Proctor's Vision: Proctor, rich with railroad heritage, values above all, its people, and their environment. Working together is our pathway to a safe, secure, and progressive community.

Slogan: "You Have a Place in Proctor"

AGENDA

PROCTOR CITY COUNCIL MEETING

Monday, December 18th, 2023, 6:00 PM

Council Chambers - Community Activity Center - 100 Pionk Drive

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

OTHERS PRESENT

APPROVAL OF MINUTES

City Council Meeting Minutes - December 4th, 2023

APPROVAL OF AGENDA

COMMENTS AND SUGGESTIONS FROM CITIZENS PRESENT

*APPROVAL OF CONSENT AGENDA One motion accepts all items listed under this agenda. Council members can pull any individual items out of the consent agenda and discuss/act on items separately leaving others to be approved via consent agenda action.

*1. COMMUNICATIONS

- A. LMNCIT Dividend Report
- B. Payroll Report 11/24/2023
- C. Payroll Report 12/8/2023

*2. PLANNING & ZONING DEPARTMENT MATTERS

*3. COMMITTEE REPORTS

A. SEH Minutes December 13, 2023

4.CLERK ADVISES COUNCIL

A.

5. UNFINISHED BUSINESS

- A. City of Proctor Blight Policy
- B. Legislative Agenda Officer Recruitment and Training Reimbursement
- C. Commence Injunction 102 6th St

6. NEW BUSINESS

- A. 2023 Audit WIPFLI Engagement Letter
- B. ESSL Proposed Changes/Updates to Personnel Policy
- C. Resolution 41-23 Approving Earned Safe and Sick Leave (ESSL)
- D. Resolution 42-23 Lawful Gambling Premises Approval
- E. Resolution 43-23 Charitable Gambling Permit Issuance
- F. LELS MOU Vacation Approval 2023
- G. 2023 Transfer Approval

7A: CLOSED MEETING PURSUANT to §13D.06 Subd. 1(b)

A. Attorney Client Privilege

MEMBER CONCERNS

Benson:

DeWall:

Johnson:

Rohweder:

Ward:

City Attorney:

Chief Gaidis:

BILLS FOR APPROVAL

General: \$154,289.99 Liquor: \$43,806.69

TOTAL BILLS FOR APPROVAL: \$198,096.68

ADJOURNMENT

MINUTES OF THE PROCTOR CITY COUNCIL MEETING DECEMBER 4th, 2023

Meeting was streamed live on the Trac 7 YouTube channel.

Mayor Ward called the meeting to order at 6:04 pm.

Pledge of Allegiance

PRESENT: Mayor Chad Ward, Councilor Troy DeWall, Councilor Rory Johnson, Councilor Jake Benson, Councilor Jim Rohweder, Jim Schwarzbauer, Natasha Garner

OTHERS PRESENT: Administrator Rich, Attorney John Bray, Administrative Assistant Megan Jordan, Police Chief Kent Gaidis, Phil Larson, Finance Director Leslie Brunfelt, Natasha Garner, Jim Schwarzbauer, Phil Larson

M/S/P: Rohweder/Benson to suspend the regular meeting and open the public hearing for the 2024 Truth and Taxation presentation portion of the meeting at 6:05 pm.

M/S/P: Johnson/Ward to close the public hearing and resume the regular council meeting at 6:15 pm.

M/S/P: Rohweder/DeWall to approve the city council minutes from Monday, November 20th, 2023 M/S/P: Ward/Johnson to approve the budget working session minutes from November 20th, 2023.

M/S/P: Benson/Rohweder to approve the joint City Council and Police Civil Service Commission Meeting minutes from November 28th, 2023.

M/S/P: Johnson/DeWall to approve the agenda for Monday, December 4th, 2023, adding item 7C: Economic Development.

COMMENTS AND SUGGESTIONS FROM CITIZENS PRESENT:

Natasha Garner, 220 6th Ave, Apt #4

Garner states she has recently moved into Proctor in March of 2023, currently renting an apartment from a private landlord, and was unaware of any winter parking restrictions at that time. Garner addresses the council regarding the current winter parking restrictions, the restrictions it places on renters along with minimal parking options for renters in the neighborhood.

M/S/P: Ward/Johnson to approve the consent agenda for Monday, December 4th, 2023.

4. Clerk Advises Council

A. 2nd St Update

A winter punch list for spring completion has been generated, with the project closeout date to follow in the spring of 2024. Street lighting is at least three months out, with the anticipation this will also be installed/completed in the spring. Administrator Rich notes this was a known delay prior to the project start date.

B. Playground for EveryBody Grant Extension

Submitted grant amendments and extensions have been granted by the MN DNR, noting the completion items of sod, fencing, and paving will be completed in the spring of 2024.

5. UNFINISHED BUSINESS

A. City of Proctor Blight Policy

6. NEW BUSINESS

A. 2024 Levy Approval

M/S/P: Rohweder/Ward to approve the 5.5% increase for the 2024 levy.

B. PAHS Donation Request

Jim Schwarzbauer is in attendance on behalf of the museum with an update on the pervious donation request. Schwarzbauer states a portion of the operating expenses has been received through donations noting the amount of \$12,000 in reserves. Mayor Ward states the donation request has been discussed at the budget meeting working session, with council still discussing to approve or deny the request.

C. Employee Resignation – J. Carter

M/S/P: Ward/Benson to accept the resignation as submitted from Officer Carter from the Proctor Police Department. Mayor Ward extends gratitude and appreciation to Office Carter for his service to the City of Proctor.

D. Proctor Fire Department – Employee Terminations

M/S/P: Rohweder/DeWall to approve the employee terminations of B. Willms and C. Solem from the Proctor Fire Department as submitted.

E. Commence Injunction – 102 6th St

M/S: Ward/Rohweder to commence the injunction on the property at 102 6th St for continued blight and nuisance items. Attorney Bray states this recommendation comes from numerous issuances of blight infringements the last several years. Discussion follows including associated costs, enforcement of blight and city code, and the total cost of filing. It is noted the injunction is filed against the property owner and not the tenant. Mayor Ward requests to view complaint prior to filing for council review at the meeting on December 18th, 2023. Damage to city property is also a consideration of including within the complaint, as this is not currently included within the proposed draft. It is noted both the ally and the street are blocked by blighted items, in the event of a snowfall, snow plow operations would be hindered.

M/S: Ward/Rohweder rescinded pending review of formal complaint and contact with the property owner. No action taken, with the request to be placed under unfinished business. F. 2024 Liquor License Approvals

M/S/P: Johnson/Rohweder to approve the 2024 liquor license renewals for the Powerhouse, Blackwoods, Legends Dart Bar, Proctor Moose Lodge, and VFW Post 137.

M/S/P: Rohweder/Johnson to approve the liquor license application for the Keyboard Lounge at 304 3rd Ave.

M/S/P: Rohweder/DeWall to suspend the regular council meeting and open a closed session PURSUANT to §13D.06 Subd. 1(b) for attorney client privilege, labor negotiations, and economic development at 6:50 pm.

M/S/P: Rohweder/DeWall to reconvene the regular council meeting at 7:43 pm.

6G. M/S/P: Johnson/Benson to accept the tentative agreement with the city administrator with the recommended changes as discussed.

6H. M/S/P: Rohweder/DeWall to accept the tentative agreement with the police chief with the recommended changes as discussed.

MEMBER CONCERNS

Benson: The VFW will hold a dedication of their new building December 7th, 2023 at 12:30 pm.

DeWall: None

Johnson: Sends anniversary wishes to his wife of 47 years.

Rohweder: Extends gratitude and congratulations to Finance Director Brunfelt for a great presentation on the 2024 Truth and Taxation, extends gratitude to the Habermanns for their time decorating the tree up at the golf course, appreciated the joint meeting with police department staff, council, and the civil service commission. Supports change in policy at the administrative level regarding dress code and requests additional discussion for recruitment and retention. Mayor Ward: Suggests the implementation of pre-agenda meetings and would like council to discuss this in further detail.

Attorney Bray: None

Administrator Rich: Requests an item change to the agenda from clerk advises council to staff advises council. Administrator Rich states she would like to research this further in city code, with noted changes to the meeting at the first of the year.

Chief Gaidis: None

BILLS FOR APPROVAL:

General: \$119,491.45 Liquor: \$21,952.05

TOTAL BILLS FOR APPROVAL: \$141,443.50

M/S/P: Ward/DeWall to approve the bills as submitted.

M/S/P: DeWall/Rohweder to adjourn the regular council meeting at 7:54 pm.

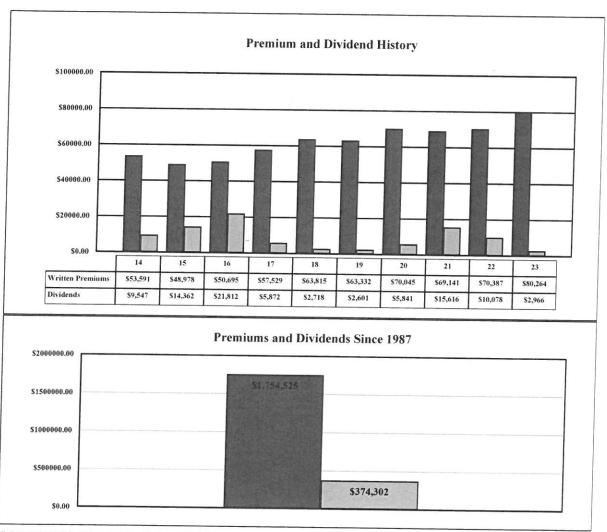
LEAGUE OF MINNESOTA CITIES INSURANCE TRUST PROPERTY/CASUALTY 2023 DIVIDEND CALCULATION AT MAY 31, 2023

Eric Madson 309 W Superior St, Duluth MN 558021608

Proctor 100 Pionk Drive Proctor,MN 558101701

GROSS EARNED PREMIUM
ADJUSTED LOSSES
MEMBERS DIVIDEND PERCENTAGE
DIVIDEND AMOUNT

\$1,165,349 \$326,565 0.00098879000 \$2,966



The 'gross earned premium' figure is the member's total earned premium' as of Mas 31, 2023 for the past 20 years. This is the premium figure that's used in the dividend calculation.

The '2023 written premium' figure is the member's total premium for the member's most recent renewal prior to May 31, 2023 (for most members only a portion of that 2023 written premium would be earned as of May 31, 2023).

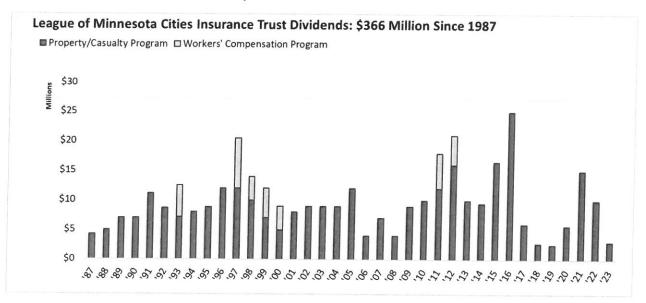


DIVIDEND ANNOUNCEMENT

DECEMBER 5, 2023

Dear Agent,

The League of Minnesota Cities Insurance Trust (LMCIT) is returning \$3 million to members of LMCIT's property/casualty program. Dividend checks will be mailed December 7 directly to your client's administrator, manager, or clerk, along with an explanatory memo and information sheet showing the data used to calculate your client's dividend.



What is the dividend formula?

Enclosed is an information sheet showing your client's dividend history and the data used to calculate their dividend. Following are the key elements of the dividend formula.

- Dividends are distributed to cities and other entities that are members of LMCIT as of December 1 in the year the dividend is being returned. Former participants do not share in the dividend distributions.
- Each member's share is proportionate to the difference between the member's total premiums and total losses as of May 31 for the past 20 years.
- Individual losses are capped at the lesser of \$200,000 or 200% of the member's annual premium for the year of the loss.

Why are members receiving a dividend, and should they expect a dividend every year?

Operating an organization like LMCIT involves inherent unpredictability regarding the cost of future claims. That's why we, like all insurers and self-insurance pools, maintain a fund balance as a cushion, which has been built and maintained over time through premiums and investment income.

(over)

On occasion, that fund balance can grow beyond what's needed to be confident LMCIT can pay current and future claims and expenses. When that occurs, LMCIT's Board of Trustees can use those excess funds on behalf of the membership. For many years, a primary use has been to pay dividends to members.

Members should not include dividend returns in their yearly budget projections because the amount fluctuates year-to-year based on losses experienced by members, actuarial projections, investment results, legislative and coverage changes, reinsurance costs, and LMCIT's long-term strategic direction. The amount of a given year's dividend has no bearing on the amount returned the following year, and it's possible in some years no dividend will be returned.

More recently, the Board of Trustees has discussed whether putting excess funds toward investments in other programs and services would be more effective ways of meeting member risk management needs. We are currently collecting feedback so the Trustees can learn how members view the current approach and what suggestions they have for moving forward. We will keep you informed as the Trustees consider the dividend program.

Thank you for being part of our self-insured membership cooperative. We're proud to represent an organization created by Minnesota cities in 1980, and we look forward to continuing to work with you to provide members with coverages and risk management programs designed to meet their needs.

Dan Greensweig

LEAGUE OF MINNESOTA CITIES

INSURANCE TRUST

LMCIT Administrator

Jennifer Wolf

LMCIT Deputy Administrator

City of Proctor Payroll Summary by Department

Check Date Range

11/24/2023

to

11/24/2023

		Overtime	Overtime	Double Overtime	Double Overtime
Department	Gross Wages	Hours	Wages	Hours	Wages
Council	2,200.00	-	-	-	-
City Admin	7,268.81	-	-	-	-
Finance	3,076.80	-	-	-	-
Police Department	25,417.64	28.00	1,252.50	-	-
Fire Department	-	-	-	-	-
Street Department	9,683.18	1.00	45.86	-	-
Liquor Store	5,526.38	-	-	-	-
PUC	6,346.11	-	-	-	-
Committees	-	-	-	-	-
Election Judges	-	-	-	-	-
Total	59,518.92	29.00	1,298.36	-	-

City of Proctor Payroll Summary by Department

Check Date Range

12/8/2023

to

12/8/2023

Donoutmont	Cross Wages	Overtime	Overtime	Double Overtime	Double Overtime
Department	Gross Wages	Hours	Wages	Hours	Wages
Council	-	-	-	-	-
City Admin	7,268.80	-	-	-	-
Finance	3,076.80	-	-	-	-
Police Department	27,098.32	4.00	235.14	-	-
Fire Department	-	-	-	-	-
Street Department	9,953.33	-	-	2.67	150.53
Liquor Store	5,269.20	-	-	-	-
PUC	6,325.79	-	-	-	-
Committees	-	-	-	-	-
Election Judges	-	-	-	-	-
Total	58,992.24	4.00	235.14	2.67	150.53



Building a Better World for All of Us®

MEETING MINUTES

Proctor Monthly Meeting December 13, 2023 3:00 p.m. City Hall *3A

Attendees: Jess Rich – City of Proctor

Megan Jordan – City of Proctor Rick LaLonde – City of Proctor Jay Boysen – City of Proctor Matt Bolf, Tyler Yngsdal – SEH

Char Jones - PUC

SEH No.: PROCT 166073 Project Manager: Matt Bolf, PE

I. Salt / Sand / Public Works Project

- A. Site Work Project Updates:
 - 1. Pay application #8 (Final) The final pay application has been paid.
 - 2. Record Drawings SEH is working on as-built data for record drawings.
- B. Phase 2 Garage
 - 1. Emergency Shell Work
 - a. Low Quote Ray Riihiluoma \$98,483
 - b. Contractor Agreement SEH drafted and sent to Jess
 - Progress Walls have been constructed; project currently on hold.
 - 2. Remaining building work is on hold for rebid for Summer 2024 construction.

