

VALHALLA ASSOCIATION FIFTEEN ASSOCIATION ANNUAL MEETING

MINUTES – June 27, 2023 – 6 PM Valhalla Party Room

- I. **Call to Order:** President Jill Bailey called the meeting to order at 6 PM. Welcome Owners, Directors & Guests.
- II. **Roll Call > 50% quorum required.** Secretary Linda Castiglioni did roll call. See attached roll-call sheet. Achieved > 50% quorum. Actual = 61.4%
- III. **Proof of Notice of Meeting.** Exhibit 2 in 2023 Annual Packet. Notices sent to Owners on June 6, 2023. Notation: Entire Annual Packet sent to Owners will be included with these minutes.

IV. Reports of Officers

- a. **Secretary's Report:** Linda Castiglioni, Secretary.
Valhalla Fifteen Association Minutes of 2022 Annual Meeting
See Exhibit 3 in Annual Packet. Minutes of Annual Meeting Valhalla Fifteen Association on March 21, 2022. A motion was made and seconded to approve the minutes as presented. No discussion. Motion carried.
- b. **Treasurer's Report:** Jill Bailey, Treasurer.
Linda Castiglioni prepared and presented Treasurer's Report. See attached Treasurer's report on power point. Refer to Annual Packet for all financial Exhibits.

Valhalla Fifteen Association Financial Reports
Valhalla Fifteen Association Financial Strategy
Valhalla Fifteen Association approved 2023 budget presentation.

Reviewed and explained the following Financial Exhibits.

- Exhibit 6 – Independent Accountant's Review Report December 31, 2020
Exhibit 7 - Independent Accountant's Review Report December 31, 2021
Exhibit 8 – 2023 Shared Valhalla Management Association Annual Shared Budget
Exhibit 9 – 2023 Shared Valhalla Management Recreational Building Reserve Statement
Exhibit 10 – 2023 Shared Valhalla Equipment Reserves Statement
Exhibit 11 – Valhalla Fifteen Association – 2023 Reserve Statement for Capital Expenses
Exhibit 12 – Valhalla Fifteen Association - 2022 & 2023 Capital Reserve Expenditures
Exhibit 13 – Valhalla Fifteen Association interest earning Reserve Account (Capital Expenditures). Merchants Bank Statement 5/31/2023
Exhibit 14 – Valhalla Fifteen Association Checking Account "Operating/Cash" Merchants Bank Statement 5/31/2023
Exhibit 15 – Valhalla Fifteen Association Income Statement Reports
Revenues and Expenses 2022 (January 1st – December 31st)
Revenues and Expenses 2023 (January 1st – April 30th)
Exhibit 16 – Valhalla Fifteen Association Balance Sheet Consolidated Reports
As of 12/31/2022, Accrual Basis; (01/01/2022 to 12/31/2022)
As of 04/30/2023, Accrual Basis; (01/01/2023 to 04/01/2023)
Exhibit 17 – Valhalla Fifteen Association Cash Flow Statement Consolidated Reports
Accrual Basis, from 01/01/2022 to 12/31/2022, by month
Accrual Basis, from 01/01/2023 to 04/30/2023, by month
Exhibit 18 – 2022 Budget vs Actual Consolidated Report

VALHALLA ASSOCIATION FIFTEEN ASSOCIATION ANNUAL MEETING
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Exhibit 19 – 2023 Valhalla Fifteen Association Budget.

2023 Operating Budget = \$307,591

2023 Reserve Budget = \$41,601

2023 Total Budget = \$349,192 (Combined 2023 Operating and Reserve Budgets)

Exhibit 20 – Valhalla Fifteen Association Budget Details. Key areas highlighted for increases and decreases.

- c. President's Report: Jill Bailey. See Exhibit 1 – President's letter dated June 5, 2023.
- d. Vice President's Report: Danette Anderson. The Ad Hoc Valhalla Fifteen Governing Documents Committee completed a review of the amended governing documents. Valhalla Fifteen Association amended governing documents were effective August 29, 2022. Valhalla Management Association (VMA) original governing documents are being revised. Potential revisions of Valhalla Fifteen Association governing documents are on hold until VMA implements their amended governing documents as changes in VMA's documents may impact Valhalla Fifteen Association's governing documents.

V. Nomination and Election of New Directors

- a. Presentation of written nominations. See Exhibit 2 for Valhalla Fifteen Association Board of Directors Ballot 2023. Kevin Castiglioni on the ballot.
- b. Nominations from the floor. President Jill Bailey opened the floor up for nominations from the floor. Requested nominations from the floor. No nominations from the floor. President Jill Bailey closed the nominations from the floor. Result one candidate for Board of Directors.
- d. Vote. A motion was made and seconded to elect Kevin Castiglioni to the Board of Directors. Motion carried.

