



**MOUNTAIN IRON  
CITY COUNCIL  
MEETING**

**MONDAY, JULY 17, 2017**

**6:30 P.M.**

**MOUNTAIN IRON COMMUNITY CENTER  
MOUNTAIN IRON ROOM**

**MOUNTAIN IRON CITY COUNCIL MEETING  
COMMUNITY CENTER  
MOUNTAIN IRON ROOM  
MONDAY, JULY 17, 2017 - 6:30 P.M.  
A G E N D A**

- I. Roll Call
- II. Consent Agenda
  - A. Minutes of the July 5, 2017, Regular Meeting (#1-9)
  - B. Receipts
  - C. Bills and Payroll
  - D. Communications
- III. Public Forum
- IV. Committee and Staff Reports
  - A. Mayor's Report
  - B. City Administrator's
  - C. Director of Public Works Report
  - D. Library Director/Special Events Coordinator's Report
  - E. Sheriff's Department Report
  - F. City Attorney's Report
  - G. City Engineer's Report
    - 1. Nichols Pond Decommissioning Project (#10)
  - H. Liaison Reports
- V. Unfinished Business
- VI. New Business
  - A. 2016 Audit (#11-24)
- VII. Communications (#25)
- VIII. Announcements
- IX. Adjourn

# Page Number in Packet

MINUTES  
MOUNTAIN IRON CITY COUNCIL  
July 5, 2017

Mayor Skalko called the City Council meeting to order at 6:30p.m. with the following members present: Joe Prebeg, Jr., Alan Stanaway, Steve Skogman, Susan Tuomela, and Mayor Gary Skalko. Also present were: Craig J. Wainio, City Administrator; Tim Satrang, Director of Public Works; Amanda Inmon, Municipal Services Secretary; Sally Yuccas, Librarian Director/Special Events Director; Rod Flannigan, City Engineer and SGT John Backman, Sheriff's Department.

It was moved by Skalko and seconded by Skogman that the consent agenda be approved as follows:

1. Add the following items to the agenda:
  - IV. A. 1. Petition
  - IV. A. 2. Utility Advisory Board Appointment
2. Approve the minutes of the June 19, 2017, regular meeting as submitted.
3. That the communications be accepted and placed on file and those requiring further action by the City Council be acted upon during their proper sequence on the agenda.
4. To acknowledge the receipts for the period June 16-31, 2017, totaling \$247,542.05 (a list is attached and made a part of these minutes).
5. To authorize the payments of the bills and payroll for the period June 16-31, 2017, totaling \$236,118.72 (a list is attached and made a part of these minutes).

The motion carried.

**Public Forum:**

- Dave Vucich addressed his concern at the Unity and Carnation intersection, stop signs are pointless, drivers are not stopping, with the larger transportation and delivery trucks being the biggest culprits for traffic violations
  - Recommendation is to place traffic camera at intersection or place stop signs that light up
- Discussion ensued, SGT Backman suggested to increase enforcement in area, however past practices point out that the amount of drivers being stopped is really not that high when compared to the amount of time in that location
  - stop signs at this location are out of character for the type of road, however best bet is to ticket people

The Mayor reported on the following:

- Condolences to the family and friends of Charlie Jacobson
- Petition from Bill Copeland in regards to awareness
  - The City of Mountain Iron has no control over the signage on County Road 102, it is a County Road, thus controlled by St. Louis County
  - SGT Backman stated that a traffic study is to be completed on the road by St. Louis County

It was moved by Skogman and seconded by Prebeg to accept Petition, “To get awareness to the City of Mountain Iron and St. Louis County Police Department, too many people driving an excess of 30MPH on Mineral Avenue,” received by residents on Mineral Avenue. Recommendation to send petition to St. Louis County, Health and Safety Board as well as Streets and Alleys Board. The motion carried.

It was moved by Skalko and seconded by Prebeg to appoint Michael Downs to the Utility Advisory Board, to fill out the remainder of the term, to expire December 31, 2017. The motion carried.

The City Administrator reported on the following:

- Walker, Giroux & Hahne, LLC. finishing the 2016 City of Mountain Iron and Economic Development Audit
- Son, Bryce won Junior PGA Tournament at Blackberry Ridge in Sartell, MN and 2<sup>nd</sup> in the Tournament in Cold Spring, MN

Director of Public Works:

- Water line repair contained and fixed on Nichols Avenue
- Road patching still being completed
- Dust control being implemented on Roads

Library Director/Special Events Coordinator:

- Summer Library hours, Monday-Friday 10-5pm, closed on Saturdays
- Mountain Iron 4<sup>th</sup> of July, big thanks to all of those that helped
- July 11<sup>th</sup> at 1:00pm, “Mad Scientist Show”
- July 12<sup>th</sup> at 12:00pm, “Rock painting”
- July 19<sup>th</sup> at 1:00pm, “Tie Dying-Bahama Mama Party with Barbecue,” partnering with American Legion

Sheriff’s Department:

- No formal report

City Engineer:

- No formal report

It was moved by Stanaway and seconded by Skogman to send a “Thank You,” to those involved in helping the City of Mountain Iron receive Grant, Senator Franken and office as well Congressman Nolan and Senator Klobuchar. The motion carried.

It was moved by Stanaway and seconded by Skogman to authorize the Mountain Iron Fire Department to seek bids, with a recent grant received from the Department of Homeland Security in the amount of \$164,524. The proceeds from the grant must be used for SCBA apparatuses and associated equipment, thus the Fire Department is authorized to seek bids for 20 air packs and masks, an air compressor and infrared cameras. The motion carried.

It was moved by Prebeg and seconded by Tuomela to approve Resolution #22-17; Setting a public hearing for the proposed assessment on Mountain Iron Drive, between Unity Drive and Highway 53. The hearing is set for August 7, 2017 at 5:30pm at the Mountain Iron Community Center (a copy is attached and made a part of these minutes). The motion carried.

It was moved by Stanaway and seconded by Tuomela to approve Resolution #23-17; Authorizing the transfer and sale of certain properties to Habitat for Humanity. The property, located at 5760 and 5762 Mesabi Avenue was tax forfeited and acquired from the County (a copy is attached and made a part of these minutes). The motion carried.

The council reviewed the list of communications.

At 7:11p.m., it was moved by Skalko and seconded by Tuomela that the meeting be adjourned. The motion carried.

Submitted by:

Amanda Inmon  
Municipal Services Secretary  
[www.mtniron.com](http://www.mtniron.com)

**Communications:**

1. 13<sup>th</sup> Annual “Great River Energy Mesabi Trail Bicycle Tour,” hosted by Club Mesabi Inc., will be held on Saturday, August 5, 2017. Approximately 700-750 riders will be traveling on the Mesabi Trail from Grand Rapids to Virginia in a recreational bike tour.

## Summary By Category And Distribution

Category	Distribution	Amount
MISCELLANEOUS	AMERICAN LEGION-REC PROGRAMS	300.00
PERMITS	BUILDING	1,063.50
LICENSES	ANIMAL	10.00
UTILITY	UTILITY	164,725.19
BUILDING RENTALS	BUILDING RENTAL DEPOSITS	1,600.00
BUILDING RENTALS	LIBRARY	125.00
MISCELLANEOUS	REFUSE-SALE OF SCRAP METAL	63.60
BUILDING RENTALS	SENIOR CENTER	50.00
CAMPGROUND RECEIPTS	FEES	7,920.06
CAMPGROUND RECEIPTS	LODGING TAX PAYABLE - W2 CAMP.	237.90
CAMPGROUND RECEIPTS	SALES TAX PAYABLE-W2 CAMPGR.	589.42
CAMPGROUND RECEIPTS	PAVILION FEES	60.00
CAMPGROUND RECEIPTS	CREDIT CARD FEES	143.00
MISCELLANEOUS	ASSESSMENT SEARCHES	40.00
METER DEPOSITS	ELECTRIC	450.00
BUILDING RENTALS	COMMUNITY CENTER	2,200.00
MISCELLANEOUS	BLUE CROSS/BLUE SHIELD PAYABLE	40,480.99
MISCELLANEOUS	DELTA DENTAL PAYABLE	1,628.15
MISCELLANEOUS	USABLE LIFE INS. PAYABLE	380.06
MISCELLANEOUS	REIMBURSEMENTS	26.96
MISCELLANEOUS	REIMB PHONE EXPENSE-ELEC	-
TAXES	TAX LEVY	-
METER DEPOSITS	WATER	40.00
CHARGE FOR SERVICES	ELECTRIC-CHG FOR SERVICES	14.67
SALE OF PROPERTY	SALE OF PROP-UNITY SECOND ADD	25,378.55
FINES	PARKING VIOLATIONS	15.00
Summary Totals:		<u>247,542.05</u>