II. Second Street LRIP

- A. Project Construction Updates
 - 1. Road is open to traffic.
 - 2. Concrete, sod, and lighting still needs to be completed. Spring 2024 work.
 - 3. Are there any other punchlist items that have come up over the past month? There are some issues with sump drains dumping onto sidewalk and freezing. SEH and City will monitor locations and see if there are potential locations that can tie into new storm sewer in future.
- B. Contractor Payments
 - 1. Pay Application #6 Cut last week for \$225,426.45
 - 2. CO #5 (paint markings) approved last week
 - 3. CO #6 (Final completion date 6/8/2024) approved 11/22/23
 - 4. CO #7 Asbestos pipe removal. SEH hasn't heard anymore response on this.
 - 5. Pay Application #7 (will include pavement markings and lighting wiring)
 - a. Retainage Reduction Letter to USA. Jess will review the letter. City will send out the letter by next week and prepare pay application #7.
 - b. 60 days after substantial completion
- C. Misc.
 - 1. Private yard restoration for private lateral work. City sent out letters to homeowners. Shelton Excavating has been on site recently to add temporary stabilization to their portion of work.

2. Any outstanding or recent residential comments? The City has been receiving inquiries about snow removal along the new trail.

III. Ugstad Utility Extension

- A. Project limits Extension of water and sewer from Westgate Blvd. under I-35 to SW corner of Thompson Hill Rd. intersection.
- B. Contract for Engineering Design To include modeling, permitting, County/State coordination, design, plans, bidding documents. SEH is drafting this proposal and will send it to Jess when it is ready.
- C. Work completed to date:
 - 1. Field topographic survey
 - 2. One Call
 - 3. Wetland delineation field work (won't get reviewed until spring 2024)
 - 4. Field data processing
 - 5. SEH is working on an updated cost estimate and layout.
- D. Project Schedule SEH will move forward with plan completion for a potential 2024 construction. If Bonding request is approved for larger overall project, then this project will be wrapped into the larger project for a later construction date.

IV. PUC Items

- A. Booster Station
 - 1. Punch List items.
 - a. Generator Receptacle -This got tested and passed.
 - Door re-adjustment new external door sweeps were installed. A new internal sweep is also needed.
 - c. SEH sent update punchlist to USA last week and requested a schedule.

B. Water Tower

- 1. Tank Mixer The PUC would like to add a mixer when the interior painting is done.
- 2. Painting touch up PUC would like this work to be completed in conjunction with the mixer.
- Paint Recommendations Any update from PUC board?
 - Commission approved SEH to get started with design. SEH will prepare a proposal and fee estimate for this work.
 - b. Any safety features will be tracked to apply for MN OSHA Grant opportunity to cover safety feature costs.

V. Proctor GIS

- A. Public Works Updates SEH collected corrections from Rick and will make updates to the GIS system in the Spring
- B. SEH received MN Power GIS files for out next GIS update which will occur fall of 2023.
- C. Updates will include 2nd Street reconstruction project and Sand/Salt storage project.
- D. Jay will look into updates for sanitary pipe sizing and materials.

VI. School District Plan Review -No updates this month.

- **A.** Water is bypassing the curb cut to the pond and running into Kirkus Street. The City and school district have started conversations about this topic again.
- B. Hockey Arena There are still improvements needed to make the site compliant including:
 - 1. Pond 3 Expansion Troy asked SEH for price to process HydroCAD updates and determine how much bigger the pond needs to get.
 - 2. Pervious Areas at Pond 2 Pond 2 needs more live space and less dead space. They can either adjust the outlet down or make pond 2 bigger. This will be reviewed after new calculations are performed.

3. Maintenance Agreement – not complete yet.

VII. Miscellaneous

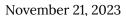
- A. Pickleball Courts No updates this month.
 - The City is looking into layout options near the Playground for Everyone.
- B. Storm Water Utility No updates.
- C. Water & Wastewater 2023-2024 PPL No updates.
 - 1. 2024 PPL
 - Wastewater PPL project on 2024 PPL with a rank of 40 and score of 71. (fundable range typically above score of 40)

DWRF PPL Application - City is on 2024 PPL with rank of 620 and 10 points. (within fundable range)

- D. USACE Section 569 Grant
 - The City submitted for this grant and it was accepted and letters of support are being written.
- E. Bonding Bill
 - City submitted Bonding bill application. City has received some feedback on the Bonding Bill request and is hopeful that the City will be successful with their application.
- F. Trails 40 acre parcel
 - The City has completed work on the trail and upgraded the parking.
 - 2. The City will need to complete wetland delineations in the future for any extensions.
 - 3. City crews have been adding recycled bituminous to the trail.
- G. Lead Service Line (LSL) Inventory No updates.
 - 1. Inventory due date 10/16/2024
 - 2. Grant PUC applied for Visual Inspection grant dollars. Char has not heard back on this application.
 - 3. IJA Lead Service funding dollars could be available. SEH will watch for this application.
- H. Kingsbury Creek Restoration The City has a meeting scheduled with the MPCA for a project kickoff.
 - 1. MPCA received \$885k grant for a restoration project from City hall to Boundary Avenue.
 - 2. MPCA would like to know if the city would be willing to maintain Stormwater treatment BMPs if the MPCA installs them with the project.
 - 3. The City applied for a \$25k CN Grant for matching funds for restoration and plantings. Updates expected in January.
 - 4. Planning and design meetings will be occurring over the winter.
- I. Acacia Ave. Storm Drain Repairs
 - 1. Work is complete
 - 2. Sinnott submitted a pay application in November Did this get paid? Yes.
 - 3. Permanent drainage/utility easement
 - 4. Reset property pin
 - 5. Record drawings
- J. Playground Parking
 - Jess is working with the DNR on an amendment to the agreement. A grant extension is also needed.
 - 2. KTM work should begin in Spring 2024.

- K. County Crack/Chip Seal City Council agreed to the following improvements in conjunction with St. Louis County's 2024 projects:
 - 1. Crack/Chip Seal Bee Street, Almac Drive, 6th Street
 - 2. Chip Seal 2nd Street, 9th Ave, 3rd Street (including repainting the striping)
 - 3. The City has received the agreement from SLC.
 - 4. SEH and City will prepare a letter to send to residents to inform them of the upcoming chip sealing next spring/summer. The county did not have an example letter to residents.
 - 5. City and SEH will review the agreement to make sure all portions of work were included.
- L. Westgate Boulevard -
 - 1. Road is in very poor condition and could be a candidate for reclaim and pave.
 - 2. SEH and City to complete a field walk over the next week to determine drainage improvement needs. After the field walk is completed, SEH will prepare a cost estimate for work to be completed.
 - 3. City budgeted monies for a portion of work in 2024. This might include drainage improvements prior to future road surface improvements.
- M. Department of Human Services Grant & MnOSHA Grant
 - 1. Jess will handle preparing the applications and exhibits
 - 2. SEH sent a site exhibit and cost estimate to Jess for the application. Jess has submitted the application.
- N. Munger Trail Spur Jess has reviewed the needs for this project and doesn't feel City is ready to move forward that this time to prepare a planning document sufficient for grant applications. City will look again next year at applying for the following grants:
 - 1. Route Selection
 - 2. Funding Opportunities
 - a. LCCMR typically due February
 - b. DNR Local Trail Max grant is \$250k. (75/25) Typical due in March.
 - c. DNR Regional Trail Max grant is \$300k. (75/25) Typical due in March.
 - d. DNR Federal Trail Max grant is \$200k. (75/25) Typical due in February.
 - e. Greater MN Regional Parks and Trails GMRPTC submits directly to legislature
 - f. LPP MnDOT grant for trails within MnDOT R/W.
- O. WLSSD Annual I&I and FOG Rick provided notes for the annual report. SEH will begin working on the report for a February submittal.
- P. Future Development and Sewer Capacity
 - 1. Sanitary sewer capacity memo draft. SEH has prepared a draft memo. The City is going to review and provide comments prior to finalizing the memo.
- Q. SLC Stark Road Repaving
 - 1. County is planning a project between 4th Street to Midway Road
 - 2. City would like to see some kind of pedestrian route established with the improvements.
 - 3. City staff will look at the area to see if there are any drainage concerns.
 - 4. Jess will respond to the County with improvement requests.
- vIII. Next Meeting January 10th @ 9:00 a.m.





WIPFLI

To the Honorable City Council City of Proctor 100 Pionk Drive Proctor, MN 55810

Dear To the Honorable City Council:

We are pleased to serve as the independent auditors for City of Proctor ("Client") for the year ended December 31, 2023. This letter, together with the attached Terms and Conditions – Attest Engagements, confirms the terms of our engagement and is collectively referred to herein as the "Letter" or the "Engagement Letter."

Fees

Our fees for this engagement will be billed as work progresses, and progress billings may be submitted. Based upon our discussions with representatives of Client, the fee for this engagement will be \$28,000. Expenses for items such as travel, telephone, postage, clerical time, printing, and reproduction of financial statements are included in the fee. Our fee has been determined based on our understanding obtained through discussions with you regarding your preparation for the engagement and your current business operations. To the extent we encounter circumstances outside of our expectations that warrant additional procedures and time, we will communicate that fact and advise you of options and the additional fees necessary to complete the engagement. We expect payment of our billings within 30 days after submission.

Our fees for the services described below are based upon the value of the services performed and the time required by the individuals assigned to the engagement. Our fee estimate and completion of our work are based upon the following criteria:

- 1. Anticipated cooperation from Client personnel
- 2. Timely responses to our inquiries
- 3. Timely completion and delivery of client assistance requests
- 4. Timely communication of all significant accounting and financial reporting matters
- 5. The assumption that unexpected circumstances will not be encountered during the engagement

If any of the aforementioned criteria are not met, then the fees may increase. Interim billings will be submitted as work progresses and as expenses are incurred.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, business-type activities, each major fund, and aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Client, as of and for the year ended December 31, 2023.

City of Proctor Page 2 November 21, 2023

The objectives of our audit are to obtain reasonable assurance as to whether Client's financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether Client's 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 of this section, 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 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 could 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*.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Our report will state that the report is not suitable for any other purpose. Our audit will be conducted in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions.

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 Client'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 Client'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
- 2. Schedule of Employer's Contribution
- 3. Schedule of Employer's Share of Net Pension Liability

City of Proctor Page 3 November 21, 2023

We have also been engaged to report on supplementary information other than RSI that accompanies Client'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 will provide an opinion on it in relation to the financial statements as a whole:

1. Combining Non-Major Governmental Fund Statement

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

An audit includes an evaluation of the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as an evaluation of the overall presentation of the financial statements, including the disclosures, to assess whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. To express an opinion, we are required to 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* does not 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 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, 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 government 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.

In performing our audit, we will consider and conclude whether, based on the audit evidence obtained, there are conditions or events, considered in the aggregate, which 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 and may include tests of the physical existence of inventories, and direct confirmation of cash, receivables, loan balances, and certain assets and liabilities by correspondence with selected customers, funding sources, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement, and they may submit an invoice for responding to this inquiry.

City of Proctor Page 4 November 21, 2023

Audit Procedures - Internal Control

In the conduct of our audit, we will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. 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 professional 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 Client's compliance with the provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. 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*.

Responsibilities of Management for the Financial Statements

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

Management is also responsible for making available to us drafts of financial statements, all financial records, and related information and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). Management is also responsible for providing us with (1) access to all information of which it is 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 management about the financial statements and related matters.

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Management is responsible for adjusting the financial statements to correct material misstatements and for confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Management is responsible for 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. Management is also responsible for informing us of its 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, management is responsible for identifying and ensuring that the government complies with applicable laws and regulations. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report.

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

We cannot perform management functions or make management decisions on behalf of Client. However, we may provide advice and recommendations to assist management in performing its functions and fulfilling its responsibilities. We may advise management about appropriate accounting principles and their application, but the responsibility for the financial statements remains with management.

Reporting

We will issue a written report upon completion of our audit of Client's financial statements. Our report will be addressed to the City Council. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or 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 withdraw from this engagement.

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We expect to also issue the following report as further described in the Audit Scope and Objectives section of this letter:

• A report on internal control over financial reporting and compliance based on an audit of financial statements performed in accordance with the standards applicable to financial audits contained in *Government Auditing Standards*.

If during our audit we become aware that Client 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 generally accepted auditing standards established by the Auditing Standards Board ("United States") and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

If Client intends to reproduce or publish these financial statements or any portion thereof, whether in paper or electronic form, subsequent to anticipated year-end filings, and make reference to our firm name in connection therewith, management agrees to provide us with proofs in sufficient time for our review and written approval before printing. If in our professional judgment the circumstances require, we may withhold our approval. Client agrees to compensate Wipfli for the time associated with such review.

Client acknowledges and agrees that any advice, recommendations, information, or work product provided to Client by Wipfli in connection with this engagement is for the sole use of Client and may not be relied upon by any third party. Wipfli has no liability or responsibility to any third parties as a result of this engagement.

Management Assistance

Assistance to be supplied by Client personnel, including the preparation of schedules and analysis of accounts, will be discussed with Leslie Brunfelt. Timely completion of this work will facilitate the completion of our engagement.

Engagement Administration

Michelle Swoboda will be your audit engagement partner.

Professional and certain regulatory standards require us to be independent in both fact and appearance. Any discussions that you have with Wipfli personnel regarding employment could pose a threat to our independence. Therefore, we request that you inform us immediately prior to any such discussions so that we can implement appropriate safeguards to maintain our independence.