VI. Comments from the floor. Comments and questions were taken from 6:45PM to 7:00PM from owners.

Meeting adjourned at 7:00PM.

Board of Directors Meeting – following Annual Meeting

- 1) President Jill Bailey called the meeting to order at 7:01PM
- 2) Current Board of Directors: Jill Bailey, Danette Anderson, Kay Aune, Kevin Castiglioni, Linda Castiglioni
- 3) Election of Officers - Results:
 - a. Jill Bailey, President, and Treasurer
 - b. Danette Anderson, Vice President
 - c. Linda Castiglioni, Secretary
- 4) Master Board Representative – Valhalla Management Association
 - a. Linda Castiglioni – elected for a 3-year term.
- 5) RAMB – Valhalla Management Association
 - a. Jill Bailey
- 6) Discussed Director Code of Conduct document.

Meeting adjourned at 7:34 PM

Minutes respectfully submitted: Linda Castiglioni, Secretary



Valhalla Fifteen Association Treasurer's Report

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AGENDA

- Introduction
- Primary Financial Goals
- Valhalla Management Association Audits
- Valhalla Complex 2023 Annual Shared Budget
- Valhalla Fifteen Financial Reports
- Valhalla Fifteen Financial Strategy
- Valhalla Fifteen Approved 2023 Budget
- Summary

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INTRODUCTION

Valhalla Fifteen Association is a Corporation.

- The purpose for the Corporation is *“to provide for the maintenance, preservation, architectural control, operation, and management of Valhalla Fifteen Association, for the health, safety, and welfare of the Owners thereof, and for the preservation of the value and aesthetic character of the residential Units and Common Elements.”*
- *“To exercise and carry out the powers and duties now or hereafter granted, or imposed by law, the Declaration, or the Corporation’s Bylaws, and to do such other lawful acts or things, reasonably necessary for carrying out the Corporation’s purposes; provide that no actions shall be authorized or undertaken which violate any state or federal laws applicable to nonprofit corporations.”*

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INTRODUCTION – Treasurer's Responsibilities

- Responsible for all financial assets of the Association
- Keeping the Association’s financial books, assessment rolls, and accounts
- Shall cause the books of the Association to be kept in accordance with *customary and accepted accounting practices* and shall submit them to the Board of Directors for its examination upon request
- Shall cause all monies and other monetary assets of the Association to be deposited in the name of or to the credit of the Association in depositories designated by the Board of Directors
- Shall cause the funds of the Association to be disbursed as ordered by the Board of Directors
- Shall perform all other duties incident to the Office of the Treasurer

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Introduction:

What are the three (3) types of Assessments?

- **Annual Assessments:** Cover the anticipated Common Expenses for the year. Paid in *equal monthly* installments. Provide for adequate reserve fund for the replacement of the Common Elements. Must benefit all 60 Units.
- **Special Assessments:** This is in addition to the Annual Assessments. May be used only to defray, in whole or in part, the cost of any unforeseen or unbudgeted Common Expense, or the cost of any capital improvement. Must benefit all 60 Units.
- **Limited Allocation Assessments:** In addition to Annual Assessments and Special Assessments. Assessments that are assigned exclusively against the Units that benefit. (Anything that benefits fewer than all the 60 Units.)

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PRIMARY Financial GOALS

Valhalla Fifteen Association

- Ensure **Generally Accepted Accounting Principles (GAAP)** are incorporated and followed. These are the standards and rules governing the accounting profession resulting in trust of the financial information presented. (MN Statutes require GAAP.)
- Transfer all Reserve Funds paid monthly through Annual Assessments into the Association's Reserve Accounts. Transfer funds *monthly* into Reserve Accounts. 2023 Budget approximately \$3466/mo. (Replenish Reserve Account \$41,600 over 12 months.) Begin August 2023.
- Transfer all Surplus Funds into the Association's Reserve Accounts. Transfer funds at least *semi-annually* into the Association's Reserve Accounts. Surplus funds are any funds remaining after payment of or the provision for monthly Common Expenses.
- Develop a Strategic Plan to focus on saving for future capital needs. Potential Goal is to have a minimum of \$500K+ in the Association's Reserve Accounts by TBD date.
- Ensure Valhalla Fifteen Association's governing documents are followed and assign Limited Allocation Assessments to individual Units that benefit.