Per	Date	Check No	Vendor No	Payee	Check GL Acct	Amount
07/17	07/06/2017	150240	10012	ABE ENVIRONMENTAL SYSTEMS, INC	301-20200	2,364.45
07/17	07/06/2017	150241	10003	ACCO BRANDS DIRECT	101-20200	154.98
07/17	07/06/2017	150242	10075	AMERIPRIDE SERVICES	101-20200	42.22
07/17	07/06/2017	150243	10019	ARMORY SHELL	603-20200	150.00
07/17	07/06/2017	150244	5007	ASSURANT EMPLOYEE BENEFITS	101-20200	935.66
07/17	07/06/2017	150245	106	BILLIE MASON	101-20200	200.00
07/17	07/06/2017	150246	109	BLUE CROSS/BLUE SHIELD	101-20200	200.00
07/17	07/06/2017	150247	30097	C. EMERY NELSON, INC.	602-20200	4,500.27
07/17	07/06/2017	150248	30017	CARQUEST (MOUNTAIN IRON)	101-20200	659.15
07/17	07/06/2017	150249	30022	COLOSIMO PATCHIN KEARNEY	101-20200	195.00
07/17	07/06/2017	150250	30072	COMPUTER WORLD	101-20200	1,436.70
07/17	07/06/2017	150251	105	DANIEL HOLMES	101-20200	200.00
07/17	07/06/2017	150252	260008	DANNY J. ZUPANCICH	101-20200	10.00
07/17	07/06/2017	150253	658	DON NISKA	101-20200	100.00
07/17	07/06/2017	150254	412	ERIC FUREY	101-20200	33.11
07/17	07/06/2017	150255	50047	ESS BROTHERS & SONS INC	101-20200	1,240.00
07/17	07/06/2017	150256	60028	FASTENAL COMPANY	602-20200	234.68
07/17	07/06/2017	150257	60029	FERGUSON ENTERPRISES INC	101-20200	68.58
07/17	07/06/2017	150258	60003	FIVE SEASONS SPORTS CENTER	101-20200	47.98
07/17	07/06/2017	150259	70016	GOPHER STATE ONE CALL INC	604-20200	78.30
07/17	07/06/2017	150260	737	GRAND RAPIDS GIRLS FAST PITCH	101-20200	225.00
07/17	07/06/2017	150261	70004	GRANDE ACE HARDWARE	101-20200	24.99
07/17	07/06/2017	150262	30010	GREENWAY	101-20200	100.00
07/17	07/06/2017	150263	70029	GUARDIAN PEST CONTROL INC	101-20200	88.60
07/17	07/06/2017	150264	80022	HAWKINS INC	602-20200	5,770.64
07/17	07/06/2017	150265	101	HEIDI OLSON	101-20200	575.00
07/17	07/06/2017	150266	80017	HENRY'S WATERWORKS INC	101-20200	1,053.23
07/17	07/06/2017	150267	80009	HIBBING SUMMER SOFTBALL	101-20200	250.00
07/17	07/06/2017	150268	30096	HIPPLE, JAMES	101-20200	300.00
07/17	07/06/2017	150269	80037	HOMETOWN MEDIA PARTNERS	101-20200	237.00
07/17	07/06/2017	150270	90026	INDUSTRIAL LUBRICANT COMPANY	101-20200	1,347.94
07/17	07/06/2017	150271	90005	ITALIAN BAKERY INC	101-20200	30.00
07/17	07/06/2017	150272	200059	JEFFREY CIELOCHA	101-20200	10.00
07/17	07/06/2017	150273	100027	JK MECHANICAL CONTRACTORS INC	101-20200	458.00
07/17	07/06/2017	150274	30088	JULIE NYMAN	101-20200	10.00
07/17	07/06/2017	150275	30095	JUSTIN BLAZEWICZ	101-20200	10.00
07/17	07/06/2017	150276	120032	LAKE COUNTRY POWER	101-20200	214.50
07/17	07/06/2017	150277	411	LANE SOWERS	101-20200	33.11
07/17	07/06/2017	150278	120002	LAWSON PRODUCTS INC	101-20200	224.34
07/17	07/06/2017	150279	120012	LIBRARY STORE	101-20200	199.28
07/17	07/06/2017	150280	130030	MACQUEEN EQUIPMENT	603-20200	820.31
07/17	07/06/2017	150281	130041	MESABI BITUMINOUS	101-20200	3,208.70
07/17	07/06/2017	150282	112	MICHELLE CLAVITER-TVEIT	101-20200	100.00
07/17	07/06/2017	150283	130007	MIKE MOTORS OF MINNESOTA INC	101-20200	24,478.00
07/17	07/06/2017	150284	130008	MINNESOTA MUNICIPAL UTILITIES	603-20200	4,401.95
07/17	07/06/2017	150285	130009	MINNESOTA POWER (ALLETE INC)	101-20200	1,811.41
07/17	07/06/2017	150286	130097	MINNESOTA VALLEY TESTING LABS	602-20200	453.00
07/17	07/06/2017	150287	130155	MN PUBLIC FACILITIES AUTHORITY	602-20200	32,709.56
07/17	07/06/2017	150288	140005	NORTHERN FITNESS GROUP	101-20200	377.96
07/17	07/06/2017	150289	40032	OFFICE OF MN.IT SERVICES	101-20200	476.62
07/17	07/06/2017	150290	160066	PACE ANALYTICAL SERVICES	602-20200	898.00
07/17	07/06/2017	150291	170007	QUILL CORPORATION	101-20200	420.27
07/17	07/06/2017	150292	180008	RADKO IRON & SUPPLY INC	101-20200	195.40
07/17	07/06/2017	150293	180004	RANGE COOPERATIVES	101-20200	17.00
07/17	07/06/2017	150294	190045	SERVICE SOLUTIONS	101-20200	23.00
07/17	07/06/2017	150295	190014	SHERWIN WILLIAMS	101-20200	2,172.99
07/17	07/06/2017	150296	190004	SKUBIC BROS INC	603-20200	473.87

Per	Date	Check No	Vendor No	Payee	Check GL Acct	Amount
07/17	07/06/2017	150297	190024	ST LOUIS CO SHERIFF LITMAN	101-20200	42,500.00
07/17	07/06/2017	150298	190054	ST LUKES CLINICS	101-20200	271.00
07/17	07/06/2017	150299	200058	STEPHANIE CIELOCHA	101-20200	50.00
07/17	07/06/2017	150300	104	STEPHANIE UKKOLA	101-20200	200.00
07/17	07/06/2017	150301	190061	SULLIVAN CANDY & SUPPLY	101-20200	162.94
07/17	07/06/2017	150302	1900012	SUPERIOR CAPITAL HOLDINGS, INC	301-20200	2,301.06
07/17	07/06/2017	150303	200003	TACONITE TIRE SERVICE	101-20200	870.69
07/17	07/06/2017	150304	103	TAMI LUNDBLAD	101-20200	200.00
07/17	07/06/2017	150305	200028	TRI CITIES BIOSOLIDS DISPOSAL	602-20200	5,082.00
07/17	07/06/2017	150306	210001	UNITED ELECTRIC COMPANY	604-20200	5,329.70
07/17	07/06/2017	150307	220025	VERIZON WIRELESS	101-20200	17.66
07/17	07/06/2017	150308	220009	VERNS GREENHOUSE	101-20200	90.00
07/17	07/06/2017	150309	220001	VIRGINIA BASEBALL ASSOCIATION	101-20200	400.00
07/17	07/06/2017	150310	240001	XEROX CORPORATION	601-20200	608.79
07/17	07/06/2017	150311	260002	Z/TECH	101-20200	539.00

Totals:

PP-ENDING 6/30

155,689.59  
80,449.13

TOTAL EXPENDITURES

\$236,118.72





# CITY OF MOUNTAIN IRON

"TACONITE CAPITAL OF THE WORLD"

PHONE: 218-748-7570 • FAX: 218-748-7573 • www.mtniron.com  
8586 ENTERPRISE DRIVE SOUTH • MOUNTAIN IRON, MN • 55768-8260

## RESOLUTION NUMBER 22-17

### CALLING A HEARING ON PROPOSED ASSESSMENT

**WHEREAS**, by a Resolution passed by the Council on June 19, 2017, the City Administrator was directed to prepare a proposed assessment of the cost of Improvement Number 14-04, the improvement of Mountain Iron Drive between Unity Drive and Highway 53 by reconstruction, and

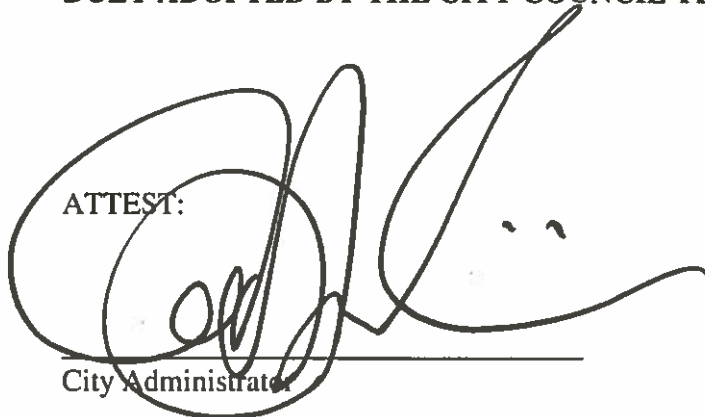
**WHEREAS**, the City Administrator has notified the Council that such proposed assessment has been completed and filed in his/her office for public inspection,

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF MOUNTAIN IRON, MINNESOTA:**

1. A hearing shall be held at 5:30 p.m. on August 7, 2017 in the Community Center located at 8586 Enterprise Drive South to pass upon such proposed assessment. All persons owning property affected by such improvement will be given an opportunity to be heard with reference to such assessment.
2. The City Administrator is hereby directed to cause a notice of the hearing on the proposed assessment to be published once in the official newspaper at least two weeks prior to the hearing, and he/she shall state in the notice the total cost of the improvement. He/She shall also cause mailed notice to be given to the owner of each parcel described in the assessment roll not less than two weeks prior to the hearing.
3. The owner of any property so assessed may, at any time prior to certification of the assessment to the county auditor, pay the whole of the assessment on such property, with interest accrued to the date of payment, to the City of Mountain Iron, except that no interest shall be charged if the entire assessment is paid within 90 days from the adoption of the assessment. An owner may at any time thereafter, pay to the City Administrator the entire amount of the assessment remaining unpaid, with interest accrued to December 31 of the year in which such payment is made. Such payment must be made before November 15 or interest will be charged through December 31 of the succeeding year.

**DULY ADOPTED BY THE CITY COUNCIL THIS 5<sup>th</sup> DAY OF JULY, 2017.**

ATTEST:

  
\_\_\_\_\_  
City Administrator  
\_\_\_\_\_  
Mayor Gary Skalko



# CITY OF MOUNTAIN IRON

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## RESOLUTION NUMBER 23-17

### AUTHORIZING THE TRANSFER OF CERTAIN PROPERTIES

**WHEREAS**, the City of Mountain Iron acquired certain property from the State of Minnesota as recorded in Document Number 01292419 recorded on September 1, 2016; and

**WHEREAS**, the parcels have parcel identification numbers of 175-0010-01550 and 175-0010-01560; and,

**WHEREAS**, the City of Mountain Iron has heretofore determined that it is beneficial to the City to convey this property to North Saint Louis County Habitat for Humanity, a Minnesota Nonprofit Corporation.

