all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is 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) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government 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 your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written 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 government 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 government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of American (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to (include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information on later that 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 measurements of 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 measurements 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.

You agree to assume all management responsibilities for the financial statements and related notes, and any other non-audit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes that you have reviewed and approved the financial statement and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the non-audit 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 provide copies of our reports to the City; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or 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 Meulebroeck, Taubert & Co., PLLP 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 the State Auditor's Office, State of Minnesota 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 Meulebroeck, Taubert, & Co., PLLP 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 five years after the report release date or for any additional period requested by the State Auditor's Office, State of Minnesota. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately May 15th and to issue our reports no later than August of the year following the year under audit. Daryl Kanthak is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$19,700. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue written reports upon completion of our Audit. Our reports will be address to the Mayor and Council Members of the City of Madison, Madison, Minnesota. 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 other-matter 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.

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

We appreciate the opportunity to be of service to the City of Madison and believe this letter accurately summarizes the significant terms to our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Meulebroeck, Taubert & Co., PLLP

Meulebroeck, Taubert & Co., PLLP
Certified Public Accountants
Pipestone, Minnesota

Response:

This letter correctly sets forth the understanding of the City of Madison, Madison, Minnesota.

By: _____

By: _____

Title: _____

Title: _____

Date: _____

Date: _____

Report on the Firm's System of Quality Control

December 1, 2022

To the Partners of Meulebroeck, Taubert & Co., PLLP and the Peer Review Committee of the Minnesota Society of Certified Public Accountants.

We have reviewed the system of quality control for the accounting and auditing practice of Meulebroeck, Taubert & Co., PLLP (the firm) in effect for the year ended June 30, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Meulebroeck, Taubert & Co., PLLP in effect for the year ended June 30, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Meulebroeck, Taubert & Co., PLLP has received a peer review rating of *pass*.

Olsen Thielen & Co., LTD.

Olsen Thielen & Co., Ltd.

**CITY OF MADISON MINNESOTA
RESOLUTION NO. 24-11**

STATE OF MINNESOTA)
COUNTY OF LAC QUI PARLE)
CITY OF MADISON)

**RESOLUTION AUTHORIZING UTILITY, WEED ERADICATION (MOWING) AND OTHER
CITY SERVICES BALANCE WRITE OFFS ON FORFEITED PROPERTIES**

WHEREAS, several properties located within the City of Madison have been forfeited to the State of Minnesota for unpaid property taxes; and

WHEREAS, prior to and after said forfeiture, the City of Madison had unpaid balances for utility, weed eradication (mowing, and other city services that may had been certified to the county auditor for placement on tax rolls to be paid along with property taxes which remain unpaid, and

NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MADISON, LAC QUI PARLE COUNTY, MINNESOTA, that the unpaid balances are determined as uncollectible and the City Clerk is hereby authorized to write off said balances for utility account, weed eradication (mowing), and other city services account balances as follows:

UTILITIES:

(Parcel #54-0323-000)	Robert Dekle	413 3 rd Street	2-51120-02	\$231.54
(Parcel #54-0443-000)	Sara Stewart	302 5 th Street E	2-62700-02	\$8,216.09
(Parcel #54-0287-000)	Splendid Seconds	213 6 th Avenue	1-31220-05	\$145.73

MOWING:

(Parcel #54-0443-000)	Sara Stewart	302 5 th Street E	2023	\$1,005.97
-----------------------	--------------	------------------------------	------	------------

JUNK/BLIGHT:

(Parcel #54-0443-000)	Sara Stewart	302 5 th Street E	2023	\$267.38
-----------------------	--------------	------------------------------	------	----------

SNOW REMOVAL:

(Parcel #54-0443-000)	Sara Stewart	302 5 th Street E	2023	\$278.26
-----------------------	--------------	------------------------------	------	----------

FIRE CALL:

(Parcel #54-0323-000)	Robert Dekle	413 3 rd Street	2023	\$1,300.00
-----------------------	--------------	----------------------------	------	------------

Upon vote taken thereon, the following voted:

For:
Against:
Absent:

Whereupon said Resolution No. 24-11 was declared duly passed and adopted this 22nd day of January, 2024.

Greg Thole
Mayor

Attest: _____
Christine Enderson
City Clerk