Other Services

We may prepare a draft of your financial statements and related notes. In accordance with *Government Auditing Standards*, management will be required to review and approve those financial statements prior to their issuance and have a responsibility to be in a position in fact and appearance to make an informed judgment on those financial statements. Further, you are required to designate a qualified management-level individual to be responsible and accountable for overseeing our services.

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From information you will provide, we will prepare the fixed asset depreciation schedules for the year ended December 31, 2023.

We will prepare Client's schedule of leases and lease-related disclosures for the year ended December 31, 2023, from information provided by management. Our fee for this additional service will be a combination of a fee calculated based on the number of leases (software cost) plus time and materials, based on the effort necessary to update any lease information and generate lease schedules and related disclosures.

Management agrees to assume all management responsibilities for these services; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Conclusion and Approval to Proceed

Wippli LLP

If the terms above of this Engagement Letter are acceptable to you and the services outlined are in accordance with your requirements, please return a signed copy of this Letter to us.

We look forward to our continued association with you and your staff and appreciate the opportunity to serve you. Please do not hesitate to call us if you have any questions about the work we are to perform or any other aspect of the services we can provide.

,	
Wipfli LLP	
ACCEPTED:	CITY OF PROCTOR
Ву:	
	(Print Name and Title)
Date:	
smk	
Enc.	

Professional Services Terms and Conditions – Attest Engagements

1. Entire Agreement

These Terms and Conditions, together with the engagement letter ("Engagement Letter") to which these Terms and Conditions are attached, and the Engagement Letter's other appendixes and applicable Change Orders, if any, constitute the entire agreement between the parties on the subject matter thereof and supersede and merge all prior proposals (including prior proposals of Wipfli regarding the engagement), understandings, and agreements (oral or written) between the parties relating to the subject matter, including, without limitation, the terms of any request for proposal issued to Client or the standard printed terms on any purchase order issued by Client and any non-disclosure or confidentiality agreement between Wipfli and Client dated prior to the date of the Engagement Letter. No modification, amendment, supplement to, or waiver of these Terms and Conditions or Engagement Letter shall be binding upon the parties unless made in writing and duly signed by both parties. To the greatest extent reasonably possible, the provisions of the Engagement Letter, its Appendixes (including these Terms and Conditions), Implementation Plan, Change Orders, and any other exhibit, attachment, schedule, or other document referenced in or by the Engagement Letter shall be read together and harmonized to give effect to the parties' intent. In the event of a direct conflict among the express provisions of the foregoing, the Engagement Letter shall be given controlling effect. No provision of these terms and conditions will apply to any attest services that may be performed by Wipfli for Client if such provision would impair Wipfli's independence from Client requiring pursuant to applicable professional standards, such services being governed exclusively by the Engagement Letters issued with respect thereto. Wipfli may be referred to herein as "we" or "us" or in a similar manner, and Client may be referred to as "you" or in a similar manner, and such references shall be read in context.

2. <u>Commencement and Term</u>

The Engagement Letter shall become effective when signed by duly authorized representatives of both parties and shall remain in full force and effect until the services to be delivered under the Engagement Letter are complete (as reasonably determined by Wipfli) unless earlier terminated by either party as provided in the Engagement Letter or these Terms and Conditions. Each person executing an Engagement Letter on behalf of a party represents and warrants to the other that he or she has all power and authority to bind the party on whose behalf he or she is executing same.

3. <u>Termination of Agreement</u>

The Engagement Letter may be terminated as follows: (i) by either party immediately upon written notice to the other if either party hereto becomes the subject of voluntary or involuntary bankruptcy or other insolvency proceeding, (ii) by Wipfli or Client if either party defaults in the performance of any of its covenants and agreements set forth in the Engagement Letter or Change Order (except when such default is due to a cause beyond the control of the party) and such default is not cured within thirty (30) days after notice from either party specifying the nature of such default, and (iii) by Wipfli or Client with or without cause upon providing thirty (30) days written notice. Termination of the Engagement Letter shall have no effect on either party's obligation to pay any amount due and owing with respect to such periods prior to the effective date of such termination.

Wipfli has the right to withdraw from this engagement with immediate effect if Client does not provide us with the information we request in a timely manner, refuses to cooperate with our reasonable requests, or misrepresents any facts. Our withdrawal will release us from any obligation to complete the engagement and will constitute completion of our engagement. Client agrees to compensate us for our time and out-of-pocket expenses through the date of our withdrawal.

4. Fee Estimates and Change Orders

Wipfli's Engagement Letter may set forth certain ranges for Wipfli's fees charged on any project or services. Wipfli provides fee estimates as an accommodation to Client. These estimates depend on certain assumptions, including: (a) anticipated cooperation fro Client personnel, (b) timely responses to our inquiries, (c) timely completion and delivery of Client assistance requests, (d) timely communication of all significant accounting and financial reporting matters, (e) the assumption that unexpected circumstances will not be encountered during the engagement, and (f) where applicable, the assumption that Client's hardware platform/computer system will, at the commencement of the services, be fully operable as intended and designed, functioning as necessary and available to Wipfli without material restriction for the duration of the services. Unless otherwise indicated in the Engagement Letter, fee estimates shall not be construed as or deemed to be a minimum or maximum fee quotation. Although Wipfli reasonably believes suggested fee ranges are accurate, Wipfli's actual fees may vary from its fee estimates.

Services that fall outside the agreed-upon scope of Wipfli's engagement shall be covered by a Change Order, or, if the nature and amount of such services are not material to the overall engagement, shall be delineated and included on Wipfli's invoice for such services. A "Change Order" means a mutually agreed-upon change in the schedule or the time for Wipfli's performance of the services on a project, the scope of specifications of a project, and/or the fees chargeable by Wipfli to Client, which is reduced to writing using an agreed-upon form that is executed by an authorized representative of each for Wipfli and Client.

Unless otherwise agreed in the Engagement Letter, miscellaneous expenses incurred by Wipfli in the course of performing the service will be charged in addition to Wipfli's professional fees. Miscellaneous expenses may include, but are not limited to: travel, lodging, transportation, and meals for projects requiring travel; clerical processing; telecommunications charges; technology fees; delivery expenses; and all sales, use, ad valorem, excise, or other taxes or other governmental charges.

Payment of Fees

Unless otherwise agreed, all invoices are due and payable within thirty (30) days of the invoice date. All business or commercial accounts will be charged interest at the lesser of one percent (1%) per month or the maximum rate permitted by law, except where prohibited by law, on Client's balance due to Wipfli that is outstanding over thirty (30) days. At our discretion, services may be suspended if Client's account becomes overdue and will not be resumed until Client's account is paid in full. Client acknowledges and agrees that we are not required to continue services in the event of a failure to pay on a timely basis for services rendered as required. Client further acknowledges and agrees that in the event Wipfli stops services or withdraws from this engagement as a result of Client's failure to pay on a timely basis for services rendered as required by this Engagement Letter, Wipfli shall not be liable to Client for any damages that occur whether direct or indirect, foreseen or unforeseen, and whether or not the parties have been advised of the possibility of such damages.

In the event Wipfli is required to respond to a subpoena, court order, government regulatory inquiries, or other legal process related to Client or its management (other than a matter in which Wipfli is named as a party) for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this or any prior engagements, Client agrees to compensate us for all time we expend in connection with such response, at our regular rates, and to reimburse us for all related out-of-pocket costs, including attorney's fees, that we incur. Any services under this paragraph will be deemed a separate engagement and, to the extent permitted by law and applicable professional standards, we will promptly notify you of the matter.

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6. Privacy and Engagement Staffing

Wipfli expressly reserves the right to replace, in its sole discretion, any of our professional project team members, as necessary, to provide quality and timely service to Client. From time to time, and depending upon circumstances, Wipfli may use third-party service providers, such as independent contractors, specialists, or vendors to assist us in providing professional services, including tax services. These parties and their personnel may be located within or outside the United States. We may also use personnel from affiliates of Wipfli and other Wipfli-related entities (including our wholly-owned subsidiary based in India and contractors in the Philippines) or any of their respective affiliates. In addition, Wipfli may utilize third-party service providers, including cloud-based service providers, who may collect, use, transfer, transmit, store, or otherwise process Client information in connection with the delivery of certain services. Wipfli is committed to maintaining the confidentiality and security of Client's information, and accordingly, Wipfli maintains policies, procedures and safeguards to protect the confidentiality of Client information. In addition, our agreements with all service providers appropriately maintain and protect the confidentiality of Client information, provided we may use electronic media to transmit Client information and such use in itself will not constitute a breach of any confidentiality obligation. We remain responsible to Client for the supervision of all service providers, entities, and personnel who assist us in rendering professional services hereunder and for protecting the confidentiality of Client information. Client hereby consents and authorizes us to disclose Client information to the foregoing entities and parties for the purpose of providing professional services, including tax services, to Client.

Wipfli is committed to protecting personal information that can be linked to specific individuals, including health information ("Personal Data") and will maintain such Personal Data in confidence in accordance with professional standards and governing laws. Client will not provide any Personal Data to Wipfli unless necessary to perform professional services described in the Engagement Letter. When providing any Personal Data to us, Client will comply with all applicable laws (both foreign and domestic) and will anonymize, mask, obfuscate, and/or deidentify, if reasonably possible, all Personal Data that is not necessary to perform the professional services described in the Engagement Letter. Any Personal Data provided to us by Client will be kept confidential and not disclosed to any third party not described above (parties providing us assistance in rendering professional services) unless expressly permitted by Client or required by law, regulation, legal process, or to comply with professional standards applicable to Wipfli. Client is responsible for obtaining, pursuant to law or regulation, consents from parties that provided Client with their personal information, which will be obtained, used, and disclosed by Wipfli for its required purposes, and Wipfli may rely on the representation that Client has obtained such consents.

Please see Wipfli's Privacy Statement located at www.wipfli.com/privacy-statement for further information.

Applicable rules in some states require that we advise you that some persons who own an interest in Wipfli may not be licensed as Certified Public Accountants and may provide services related to this engagement.

Intellectual Property Rights

Client acknowledges that Wipfli owns all intellectual property rights, title, and interest to all materials and information produced or developed by Wipfli throughout the duration of this engagement, excluding any pre-existing ownership right of Client and without implying any ownership interest in any Client materials, data or other information, all of which shall remain the property of Client. Upon completion of the services contemplated by the Engagement Letter, Wipfli grants to Client a perpetual paidup license to use or modify, for internal purposes only, any deliverable produced by Wipfli and actually delivered to Client, provided that any use or modification of such deliverable, other

than for the stated purposes in the Engagement Letter, is not authorized. In addition, Client shall not alter or remove any of Wipfli's trademarks, copyright registration marks, patent, or other intellectual property notices applicable to any of Wipfli's goods, marketing material, or advertising media, and shall not in any way alter any of Wipfli's products. Client shall promptly notify Wipfli in writing of any infringement of Wipfli's intellectual property by third parties of which Client becomes aware. Neither party shall acquire any right, title, or interest in or to the other party's code, data, business processes, or other information to which such party may have access during the term of the engagement hereunder. All such code, data, business process and other information shall be solely and exclusively the property of the originating party.

Mutual Confidentiality

During the course of performing services, the parties may have access to information that is confidential to one another, including, without limitation, source code, documentation, specifications, databases, system design, file layouts, tool combinations, development methods, or business or financial affairs, which may incorporate business methods, marketing strategies, pricing, competitor information, product development strategies and methods, customer lists, customer information, and financial results (collectively "Confidential Information"). Confidential Information may include information received from third parties, both written and oral, that each party is obligated to treat as confidential.

Confidential Information shall not include any information that (i) is already known by the recipient party or its affiliates, free of any obligation to keep it confidential, (ii) is or becomes publicly known through no wrongful act of the receiving party or its affiliates, (iii) is received by the receiving party from a third party without any restriction on confidentiality, (iv) is independently developed by the receiving party or its affiliates, (v) is disclosed to third parties by the disclosing party without any obligation of confidentiality, or (vi) is approved for release by prior written authorization of the disclosing party.

Without the advance written consent of the other party, except as required by law, regulation, or to comply with professional standards applicable to a party or for the performance of the services, neither party shall disclose to a third party Confidential Information of the other party. Each party agrees to maintain at least the same procedures regarding Confidential Information that it maintains with respect to its own Confidential Information. Each party may use the Confidential Information received from the other party only in connection with fulfilling its obligations under this Agreement. The parties further agree that expiration or termination of this Agreement, for any reason, shall not relieve either party, nor minimize their obligations with respect to Confidential Information, as set forth herein.

9. <u>Independent Contractor</u>

The relationship between Wipfli and Client is solely and exclusively that of independently contracting parties.

10. Non-Exclusivity

No right of exclusivity is granted, guaranteed, or implied by Wipfli and Client entering into any engagement letter. Client acknowledges that Wipfli regularly performs the same or similar services as are being provided hereunder to third parties.

11. <u>Dispute Resolution</u>

If any dispute arises among the parties regarding the subject matter hereof and such dispute cannot be resolved through informal negotiations and discussion, the parties agree to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its applicable rules for resolving professional accounting and related services disputes before resorting to arbitration or litigation. Costs of any mediation proceeding shall be shared equally by all parties. Except for an action by us to collect payment of our invoices, Wipfli and Client

Wipfli LLP

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agree that no claim arising out of services rendered pursuant to the Engagement Letter or any Change Order shall be filed: (i) in the case of any report or deliverable issued by Wipfli under the Engagement Letter, no later than two years from the date of such report or deliverable (or if no report or deliverable is issued, two years from the date of the Engagement Letter), or (ii) in the case of any tax form or similar governmental filing, no later than two years after the initial due date of such tax form or filing.

12. <u>Governing Law</u>

Any and all claims relating to agreements between Wipfli and Client for any service shall be governed by and construed in accordance with the internal laws of the state in which the Wipfli office which issues the Engagement Letter related to the services is located.

13. Severability

In the event that any term or provision of the Engagement Letter or these Terms and Conditions shall be held to be invalid, void, or unenforceable, then the remainder shall not be affected and each remaining term or condition shall be valid and enforceable to the fullest extent permitted by law.

14. Notices

All notices required to be given to either party under the Engagement Letter shall be in writing and sent by traceable carrier to each party's address indicated on the Engagement Letter, or such other address as a party may indicate by at least ten (10) business days' prior written notice to the other party. Notices shall be effective upon receipt. A copy of such notice should be provided to Wipfli's General Counsel at wipfli-legal@wipfli.com.