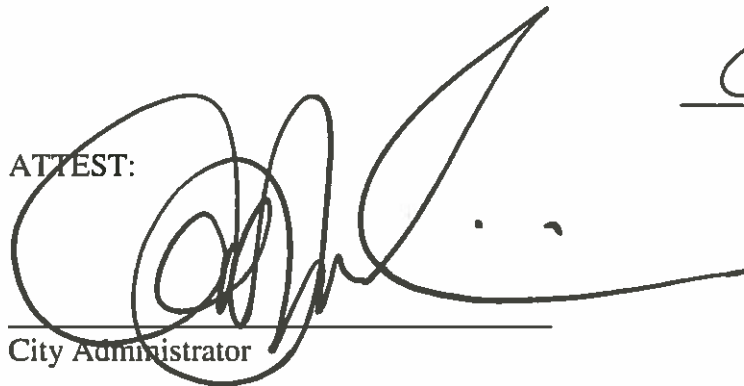
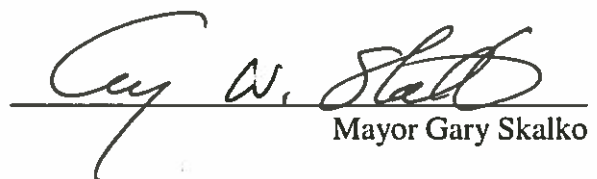
**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF MOUNTAIN IRON, MINNESOTA**, that the Mayor and City Administrator execute the deeds to convey to North Saint Louis County Habitat for Humanity, a Minnesota Nonprofit Corporation, real properties in St. Louis County, Minnesota, described as follows:

South 1/2 of Lot 1 Block 15 of the Town of Grant to Mountain Iron

North 1/2 of Lot 1 Block 15 of the Town of Grant to Mountain Iron

**DULY ADOPTED BY THE CITY COUNCIL THIS 5<sup>th</sup> DAY OF JULY, 2017.**

ATTEST:

  
\_\_\_\_\_  
City Administrator  
\_\_\_\_\_  
Mayor Gary Skalko

Mountain Iron Public Library      June, 2017      Monthly Report

Sally Yuccas, Library Director

Circulation Information:

Checked out: 6,284 materials    Checked In: 5,927 items    Total items that circulated in June: **12,211 items**

Attendance: Adults: 1,447    Youth: 789    Total patron who used the library in June: **2,236 patrons**

Activities at the library in June, 2017:

June 5: Registration opened for the Summer Reading Program. Theme this year, "Reading by Design"

June 5 and 19th: Attended City Council meetings

June 7: Outdoor Fun /Collage creations for 9 and under, "Dynamic Dot Painting" for ages 10 and up, Library basement.

June 13: Mystery Storytime Adventure (Locomotive Park)

June 14: "On Time Circus" performance

June 20: Adult Book to Movie program /Boy in the striped pajamas

June 21: Airplane building and throwing contest, Make it/Take It Origami Clas

June 22: Book to Movie Event, 3-6 graders

June 27: Mystery Preschool Storytime, Locomotive Park

June 28: Invention Showcase

June 29: Exercise by Design fun, Chalk Art, Teen Book to Movie event

TOPS/Book Club meetings: June 7, 14, 21, 28 at 9:30 a.m.



# **BENCHMARK ENGINEERING, INC.**

**CIVIL AND ENVIRONMENTAL ENGINEERING • PLANNING  
MINING • LAND SURVEYING • LAND DATA BASE MAPPING**

8878 Main Street • P.O. Box 261  
Mt. Iron, MN 55768-0261  
tel: 218-735-8914 • fax: 218-735-8923  
email: info@bm-eng.com

July 12, 2017

Mr. Craig Wainio, City Administrator  
City of Mountain Iron  
8586 South Enterprise Drive  
Mountain Iron, MN 55768

Re: Nichols Ponds Decommissioning  
City of Mountain Iron  
Project No. M115-05

Dear Mr. Wainio,


Benchmark Engineering is nearing the completion of the construction plans and specifications for the Nichols Ponds Decommissioning project.

At this time, Benchmark Engineering, Inc. is requesting City Council action to first approve the Plans and Specifications and then to advertise for bids for the above-referenced project. The project will be advertised for 21 days, and a tentative bid opening would be set during the week of August 14. Bids could be considered at a council meeting in August. At this time we are also planning to send these plans to the Minnesota Pollution Control Agency.

A draft set of plans will be available for review prior to your next City Council meeting.

If you have any questions or need additional information please do not hesitate to contact our office

Sincerely,  
Benchmark Engineering, Inc.

  
Alan J. Johnson, PE  
Project Engineer



## CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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P.O. Box 960 • 225 1st Street North, Suite 2400, Virginia, Minnesota 55792  
218-749-4880 • FAX 218-749-8528

To the City Council  
City of Mountain Iron, Minnesota

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the remaining fund information of the City of Mountain Iron, Minnesota for the year ended December 31, 2016. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 19, 2016. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Mountain Iron, Minnesota are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2016. We noted no transactions entered into by the City of Mountain Iron, Minnesota during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were:

Management's estimate of the other postemployment benefits liability is based on an actuarial valuation. We evaluated the key factors and assumptions used to develop the other postemployment benefits liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability/asset and related deferred inflows and deferred outflows of resources are based on actuarial valuations. We evaluated the key factors and assumptions used to develop the net pension liability/asset and related deferred inflows and deferred outflows of resources in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent and clear.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements as listed on the attached schedule.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated June 27, 2017.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to City of Mountain Iron, Minnesota's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as City of Mountain Iron, Minnesota's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

**Other Matters**

We applied certain limited procedures to the management's discussion and analysis, the schedule of revenue, expenditures, and changes in fund balance - budget and actual, the schedule of funding progress for postemployment benefit plan, the schedules of City's proportionate share of net pension liability and City's contributions for defined benefit pension plans, schedule of changes in net pension liability/asset, and schedule of City contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the general fund financial statement and schedules of sources and uses of public funds for Mountain Iron tax increment districts No. 14 and No.15, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

#### **Restriction on Use**

This information is intended solely for the use of the City Council and management of the City of Mountain Iron, Minnesota and is not intended to be, and should not be, used by anyone other than these specified parties.

*Walker, Miray & Helne, LLC*

June 27, 2017

Period: 12/31/2016 (14/16)

Date	Ref No	Payee or Description	GL Account No	Debit Amount	Credit Amount
12/31/2016	1	AUDIT #1 TO ZERO ITMS ON BANK REC	101-10100	2,107.82	
		AUDIT #1 TO ZERO ITMS ON BANK REC	101-31-1010-007		2,107.82 -
		AUDIT #1 TO ZERO ITMS ON BANK REC	101-10100		78.16 -
		AUDIT #1 TO ZERO ITMS ON BANK REC	101-49-1000-431	78.16	
				.00*	
12/31/2016	2	AUDIT #2 TO ADJ TAX PAYABLE TO ACTUAL	601-36-1001-000	334.35	
		AUDIT #2 TO ADJ TAX PAYABLE TO ACTUAL	601-20800		334.35 -
		AUDIT #2 TO ADJ TAX PAYABLE TO ACTUAL	603-34-4400-003	4,337.66	
		AUDIT #2 TO ADJ TAX PAYABLE TO ACTUAL	603-20800		4,337.66 -
		AUDIT #2 TO ADJ TAX PAYABLE TO ACTUAL	604-37-4100-000	11,415.55	
		AUDIT #2 TO ADJ TAX PAYABLE TO ACTUAL	604-20800		11,415.55 -
				.00*	
12/31/2016	3	AUDIT #3 TO ADJ UTILITY A/R TO ACTUAL	604-11500	263,505.50	
		AUDIT #3 TO ADJ UTILITY A/R TO ACTUAL	604-37-4100-000		263,505.50 -
		AUDIT #3 TO ADJ UTILITY A/R TO ACTUAL	601-11500	30,535.49	
		AUDIT #3 TO ADJ UTILITY A/R TO ACTUAL	601-36-1001-000		30,535.49 -
		AUDIT #3 TO ADJ UTILITY A/R TO ACTUAL	602-11500	37,107.51	
		AUDIT #3 TO ADJ UTILITY A/R TO ACTUAL	602-36-2100-000		37,107.51 -
		AUDIT #3 TO ADJ UTILITY A/R TO ACTUAL	603-11500	39,867.34	
		AUDIT #3 TO ADJ UTILITY A/R TO ACTUAL	603-34-4400-003		39,867.34 -
				.00*	
12/31/2016	4	AUDIT #4 TO REC DUE FROM TCBDA @12/31/16	101-13103	27,698.32	
		AUDIT #4 TO REC DUE FROM TCBDA @12/31/16	101-37-7100-022		27,698.32 -
				.00*	
12/31/2016	5	AUDIT#5 TO ZERO INCOR DOBID REC 12/31/16	101-13105	20.78	
		AUDIT#5 TO ZERO INCOR DOBID REC 12/31/16	101-37-7100-023		20.78 -
				.00*	
12/31/2016	6	AUDIT#6 TO REC DUE FRM EDA-WGE REIMBRS	101-13104	8,086.25	
		AUDIT#6 TO REC DUE FRM EDA-WGE REIMBRS	101-37-7100-022		8,086.25 -
				.00*	
12/31/2016	7	AUDIT#7 TO ADJ SPC ASMT REC TO ACTUAL	378-12300	77,596.40	
		AUDIT#7 TO ADJ SPC ASMT REC TO ACTUAL	378-22200		77,596.40 -
		AUDIT#7 TO ADJ SPC ASMT REC TO ACTUAL	378-12100	35,362.38	
		AUDIT#7 TO ADJ SPC ASMT REC TO ACTUAL	378-36-1000-000		35,362.38 -
				.00*	
12/31/2016	8	AUDIT#8 TO REC A/R ELEC FOR OVERPMT	604-11501	28,441.50	
		AUDIT#8 TO REC A/R ELEC FOR OVERPMT	604-49-5600-401		28,441.50 -
				.00*	
12/31/2016	9	AUDIT#9 TO ADJ ELEC METER DEPOST TO ACT	604-49-5600-439	317.43	
		AUDIT#9 TO ADJ ELEC METER DEPOST TO ACT	604-22000		317.43 -
				.00*	
12/31/2016	10	AUDIT#10 TO CRT GENFND SALESTX PAYABLE	101-20800	3,981.96	
		AUDIT#10 TO CRT GENFND SALESTX PAYABLE	101-36-6200-091		3,981.96 -
				.00*	
12/31/2016	11	AUDIT#11 TO RECLS WTR MTR PURCHASES	601-49-4000-580	32,120.00	
		AUDIT#11 TO RECLS WTR MTR PURCHASES	601-10100		32,120.00 -
		AUDIT#11 TO RECLS WTR MTR PURCHASES	604-10100	32,120.00	
		AUDIT#11 TO RECLS WTR MTR PURCHASES	604-49-5600-550		32,120.00 -
				.00*	
12/31/2016	12	AUDIT#12 TO REC PRIOR ADJ FOR ELEC TRANS	604-27200	50,833.00	
		AUDIT#12 TO REC PRIOR ADJ FOR ELEC TRANS	604-14100		50,833.00 -
				.00*	
12/31/2016	13	AUDIT#13 TO ADJ INVENTORY TO ACTUAL	601-14100	64,865.00	
		AUDIT#13 TO ADJ INVENTORY TO ACTUAL	601-49-4000-580		64,865.00 -
		AUDIT#13 TO ADJ INVENTORY TO ACTUAL	604-49-5600-550	48,236.28	
		AUDIT#13 TO ADJ INVENTORY TO ACTUAL	604-14100		48,236.28 -