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Valhalla Management Association Financial Reports

- Financial Statements December 31, 2020
- Financial Statements December 31, 2021

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Valhalla Management Association Financial Reports – Exhibit 6

Independent Accountant's Review Report for Financial Statements ending December 31, 2020

Significant Accounting Policies noted (page 8)

- Cash in FDIC Bank accounts exceed \$250,000. High risk
- Common Expenses are allocated by % of ownership by Association. Valhalla Fifteen = 15.71%
- In 2020, there was One operating bank account for all 13 Associations. All revenues were deposited into this One bank account. Individual Association's Operating Accounts are kept virtually on a spreadsheet or within Valhalla Management Association's Accounting software. Funds are routinely floated between Associations to cover expenses.

Basis of Accounting - CASH (page 8)

- Revenues are recognized when paid; not earned
- Expenditures are recognized when paid; not incurred
- Member (owners) receivable and amounts due vendors and suppliers are not included in the financial statements.

Liquidity & Availability (page 9)

- \$593,147 Cash in One Account as of December 31, 2020. This exceeded the FDIC \$250,000 limit.

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Valhalla Management Association Financial Reports – Exhibit 7

Independent Accountant's Review Report for Financial Statements ending December 31, 2021

Known Departure from Accounting Principles Generally Accepted in the United States of America (GAAP) (Page 2). The Association does not maintain historical cost and depreciation records for property and equipment as required by GAAP.

Basis of Accounting (Page 8). Financial statements are now prepared on the *accrual basis* of accounting and reflect all receivable, payables, and other liabilities.

Significant Accounting Policies noted (Page 9 & 10)

- Property and Equipment (Page 9 – Note 1). There is no capitalization policy and the Association records capital purchases as expenses; departure from GAAP. Association does not disclose its property and equipment on financial statements at historic cost net of accumulated depreciation as required by GAAP.
- Use of Estimates (Page 10 - Note 1). Management uses estimates and assumptions in preparing financial statements. Actual results could differ from those estimates.

Concentration of Cash and Credit Risk (Page 10 - Note 3). Cash deposits exceeded FDIC \$250,000. Potential accounting loss that the Association would have incurred had the financial institution not been able to return monies in excess of \$250,000 amounted to \$1,508,631 on December 31, 2021. (There is still One operating account for all 13 associations.)

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Valhalla Management Association Financial Reports – Exhibit 7 - Continued

Liquidity and Availability (Page 11 – Note 4). As part of the Association's liquidity management plan, financial assets are structured to be available as its general expenditures, liabilities, and other obligations come due. None of the financial assets are subject to contractual restrictions that make them unavailable for general expenditures within one year of the statement of assets, liabilities, and net assets without restriction dates. (This practice may give a false impression an Association has money to spend on discretionary expenditures.)

- The Association maintains records of operating cash and replacement reserves by each specific Association.
- Negative balances (\$\$\$\$) reflect an outstanding check on December 31, 2021, that exceeded that specific Association's allocated cash balance on the virtual spreadsheet/software system (Association's Five, Seven, Eight, Nine, Ten).

In essence, these five (5) Association's did not have enough cash to pay their monthly operating expenses and the other eight (8) Association's funds were used to pay for these five (5) Association's expenses.

- There was a total of **\$87,917** Assets of eight (8) Associations (One, Two, Three, Four, Six, Eleven, Twelve and Fifteen); that were reallocated to pay for five (5) Associations Liabilities (Five, Seven, Eight, Nine, Ten).

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2023 Valhalla Management Association Valhalla Complex Shared Budget Exhibit 8

- Overall, 2023 Shared Expenses for the Valhalla Complex **increased 9%** according to Exhibit 8.
- However, on Valhalla Fifteen Association Budget these Shared Expenses from the Valhalla Complex **increased 13%** according to Exhibit 19
- Further clarification and understanding of calculation variances is required.

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2022 Valhalla Management Association Valhalla Complex Shared Reserve Worksheet Exhibit 9 & 10

Recreation Building: Initial Cost of Capital \$676,584; Exhibit 9

- Reserved \$\$ Required = **\$443,168** for overall complex
 - Valhalla Fifteen's share of this requirement = **\$69,608**
 - Valhalla Fifteen's share of Annual saving's requirement = **\$5,723**

Valhalla Common Equipment: Initial Cost of Capital \$215,534; Exhibit 10

- Reserved \$\$ Required = **\$215,534** for overall complex
 - Valhalla Fifteen's share of this requirement = **\$19,057**
 - Valhalla Fifteen's share of Annual saving's requirement = **\$2,911**

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2022 Valhalla Fifteen Association Reserve Worksheet - Exhibit 11

Total Cost of all Capital Items Listed = \$1,598,507 (inflation included)

- Reserved \$\$ Required = **\$1,003,197**; includes the below Complex \$\$'s
 - Valhalla Fifteen's share of Valhalla Recreation Area requirement = **\$69,608**
 - Valhalla Fifteen's share of Valhalla Common Equipment requirement = **\$19,057**
- 2023 Budget is 10% of Total Reserve required = **\$100,320**; minimum required.