15. <u>Electronic Signature</u>

Each party hereto agrees that any electronic signature of a party to the Engagement Letter or any electronic signature to a document contemplated hereby is intended to authenticate such writing and shall be as valid, and have the same force and effect, as a manual signature. Any such electronically signed document shall be deemed (i) to be "written" or "in writing," (ii) to have been signed, and (iii) to constitute a record established and maintained in the ordinary course of business and an original written record when printed from electronic files. Each party hereto also agrees that electronic delivery of a signature to any such document (via email or otherwise) shall be as effective as manual delivery of a manual signature. For purposes hereof, "electronic signature" includes, but is not limited to: (i) a scanned copy (as a "pdf" (portable document format) or other replicating image) of a manual ink signature, (ii) an electronic copy of a traditional signature affixed to a document, (iii) a signature incorporated into a document utilizing touchscreen capabilities, or (iv) a digital signature. Neither party shall contest the admissibility of true and accurate copies of electronically signed documents on the basis of the best evidence rule or as not satisfying the business records exception to the hearsay rule.

16. Record Retention

We will retain records related to this engagement pursuant to our record retention policy. At the end of the relevant time period, we will destroy our records related to this engagement. However, Client's original records will be returned to Client upon the completion of the engagement. When records are returned, it is Client's responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies.

17. Assignment

The Engagement Letter to which these Terms and Conditions are attached shall be binding on the parties hereto and their respective successors and assigns. Neither party may assign this Engagement Letter without prior written consent of the other, except that Wipfli may assign its rights and obligations under this Engagement Letter without the approval of Client to an entity that acquires all or substantially all of the assets of Wipfli or to any subsidiary or affiliate or successor in a merger, acquisition, or change of control

of Wipfli; provided that in no event shall such assignment relieve Wipfli of its obligations under this Engagement Letter.

18. <u>Force Majeure</u>

Either party may suspend (or if such suspension continues for more than thirty (30) days, terminate) its obligations (except the obligation to pay for services previously rendered) under the Engagement Letter or any amendment or Change Order, if such obligations are delayed, prevented, or rendered impractical or impossible due to circumstances beyond its reasonable control, including, without limitation, fires, floods, storms, washouts, tsunamis, earthquakes, wars (declared or undeclared), civil disturbances, accidents, terrorist acts (including biochemical attacks), health pandemics, acts of any governmental body, damage to its plants and equipment, computer network problems caused by any Internet Service Provider or telecommunications company servicing Wipfli and/or Client, or acts of God or events beyond a party's control (collectively referred to herein as "Force Majeure"). Each party will use reasonable efforts to promptly minimize the duration and consequences of any failure of or delay in performance resulting from a Force Majeure event. In such event, the affected party will not be liable to the other for delay or failure to perform its obligations under this Engagement Letter.

6B

Personnel Policies

Earned Sick & Safe Leave (ESSL)

Earned Sick & Safe Time (ESSL) is authorized absence from work with pay, granted to all employees except for on call firefighters and elected officials. Employees are to use this paid leave only when they are unable to work for medical reasons and under the conditions explained below. ESSL does not accrue during an unpaid leave of absence.

- Full-time employees will accumulate sick leave at a rate of one and one half (1 1/2) day per month.
- Part-time employees regularly scheduled to work at least 20 hours per week will accrue ESSL on a pro-rated basis of the full-time employee schedule.
- Seasonal and part-time workers scheduled to work less than 20 hours per week but more than 80 hours in a year, will accrue earned safe & sick time at a rate of 1 hour for every 30 hours worked. For the purposes of this policy, a year is defined as a calendar year.
- ESSL may be used only for days when the employee would otherwise have been at work. It cannot be used for scheduled days off.

ESSL may be used for the qualifying reasons in Minn. Stat. §181.9447, subd.1 as follows:

- Employee's mental or physical illness or other health condition
- Employee's need for medical diagnosis, care, or treatment of an illness, injury or health condition.
- Employee's need for preventative medical or health care.
- Care of a family member with a mental or physical illness or other health condition.
- Care of a family member who needs medical diagnosis, care, or treatment of an illness, injury, or other health condition.
- Care of a family member who needs preventative medical or health care.
- Seek medical attention related to physical or psychological injury or disability caused by domestic abuse, sexual assault, or stalking of the employee or the employee's family member.
- Obtain services from a victim services organization due to domestic abuse, sexual assault, or stalking of the employee or employee's family member.
- Obtain psychological or other counseling due to domestic abuse, sexual assault, or stalking of the employee's family member.
- Seek relocation or take steps to secure an existing home due to domestic abuse, sexual assault, or stalking of the employee or the employee's family member.
- Seek legal advice or take legal actions, including preparing for or participating in any civil or criminal legal proceeding related to or resulting from domestic abuse, sexual assault, or stalking of the employee or the employee's family member.
- Closure of the employee's place of business due to weather or public emergency or employee's need to care for a family member whose school or place of care has closed due to weather or public emergency.
- Employee's inability to work or telework because the employee is prohibited from working by the employer due to health concerns related to transmission of a communicable illness related to a public emergency.

- Employee's inability to work or telework because the employee is seeking or awaiting the results of a diagnostic test for, or medical diagnosis of, a communicable disease related to a public health emergency and such employee has been exposed to a communicable disease or the employee's employer has requested a test or diagnosis.
- When it has been determined by the health authorities or a health care professional that the presence of the employee or family member in the community would jeopardize the health of other because of the exposure of the employee or family member to a communicable disease, whether or not the employee or family member has contracted the disease.

Family members are defined as:

- employee's child, adult child, legal ward, child for whom the employee is legal guardian, or child to whom the employee stands or stood in loco parentis.
- spouse or registered domestic partner.
- sibling, stepsibling, or foster sibling.
- biological, adoptive, or foster parent; stepparent, or a person who stood in loco parentis when the employee was a minor child.
- grandchild, foster grandchild, or step grandchild.
- grandparent, or step-grandparent.
- A child of a sibling of the employee.
- A sibling of the parents of the employee.
- A child-in-law or sibling-in-law
- Any of the family members listed above of a spouse or registered domestic partner.
- Any other individual related by blood or whose close association with the employee is the equivalent of a family relationship.
- Up to one individual annually designated by the employee.

ESSL Notice

If the need for ESSL use is foreseeable, advance notice of the employee's intention to use ESSL within 7 days is required. Requesting sick time via the mipayonline portal meets this requirement. If the need for ESSL is unforeseeable, the employee must communicate with their immediate supervisor as soon as practicable.

If ESSL is used for more than 3 consecutive days, the supervisor may request reasonable documentation that the ESSL meets the eligibility requirements. If documentation cannot be obtained from a health care or other professional, then reasonable documentation may include a written statement from the employee indicating that the employee is using, or used, earned sick and safe time.

After an absence, a physician's statement may be required on the employee's first day back to work, indicating the nature of the illness or medical condition and attesting to the employee's ability to return to work and safely perform the essential functions of the job with or without reasonable accommodation.

Any work restrictions must be stated clearly on the return-to-work form. Employees who have been asked to provide such a statement may not be allowed to return to work until they comply with this provision. ESSL may be denied for any employee required to provide a doctor's statement until such a statement is provided.

The city has the right to obtain a second medical opinion to determine the validity of an employee's workers' compensation or ESSL claim, or to obtain information related to restrictions or an employee's ability to work. The city will arrange and pay for an appropriate medical evaluation when it is required by the city.

Any employee who makes a false claim for ESSL will be subject to discipline up to and including termination.

Employees must normally use ESSL prior to using paid vacation, or compensatory time and prior to an unpaid leave of absence during a medical leave, except where Parenting Leave under Minnesota law and the medical leave overlap.

ESSL will normally not be approved after an employee gives notice that he or she will be terminating employment. Exceptions must be approved by the City Administrator.

ESSL cannot be transferred from one employee to another. ESSL has no cash value upon termination or retirement. There is no maximum accumulation for ESSL.



Personnel Policies

Sick Leave Earned Sick & Safe Leave (ESSL)

Siek leave Earned Sick & Safe Time (ESSL) is authorized absence from work with pay, granted to qualified full time and part time all employees. Sick leave is a privilege, not a right. Employees are to use this paid leave only when they are unable to work for medical reasons and under the conditions explained below. ESSL Sick leave does not accrue during an unpaid leave of absence.

- \bullet Full-time employees will accumulate sick leave at a rate of one and one half (1 1/2) day per month.
- Part-time employees regularly scheduled to work at least 20 hours per week will accrue sick leave ESSL on a pro-rated basis of the full timefull-time employee schedule.
- Seasonal and part-time workers scheduled to work less than 20 hours per week but more than 80 hours in a year, will accrue earned safe & sick time at a rate of 1 hour for every 30 hours worked. For the purposes of this policy, a year is defined as a calendar year.
- Part time employees regularly scheduled to work fewer than 20 hours per week will not earn or accrue sick leave. +20
- Temporary and seasonal employees will not earn or accrue sick leave.
- <u>ESSL</u> <u>Siek leave</u> may be used only for days when the employee would otherwise have been at work. It cannot be used for scheduled days off.

ESSL Sick leave may be used for the qualifying reasons in Minn. Stat. §181.9447, subd.1 as follows:

- When an Eemployee's is unable to perform work duties due to mental or physical illness or other health condition disability (including pregnancy).
- Employee's need for medical diagnosis, care, or treatment of an illness, injury or health condition. For medical, dental or other care provider appointments.
- Employee's need for preventative medical or health care.
- Care of a family member with a mental or physical illness or other health condition.
- Care of a family member who needs medical diagnosis, care, or treatment of an illness, injury, or other health condition.
- Care of a family member who needs preventative medical or health care.
- Seek medical attention related to physical or psychological injury or disability caused by domestic abuse, sexual assault, or stalking of the employee or the employee's family member.
- Obtain services from a victim services organization due to domestic abuse, sexual assault, or stalking of the employee or employee's family member.
- Obtain psychological or other counseling due to domestic abuse, sexual assault, or stalking of the employee or employee's family member.
- Seek relocation or take steps to secure an existing home due to domestic abuse, sexual assault, or stalking of the employee or the employee's family member.
- Seek legal advice or take legal actions, including preparing for or participating in any civil or criminal legal proceeding related to or resulting from domestic abuse, sexual assault, or stalking of the employee or the employee's family member.
- Closure of the employee's place of business due to weather or public emergency or employee's need to care for a family member whose school or place of care has closed due to weather or public emergency.

- Employee's inability to work or telework because the employee is prohibited from working by the employer due to health concerns related to transmission of a communicable illness related to a public emergency.
- Employee's inability to work or telework because the employee is seeking or awaiting the results of a diagnostic test for, or medical diagnosis of, a communicable disease related to a public health emergency and such employee has been exposed to a communicable disease or the employee's employer has requested a test or diagnosis.
- When it has been determined by the health authorities or a health care professional that the presence of the employee or family member in the community would jeopardize the health of other because of the exposure of the employee or family member to a communicable disease, whether or not the employee or family member has actually contracted the disease.
- When an employee has been exposed to a contagious disease of such a nature that his/her presence at the work place could endanger the health of others.
- To care for the employee's injured or ill children, including stepchildren or foster children, for such reasonable periods as the employee's attendance with the child may be necessary.
- To take children, or other family members to a medical, dental or other care provider appointment.
- * To care for an ill spouse, father, father in-law, mother, mother in-law, stepparent, grandparent, grandchild, sister or brother.

- Employees are authorized to use sick leave for reasonable absences for themselves or
- Family members are defined as relatives
- (employee's child, adult child, <u>legal ward, child for whom the employee is legal guardian, or child to whom the employee stands or stood in loco parentis;</u>
- spouse or registered domestic partner;
- sibling, <u>stepsibling</u>, or <u>foster sibling</u>;
- biological, adoptive, or foster parent; stepparent, or a person who stood in loco paentis when the employee was a minor child;
- , mother-in-law, father-in-law,
- grandchild, foster grandchild or step grandchild;
- A child of a sibling of the employee;
- A sibling of the parents of the employee;
- A child-in-law or sibling-in-law
- Any of the family members listed above of a spouse or registered domestic partner
- Any other individual related by blood or whose close association with the employee is the
 equivalent of a family relationship.
- Up to one individual annually designated by the employee.
-) who are providing or receiving assistance because they, or a relative, is a victim of sexual assault, domestic abuse, or stalking. Safety leave for those listed, other than the employee and the employee's child, is limited to 160 hours in any 12 month period.

Pursuant to Minn. Stat. §181.9413, eligible employees may use up to 160 hours of sick leave in any 12-month period for absences due to an illness of or injury to the employee's adult child, spouse, sibling, parent, grandparent, stepparent, parent in law (mother in law and father in law), and grandchild (includes step-grandchild, biological, adopted, or foster grandchild).

After accrued sick leave has been exhausted, vacation leave may be used upon approval of the City Administrator, to the extent the employee is entitled to such leave.

If the need for ESSL use is foreseeable, advance notice of the employee's intention to use ESSL within 7 days is required. Requesting sick time via the mipayonline portal meets this requirement.

If the need for ESSL is unforeseeable, the employee must communicate with their immediate supervisor as soon as practicable.

If ESSL is used for more than 3 consecutive days, the supervisor may request reasonable documentation that the ESSL meets the eligibility requirements. If documentation cannot be obtained from a health care or other professional, then reasonable documentation may include a written statement from the employee indicating that the employee is using, or used, earned sick and safe time.

To be eligible for sick leave pay, the employee will:

- Communicate with his/her immediate supervisor, as soon as possible after the scheduled start of the work day, for each and every day absent;
- Keep his/her immediate supervisor informed of the status of the illness/injury or the condition of the ill family member;

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Commented [LB1]: Minn Stat §181.9413 was repealed in

Submit a physician's statement upon request.

After an absence, a physician's statement may be required on the employee's first day back to work, indicating the nature of the illness or medical condition and attesting to the employee's ability to return to work and safely perform the essential functions of the job with or without reasonable accommodation.

Any work restrictions must be stated clearly on the return-to-work form. Employees who have been asked to provide such a statement may not be allowed to return to work until they comply with this provision. ESSL Siek leave-may be denied for any employee required to provide a doctor's statement until such a statement is provided.

The city has the right to obtain a second medical opinion to determine the validity of an employee's workers' compensation or ESSL sick leave claim, or to obtain information related to restrictions or an employee's ability to work. The city will arrange and pay for an appropriate medical evaluation when it is required by the city.

Any employee who makes a false claim for <u>ESSL</u> sick leave will be subject to discipline up to and including termination.

Employees must normally use <u>ESSL sick leave</u> prior to using paid vacation, or compensatory time and prior to an unpaid leave of absence during a medical leave, except where Parenting Leave under Minnesota law and the medical leave overlap.