Period: 12/31/2016 (14/16)

Date	Ref No	Payee or Description	GL Account No	Debit Amount	Credit Amount
				.00*	
12/31/2016	14	AUDIT#14 TO REC DEBT PAYMENTS	602-23130	28,000.00	
		AUDIT#14 TO REC DEBT PAYMENTS	602-22530		1,000.00 -
		AUDIT#14 TO REC DEBT PAYMENTS	602-49-4500-722		27,000.00 -
				.00*	
12/31/2016	15	AUDIT#15 TO ADJUST INTEREST PAYABLE	602-21500	202.00	
		AUDIT#15 TO ADJUST INTEREST PAYABLE	602-49-4500-723		202.00 -
				.00*	
12/31/2016	16	AUDIT#16 TO RECORD DEBT PAYMENTS	601-23130	55,000.00	
		AUDIT#16 TO RECORD DEBT PAYMENTS	601-22530		5,000.00 -
		AUDIT#16 TO RECORD DEBT PAYMENTS	601-49-4000-722		50,000.00 -
				.00*	
12/31/2016	17	AUDIT#17 TO ADJ DEBT BALANCES @12/31/16	902-22502	675,000.00	
		AUDIT#17 TO ADJ DEBT BALANCES @12/31/16	902-22507	70,000.00	
		AUDIT#17 TO ADJ DEBT BALANCES @12/31/16	902-20500	225,000.00	
		AUDIT#17 TO ADJ DEBT BALANCES @12/31/16	902-19101		970,000.00 -
				.00*	
12/31/2016	18	AUDIT#18 TO ADJ ACCRUED INTEREST IN 902	902-21500	13,057.00	
		AUDIT#18 TO ADJ ACCRUED INTEREST IN 902	902-41-1400-601		13,057.00 -
				.00*	
12/31/2016	19	AUDIT#19 GO REFUNDING BONDS 2016A	902-19101	575,000.00	
		AUDIT#19 GO REFUNDING BONDS 2016A	902-22506		575,000.00 -
				.00*	
12/31/2016	20	AUDIT#20 TO ADJ INTEREST PAYABLE	601-21500	114.00	
		AUDIT#20 TO ADJ INTEREST PAYABLE	601-49-4000-723		114.00 -
				.00*	
12/31/2016	21	AUDIT#21 TO REC BND ISSUE COSTS	374-47-5601-600	13,930.03	
		AUDIT#21 TO REC BND ISSUE COSTS	374-36-3000-000		13,930.03 -
				.00*	
12/31/2016	22	AUDIT#22 TO REC ACTFOR GASB 68 PERA NPL	902-26000		401,481.30 -
		AUDIT#22 TO REC ACTFOR GASB 68 PERA NPL	902-22399	386,115.18	
		AUDIT#22 TO REC ACTFOR GASB 68 PERA NPL	902-11999		78,092.52 -
		AUDIT#22 TO REC ACTFOR GASB 68 PERA NPL	902-41-1400-191	27,468.27	
		AUDIT#22 TO REC ACTFOR GASB 68 PERA NPL	902-43-1100-191	45,123.16	
		AUDIT#22 TO REC ACTFOR GASB 68 PERA NPL	902-45-1202-191	25,504.39	
		AUDIT#22 TO REC ACTFOR GASB 68 PERA NPL	902-33-3401-027		4,635.18 -
				.00*	
12/31/2016	23	AUDIT#23 TO REC ACT FOR GASB 68 PERA NPL	601-26000		24,332.20 -
		AUDIT#23 TO REC ACT FOR GASB 68 PERA NPL	601-22399	23,400.92	
		AUDIT#23 TO REC ACT FOR GASB 68 PERA NPL	601-11999		4,732.88 -
		AUDIT#23 TO REC ACT FOR GASB 68 PERA NPL	601-49-4000-191	5,945.08	
		AUDIT#23 TO REC ACT FOR GASB 68 PERA NPL	601-33-3401-027		280.92 -
				.00*	
12/31/2016	24	AUDIT#24 TO REC ACT FOR GASB 68 PERA NPL	602-26000		42,581.35 -
		AUDIT#24 TO REC ACT FOR GASB 68 PERA NPL	602-22399	40,951.61	
		AUDIT#24 TO REC ACT FOR GASB 68 PERA NPL	602-11999		8,282.54 -
		AUDIT#24 TO REC ACT FOR GASB 68 PERA NPL	602-49-4000-191	10,403.89	
		AUDIT#24 TO REC ACT FOR GASB 68 PERA NPL	602-33-3401-027		481.61 -
				.00*	
12/31/2016	25	AUDIT#25 TO REC ACTFOR GASB 68 PERA NPL	603-26000		48,664.40 -
		AUDIT#25 TO REC ACTFOR GASB 68 PERA NPL	603-22399	48,801.84	
		AUDIT#25 TO REC ACTFOR GASB 68 PERA NPL	603-11999		9,485.78 -
		AUDIT#25 TO REC ACTFOR GASB 68 PERA NPL	603-49-4000-191	11,890.16	
		AUDIT#25 TO REC ACTFOR GASB 68 PERA NPL	603-33-3401-027		561.84 -

Period: 12/31/2016 (14/16)

Date	Ref No	Payee or Description	GL Account No	Debit Amount	Credit Amount
				.00*	
12/31/2016	26	AUDIT#26 TO REC ACT FOR GASB 68 PERAL NP	604-26000		91,245.75 -
		AUDIT#26 TO REC ACT FOR GASB 68 PERAL NP	604-22399	87,753.45	
		AUDIT#26 TO REC ACT FOR GASB 68 PERAL NP	604-11999		17,748.30 -
		AUDIT#26 TO REC ACT FOR GASB 68 PERAL NP	604-49-4000-191	22,294.05	
		AUDIT#26 TO REC ACT FOR GASB 68 PERAL NP	604-33-3401-027		1,053.45 -
				.00*	
12/31/2016	27	AUDIT#27 TO REC PRIOR PER ADJ NET PEN LA	902-26000		793,547.04 -
		AUDIT#27 TO REC PRIOR PER ADJ NET PEN LA	902-22399	109,504.56	
		AUDIT#27 TO REC PRIOR PER ADJ NET PEN LA	902-11999		49,309.26 -
		AUDIT#27 TO REC PRIOR PER ADJ NET PEN LA	902-25300	733,351.74	
				.00*	
12/31/2016	28	AUDIT#28 TO REC PRIOR PER ADJ NETPENS LI	601-26000		48,093.78 -
		AUDIT#28 TO REC PRIOR PER ADJ NETPENS LI	601-22399	6,838.84	
		AUDIT#28 TO REC PRIOR PER ADJ NETPENS LI	601-11999		2,988.44 -
		AUDIT#28 TO REC PRIOR PER ADJ NETPENS LI	601-27200	44,445.56	
				.00*	
12/31/2016	29	AUDIT#29 TO REC PRIOR PER ADJ NETPENS LI	602-26000		84,164.08 -
		AUDIT#29 TO REC PRIOR PER ADJ NETPENS LI	602-22399	11,614.12	
		AUDIT#29 TO REC PRIOR PER ADJ NETPENS LI	602-11999		5,229.77 -
		AUDIT#29 TO REC PRIOR PER ADJ NETPENS LI	602-27200	77,779.73	
				.00*	
12/31/2016	30	AUDIT#30 TO REC PRIOR PER ADJ NETPENS LI	603-26000		96,187.52 -
		AUDIT#30 TO REC PRIOR PER ADJ NETPENS LI	603-22399	13,273.28	
		AUDIT#30 TO REC PRIOR PER ADJ NETPENS LI	603-11999		5,978.86 -
		AUDIT#30 TO REC PRIOR PER ADJ NETPENS LI	603-27200	88,891.12	
				.00*	
12/31/2016	31	AUDIT#31 TO REC PRIOR PER ADJ NETPENS LI	604-26000		180,351.60 -
		AUDIT#31 TO REC PRIOR PER ADJ NETPENS LI	604-22399	24,887.40	
		AUDIT#31 TO REC PRIOR PER ADJ NETPENS LI	604-11999		11,206.65 -
		AUDIT#31 TO REC PRIOR PER ADJ NETPENS LI	604-27200	166,670.85	
				.00*	
12/31/2016	32	AUDIT#32 TO REC COMP. ABS. PPA	604-20202		13,393.62 -
		AUDIT#32 TO REC COMP. ABS. PPA	604-27200	13,393.62	
				.00*	
12/31/2016	33	AUDIT#33 TO REC COMP ABS ACT 902 PPA	604-20202		1,703.16 -
		AUDIT#33 TO REC COMP ABS ACT 902 PPA	604-49-5600-101	1,703.16	
		AUDIT#33 TO REC COMP ABS ACT 902 PPA	602-20201		20,700.00 -
		AUDIT#33 TO REC COMP ABS ACT 902 PPA	602-49-4500-101	20,700.00	
		AUDIT#33 TO REC COMP ABS ACT 902 PPA	902-20201		89,949.20 -
		AUDIT#33 TO REC COMP ABS ACT 902 PPA	902-41-1400-101		48,758.84 -
		AUDIT#33 TO REC COMP ABS ACT 902 PPA	902-41-1940-101		3,459.88 -
		AUDIT#33 TO REC COMP ABS ACT 902 PPA	902-43-1100-101		14,826.12 -
		AUDIT#33 TO REC COMP ABS ACT 902 PPA	902-45-1202-101	7,927.82	
		AUDIT#33 TO REC COMP ABS ACT 902 PPA	902-25300	148,068.22	
				.00*	
12/31/2016	34	AUDIT#34 TO SETUP PYMT TO HENKEL PD 2017	604-49-5600-101	5,000.00	
		AUDIT#34 TO SETUP PYMT TO HENKEL PD 2017	604-20205		5,000.00 -
				.00*	
12/31/2016	35	AUDIT#35 TO ADJ FUND OPEB LIABIL TO ACT	601-23300		11,498.55 -
		AUDIT#35 TO ADJ FUND OPEB LIABIL TO ACT	601-49-4000-150	37,384.15	
		AUDIT#35 TO ADJ FUND OPEB LIABIL TO ACT	601-10100		25,887.60 -
		AUDIT#35 TO ADJ FUND OPEB LIABIL TO ACT	602-23300		21,947.95 -
		AUDIT#35 TO ADJ FUND OPEB LIABIL TO ACT	602-49-4500-150	34,419.55	
		AUDIT#35 TO ADJ FUND OPEB LIABIL TO ACT	602-10100		12,471.80 -
		AUDIT#35 TO ADJ FUND OPEB LIABIL TO ACT	603-23300		22,893.09 -
		AUDIT#35 TO ADJ FUND OPEB LIABIL TO ACT	603-43-1230-150	50,624.29	