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Valhalla Fifteen Association Financial Statements

Please submit questions in writing regarding the financial statements. Thank you!

- Exhibit 12:
 - January – December 2022 Detail Expenses
 - January – April 2023 Detail Expenses
- Exhibit 15:
 - January – December 2022 Income Statement Consolidated
 - January – April 2023 Income Statement Consolidated
- Exhibit 16:
 - January – December 2022 Balance Sheet Consolidated
 - January – April 2023 Balance Sheet Consolidated
- Exhibit 17:
 - January – December 2022 Cash Flow Statement Consolidated
 - January – April 2023 Cash Flow Statement Consolidated
- Exhibit 18:
 - January – December 2022 Budget vs Actuals
 - January – April 2023 Budget vs Actuals

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Valhalla Fifteen Association Reserve Accounts – Exhibit 13

- Merchant Bank Reserve Accounts (two accounts) = \$261,843 as of May 31, 2023.
 - April 2023, transferred \$125,000 from the Checking Account into Money Market (Reserve) Account.
 - No Reserve or Surplus money transfers from the Checking Account into the Reserve Account occurred in 2022.
 - 2022 Budget called for a transfer of **\$31,870** (Reserve monies) from the Checking into the Reserve Account; plus, the Special Assessment (Reserve monies) of **\$105,951**; = Total of **\$137,821**
 - An additional **\$12,821** will be transferred into the Reserve Account for the 2022 Budget requirements and **\$15,935** for Q1 & Q2 for 2023. Pending transfers.
 - Special Assessment paid by Owners for Interior Project transferred into Reserve Account in April 2023. Total of Special Assessment Paid = \$105,951.10.
 - Reserve monies paid by Owners must be transferred into the Reserve Account and used for Reserve items only. Takes financial discipline.
 - 2022 Total Reserve Monies used for Interior Project = \$68,168.89
 - December 31, 2021 – Reserve Account Balance = \$169,496.59
 - Two significant negative non-budgeted near-misses in 2022; these unbudgeted projects would have depleted all Reserve monies and increased legal expenses/risks for Valhalla Fifteen Association resulting in a Special Assessment in 2023 for all Owners.

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Valhalla Fifteen Association Reserve Accounts – Exhibit 13 - Continued

- **Business Strategy:** Keep less than \$250,000 in each of the interest-bearing Money Market (Reserve) Accounts. Open additional Bank (Reserve) Accounts, as needed to ensure the Association is below FDIC limits of \$250,000.
- **Business Strategy:** Ensure Reserve monies are transferred from the operating (cash) checking account into the Reserve Account on a timely basis and are not used for operating expenses.
- Monies in these Reserve accounts may only be used for Capital Expenditures listed on the Reserve Worksheets per MN State Statutes.

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Valhalla Fifteen Association Cash (Operating/Checking) Account – Exhibit 14

- Merchant Bank Account = \$44,486 as of May 31, 2023.
- Merchant Bank Account = \$67,956 as of June 26, 2023

- All Valhalla Fifteen Association Owners' payments go directly into this account.
 - This account was activated on 4/26/2022.
 - Before April 2022, all Thirteen (13) Association's Owner's monies were deposited into one Valhalla Complex account.

- Valhalla Management makes one transfer a month (debt) into the Valhalla Management Association Bank Account to pay for operating expenses for the overall complex and Valhalla Fifteen's operating expenses.
 - Valhalla Fifteen's initial investment into this shared account = \$53,318.83 (> 2 months expenses)

- Business Strategy: Keep no more than two (2) months of operating expenses in Valhalla Fifteen Association's Cash (Operating/Checking) Account = \$51,265.

- All surplus funds will be transferred to Valhalla Fifteen's Reserve (Money Market – interest bearing) account.