ESSL Sick leave will normally not be approved after an employee gives notice that he or she will be terminating employment. Exceptions must be approved by the City Administrator. 30

<u>ESSL Sick leave</u>-cannot be transferred from one employee to another. <u>ESSL Earned sick leave</u>-has no cash value upon termination or retirement. There is no maximum accumulation for <u>ESSL sick leave</u>.

Commented [LB2]: This may not be allowed under the new law

Commented [LB3]: This may not be allowed under the new law.

Commented [LB4]: Several of the labor contracts contradict these statements.

IBEW Contract

Employees Sick Leave

Employees shall accumulate 12 hours of sick leave per month. In the event that any employee does not use the full amount of sick leave allowed in any calendar year, the amount not used shall be accumulated to a total of one hundred thirty (130) days – (1040 hours); the amount of sick leave accumulated to be posted annually. 25% (1/4) of unused accumulated sick days will be deposited into the employee's Health Care Savings Plan upon retirement. Permissible uses of sick leave are listed in the City of Proctor Policy "Absenteeism Sick Leave Dated April 21, 2003," as are the City's rights to require physicians' certifications concerning return to work issues. When an employee has three (3) or less unscheduled sick days in a calendar year, Proctor PUC will deposit 24 hours of accrued sick time into the Health Care Savings Plan of such employee at the end of the calendar year.

LELS - Sergeant

ARTICLE 10: SICK LEAVE

Employees shall earn and accumulate sick leave at the rate of eight (8) hours per month of service to a maximum of 1,080 hours.

In addition to the above, Employees shall be granted leave of absence without pay for six (6) months without being removed from the payroll. The Employee's case may be reviewed thereafter at three (3) month intervals.

If the Employee is absent from work for more than three (3) days due to illness or injury the City may require Employee to provide in form of a certificate from his physician for leave granted and return to work.

Effective January 1, 2018, the employer will apply accrued sick leave over one thousand and eighty (1080) to be paid to the employee's HCSP at a rate of six (6) hours of accrued sick leave to 1 (one) hour paid to the HCSP. The six (6) hours will be deducted from the employees' accrued sick time. At no time will the employee be allowed to go under the one thousand and eighty (1080) hours when making the conversion.

The employer will apply the accrued sick leave on a quarterly basis, (March, June, September, December) of each year of the contract.

Effective January 1, 2008 and annually the City agrees to contribute the equivalent of up to twenty-four hours of pay per year to Employees post-retirement health care savings plan if the Employee utilizes less than thirty-six (36) hours of sick leave per year, except for preventive visits by Employee's immediate family to the doctor or dentist.

Sick Leave Severance: Twenty five percent (25%) of accrued sick leave will be deposited into employee's Health Care Savings Plan (HCSP) upon separation from the City of Proctor, with at least twenty (20) years of service.

Commented [LB5]: Differs from Personnel Policy with cap of 1040 hours and 25% of unused accrual to HCSP on retirement.

Will need to change the Policy reference.

Commented [LB6]: Differs from Personnel Policy accrual of 8 hours vs. 12, with cap of 1080 hours, and 25% of unused accrual to HCSP on separation with 20 years of service.

LELS – Patrol

ARTICLE 9: SICK LEAVE

 $\underline{\underline{Section \, A}} : Sick \, leave \, is \, defined \, to \, mean \, the \, absence \, of \, an \, Employee \, because \, of \, illness \, or \, injury \, according \, to \, the \, guidelines \, negotiated \, and \, adopted \, January \, 1, \, 2008, \, by \, city \, policy.$

<u>Section B</u>: All regular full-time employees shall earn sick leave at the rate of eight (8) working hours for each month of service. That sick leave may accumulate to a maximum of 1,080 hours.

<u>Section C</u>: The Employer may require any employee absent for three (3) or more days due to illness or injury to provide evidence in the form of a certificate from the employee's physician for sick leave granted.

Commented [LB7]: Differs from Personnel Policy accrual of 8 hours vs. 12, with cap of 1080 hours, conversion of hours earned over cap at a rate of 16.67% (1 hour for every 6) to HCSP quarterly, and conversion of 25% of unused accrual to HCSP on separation with 20 years of service.

Section D: Injured on Duty: The parties recognize that employees working for the City of Proctor Police Department and covered by this Agreement face a high potential for injury due to the nature of their employment. Such employee who in the ordinary course of employment and while active in a reasonable and prudent manner and in compliance with the established rules and procedures of the Employer incurs a disabling injury shall be compensated in an amount equal to the difference between the employee regular rate of pay and benefits paid under Workers Compensation, without deduction from the employees accrued sick leave. Such compensation shall not exceed an amount equal to three (3) months of the employee's regular monthly rate of pay per disabling injury.

<u>Section E</u>: After the employee has used all their injury on duty pay. After three (3) months the Employer will review the case through an independent doctor of the Employer's choosing, and determine whether any further leave shall be granted, said leaves not to exceed two (2) years, and are subject to a doctor's report for each six (6) month period.

Section F: Per sections D and E of this Article, whenever an employee suffers an injury or disability which results in the employee's inability to perform all the duties of their position, the Employer will make every effort, if employee is capable of performing the work of any other position, including their own position modified to reasonably accommodate medical restrictions, within the existing work structure of the position of which they were injured. The Proctor City Council may approve such discretionary assignments. Assignments and transfers under this article shall expire at such time as the employee is able to perform the regular duties of the position held before injury or disability. In case of a dispute as to whether the employee can perform assigned work, after ten (10) days the City may use its own physician to evaluate the medical condition.

If the Employer is not able to provide the employee with such an assignment, the Employee remains eligible for paid sick leave, unused vacation, or compensatory time.

Section 6: Effective January 1, 2018, the employer will apply accrued sick leave over one thousand and eighty (1080) to be paid to the employee's HCSP at a rate of six (6) hours of accrued sick leave to one (1) paid to the HCSP. The six (6) hours will be deducted from the employees' accrued sick time. At no time will the employee be allowed to go under the one thousand and eighty (1080) hours when making the conversion.

The employer will apply accrued sick leave on a quarterly basis, (March, June, September, December) each year of the contract.

Section H: Effective January 2008 the Employer agrees to contribute the equivalent of up to twenty-four hours of pay per year to the employee's post-retirement health care savings plan to employee's utilizing less than thirty-six (36) hours of sick leave per year, except for preventative visits by the employee or the employee's immediate family to the doctor or dentist according to the following schedule:

1st Half	<u>Earn</u>	2nd Half	<u>Earn</u>
12 hrs.	12 hrs.	24 hrs.	12 hrs.
0 hrs.	12 hrs.	36 hrs.	12 hrs.
36 hrs.	0 hrs.	0 hrs.	24 hrs.
24 hrs.	0 hrs.	12 hrs.	24 hrs.

SECTION I: Sick Leave Severance: Twenty five percent (25%) of accrued sick leave will be deposited into employee's Health Care Savings Plan (HCSP) upon separation from the City of Proctor, with at least twenty (20) years of service.

Teamsters - Street

ARTICLE 28.

SICK LEAVE: Regular employees shall receive eighteen (18) days sick leave each year. Unused portions of sick leave each year shall accumulate to the employee's credit until a total of one hundred thirty (130) days is arrived at.

Permissible uses of sick leave are as listed in City policy: "Absenteeism/sick leave" as are City's rights to require physicians' certifications, return to work issues.

When an employee has three (3) or less unscheduled sick days in a calendar year, the City will deposit 24 hours of accrued sick time into the Health Care Savings Plan of such employee at the end of the calendar year.

25% (1/4) of unused accumulated sick days will be deposited into the employees HCSP upon retirement.

Commented [LB8]: Differs from Personnel Policy with cap of 1040 hours, and 25% of unused accrual to HCSP upon retirement.

Teamsters - Office

ARTICLE 27.

SICK LEAVE: Regular employees shall receive twelve (12) days sick leave each year. Unused portions of sick leave each year shall accumulate to the employee's credit until a total of 1080 hours is arrived at.

Permissible uses of sick leave are as listed in City policy: "Absenteeism/sick leave" as are City's rights to require physician's certifications, return to work issues.

When an employee has three (3) or less unscheduled sick days in a calendar year, the Employer will deposit 24 hours of accrued sick time into the Health Care Savings Account of such employee at the end of the calendar year.

25% (1/4) of unused accumulated sick days will be deposited into the employee's HCSP upon retirement.

UFCW

- D. All employees shall be entitled to one and one-half (1 $\frac{1}{2}$) days sick leave for each month of service. It is understood that the maximum sick leave shall be accumulated up to and including one thousand forty (1,040) hours. Sick leave shall be prorated for part-time employees. A doctor's certificate attesting to the illness may be required by the Employer, if so desired.
- E. Permissible uses of sick leave are listed in the City of Proctor policy Absenteeism/Sick Leave dated April 21, 2003 as are the City's rights to require physician's certificates concerning return to work issues.
- F. When an employee uses three (3) or fewer unscheduled sick days within a calendar year, the City shall deposit twenty four (24) hours of their pay, prorated for part-time employees, into the Health Care Savings Plan (HCSP) of the employee at the end of that calendar year.
- G. The City will contribute the following in the Manager's HRA:

\$2080 for Plan Year 2023

\$2080 for Plan Year 2024

\$2080 for Plan Year 2025.

Commented [LB9]: Differs from Personnel Policy with cap of 1080 hours, and 25% of unused accrual to HCSP upon retirement.

Commented [LB10]: Differs from Personnel Policy with cap of 1040 hours.

Chief - DRAFT

ARTICLE 11: SICK LEAVE

Employee shall earn and accumulate sick leave at the rate of eight (8) hours per month of service to a maximum of 1,080 hours. Effective January 1, 2021 the Employer will apply accrued sick leave after 1,080 hours to be paid to the Employees HCSP at a rate of six (6) hours of accrued sick leave to 1 (one) hour paid to HCSP. The six hours will be deducted from the Employees accrued sick time. At no time will the Employee be allowed to go under 1080 when making contributions. Upon retirement 50% (fifty percent) of remaining balance will be contributed to health care savings plan

In addition to the above, Employee shall be granted leave of absence without pay for six (6) months without being removed from the payroll. The Employee's case may be reviewed thereafter at six (6) month intervals.

If Employee is absent from work for more than three (3) days due to illness or injury the City may require him to provide in <u>form</u> of a certificate from his physician for leave granted andreturn to work.

When Employee has three (3) or less unscheduled sick days in a calendar year, the City will deposit, at the Employee's current rate of pay, twenty-four (24) hours of accrued sick time into the Health Care Savings Plan of the Employee at the end of the calendar year.

Finance Director

5. Sick Leave

Employee shall earn sick leave at the rate of twelve (12) hours per month in accordance with City Code 204.08. Accumulated sick leave accrual shall be maximized at nine hundred and sixty (960) hours. Each full month of service shall be construed as 173.3 hours.

When employee has three (3) or less unscheduled sick days in a calendar year, the City will deposit, at the employee's current rate of pay, twenty-four (24) hours of accrued sick time into the Health Care Savings Plan of the employee at the end of the calendar year.

Police Records Clerk - Part-Time

6. Sick Leave

Employee shall receive 4.8 hours of sick leave per month, which can be accumulated to a maximum of 624 hours.

If the employee does not use a full shift of unscheduled sick leave within a six (6) month period, she shall receive 4.8 hours of their hourly pay, not to exceed 9.6 hours per calendar year, and it shall be deposited into their Minnesota State Retirement Post-Retirement Health Care Savings Plan, at no loss to that employee's sick leave accrual balance.

Commented [LB11]: Differs from Personnel Policy accrual of 8 hours vs. 12, with cap of 1080 hours, conversion of hours earned over cap at a rate of 16.67% (1 hour for every 6) to HCSP quarterly, and conversion of 50% of unused accrual to HCSP upon retirement.

Commented [LB12]: Differs from Personnel Policy with cap of 960 hours.

Commented [LB13]: Differs from Personnel Policy accrual of 4.8 hours vs. 6 (for 1/2 time), with cap of 624 hours.

Confidential Administrative Assistant

Sick Leave.

Employee shall accumulate one day (8 hours) of sick leave per month. In the event the employee does not use the full amount of sick leave allowed in any calendar year, the amount not used shall be accumulated to a total of one thousand forty (1040) hours. There shall be no cash out of accumulated sick leave upon termination or retirement.

When employee has three (3) or less unscheduled sick days in a calendar year, the City will deposit, at the employee's current rate of pay, twenty-four (24)

hours of accrued sick time into the Health Care Savings Plan of the employee at the end of the calendar year.

Commented [LB14]: Differs from Personnel Policy accrual of 8 hours vs. 12, with cap of 1040 hours.

City of Proctor

COUNCILORS Jake P. Benson Troy R. DeWall Rory Johnson James Rohweder

6C

Jess Rich City Administrator

You Have A Place in Proctor

100 Pionk Drive · Proctor, Minnesota 55810-1700 · 218-324-3641 · Fax 218-624-9459 · email: cityhall@proctormn.gov

Resolution 41-23 Resolution Amending the City of Proctor Sick Policy to the City of Proctor Earned Sick and Safe Leave Policy

WHEREAS, the Minnesota legislature passed an Earned Sick and Safe Leave law ("ESSL") which requires all employers with one or more employees to provide paid ESSL to all employees performing work for at least eighty (80) hours in a calendar year for an employer.

WHEREAS, the City of Proctor ("City") will implement the Earned Sick and Safe Leave through a policy amendment to the City's Personnel Handbook to better assist its employees and their families as they navigate their health and safety challenges they are facing; and

WHEREAS, City staff have prepared a proposed Earned Sick and Safe Leave Policy attached hereto as Exhibit A; and

WHEREAS, the City Council of the City of Proctor has duly considered the Earned Sick and Safe Leave Policy and believes it is in the best interests of the City of Proctor to approve the Earned Sick and Safe Leave Policy.