Period: 12/31/2016 (14/16)

Date	Ref No	Payee or Description	GL Account No	Debit Amount	Credit Amount
		AUDIT#35 TO ADJ FUND OPEB LIABL TO ACT	603-10100		27,831.20 -
		AUDIT#35 TO ADJ FUND OPEB LIABL TO ACT	604-23300		44,941.04 -
		AUDIT#35 TO ADJ FUND OPEB LIABL TO ACT	604-49-5800-150	134,081.84	
		AUDIT#35 TO ADJ FUND OPEB LIABL TO ACT	604-10100		89,140.80 -
		AUDIT#35 TO ADJ FUND OPEB LIABL TO ACT	101-49-1000-439		155,131.20 -
		AUDIT#35 TO ADJ FUND OPEB LIABL TO ACT	101-10100	155,131.20	
				.00*	
12/31/2016	38	AUDIT#38 TO ADJ GOV (902) OPEB LIAB	902-23300		106,848.38 -
		AUDIT#38 TO ADJ GOV (902) OPEB LIAB	902-41-1400-101	31,529.03	
		AUDIT#38 TO ADJ GOV (902) OPEB LIAB	902-43-1100-101	51,984.51	
		AUDIT#38 TO ADJ GOV (902) OPEB LIAB	902-45-1202-101	23,354.84	
				.00*	
12/31/2016	37	AUDIT#37 TO ADJ LIABILITY ACCTS YEAR END	101-21710	241.92	
		AUDIT#37 TO ADJ LIABILITY ACCTS YEAR END	101-21709		298.81 -
		AUDIT#37 TO ADJ LIABILITY ACCTS YEAR END	101-41-1940-130	78.67	
		AUDIT#37 TO ADJ LIABILITY ACCTS YEAR END	101-21710		45.50 -
		AUDIT#37 TO ADJ LIABILITY ACCTS YEAR END	101-21720	2.46	
		AUDIT#37 TO ADJ LIABILITY ACCTS YEAR END	101-21719	22.22	
		AUDIT#37 TO ADJ LIABILITY ACCTS YEAR END	101-41-1400-200		.66 -
		AUDIT#37 TO ADJ LIABILITY ACCTS YEAR END	101-21713		.50 -
				.00*	
12/31/2016	38	AUDIT#38 TO CLEAR ACCTS AT YEAR END	101-45-1183-439	68.88	
		AUDIT#38 TO CLEAR ACCTS AT YEAR END	101-20803		68.88 -
				.00*	
12/31/2016	39	AUDIT#39 REVER #4 FROM 12/15	101-41-1940-130	10,660.80	
		AUDIT#39 REVER #4 FROM 12/15	101-21709		10,660.80 -
				.00*	
12/31/2016	40	AUDIT#40 TO REV APRIL JE-RETIREE PMTS	101-21708		3,215.35 -
		AUDIT#40 TO REV APRIL JE-RETIREE PMTS	101-21709	19,503.91	
		AUDIT#40 TO REV APRIL JE-RETIREE PMTS	101-49-1000-439		19,503.91 -
		AUDIT#40 TO REV APRIL JE-RETIREE PMTS	101-21709	21,263.98	
		AUDIT#40 TO REV APRIL JE-RETIREE PMTS	101-49-1000-439		21,263.98 -
		AUDIT#40 TO REV APRIL JE-RETIREE PMTS	101-21709		18,955.02 -
		AUDIT#40 TO REV APRIL JE-RETIREE PMTS	101-49-1000-439	9,499.01	
		AUDIT#40 TO REV APRIL JE-RETIREE PMTS	101-41-1940-130	35,934.57	
		AUDIT#40 TO REV APRIL JE-RETIREE PMTS	101-48-1000-439		23,263.21 -
				.00*	
12/31/2016	41	AUDIT#41 TO ALLOCATE ACC. SAL PRT TO EF	101-20202	14,512.83	
		AUDIT#41 TO ALLOCATE ACC. SAL PRT TO EF	602-20202		5,483.01 -
		AUDIT#41 TO ALLOCATE ACC. SAL PRT TO EF	604-20203		9,049.82 -
		AUDIT#41 TO ALLOCATE ACC. SAL PRT TO EF	604-10100	9,049.82	
		AUDIT#41 TO ALLOCATE ACC. SAL PRT TO EF	602-10100	5,483.01	
		AUDIT#41 TO ALLOCATE ACC. SAL PRT TO EF	101-10100		14,512.83 -
				.00*	
12/31/2016	42	AUDIT#42 TO RECLS PERA & FED WH	101-21700	8,358.68	
		AUDIT#42 TO RECLS PERA & FED WH	101-21703		4,318.51 -
		AUDIT#42 TO RECLS PERA & FED WH	101-21704		4,037.15 -
				.00*	
12/31/2016	43	AUDIT#43 TO REMOVE 12/18 AP-DUE 2017	601-20200	70,000.00	
		AUDIT#43 TO REMOVE 12/18 AP-DUE 2017	601-49-4000-722		70,000.00 -
		AUDIT#43 TO REMOVE 12/18 AP-DUE 2017	378-20200	1,678.75	
		AUDIT#43 TO REMOVE 12/18 AP-DUE 2017	378-47-5601-811		1,678.75 -
				.00*	
12/31/2016	44	AUDIT#44 TO REVERSE PRIOR YR ACC SAL	101-21700	34,057.93	
		AUDIT#44 TO REVERSE PRIOR YR ACC SAL	101-41-1400-101		10,884.46 -
		AUDIT#44 TO REVERSE PRIOR YR ACC SAL	101-41-1940-101		1,785.79 -
		AUDIT#44 TO REVERSE PRIOR YR ACC SAL	101-43-1100-101		13,780.45 -

Period: 12/31/2016 (14/18)

Date	Ref No	Payee or Description	GL Account No	Debit Amount	Credit Amount
		AUDIT#44 TO REVERSE PRIOR YR ACC SAL	101-45-1183-101		542.93 -
		AUDIT#44 TO REVERSE PRIOR YR ACC SAL	101-45-1202-101		3,829.18 -
		AUDIT#44 TO REVERSE PRIOR YR ACC SAL	101-45-1501-101		1,826.08 -
		AUDIT#44 TO REVERSE PRIOR YR ACC SAL	101-49-1002-101		1,819.04 -
				.00*	
12/31/2016	45	AUDIT#45 TO REVERSE PRIOR YR ACC SAL	802-20202	4,464.76	
		AUDIT#45 TO REVERSE PRIOR YR ACC SAL	802-49-4500-101		4,464.76 -
		AUDIT#45 TO REVERSE PRIOR YR ACC SAL	803-20202	2,852.40	
		AUDIT#45 TO REVERSE PRIOR YR ACC SAL	803-43-1230-101		2,852.40 -
		AUDIT#45 TO REVERSE PRIOR YR ACC SAL	804-20203	10,130.21	
		AUDIT#45 TO REVERSE PRIOR YR ACC SAL	804-49-5800-101		10,130.21 -
				.00*	
12/31/2016	46	AUDIT#46 TO ADJ SAL. ACC. CHNGE VAC ACC	802-49-4500-101	814.57	
		AUDIT#46 TO ADJ SAL. ACC. CHNGE VAC ACC	802-20202		814.57 -
		AUDIT#46 TO ADJ SAL. ACC. CHNGE VAC ACC	803-43-1230-101	5,900.00	
		AUDIT#46 TO ADJ SAL. ACC. CHNGE VAC ACC	803-20202		5,900.00 -
		AUDIT#46 TO ADJ SAL. ACC. CHNGE VAC ACC	804-20203	2,418.28	
		AUDIT#46 TO ADJ SAL. ACC. CHNGE VAC ACC	804-49-5800-101		2,418.28 -
				.00*	
12/31/2016	47	AUDIT#47 TO ADJ FUND 101 ACC SAL 4 VACAC	101-21700	8,572.23	
		AUDIT#47 TO ADJ FUND 101 ACC SAL 4 VACAC	101-41-1400-101		8,340.30 -
		AUDIT#47 TO ADJ FUND 101 ACC SAL 4 VACAC	101-41-1940-101	1,172.05	
		AUDIT#47 TO ADJ FUND 101 ACC SAL 4 VACAC	101-43-1100-101	1,125.11	
		AUDIT#47 TO ADJ FUND 101 ACC SAL 4 VACAC	101-45-1183-101	15.50	
		AUDIT#47 TO ADJ FUND 101 ACC SAL 4 VACAC	101-45-1202-101	46.50	
		AUDIT#47 TO ADJ FUND 101 ACC SAL 4 VACAC	101-45-1501-101		591.09 -
				.00*	
12/31/2016	48	AUDIT#48 RECLASS EF CAP OUTLAY TO GF	804-49-5800-723	35,510.00	
		AUDIT#48 RECLASS EF CAP OUTLAY TO GF	801-49-4000-721	10,510.00	
		AUDIT#48 RECLASS EF CAP OUTLAY TO GF	802-49-4500-721	10,510.00	
		AUDIT#48 RECLASS EF CAP OUTLAY TO GF	804-49-5800-550		35,510.00 -
		AUDIT#48 RECLASS EF CAP OUTLAY TO GF	802-49-4500-550		10,510.00 -
		AUDIT#48 RECLASS EF CAP OUTLAY TO GF	801-49-4000-580		10,510.00 -
				.00*	
12/31/2016	49	AUDIT#49 CAPITALIZE WTR & ELEC MTRS INST	804-18300	22,477.50	
		AUDIT#49 CAPITALIZE WTR & ELEC MTRS INST	804-18440	40,875.92	
		AUDIT#49 CAPITALIZE WTR & ELEC MTRS INST	804-49-5800-550		59,703.42 -
		AUDIT#49 CAPITALIZE WTR & ELEC MTRS INST	804-49-5800-401		4,850.00 -
				.00*	
12/31/2016	50	AUDIT#50 CAPITALIZE WTR & ELEC MTRS INST	804-18300	11,368.00	
		AUDIT#50 CAPITALIZE WTR & ELEC MTRS INST	801-18300	38,915.00	
		AUDIT#50 CAPITALIZE WTR & ELEC MTRS INST	804-49-5800-550		11,368.00 -
		AUDIT#50 CAPITALIZE WTR & ELEC MTRS INST	801-49-4000-580		38,915.00 -
				.00*	
12/31/2016	51	AUDIT#51 TO REC CONST PROGRESS FOR WELL	801-18500	23,564.97	
		AUDIT#51 TO REC CONST PROGRESS FOR WELL	801-49-4000-580		23,564.97 -
				.00*	
12/31/2016	52	AUDIT#52 REC MPCA GRNT REC 12/31/16	802-11504	49,420.01	
		AUDIT#52 REC MPCA GRNT REC 12/31/16	802-38-3000-000		49,420.01 -
				.00*	
12/31/2016	53	AUDIT#53 ADJ SHRF CON FOR 2016 PAYOFF	101-42-1110-405	58,378.02	
		AUDIT#53 ADJ SHRF CON FOR 2016 PAYOFF	101-20801		58,378.02 -
				.00*	
12/31/2016	54	AUDIT#54 RECLSS MINING EFFECTS TAC- M.E.	101-33-3401-005	54,686.00	
		AUDIT#54 RECLSS MINING EFFECTS TAC- M.E.	101-33-3401-009		54,686.00 -