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

- 1. The Earned Sick and Safe Leave Policy is hereby approved effective January 1, 2024.
- 2. The City Clerk is hereby authorized and directed to insert the Earned Sick and Safe Leave Policy in the appropriate location of the City's Personnel Policy section of the Handbook for the City of Proctor

Passed by a majority vote of the Proctor City Council, this 18th of December 2023

BY:	C1 1 1 1 1 1	~	\rightarrow	
	Chad Ward			The state of the s
	Mayor			
ATT	EST:			
	Jess R	ich		
	City A	dminist	rator	

City of Proctor

Jess Rich City Administrator

You Have A Place In Proctor

6D

COUNCILORS
Jake P. Benson
Troy R. DeWall
Rory Johnson
James Rohweder

100 Pionk Drive • Proctor, Minnesota 55810-1700 • (218) 624-3641 • Fax (218) 624-9459 • email: cityhall@proctormn.gov

RESOLUTION 42-23 A RESOLUTION APPROVING LAWFUL GAMBLING PREMISES PERMIT

WHEREAS, the City Council of the City of Proctor allows gambling licenses to be issued within the city;

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PROCTOR, MINNESOTA AS FOLLOWS:

That VFW POST 137 request for a premises permit at 501 3rd Ave was approved on June 20th, 2023 and

WHEREAS, the City Council allows organizations to conduct charitable gambling on premises within the city and approves the Proctor Amateur Hockey Association Inc to conduct paper pull-tabs, electronic pull-tabs and electronic linked bingo at the above referenced location.

Passed by the City Council of Proctor,	Minnesota this 18th day of December, 2023
Mayor	
Attested:	
City Clerk	

City of Proctor

6E

COUNCILORS Jake P. Benson Troy R. DeWall Rory Johnson James Rohweder

Jess Rich City Administrator

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100 Pionk Drive · Proctor, Minnesota 55810-1700 · 218-324-3641 · Fax 218-624-9459 · email: cityhall@proctormn.gov

Resolution 43-23 Resolution of Non-Objection To Issuance of State of Minnesota Charitable Gambling License

BE IT RESOLVED that the City Council of the City of Proctor hereby certifies that there is no objection to the issuance of a State of Minnesota Charitable Gambling Permit to Lake Superior Muskies Incorporated to conduct a raffle at the Proctor Moose on March 9th, 2024.

Passed by a majority vote of the Proctor City Council, this 18 th day of December, 2023
BY: Chad Ward Mayor
ATTEST: Jess Rich
City Administrator
CORPORATE SEAL
1894

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MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding is entered into between the City of Proctor (hereafter "City") and Law Enforcement Labor Services, Inc., Local #21 (hereinafter "Union").

WHEREAS, the City and the Union are parties to a collective bargaining agreement;

WHEREAS, due to recent staffing changes within the Proctor Police Department, employees within the bargaining unit have been restricted in allowable vacation time use in order to maintain necessary staffing levels;

WHEREAS, the collective bargaining agreement contains language limiting the maximum amount of vacation accrual in Article 8 as follows:

<u>Section A:</u> Subject to the provisions herein, each eligible employee shall receive vacation with pay corresponding to the length of service shown in the following table:

Years of Service	<u>Months</u>	<u>Yearly</u>
O through 1	3.33hrs	40 hours
2 through 3	6.66hrs	80 hours
6 through 12	10hrs	120 hours
13 through 19	13.36hrs	160 hours
After 20	16.69hrs	200 hours

Employees may have a maximum accrual of one and one half (1 ½) the employee's yearly earned vacation if fifty percent (50%) of the employee's yearly earned vacation is used within that year. Part-time employees will receive vacation accrual on a prorated basis of actual hours worked.

WHEREAS, the City and the Union agree the vacation accrual maximum restriction set out in Article 8 of the collective bargaining agreement should be lifted or, at the employee's option, the employee shall be compensated at their regular base rate for hours accrued over the max accrual.

NOW, THEREFORE, the City and the Union agree to:

- 1. Temporarily lift the vacation accrual maximum until June 1, 2024
- 2. Those Officers in excess of the vacation accrual amount will be paid at their regular base rate for each hour over the maximum accrual.

IN WITNESS WHEREOF, the parties hereto have executed this Memorandum of Understanding on the dates indicated by their respective signatures

<u>CITY OF PROCTOR</u>	LAW ENFORCEMENT LABOR SERVICES, INC
MAYOR	
CITY ADMINISTRATOR	

City of Proctor

COUNCILORS Jake P. Benson Troy R. Dewall Rory Johnson James Rohweder

You Have A Place in Proctor

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100 Pionk Drive · Proctor, Minnesota 55810-1700 · 218-324-3641 · Fax 218-624-9459 · email: cityhall@proctormn.gov

Honorable Council,

I am looking for approval to transfer from several Fund accounts; release and add to restricted funds and make loan payments to PUC.

<u>Transfers:</u>	,	A. 1892/333
Liquor Fund to General	5,286.00	For City Administration
Cable to General	900.00	For Studio Rent
General to Golf	20,000.00	Subsidy amount per contract
General to PEDA	55,000.00	Per 2023 budget
General to Fund 495	50,000.00	Sales Tax pymt for 2016 A series Bonds – Kirkus
PUC to Fund 496	44,785.96	PUC portion of 2018A Almac/6 th Street project
Sewer to Fund 496	26,160.19	Sewer portion of 2018A Almac/6 th Street project
General To Public Safety	5,000.00	From Fire Department
General To Public Safety	50,000.00	From Midway Fire Contract exact amt. TBD (Fire Department)
General To Public Safety	25,000.00	From Police Department
N-12-20-00		
Release from Restriction	39 L	
From Sales Tax fund	42,925.25	Street Improvements (through 12.15 total amount TBD)
From Sales Tax fund	18,625.42	City Hall (through 12.15 total amount TBD)
From Food & Beverage Tax fund	10,963.25	North 40 Trail development (through 12.15 total amount TBD)
From Tourism Attraction Fund	1,000.00	Insurance deductible for structural repair of jet display
From Gambling fund	500.00	Veteran's Luncheon
From Gambling fund	300.00	Dollywood Foundation donation
From Gambling fund	454.64	National Night Out expenses
From Gambling fund	305.00	Movie in the Park
From Gambling fund	350.02	Trunk or Treat expenses
From Softball Improvements	666.22	White paint for striping, pitcher's rubbers, chalk, infield groomer
From ARPA fund	7,330.85	Picnic tables and garbage receptacles for the Playground
X I	1	00111
Add to Restricted		XY4 (P)
F C LL. DADE	20 022 70	There is a first few DADE with 62 720 FO semanting a Levernet was a

From General to DARE 29,032.79 There is a fund for DARE with \$2,738.58 remaining. I suggest we add the Opioid Settlement funds to this account.

Loan Payments to PUC:

PEDA \$7,110.75 required payment – payoff amount \$41,602.92 - PEDA indicated they wanted any surplus from 2023 to be spent to pay down this loan. The surplus for PEDA as of 12.11 is \$65,068.32. PEDA received \$20,000 in reimbursement from ISD704 and DABA for the 292 Design Feasibility study.

Jess Rich

City Administrator

cc Leslie Brunfelt

Dec 15, 2023 10:32AM

Report Criteria:

Detail report.

Invoices with totals above \$0.00 included.

Paid and unpaid invoices included.

Invoice Detail.GL account (3 Characters) = {<>}"600"

Vendor.Vendor type = {<>} "PR"

[Report].Date Paid = 12/18/2023

General Fund Bills

Invoice Number	Description	Invoice Date	Net Invoice Amount	GL Account and Title
ACME TOOLS				
12069314 12116606	SAW BLADES AND MISC TOOLS CHAINSAW CHAINS	12/04/2023 12/06/2023		100-30-300-2210 Operating Supplies 100-30-300-2210 Operating Supplies
		. 2, 00, 2020		or co co co operating capping
Total ACM	E TOOLS:		158.91	
AIRFIBER				
50756	INTERNET SERVICE - 5 STATIC IPS	12/01/2023	252.70	100-10-120-3009 Computer Services
Total AIRF	IBER:		252.70	
AMERICAN LEG	GAL PUBLISHING			
29655	PROCTOR CODE UPDATES	11/30/2023	285.00	100-10-120-3000 Professional Services
Total AME	RICAN LEGAL PUBLISHING:		285.00	
AT&T MOBILITY	(
287291128817	FIRSTNET CELL PHONES/ HOTSPOTS	11/25/2023	775.02	100-20-210-3021 Telephone
Total AT&T	MOBILITY:		775.02	
AUTO OWNERS	S INSURANCE- FLOOD			
11192023	2024 FLOOD INSURANCE CITY HALL	11/19/2023	2,668.00	100-00-000-1550 Prepaid Expenses
Total AUT	O OWNERS INSURANCE- FLOOD:		2,668.00	
CENTURYLINK				
11.10.1707	ALARM SYSTEM - WESTGATE LIFT STATION	11/10/2023		500-50-510-3021 Telephone
11.10.2630	ALARM SYSTEM - ALMAC LIFT STATION	11/10/2023	46.77	500-50-510-3021 Telephone
Total CEN	TURYLINK :		93.54	
CINTAS				
5186713498	FIRST AID SUPPLIES	12/04/2023	33.75	100-30-300-2214 Safety Items
Total CINT	AS:		33.75	
COONS AGGRE	EGATE			
2876	WINTER SAND	10/04/2023		100-30-330-2224 Street Maintenance M
2890	WINTER SAND	10/05/2023	1,328.28	100-30-330-2224 Street Maintenance M
2935	WINTER SAND	10/11/2023		100-30-330-2224 Street Maintenance M
2954	WINTER SAND	10/13/2023		100-30-330-2224 Street Maintenance M
8059	WASHED ROCK FOR STOCK PILE	10/30/2023	1,116.67	100-30-330-2224 Street Maintenance M
Total COO	NS AGGREGATE:		5,808.86	
DEAD ON ARMS	SINC			
	RANGE TIME	11/14/2023		100-20-210-3035 Training Expense

Invoice Number	Description -	Invoice Date	Net Invoice Amount	GL Account and Title
Total DEA	D ON ARMS INC :		62.50	
EARL F. ANDER	RSEN INC			
0134974-IN	SIGNS FOR PARK TRAIL	12/13/2023	72.05	100-40-410-2210 Operating Supplies
Total EARI	L F. ANDERSEN INC:		72.05	
ELAN CORPOR	ATE PAYMENT SYSTEMS			
00297	MAPET SUBSCRIPTION	11/03/2023	35.00	100-20-210-4433 Dues & Subscriptions
110223ST	CONCRETE FOR DT ST LIGHTING - CHAMBER	11/02/2023	379.00	100-40-410-2220 Beautification
11082023	DONATION	11/08/2023	300.00	100-10-110-3094 Council Approved from
11082023PD	LODGING FOR TRAINING/LEMASTERS	11/08/2023	143.63	100-20-210-3031 Travel & Lodging Expe
112-6942329-1	CITY ID CARDS	11/16/2023	12.00	100-20-210-2205 Office Supplies
112-7115833-8	TREE FOR FRONT OF CITY HALL BUILDING	11/29/2023	264.94	100-10-130-2210 Operating Supplies
112-9936910-0	STORAGE CABINET	11/22/2023	145.99	100-20-210-2210 Operating Supplies
1324-2124	PRI - JESS/TRAINING	11/24/2023		100-20-210-3035 Training Expense
175	MEALS FOR TRAINING - BRADLEY/LEMASTERS	11/07/2023		100-20-210-3031 Travel & Lodging Expe
3227606	2ND ST MEETING	11/07/2023		100-30-300-3012 Meeting Expense
44924	JESS/BCA TAC TRAINING	11/13/2023		100-20-210-3035 Training Expense
44991	BCA/LEMASTERS TRAINING	11/17/2023		100-20-210-3035 Training Expense
483477A	LODGING FOR TRAINING/LEMASTERS	11/09/2023		100-20-210-3031 Travel & Lodging Expe
183478A	LODGING FOR TRAINING/BRADLEY	11/09/2023		100-20-210-3031 Travel & Lodging Expe
50106111169	MENARDS - PROPERTY RM FRIDGE/CHRISTMAS TREE LIGHTS	11/22/2023		100-20-210-2205 Office Supplies
520310063962	SAM'S CLUB/OFFICE SUPPLIES	11/06/2023		100-20-210-3005 Medical & Dental Fees
5411	12000 LB WINCH, BATTERY, AND RELATED	11/06/2023		100-30-300-2210 Operating Supplies
77410	SUPPLIES FOR NORTH 40 TRAIL	11/09/2023		100-40-410-2210 Operating Supplies
858771978540	WALMART/OFFICE SUPPLIES	11/09/2023		100-20-210-3005 Medical & Dental Fees
		11/00/2020		100-20-210-0000 Wedical & Bertail Cos
Total ELAN	N CORPORATE PAYMENT SYSTEMS:		3,097.91	
FASTER SOLUT 130059	TIONS WEBSITE MAINTENANCE	12/01/2023	150.00	100-10-120-3000 Professional Services
Total FAST	TER SOLUTIONS:		150.00	
FRYBERGER B	UCHANAN SMITH & FREDRICK			
6690-55-CJV	LEGAL SERVICES - BOND	11/14/2023	8,000.00	497-45-100-3004 Legal Fees
Total FRY	BERGER BUCHANAN SMITH & FREDRICK:		8,000.00	
	E ONE-CALL INC			
3110693	33 FTP TICKETS	11/30/2023	44.55	500-50-510-3000 Professional Services
Total GOP	PHER STATE ONE-CALL INC:		44.55	
NTEGRATED O	OFFICE SOLUTIONS			
nv222867	COPIER AGREEMENT	11/27/2023	694.28	100-20-210-3009 Computer Services
NV222868	COPIER AGREEMENT	11/27/2023	210.28	100-20-210-3009 Computer Services
Total INTE	GRATED OFFICE SOLUTIONS:		904.56	
NTEGRIS LLC				
514444	OFFICE 365	11/30/2023	273.50	100-10-120-3009 Computer Services
Total INTE	GRIS LLC:		273.50	
–				

Total KEMB MENARDS - WES 89486 89873 90281 90425 Total MENA MINNESOTA ENE 0502214174-0 0503508588-0 0504812808-0	CHIP BRUSH PILE AND HAUL AWAY LE INCORPORATED:	11/20/2023 11/21/2023 12/07/2023 12/05/2023 12/07/2023 12/14/2023 12/14/2023	5,750.00 139.98 47.97 63.78 194.45	100-30-300-3015 Contractor 100-10-130-2210 Operating Supplies 500-50-510-2210 Operating Supplies 100-30-300-2210 Operating Supplies 500-50-510-2210 Operating Supplies
Total KEMB MENARDS - WES 89486 89873 90281 90425 Total MENA MINNESOTA ENE 0502214174-0 0503508588-0 0504812808-0	LE INCORPORATED: ST DULUTH BULBS METAL FOR CULVERT GAURD SHOP SUPPLIES NEW LOCK FOR LIFT STATION AND RELATED RDS - WEST DULUTH: ERGY RESOURCES 0502214174-00001 STREET GARAGE GAS 0503508588-00001 CITY HALL	11/21/2023 12/07/2023 12/05/2023 12/07/2023 12/14/2023 12/14/2023	5,750.00 139.98 47.97 63.78 194.45	100-10-130-2210 Operating Supplies 500-50-510-2210 Operating Supplies 100-30-300-2210 Operating Supplies 500-50-510-2210 Operating Supplies
MENARDS - WES 39486 39873 90281 90425 Total MENA MINNESOTA ENE 9502214174-0 9503508588-0 9504812808-0	BIT DULUTH BULBS METAL FOR CULVERT GAURD SHOP SUPPLIES NEW LOCK FOR LIFT STATION AND RELATED RDS - WEST DULUTH: ERGY RESOURCES 0502214174-00001 STREET GARAGE GAS 0503508588-00001 CITY HALL	12/07/2023 12/05/2023 12/07/2023 12/14/2023 12/14/2023	139.98 47.97 63.78 194.45	500-50-510-2210 Operating Supplies 100-30-300-2210 Operating Supplies 500-50-510-2210 Operating Supplies
9486 9873 0281 0425 Total MENA MINNESOTA ENE 502214174-0 503508588-0 504812808-0	BULBS METAL FOR CULVERT GAURD SHOP SUPPLIES NEW LOCK FOR LIFT STATION AND RELATED RDS - WEST DULUTH: ERGY RESOURCES 0502214174-00001 STREET GARAGE GAS 0503508588-00001 CITY HALL	12/07/2023 12/05/2023 12/07/2023 12/14/2023 12/14/2023	47.97 63.78 194.45 446.18	500-50-510-2210 Operating Supplies 100-30-300-2210 Operating Supplies 500-50-510-2210 Operating Supplies
39873 30281 300425 Total MENA MINNESOTA ENE 3502214174-0 3503508588-0 3504812808-0	METAL FOR CULVERT GAURD SHOP SUPPLIES NEW LOCK FOR LIFT STATION AND RELATED RDS - WEST DULUTH: ERGY RESOURCES 0502214174-00001 STREET GARAGE GAS 0503508588-00001 CITY HALL	12/07/2023 12/05/2023 12/07/2023 12/14/2023 12/14/2023	47.97 63.78 194.45 446.18	500-50-510-2210 Operating Supplies 100-30-300-2210 Operating Supplies 500-50-510-2210 Operating Supplies
90281 90425 Total MENA MINNESOTA ENE 0502214174-0 0503508588-0 0504812808-0	SHOP SUPPLIES NEW LOCK FOR LIFT STATION AND RELATED RDS - WEST DULUTH: ERGY RESOURCES 0502214174-00001 STREET GARAGE GAS 0503508588-00001 CITY HALL	12/05/2023 12/07/2023 12/14/2023 12/14/2023	63.78 194.45 446.18	100-30-300-2210 Operating Supplies 500-50-510-2210 Operating Supplies
Total MENA MINNESOTA ENE 0502214174-0 0503508588-0 0504812808-0	NEW LOCK FOR LIFT STATION AND RELATED RDS - WEST DULUTH: ERGY RESOURCES 0502214174-00001 STREET GARAGE GAS 0503508588-00001 CITY HALL	12/05/2023 12/07/2023 12/14/2023 12/14/2023	63.78 194.45 446.18	100-30-300-2210 Operating Supplies 500-50-510-2210 Operating Supplies
Total MENA MINNESOTA ENE 0502214174-0 0503508588-0 0504812808-0	NEW LOCK FOR LIFT STATION AND RELATED RDS - WEST DULUTH: ERGY RESOURCES 0502214174-00001 STREET GARAGE GAS 0503508588-00001 CITY HALL	12/07/2023 12/14/2023 12/14/2023	194.45	500-50-510-2210 Operating Supplies
MINNESOTA ENE 1502214174-0 1503508588-0 1504812808-0	ERGY RESOURCES 0502214174-00001 STREET GARAGE GAS 0503508588-00001 CITY HALL	12/14/2023		400 20 200 2000 Livillian
1502214174-0 1503508588-0 1504812808-0	0502214174-00001 STREET GARAGE GAS 0503508588-00001 CITY HALL	12/14/2023	494.70	100 20 200 2000 Helisia
0503508588-0 0504812808-0	0503508588-00001 CITY HALL	12/14/2023	494.70	100 20 200 2000
0504812808-0				100-30-300-3080 Utilities
	0504812808-00001 GAS UTILITY FIRE HALL		868.87	100-10-130-3080 Utilities
Total MINNE		12/13/2023	47.57	100-20-220-3080 Utilities
	ESOTA ENERGY RESOURCES:		1,411.14	
IAPA AUTO PAR	TS OF W. DULUTH			
1-04-23	E2 PARTS	11/04/2023	26.91	100-20-220-2220 Supplies - Repair & N
46491	FLAIR TOOL	11/27/2023	47.38	100-30-300-2220 Supplies - Repair & N
Total NAPA	AUTO PARTS OF W. DULUTH :		74.29	
	RE & SAFETY INC	42/05/2022	44.00	100 20 210 2214 Safatultama
42522	FIRE EXTINGUISHER RECHARGE	12/05/2023	44.90	100-20-210-2214 Safety Items
Total NORT	HLAND FIRE & SAFETY INC:		44.90	
REILLY AUTO P	PARTS			
3290-306702	DODGE ONE TON	11/27/2023	19.94	100-30-300-2220 Supplies - Repair & N
290-306824	DODGE ONE TON	11/28/2023	100.83	100-30-300-2220 Supplies - Repair & N
290-306892	DODGE ONE TON	11/28/2023	77.04	100-30-300-2220 Supplies - Repair & N
290-308898	FLOOR DRY	12/15/2023	27.98	100-30-300-2210 Operating Supplies
Total OREIL	LY AUTO PARTS:		225.79	
ROCTOR BUILD	DERS			
	CAULK - CITY HALL	11/14/2023		100-10-130-2220 Supplies - Repair & N
	PARK MISC LIGHT BULBS - RECYCLE	11/21/2023 11/21/2023		100-40-410-2210 Operating Supplies 100-10-130-2220 Supplies - Repair & M
Total PROC	TOR BUILDERS:		53.43	
	S COMMISSION UTILITIES - BDRY AVE & 135 LIFT STATION	11/20/2023	120 78	500-50-510-3080 Utilities
	UTILITIES - CITY HALL	11/20/2023		100-10-130-3080 Utilities
	UTILITIES - CITY HALL UTILITIES - CITY GARAGE	11/20/2023	•	100-30-300-3080 Utilities
	UTILITIES - CITY GARAGE UTILITIES - SOFTBALL FIELD #2			100-30-3000 Otilities 100-40-410-3080 Utilities
		11/21/2023		
	UTILITIES - CONCESSION STAND #2	11/21/2023		100-40-410-3080 Utilities
	UTILITIES - ALMAC DR LIFT STATION	11/20/2023		500-50-510-3080 Utilities
	UTILITIES - 225 FIFTH AVE - FIRE DEPT UTILITIES-SAND/SALT FACILITY	11/27/2023 11/20/2023		100-20-220-3080 Utilities 100-30-300-3080 Utilities

nvoice Number	Description	Invoice Date	Net Invoice Amount	GL Account and Title
Total PUBL	LIC UTILITIES COMMISSION:		3,507.36	
EH				
53913	16180 2ND STREET PROJECT MANAGEMENT	09/22/2023	1.000.00	301-30-330-3003 Engineering Fees
53913	161800 2ND STREET PROJECT CONST ADMIN	09/22/2023		301-30-330-3003 Engineering Fees
53913	161800 2ND STREET CONSTRUCTION OBSERVATION	09/22/2023		301-30-330-3003 Engineering Fees
53913	161800 2ND STREET TESTING	09/22/2023		301-30-330-3003 Engineering Fees
53913	161800 2ND STREET CONST STAKING	09/22/2023		301-30-330-3003 Engineering Fees
58000	16180 2ND STREET PROJECT MANAGEMENT	12/12/2023	1,000.00	301-30-330-3003 Engineering Fees
58000	161800 2ND STREET PROJECT CONST ADMIN	12/12/2023	4,987.05	301-30-330-3003 Engineering Fees
58000	161800 2ND STREET CONSTRUCTION OBSERVATION	12/12/2023	17,788.45	301-30-330-3003 Engineering Fees
58000	161800 2ND STREET CONST STAKING	12/12/2023	1,810.00	301-30-330-3003 Engineering Fees
58000	161800 2ND STREET TESTING	12/12/2023	7,636.75	301-30-330-3003 Engineering Fees
Total SEH:			114,521.26	
YMBOL ARTS				
179486	RENUMBER BADGES	11/30/2023	240.00	100-20-210-2217 Clothing
Total SYME	BOLARTS :		240.00	
EAMLAB V0038861	DEGREASER AND QUICK MELT	11/20/2023	282 00	100-30-300-2210 Operating Supplies
		11/20/2020		Too-oo-ooo-2210 Operating Supplies
Total TEAN	MLAB:		282.00	
10MSON REU 9373125	TERS-WEST ONLINE SOFTWARE SUBSCRIPTION	12/01/2023	151.54	100-20-210-4433 Dues & Subscriptions
Total THO	MSON REUTERS-WEST:		151.54	
ROYS SERVIC	E			
488	2014 DODGE RAM 105 SPARK PLUGS	11/30/2023	633.22	100-20-210-4400 Repairs & Maintenand
Total TRO	YS SERVICE:		633.22	
S BANK VOYA 9217786234		06/26/2248	2 498 95	100-20-210-2212 Fuels & Lubricants
	ANK VOYAGER:	00/20/22 10		
	ANN VOTAGEN.		2,498.95	
C3 INC. 31629	ANNUAL COMMITMENT, WORKSTATION MANAGEMENT	11/30/2023	492.42	100-20-210-3009 Computer Services
Total VC3 I	INC.:		492.42	
KING INDUST	RIAL CENTER			
279098	SHOP SUPPLIES	11/29/2023	44.08	100-30-300-2210 Operating Supplies
Total VIKIN	NG INDUSTRIAL CENTER:		44.08	
EX BANK				
3795137	FUEL - FIRE DEPT	12/08/2023	61.61	100-20-220-2212 Fuels & Lubricants
3795137	FUEL - PUC FUEL - STREET DEPT	12/08/2023		700-71-720-2212 Fuels & Lubricants
3795137		12/08/2023		100-30-300-2212 Fuels & Lubricants

City of Proctor	Payment Approval Report - City	Page: 5
	Report dates: 1/1/2022-12/31/2023	Dec 15, 2023 10:32AM

Invoice Number	Description	Invoice Date	Net Invoice Amount	GL Account and Title
Total WEX BANK:			1,232.58	
Grand Totals:			154,289.99	

Report Criteria:

Detail report.
Invoices with totals above \$0.00 included.
Paid and unpaid invoices included.
Invoice Detail.GL account (3 Characters) = {<>}"600"
Vendor.Vendor type = {<>} "PR"
[Report].Date Paid = 12/18/2023

Dec 15, 2023 10:41AM

Report Criteria:

Detail report.

Invoices with totals above \$0.00 included. Paid and unpaid invoices included.

Invoice Detail.GL account (3 Characters) = "600"

[Report].Date Paid = 12/18/2023

Liquor Fund Bills

voice Number Description		Invoice Date	Net Invoice Amount	GL Account and Title	
56 BREWING L	TC				
5624437	BEER	10/31/2023	136.00	600-60-600-2252 Beer Purchases	
Total 56 E	BREWING LLC:		136.00		
AMERICAN BO	OTTLING COMPANY				
4616101514	SODA	12/04/2023	238.34	600-60-600-2254 Soft Drinks & Mix	
4616301173	SODA	10/23/2023	6.48-	600-60-600-2254 Soft Drinks & Mix	
Total AME	ERICAN BOTTLING COMPANY :		231.86		
ARTISAN BEE	R COMPANY				
3644738	BEER	12/01/2023	101.50	600-60-600-2252 Beer Purchases	
3644739	THC	12/01/2023	230.80	600-60-600-2255 THC Products	
3646186	BEER	12/08/2023	608.00	600-60-600-2252 Beer Purchases	
Total ART	TISAN BEER COMPANY:		940.30		
BERNICKS PE	PSI				
30068092	THC	11/29/2023	90.00	600-60-600-2255 THC Products	
30068093	BEER	11/29/2023	3,590.75	600-60-600-2252 Beer Purchases	
30068094	SODA	11/29/2023	88.95	600-60-600-2254 Soft Drinks & Mix	
30069373	THC	12/06/2023	100.00	600-60-600-2255 THC Products	
30069374	BEER	12/06/2023	3,730.75	600-60-600-2252 Beer Purchases	
30069375	BEER	12/06/2023	13.20-	600-60-600-2252 Beer Purchases	
30070356	THC	12/13/2023	162.00	600-60-600-2255 THC Products	
30070357	BEER	12/13/2023	5,577.65	600-60-600-2252 Beer Purchases	
30070359	SODA	12/13/2023	19.28	600-60-600-2254 Soft Drinks & Mix	
30070360	BEER	12/13/2023	77.30-	600-60-600-2252 Beer Purchases	
Total BEF	RNICKS PEPSI:		13,268.88		
BREAKTHRU E	BEVERAGE				
113283566	SERVICE FEE	11/30/2023	9.56	600-60-600-3033 Freight & Express	
113283566	LIQUOR	11/30/2023	267.22	600-60-600-2251 Liquor Purchases	
113395961	SERVICE FEE	12/07/2023		600-60-600-3033 Freight & Express	
113395961	LIQUOR	12/07/2023	2,566.76	600-60-600-2251 Liquor Purchases	
Total BRE	EAKTHRU BEVERAGE:		2,899.27		
C&L DISTRIBU	ITING				
1816320	SHIPPING	12/05/2023	3.00	600-60-600-3033 Freight & Express	
1816320	BEER	12/05/2023	6,952.30	600-60-600-2252 Beer Purchases	
1820089	BEER	12/12/2023	2,106.65	600-60-600-2252 Beer Purchases	
1820089	SHIPPING	12/12/2023	3.00	600-60-600-3033 Freight & Express	
2752000148	BEER	12/12/2023	10.93-	600-60-600-2252 Beer Purchases	
	DISTRIBUTING:		9,054.02		