Period: 12/31/2016 (14/18)

Date	Ref No	Payee or Description	GL Account No	Debit Amount	Credit Amount
				.00*	
12/31/2016	55	AUDIT#55 RECLASS SLC ADVANCE TO TAXES	101-33-3401-011	1,330.28	
		AUDIT#55 RECLASS SLC ADVANCE TO TAXES	101-31-1010-000		1,330.28 -
				.00*	
12/31/2016	56	AUDIT#56 RECLSS POLICE AID AMT REFUNDED	101-33-3401-011	44,895.20	
		AUDIT#56 RECLSS POLICE AID AMT REFUNDED	101-31-1010-007		44,895.20 -
				.00*	
12/31/2016	57	AUDIT#57 RECLASS MINERAL LEASE REV	101-33-3401-011	4,150.25	
		AUDIT#57 RECLASS MINERAL LEASE REV	101-31-1010-007		4,150.25 -
				.00*	
12/31/2016	58	AUDIT#58 RECLASS PERA & MV FRM ST AID	101-33-3401-011	5,576.24	
		AUDIT#58 RECLASS PERA & MV FRM ST AID	101-33-3401-028		4,529.00 -
		AUDIT#58 RECLASS PERA & MV FRM ST AID	101-33-3401-002		1,047.24 -
				.00*	
12/31/2016	59	AUDIT#59 TO ADJ TAX REC PER SLC CONF	101-10700	15,087.51	
		AUDIT#59 TO ADJ TAX REC PER SLC CONF	101-22200		1,095.36 -
		AUDIT#59 TO ADJ TAX REC PER SLC CONF	101-31-1010-000		13,982.15 -
				.00*	
12/31/2016	60	AUDIT#60 TO CORRECT OTHER PAYABLES	101-41-1940-360	171.05	
		AUDIT#60 TO CORRECT OTHER PAYABLES	101-41-1940-380	576.04	
		AUDIT#60 TO CORRECT OTHER PAYABLES	101-41-1940-360	704.14	
		AUDIT#60 TO CORRECT OTHER PAYABLES	101-41-1940-380	1,133.08	
		AUDIT#60 TO CORRECT OTHER PAYABLES	101-41-1940-439	101.07	
		AUDIT#60 TO CORRECT OTHER PAYABLES	101-42-1210-439	274.45	
		AUDIT#60 TO CORRECT OTHER PAYABLES	101-42-1210-439	480.21	
		AUDIT#60 TO CORRECT OTHER PAYABLES	101-42-1210-439	248.18	
		AUDIT#60 TO CORRECT OTHER PAYABLES	101-43-1100-213	3,049.29	
		AUDIT#60 TO CORRECT OTHER PAYABLES	101-43-1100-380	480.21	
		AUDIT#60 TO CORRECT OTHER PAYABLES	101-43-1100-380	4,076.34	
		AUDIT#60 TO CORRECT OTHER PAYABLES	101-45-1183-380	8.75	
		AUDIT#60 TO CORRECT OTHER PAYABLES	101-45-1202-380	87.45	
		AUDIT#60 TO CORRECT OTHER PAYABLES	101-45-1202-380	943.00	
		AUDIT#60 TO CORRECT OTHER PAYABLES	101-45-1202-439	266.60	
		AUDIT#60 TO CORRECT OTHER PAYABLES	101-45-1501-380	439.19	
		AUDIT#60 TO CORRECT OTHER PAYABLES	101-45-1501-380	227.92	
		AUDIT#60 TO CORRECT OTHER PAYABLES	101-49-1000-446	240.00	
		AUDIT#60 TO CORRECT OTHER PAYABLES	101-20203		13,486.95 -
				.00*	
12/31/2016	61	AUDIT#61 TO CORRECT OTHER PAYABLES	601-48-4000-216	151.84	
		AUDIT#61 TO CORRECT OTHER PAYABLES	601-49-4000-381	3,048.97	
		AUDIT#61 TO CORRECT OTHER PAYABLES	601-20203		3,200.81 -
				.00*	
12/31/2016	62	AUDIT#62 TO CORRECT OTHER PAYABLES	602-49-4500-216	11.00	
		AUDIT#62 TO CORRECT OTHER PAYABLES	602-49-4500-381	21.85	
		AUDIT#62 TO CORRECT OTHER PAYABLES	602-49-4500-381	19.79	
		AUDIT#62 TO CORRECT OTHER PAYABLES	602-49-4500-381	19.79	
		AUDIT#62 TO CORRECT OTHER PAYABLES	602-49-4500-381	622.62	
		AUDIT#62 TO CORRECT OTHER PAYABLES	602-49-4500-381	8,036.30	
		AUDIT#62 TO CORRECT OTHER PAYABLES	602-20203		6,731.35 -
				.00*	
12/31/2016	63	AUDIT#63 TO CORRECT OTHER PAYABLES	603-43-1230-213	1,127.86	
		AUDIT#63 TO CORRECT OTHER PAYABLES	603-43-1230-408	8,080.98	
		AUDIT#63 TO CORRECT OTHER PAYABLES	603-43-1230-439	480.22	
		AUDIT#63 TO CORRECT OTHER PAYABLES	603-43-1230-439	315.71	
		AUDIT#63 TO CORRECT OTHER PAYABLES	603-20203		7,984.75 -

Period: 12/31/2016 (14/16)