	•	1/1/2022-12/31/2023		<u></u>
nvoice Number	Description	Invoice Date	Net Invoice Amount	GL Account and Title
NTAS	MATO	12/04/2022	100.60	600 60 600 2210 Operating Supplies
75836075	MATS	12/04/2023	190.60	600-60-600-2210 Operating Supplies
Total CINT	AS:		190.60	
OCA COLA BO	OTTLING CO			
288833	SODA	12/05/2023	200.90	600-60-600-2254 Soft Drinks & Mix
Total COC	A COLA BOTTLING CO:		200.90	
AHLHEIMER E	BEVERAGE			
59510	BEER	11/30/2023	172.65	600-60-600-2252 Beer Purchases
Total DAHI	LHEIMER BEVERAGE:		172.65	
HNSON BRO	THERS INC			
132803	DELIVERY CHARGE	11/29/2023	25.26	600-60-600-3033 Freight & Express
132803	LIQUOR	11/29/2023		600-60-600-2251 Liquor Purchases
132804	DELIVERY CHARGE	11/29/2023	19.62	600-60-600-3033 Freight & Express
132804	WINE	11/29/2023	452.00	600-60-600-2253 Wine Purchases
37713	DELIVERY CHARGE	12/06/2023	48.50	600-60-600-3033 Freight & Express
37713	LIQUOR	12/06/2023	1,951.10	600-60-600-2251 Liquor Purchases
37714	DELIVERY CHARGE	12/06/2023	4.36	600-60-600-3033 Freight & Express
37714	WINE	12/06/2023	110.00	600-60-600-2253 Wine Purchases
40047	LIQUOR	12/08/2023	646.38	600-60-600-2251 Liquor Purchases
40047	DELIVERY CHARGE	12/08/2023	11.92	600-60-600-3033 Freight & Express
40048	DELIVERY CHARGE	12/08/2023	10.90	600-60-600-3033 Freight & Express
40048	WINE	12/08/2023	358.00	600-60-600-2253 Wine Purchases
42837	DELIVERY CHARGE	12/13/2023	9.37	600-60-600-3033 Freight & Express
42837	LIQUOR	12/13/2023		600-60-600-2251 Liquor Purchases
42838	DELIVERY CHARGE	12/13/2023		600-60-600-3033 Freight & Express
42838	WINE	12/13/2023		600-60-600-2253 Wine Purchases
Total JOH	NSON BROTHERS INC:		5,965.06	
AKESHORE IC	E			
3-304533	ICE	12/11/2023	73.92	600-60-600-2258 Misc Merchandise
Total LAKE	ESHORE ICE:		73.92	
ICHAUD DIST	RIBUTING COMPANY			
068093	FUEL SURCHARGE	12/11/2023	3.00	600-60-600-3033 Freight & Express
0068093	BEER	12/11/2023	404.40	600-60-600-2252 Beer Purchases
32904	FUEL SURCHARGE	12/04/2023	3.00	600-60-600-3033 Freight & Express
32904	BEER	12/04/2023	470.15	600-60-600-2252 Beer Purchases
2905	BEER	12/04/2023	22.00-	- 600-60-600-2252 Beer Purchases
Total MICH	HAUD DISTRIBUTING COMPANY:		858.55	
NNESOTA EN	IERGY RESOURCES			
02591202-0	0502591202-00001 MOUNTAIN SPIRITS GAS SERVICE	12/12/2023	122.61	600-60-600-3080 Utilities
Total MINN	NESOTA ENERGY RESOURCES:		122.61	
HILLIPS WINE	& SPIRITS CO.			
00400	DELIVERY	11/29/2023	7.55	600-60-600-3033 Freight & Express
696402	DELIVER	11/29/2023	1.55	000-00-000-0000 Treight & Express

voice Number	Description	Invoice Date	Net Invoice Amount	GL Account and Title
696403	DELIVERY	11/29/2023	39.24	600-60-600-3033 Freight & Express
696403	WINE	11/29/2023	1,048.80	600-60-600-2253 Wine Purchases
700065	DELIVERY	12/06/2023	63.40	600-60-600-3033 Freight & Express
700065	LIQUOR	12/06/2023	2.205.31	600-60-600-2251 Liquor Purchases
700066	DELIVERY	12/06/2023		600-60-600-3033 Freight & Express
700066	LIQUOR	12/06/2023		600-60-600-2251 Liquor Purchases
				•
702291	DELIVERY	12/08/2023		600-60-600-3033 Freight & Express
02291	LIQUOR	12/08/2023	87.65	600-60-600-2251 Liquor Purchases
Total PHIL	LIPS WINE & SPIRITS CO.:		3,931.29	
OCTOR BUIL	DERS			
012020	SUPPLIES	10/10/2023	30.62-	600-60-600-2210 Operating Supplies
Total PRO	CTOR BUILDERS:		30.62-	
	ES COMMISSION	44/00/0000	604.00	COO CO COO COO LIBERA
1690000011	UTILITIES - MT SPIRITS	11/20/2023	681.22	600-60-600-3080 Utilities
Total PUBI	LIC UTILITIES COMMISSION:		681.22	
ED BULL 13268547	RED BULL	12/11/2023	74.50	600-60-600-2254 Soft Drinks & Mix
Total RED	BULL:		74.50	
	NE & ODIDITO			
OUTHERN WII 118475	DELIVERY	12/01/2023	57 22	600-60-600-3033 Freight & Express
				= :
18475	LIQUOR	12/01/2023		600-60-600-2251 Liquor Purchases
05198	DELIVERY	11/30/2023	4.10	600-60-600-3033 Freight & Express
Total SOU	THERN WINE & SPIRITS:		3,484.53	
VIN PORTS C	OMPUTER			
000	CAMERAS	11/29/2023	700.00	600-60-600-4443 Security Systems
Total TWIN	N PORTS COMPUTER:		700.00	
RSA MINOR B				
5451	BEER	12/07/2023	175.20	600-60-600-2252 Beer Purchases
Total URS	A MINOR BREWING:		175.20	
NOCOPIA				
341437-in	DELIVERY	11/28/2023	5.00	600-60-600-3033 Freight & Express
41437-in	LIQUOR	11/28/2023	218.00	600-60-600-2251 Liquor Purchases
342432-in	DELIVERY	12/13/2023		600-60-600-3033 Freight & Express
42432-in	LIQUOR	12/13/2023		600-60-600-2251 Liquor Purchases
Total VINC	OCOPIA:		302.50	
INE MERCHA	NTS			
154235	WINE	12/13/2023	362 36	600-60-600-2253 Wine Purchases
54235	FREIGHT	12/13/2023		600-60-600-3033 Freight & Express
Total WINF	E MERCHANTS :		373.45	

City of Proctor		Payment Approval Report - Liquor Report dates: 1/1/2022-12/31/2023		Page: 4 Dec 15, 2023 10:41AM
Invoice Number	Description	Invoice Date	Net Invoice Amount	GL Account and Title
Grand Totals:			43,806.69	
Report Criteria:				
Detail report.				
Invoices with totals above \$0				
Paid and unpaid invoices incl				
Invoice Detail.GL account (3	•			
[Report].Date Paid = 12/18/20	023			

Report Criteria:

Report type: Summary

Check.Type = {<>} "Adjustment"

Bank.Account description = "City Checking"

heck Issue Date	Check Number	Payee	Amount	
12/18/2023	42954	56 BREWING LLC	136.00	
12/18/2023	42955	AIRFIBER	252.70	
12/18/2023	42956	AMERICAN BOTTLING COMPANY	231.86	
12/18/2023	42957	AMERICAN FAMILY LIFE ASSURANCE	42.14	
12/18/2023	42958	ARTISAN BEER COMPANY	940.30	
12/18/2023	42959	AT&T MOBILITY	775.02	
12/18/2023	42960	AUTO OWNERS INSURANCE- FLOOD	2,668.00	
12/18/2023	42961	BERNICKS PEPSI	13,268.88	
12/18/2023	42962	BREAKTHRU BEVERAGE	2,899.27	
12/18/2023	42963	C&L DISTRIBUTING	9,054.02	
12/18/2023	42964	CENTURYLINK	46.77	
12/18/2023	42965	CENTURYLINK	46.77	
12/18/2023	42966	CINTAS	224.35	
12/18/2023	42967	COONS AGGREGATE	5,808.86	
12/18/2023		DEAD ON ARMS INC	62.50	
12/18/2023		EARL F. ANDERSEN INC	72.05	
12/18/2023		ELAN CORPORATE PAYMENT SYSTEMS	3,097.91	
12/18/2023		FASTER SOLUTIONS	150.00	
12/18/2023	42972	FRYBERGER BUCHANAN SMITH & FREDRICK	8,000.00	
12/18/2023	42973	JOHNSON BROTHERS INC	5,965.06	
12/18/2023	42974	KEMBLE INCORPORATED	5,750.00	
12/18/2023	42975	LAKESHORE ICE	73.92	
12/18/2023	42976	LOCAL #31-IBEW	115.88	
12/18/2023	42977	NAPA AUTO PARTS OF W. DULUTH	74.29	
12/18/2023	42978	PHILLIPS WINE & SPIRITS CO.	3,931.29	
12/18/2023	42979	RED BULL	74.50	
12/18/2023	42980	SOUTHERN WINE & SPIRITS	3,484.53	
12/18/2023	42981	SYMBOL ARTS	240.00	
12/18/2023	42982	TASC	951.88	
12/18/2023	42983	THOMSON REUTERS-WEST	151.54	
12/18/2023	42984	TWIN PORTS COMPUTER	700.00	
12/18/2023	42985	US BANK VOYAGER	2,498.95	
12/18/2023	42986	WEX BANK	1,232.58	
12/18/2023	42987	WINE MERCHANTS	373.45	
12/18/2023	999914027	MINNESOTA ENERGY RESOURCES	1,533.75	
12/18/2023	999914028	PUBLIC UTILITIES COMMISSION	4,188.58	
12/18/2023	999914029	ACME ELECTRIC MOTOR INC	158.91	
12/18/2023		AMERICAN LEGAL PUBLISHING	285.00	
12/18/2023	999914031	COCA COLA BOTTLING CO	200.90	
12/18/2023		DAHLHEIMER BEVERAGE	172.65	
12/18/2023		GOPHER STATE ONE-CALL INC	44.55	
12/18/2023	999914034		904.56	
12/18/2023	999914035		273.50	
12/18/2023		LAW ENFORCEMENT LABOR SERVICES	405.00	
12/18/2023		MENARDS - WEST DULUTH	446.18	
12/18/2023		MICHAUD DISTRIBUTING COMPANY	858.55	
12/18/2023		NORTHLAND FIRE & SAFETY INC	44.90	
12/18/2023		OREILLY AUTO PARTS	225.79	

Check Issue Date	Check Number	Payee	Amount
12/18/2023	999914041	PROCTOR BUILDERS	22.81
12/18/2023	999914042	PROCTOR POLICE DEPT UNION FUND	60.00
12/18/2023	999914043	SEH	114,521.26
12/18/2023	999914044	TEAMLAB	282.00
12/18/2023	999914045	TEAMSTERS LOCAL UNION #346	486.00
12/18/2023	999914046	TROYS SERVICE	633.22
12/18/2023	999914047	URSA MINOR BREWING	175.20
12/18/2023	999914048	VC3, INC	492.42
12/18/2023	999914049	VIKING INDUSTRIAL CENTER	44.08
12/18/2023	999914050	VINOCOPIA	302.50
Grand Totals:			200,157.58

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof	
100-00-000-1550	2,668.00	.00	2,668.00	
100-00-000-2020	.00	32,977.93-	32,977.93-	
100-00-000-2175	994.02	.00	994.02	
100-00-000-2177	1,066.88	.00	1,066.88	
100-10-110-3094	300.00	.00	300.00	
100-10-120-3000	435.00	.00	435.00	
100-10-120-3009	526.20	.00	526.20	
100-10-130-2210	404.92	.00	404.92	
100-10-130-2220	46.44	.00	46.44	
100-10-130-3080	2,701.65	.00	2,701.65	
100-20-210-2205	267.62	.00	267.62	
100-20-210-2210	145.99	.00	145.99	
100-20-210-2212	2,498.95	.00	2,498.95	
100-20-210-2214	44.90	.00	44.90	
100-20-210-2217	240.00	.00	240.00	
100-20-210-3005	49.24	.00	49.24	
100-20-210-3009	1,396.98	.00	1,396.98	
100-20-210-3021	775.02	.00	775.02	
100-20-210-3031	328.37	.00	328.37	
100-20-210-3035	587.80	.00	587.80	
100-20-210-4400	633.22	.00	633.22	
100-20-210-4433	186.54	.00	186.54	
100-20-220-2212	61.61	.00	61.61	
100-20-220-2220	26.91	.00	26.91	
100-20-220-3080	1,040.05	.00	1,040.05	
100-30-300-2210	1,358.72	.00	1,358.72	
100-30-300-2212	843.85	.00	843.85	
100-30-300-2214	33.75	.00	33.75	
100-30-300-2220	245.19	.00	245.19	
100-30-300-3012	13.48	.00	13.48	
100-30-300-3015	5,750.00	.00	5,750.00	
100-30-300-3080	966.00	.00	966.00	
100-30-330-2224	5,808.86	.00	5,808.86	
100-40-410-2210	86.04	.00	86.04	

Check Register - City Checking Check Issue Dates: 12/18/2023 - 12/18/2023

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GL Account		Debit	Credit	Proof	
100-40-410-	2220	379.00	.00	379.00	
100-40-410-	3080	66.73	.00	66.73	
301-00-000-	2020	.00	114,521.26-	114,521.26-	
301-30-330-	3003	114,521.26	.00	114,521.26	
497-00-000-	2020	.00	8,000.00-	8,000.00-	
497-45-100-	3004	8,000.00	.00	8,000.00	
500-00-000-	2020	.00	524.58-	524.58-	
500-50-510-	2210	242.42	.00	242.42	
500-50-510-	3000	44.55	.00	44.55	
500-50-510-	3021	93.54	.00	93.54	
500-50-510-	3080	144.07	.00	144.07	
600-00-000-	2020	160.53	43,967.22-	43,806.69-	
600-60-600-	2210	190.60	30.62-	159.98	
600-60-600-	2251	13,614.93	.00	13,614.93	
600-60-600-	2252	24,026.00	123.43-	23,902.57	
600-60-600-	2253	2,928.51	.00	2,928.51	
600-60-600-	2254	621.97	6.48-	615.49	
600-60-600-	2255	582.80	.00	582.80	
600-60-600-	2258	73.92	.00	73.92	
600-60-600-	3033	424.66	.00	424.66	
600-60-600-	3080	803.83	.00	803.83	
600-60-600-	4443	700.00	.00	700.00	
700-00-000-	2020	.00	327.12-	327.12-	
700-71-720-	2212	327.12	.00	327.12	
Grand Totals:		200,478.64	200,478.64-	.00	

Report Criteria:

Report type: Summary

Check.Type = {<>} "Adjustment"

Bank.Account description = "City Checking"