Date	Ref No	Payee or Description	GL Account No	Debit Amount	Credit Amount
				.00*	
12/31/2016	64	AUDIT#64 TO CORRECT OTHER PAYABLES	604-49-5600-401	259.29	
		AUDIT#64 TO CORRECT OTHER PAYABLES	604-49-5600-213	484.48	
		AUDIT#64 TO CORRECT OTHER PAYABLES	604-49-5600-259	122,811.22	
		AUDIT#64 TO CORRECT OTHER PAYABLES	604-49-5600-259	53,870.48	
		AUDIT#64 TO CORRECT OTHER PAYABLES	604-49-5600-401	248.18	
		AUDIT#64 TO CORRECT OTHER PAYABLES	604-49-5600-439	480.21	
		AUDIT#64 TO CORRECT OTHER PAYABLES	604-20204		178,143.86 -
				.00*	
12/31/2016	65	AUDIT#65 TO RECLASS SALE OF VEHICLES	101-36-8200-080	692.75	
		AUDIT#65 TO RECLASS SALE OF VEHICLES	101-37-7100-023	881.08	
		AUDIT#65 TO RECLASS SALE OF VEHICLES	101-36-8200-080		1,573.83 -
				.00*	
12/31/2016	68	AUDIT#68 RECLAS SALE LIB CASE-NOT ON CAP	101-13105	20.78	
		AUDIT#68 RECLAS SALE LIB CASE-NOT ON CAP	101-36-8200-080		20.78 -
				.00*	
12/31/2016	67	AUDIT#67 RECLASS WDLND EST LOT SALES	101-36-8200-060	72,000.00	
		AUDIT#67 RECLASS WDLND EST LOT SALES	101-10100		72,000.00 -
		AUDIT#67 RECLASS WDLND EST LOT SALES	301-10100	72,000.00	
		AUDIT#67 RECLASS WDLND EST LOT SALES	301-38-8210-082		72,000.00 -
				.00*	
12/31/2016	68	AUDIT#68 GRANT RECIEVED	301-11500	274,560.00	
		AUDIT#68 GRANT RECIEVED	301-33-3422-011		274,560.00 -
				.00*	
12/31/2016	69	AUDIT#69 TO REC REV OBS TSF SLD TO T&R	604-11501	4,555.00	
		AUDIT#69 TO REC REV OBS TSF SLD TO T&R	604-37-4100-047		4,555.00 -
				.00*	
12/31/2016	70	AUDIT#70 TO REC REV FOR TRSF	301-43-1100-581	56,530.00	
		AUDIT#70 TO REC REV FOR TRSF	301-39-2010-007		56,530.00 -
				.00*	
12/31/2016	71	AUDIT#71 RECLASS NEG EXP (REV ENTRY)	301-43-1100-602	7,955.25	
		AUDIT#71 RECLASS NEG EXP (REV ENTRY)	301-41-1940-524		7,955.25 -
				.00*	
12/31/2016	72	DUPLICATE JE #5TK & #68 PS	101-37-7100-023	20.78	
		DUPLICATE JE #5TK & #68 PS	101-13105		20.78 -
				.00*	
12/31/2016	73	TO CORRECT AUDIT JE#41	101-21700	14,512.83	
		TO CORRECT AUDIT JE#41	101-20202		14,512.83 -
				.00*	
12/31/2016	74	RECORD SHORT SETTLEMENT DUE TO EDA	101-31-1010-000	224.06	
		RECORD SHORT SETTLEMENT DUE TO EDA	101-20802		224.06 -
				.00*	
12/31/2016	75	REDUCE GRANT REC TO SLC CORRESPND AMT	301-33-3422-011	27,000.00	
		REDUCE GRANT REC TO SLC CORRESPND AMT	301-11500		27,000.00 -
				.00*	
12/31/2016	76	TO CORRECT AUDIT JE#46	603-20202	5,841.00	
		TO CORRECT AUDIT JE#46	603-43-1230-101		5,841.00 -
				.00*	
12/31/2016	77	RECLASS INS. CLM PROCEEDS TO FUND 301	101-37-7100-022	27,500.00	
		RECLASS INS. CLM PROCEEDS TO FUND 301	301-33-3422-087		27,500.00 -
				.00*	
12/31/2016	78	ADJUST FOR INVENTORY JE #13	601-48-4000-580	3,730.00	
		ADJUST FOR INVENTORY JE #13	601-48-4000-439		3,730.00 -
				.00*	
12/31/2016	79	RND UP EVN NMBR TO AGREE TO BUDGET& GWFS	378-39-2010-004		.04 -
		RND UP EVN NMBR TO AGREE TO BUDGET&			

Period: 12/31/2016 (14/16)

Date	Ref No	Payee or Description	GL Account No	Debit Amount	Credit Amount
		GWFS	378-39-2010-005		.04 -
		RND UP EVN NMBR TO AGREE TO BUDGET& GWFS	378-39-2010-008		.04 -
		RND UP EVN NMBR TO AGREE TO BUDGET& GWFS	301-39-2010-000		.04 -
		RND UP EVN NMBR TO AGREE TO BUDGET& GWFS	101-47-0000-720	.04	
		RND UP EVN NMBR TO AGREE TO BUDGET& GWFS	101-47-0000-721	.04	
		RND UP EVN NMBR TO AGREE TO BUDGET& GWFS	601-49-4000-721	.04	
		RND UP EVN NMBR TO AGREE TO BUDGET& GWFS	604-49-5600-721	.04	
				.00*	
12/04/2016	80	TO REC 1ST HALF TIF DUE TO EDA TO REC 1ST HALF TIF DUE TO EDA	102-47-0000-720 102-20600	38,115.63	38,115.63 -
				.00*	
12/04/2016	81	TO CORRECT JE 22-26, ASST/LIABLTY ACCTS TO CORRECT JE 22-26, ASST/LIABLTY ACCTS TO CORRECT JE 22-26, ASST/LIABLTY ACCTS TO CORRECT JE 22-26, ASST/LIABLTY ACCTS TO CORRECT JE 22-26, ASST/LIABLTY ACCTS TO CORRECT JE 22-26, ASST/LIABLTY ACCTS TO CORRECT JE 22-26, ASST/LIABLTY ACCTS TO CORRECT JE 22-26, ASST/LIABLTY ACCTS TO CORRECT JE 22-26, ASST/LIABLTY ACCTS	902-11999 902-22399 601-11999 601-22399 602-11999 602-22399 603-11999 603-22399 604-11999 604-22399	623,021.52 37,758.88 66,078.04 75,517.76 141,595.80	623,021.52 - 37,758.88 - 66,078.04 - 75,517.76 - 141,595.80 -
				.00*	
12/04/2016	82	TO CAPITALIZE CITY HAL SIDEWALK/CURB TO CAPITALIZE CITY HAL SIDEWALK/CURB	901-16101 901-41-1400-550	14,110.00	14,110.00 -
				.00*	
12/04/2016	83	TO CAPITALIZE GARDEN DRIVE TO CAPITALIZE GARDEN DRIVE	901-16300 901-43-1100-563	59,741.70	59,741.70 -
				.00*	
12/04/2016	84	TO CAPITALIZE STREETS&CAT&FIBERS& PARKS TO CAPITALIZE STREETS&CAT&FIBERS& PARKS TO CAPITALIZE STREETS&CAT&FIBERS& PARKS	901-16400 901-43-1100-563 901-45-1202-535	212,289.60	208,134.80 - 6,135.00 -
				.00*	
12/04/2016	85	TO CAPITALIZE 2017 FORD EXPLORER TO CAPITALIZE 2017 FORD EXPLORER	901-16440 901-42-1110-550	27,729.45	27,729.45 -
				.00*	
12/04/2016	86	TO CAPITALIZE 2016 FORD 250 TO CAPITALIZE 2016 FORD 250	901-16440 901-43-1100-563	24,594.70	24,594.70 -
				.00*	
12/04/2016	87	TO REMOVE 2016 FORD EXPLORER(TOTALLED) TO REMOVE 2016 FORD EXPLORER(TOTALLED) TO REMOVE 2016 FORD EXPLORER(TOTALLED)	901-16450 901-16440 901-37-7100-001	6,461.26 25,462.41	31,923.67 -
				.00*	
12/04/2016	88	TO REMOVE 07 DURANGO & 99 FORD TRCK-SOLD TO REMOVE 07 DURANGO & 99 FORD TRCK-SOLD TO REMOVE 07 DURANGO & 99 FORD TRCK-SOLD TO REMOVE 07 DURANGO & 99 FORD TRCK-SOLD TO REMOVE 07 DURANGO & 99 FORD TRCK-SOLD	901-16450 901-16440 901-16450 901-16440 901-37-7100-001	54,208.48 41,840.41 75,184.51	54,208.48 - 117,024.92 -
				.00*	
12/04/2016	89	TO CORRECT LIC.VEH TO AGREE TO MODULE TO CORRECT LIC.VEH TO AGREE TO MODULE	604-49-5600-550 604-16440	.58	.58 -

Period 12/31/2016 (14/16)

Date	Ref No	Payee or Description	GL Account No	Debit Amount	Credit Amount
				.00*	
12/04/2016	90	TO POST 2016 DEPR PER CIVIC MODULE	901-42-1500-424	2,322.72	
		TO POST 2016 DEPR PER CIVIC MODULE	901-43-1100-424	430,437.94	
		TO POST 2016 DEPR PER CIVIC MODULE	901-42-1110-424	4,088.77	
		TO POST 2016 DEPR PER CIVIC MODULE	901-45-1202-424	83,749.13	
		TO POST 2016 DEPR PER CIVIC MODULE	901-42-1210-424	43,457.20	
		TO POST 2016 DEPR PER CIVIC MODULE	901-41-1400-424	54,032.83	
		TO POST 2016 DEPR PER CIVIC MODULE	901-45-1501-423	13,845.35	
		TO POST 2016 DEPR PER CIVIC MODULE	901-18110		50,388.88 -
		TO POST 2016 DEPR PER CIVIC MODULE	901-18210		79,888.08 -
		TO POST 2016 DEPR PER CIVIC MODULE	901-18310		350,207.80 -
		TO POST 2016 DEPR PER CIVIC MODULE	901-18410		88,861.52 -
		TO POST 2016 DEPR PER CIVIC MODULE	901-18450		84,771.10 -
				.00*	
12/04/2016	91	TO POST 2016 DEPR PER CIVIC MODULE	801-49-4000-420	26,005.87	
		TO POST 2016 DEPR PER CIVIC MODULE	801-18210		4,815.27 -
		TO POST 2016 DEPR PER CIVIC MODULE	801-18310		21,190.80 -
		TO POST 2016 DEPR PER CIVIC MODULE	802-49-4500-420	52,436.80	
		TO POST 2016 DEPR PER CIVIC MODULE	802-18210	11,043.85	
		TO POST 2016 DEPR PER CIVIC MODULE	802-18310		59,778.24 -
		TO POST 2016 DEPR PER CIVIC MODULE	802-18410		3,702.41 -
		TO POST 2016 DEPR PER CIVIC MODULE	803-43-1230-420	35,130.41	
		TO POST 2016 DEPR PER CIVIC MODULE	803-18210		638.05 -
		TO POST 2016 DEPR PER CIVIC MODULE	803-18450		34,492.38 -
		TO POST 2016 DEPR PER CIVIC MODULE	804-49-5600-420	17,382.12	
		TO POST 2016 DEPR PER CIVIC MODULE	804-18310	11,092.45	
		TO POST 2016 DEPR PER CIVIC MODULE	804-18110		930.00 -
		TO POST 2016 DEPR PER CIVIC MODULE	804-18210		23,518.14 -
		TO POST 2016 DEPR PER CIVIC MODULE	804-18450		4,008.43 -
				.00*	
12/31/2016	92	TO POST 2016 DEPR FOR ITEMS RMD DRNG YR	901-18450		15,892.95 -
		TO POST 2016 DEPR FOR ITEMS RMD DRNG YR	901-43-1100-424	11,702.49	
		TO POST 2016 DEPR FOR ITEMS RMD DRNG YR	901-42-1110-424	3,990.48	
				.00*	
12/31/2016	93	TO CAPTLZ BIKE TRAIL/MT IRON DRIVE/WDLND	901-18500	1,007,091.98	
		TO CAPTLZ BIKE TRAIL/MT IRON DRIVE/WDLND	901-43-1100-583		1,007,091.98 -
				.00*	
12/31/2016	94	TO ADJ TAX REC FOR SPC ASSMT/SLC PORTION	101-31-1010-000	234.28	
		TO ADJ TAX REC FOR SPC ASSMT/SLC PORTION	101-10700		234.28 -
		TO ADJ TAX REC FOR SPC ASSMT/SLC PORTION	378-12100	234.28	
		TO ADJ TAX REC FOR SPC ASSMT/SLC PORTION	378-38-1000-000		234.28 -
				.00*	
12/31/2016	95	RECLS AMT CERT TO SLC AS DEF/REC AS CURN	378-12300	38,193.38	
		RECLS AMT CERT TO SLC AS DEF/REC AS CURN	378-12100		38,193.38 -
		RECLS AMT CERT TO SLC AS DEF/REC AS CURN	378-22200		38,193.38 -
		RECLS AMT CERT TO SLC AS DEF/REC AS CURN	378-25300	38,193.38	
				.00*	
12/31/2016	96	RECLASS	101-33-3401-010	5,020.00	
		RECLASS	101-38-8200-087		5,020.00 -
				.00*	
12/31/2016	97	ADJ NET INVESTED IN SFA @ 12/31/16	901-25300	1,909,733.08	
		ADJ NET INVESTED IN SFA @ 12/31/16	901-28000		1,909,733.08 -
				.00*	
12/31/2016	98	RECLASS EDA CAPITAL CONTR. FOR GW STMT	901-43-1100-583	183,712.77	
		RECLASS EDA CAPITAL CONTR. FOR GW STMT	901-37-7100-085		183,712.77 -



Period: 12/31/2016 (14/16)

Date	Ref No	Payee or Description	GL Account No	Debit Amount	Credit Amount
				.00*	
12/31/2016	701	EDA #701-1 TO ADJ DEFERRED REV & REC REV	701-22200	22,236.88	
		EDA #701-1 TO ADJ DEFERRED REV & REC REV	701-31-1010-100		22,236.88 -
				.00*	
12/31/2016	702	EDA #701-2 TO REC DUE TO CITY @ 12/31/16	701-41-1400-101	8,088.25	
		EDA #701-2 TO REC DUE TO CITY @ 12/31/16	701-41-1400-311	459.45	
		EDA #701-2 TO REC DUE TO CITY @ 12/31/16	701-49-1000-023	855.00	
		EDA #701-2 TO REC DUE TO CITY @ 12/31/16	701-20800		9,400.70 -
				.00*	
12/31/2016	703	EDA #701-3 TO REC FROM CITY FOR SETTLMNT	701-13100	15,553.58	
		EDA #701-3 TO REC FROM CITY FOR SETTLMNT	701-31-1010-000		15,329.50 -
		EDA #701-3 TO REC FROM CITY FOR SETTLMNT	701-31-1010-000		224.08 -
		EDA #701-3 TO REC FROM CITY FOR SETTLMNT	702-13100	38,115.83	
		EDA #701-3 TO REC FROM CITY FOR SETTLMNT	702-31-1010-014		38,115.83 -
		EDA #701-4 TO REC A/P @ 12/31/16	701-49-1000-023	10,122.50	
		EDA #701-4 TO REC A/P @ 12/31/16	701-41-1400-311	1,750.00	
		EDA #701-4 TO REC A/P @ 12/31/16	701-20200		11,872.50 -
		EDA #701-4 TO REC A/P @ 12/31/16	702-41-1430-014	34,304.07	
		EDA #701-4 TO REC A/P @ 12/31/16	702-20200		34,304.07 -
		EDA #701-5 TO RECLASS SILICON LEASE	701-37-7100-001	35,000.00	
		EDA #701-5 TO RECLASS SILICON LEASE	701-10105		35,000.00 -
		EDA #701-5 TO RECLASS SILICON LEASE	704-10105	35,000.00	
		EDA #701-5 TO RECLASS SILICON LEASE	704-37-7100-001		35,000.00 -
				.00*	
12/31/2016	704	EDA #701-6 TO RECLASS SILICN DBT PYMTS	702-10105	35,000.00	
		EDA #701-6 TO RECLASS SILICN DBT PYMTS	702-41-1430-014		35,000.00 -
		EDA #701-6 TO RECLASS SILICN DBT PYMTS	704-49-1000-024	289.97	
		EDA #701-6 TO RECLASS SILICN DBT PYMTS	704-49-1000-028	34,710.03	
		EDA #701-6 TO RECLASS SILICN DBT PYMTS	704-10105		35,000.00 -
				.00*	
12/31/2016	705	EDA #701-7 TO REC A/R FOR NP/EDA/SILICON	701-11504	1,008.98	
		EDA #701-7 TO REC A/R FOR NP/EDA/SILICON	701-37-7100-023		1,008.98 -
				.00*	
12/31/2016	706	EDA #701-8 TO RECLASS TIF #15 COSTS	703-41-1520-015	2,800.00	
		EDA #701-8 TO RECLASS TIF #15 COSTS	703-10105		2,800.00 -
		EDA #701-8 TO RECLASS TIF #15 COSTS	702-10105	2,800.00	
		EDA #701-8 TO RECLASS TIF #15 COSTS	702-41-1420-014		2,800.00 -
				.00*	
12/31/2016	707	EDA #701-9 TO RECLS TIF#15 EXP FRM 702	703-41-1520-015	2,603.25	
		EDA #701-9 TO RECLS TIF#15 EXP FRM 702	703-10105		2,603.25 -
		EDA #701-9 TO RECLS TIF#15 EXP FRM 702	702-10105	2,603.25	
		EDA #701-9 TO RECLS TIF#15 EXP FRM 702	702-41-1430-015		2,603.25 -
				.00*	
12/31/2016	708	EDA #701-10 TO RECLS TIF#15 NS EXPENSE	703-41-1520-015	2,400.00	
		EDA #701-10 TO RECLS TIF#15 NS EXPENSE	703-10105		2,400.00 -
		EDA #701-10 TO RECLS TIF#15 NS EXPENSE	702-10105	2,400.00	
		EDA #701-10 TO RECLS TIF#15 NS EXPENSE	702-41-1430-014		2,400.00 -
				.00*	
12/31/2016	709	EDA #701-11 TO ZERO DUE TO/FROM 701& 702	701-10105	5,859.22	
		EDA #701-11 TO ZERO DUE TO/FROM 701& 702	701-10100		5,859.22 -
		EDA #701-11 TO ZERO DUE TO/FROM 701& 702	702-10100	5,859.22	
		EDA #701-11 TO ZERO DUE TO/FROM 701& 702	702-10105		5,859.22 -
				.00*	
12/31/2016	710	EDA #701-12 TO RC DUE TO/FROM BW 701&702	703-10105	7,803.25	
		EDA #701-12 TO RC DUE TO/FROM BW 701&702	703-10100		7,803.25 -
		EDA #701-12 TO RC DUE TO/FROM BW 701&702	701-10100	7,803.25	
		EDA #701-12 TO RC DUE TO/FROM BW 701&702	701-10105		7,803.25 -

Period: 12/31/2016 (14/16)

Date	Ref No	Payee or Description	GL Account No	Debit Amount	Credit Amount
				.00*	
12/31/2016	711	EDA #701-13 TO MVE TIF#14 NS REPORT 2015	702-41-1420-014	990.00	
		EDA #701-13 TO MVE TIF#14 NS REPORT 2015	702-10105		990.00 -
		EDA #701-13 TO MVE TIF#14 NS REPORT 2015	701-10105	990.00	
		EDA #701-13 TO MVE TIF#14 NS REPORT 2015	701-41-1420-014		990.00 -
		EDA #701-13 TO MVE TIF#14 NS REPORT 2015	701-41-1400-311	990.00	
		EDA #701-13 TO MVE TIF#14 NS REPORT 2015	701-41-1420-014		990.00 -
				.00*	
12/31/2016	712	EDA #701-14 TO MV TIF#14 PUB/DISCOSLURE	702-41-1420-014	94.50	
		EDA #701-14 TO MV TIF#14 PUB/DISCOSLURE	702-10105		94.50 -
		EDA #701-14 TO MV TIF#14 PUB/DISCOSLURE	701-10105	94.50	
		EDA #701-14 TO MV TIF#14 PUB/DISCOSLURE	701-41-1420-014		94.50 -
				.00*	
12/31/2016	713	EDA #701-15 TO RECLS TIF#14 EXP TO LCP	702-41-1430-014	34,394.97	
		EDA #701-15 TO RECLS TIF#14 EXP TO LCP	702-10105		34,394.97 -
		EDA #701-15 TO RECLS TIF#14 EXP TO LCP	701-10105	34,394.97	
		EDA #701-15 TO RECLS TIF#14 EXP TO LCP	701-41-1420-014		34,394.97 -
				.00*	
12/31/2016	714	EDA #701-16 TO RCL REFN OF OVPMT BY TIF	701-41-1420-014	538.30	
		EDA #701-16 TO RCL REFN OF OVPMT BY TIF	701-10105		538.30 -
		EDA #701-16 TO RCL REFN OF OVPMT BY TIF	702-10105	538.30	
		EDA #701-16 TO RCL REFN OF OVPMT BY TIF	702-41-1420-014		538.30 -
				.00*	
12/31/2016	715	EDA#701-17 TO CORRECT DEPARTMENT	702-41-1430-014	2,400.00	
12/31/2016	716	EDA#701-17 TO CORRECT DEPARTMENT	702-41-1420-014		2,400.00 -
Documents: 114	Transactions: 464		Totals:	12,533,129.15	12,533,129.15 -

We would like to thank you for your generous donation to the 2017 MIB Chemical Free All Night Grad Party. We couldn't have had such a wonderful success without your support, whether it be financially or through gifts.

Yours truly,

The Mountain-Iron Buhl Class of 2017

Chase Henderson  
Amanda  
Archives Olson  
Nakotah Huski  
Colin Mee  
Eric Gobel  
Austin Dague  
Dustin Poe  
Ben Hise  
Chelsea Mason  
Heather Haberman  
John Post  
Zi Wang  
Mya Buffetta  
Angelia Kominen  
Austin Sandnas  
Julia Rudolph  
Patty Overby