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Valhalla Fifteen Association 2023 Budget

- Valhalla Fifteen Association direct expenses remain flat

- Shared Valhalla Complex allocated expenses increased 9-13%

- Overall, Valhalla Fifteen Association Budget increased 9.57%
 - 2023 Budget = \$349,192

- Annual Assessment – Paid monthly by Owners increased 9.57%
 - 1.8% ownership = **\$523.79**; effective 08/01/2023;
 - Total saved to Reserve = **\$62.40**/mo
 - 1.6% ownership = **\$465.59**; effective 08/01/2023;
 - Total saved to Reserve = **\$55.47**/mo

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Valhalla Fifteen Association 2023 Budget – cont.

- \$\$'s increase in Annual Assessment will be transferred to Reserve Account for Capital Expenses listed on the Reserve Worksheet.
- **Total Reserve Saving = \$41,601**
 - Reserve savings required per year = \$34,784
 - Additional Reserve savings – depreciation for interior expenses in 2022 = \$6,817
 - Will add \$6,817 for 10 years to pay forward.

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2023 AREAS OF FOCUS

- Touch up Interior Paint. Repair walls as needed – Operating Expense
- Exterior Lawn Focus to nurture seeding – Operating Expense
- Research Interior Door Replacements – Capital Expense: Non-Budgeted
- Finish Interior Flooring Project - Capital Expense Budgeted

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Topics Covered

- Introduction
- Primary Financial Goals
- Valhalla Management Association Audits
- Valhalla Complex 2023 Annual Shared Budget
- Valhalla Fifteen Financial Reports
- Valhalla Fifteen Financial Strategy
- Valhalla Fifteen Approved 2023 Budget

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THANK YOU

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Budget 2023

	A	B	C	D	E	F	G	H	I
68									
69	Valhalla Association Fifteen								
70	2023 Annual Budget								
71									
72		10% Total Reserve Required per Reserve Study 2023. Includes Valhalla			\$100,320				
73		Approved Building Refresh Project (flooring, baseboards, stairwell			\$160,000				
74		remodel, dumpster, port-a-potty, furniture, etc)							
75		Total Reserved Required			\$260,320				
76		Reserve Money Market Account Balance (Interest earning account 3.18% as of 5/31/2023). May only be used for capital projects listed on the Reserve sheet and other infrastructure projects as required to maintain the integrity of the building. Notation: Additional Reserve bank accounts will be opened to stay under the \$250,000 FDIC limits to ensure Valhalla Fifteen's money is secured and available when needed.		5/31/2023	\$261,844				
77		Cash (Operating) Checking Account Balance: Goal is to keep approximately two (2) months operating expenses as cash. All payments from Valhalla Fifteen owners are paid into this account. Withdrawals will be to VMA's shared checking account for Valhalla Fifteen's monthly operating expenses and Valhalla Fifteen's Reserve account.		5/31/2023	\$44,487				
78		Total Cash & Reserve Balances		5/31/2023	\$306,331				
79									
80									
81									
82					2023 Monthly HOA: Total Revenues (Income) Required for 2023				
83		<i># of units</i>	<i>Ownership %</i>	<i>2022 HOA</i>		<i>Difference Yr over Yr</i>	<i>% Increase</i>		
84		20	1.80%	\$478.05	\$523.79	\$45.74	9.57%		
85		40	1.60%	\$424.93	\$465.59	\$40.66	9.57%		
86		60		\$318,698	\$349,192	\$30,493.79	9.57%		
87									
88									
89					Breakdown of Revenue Categories: Operating and Reserve Revenues Required				
90					2023 Total Yearly \$'s operating expenses only	Monthly \$'s towards operating expenses only	Estimated total monthly \$'s operating expenses		
91		20 Units	1.80%		\$5,536.64	\$461.39	\$ 9,227.74		
92		40 Units	1.60%		\$4,921.46	\$410.12	\$ 16,404.87		
93					\$307,591.29		\$ 25,632.61		
94					2023 Total Yearly \$'s Reserve Required for "Capital Projects"	Monthly \$'s towards Yearly Reserve Required only	Total Monthly \$'s Transfer into Reserve Account		
95		20 Units	1.80%		\$748.82	\$62.40	\$ 1,248.03		
96		40 Units	1.60%		\$665.61	\$55.47	\$ 2,218.71		
97					\$41,600.90		\$ 3,466.74		
98									
99									
100		Total Revenues Required							
101		Total Operating Expenses: Valhalla Fifteen and Valhalla Shared Expenses							
102		Total Yearly Reserves Required							
103									
104									
105		1) Valhalla Fifteen Association: Amended and Restated Declaration: page 10; Section 6.2 Annual Assessments. Annual assessments shall be established and levied by the Board, subject only to the limitations set forth hereafter. Each annual assessment shall cover the anticipated Common Expenses of the Association for the year. Annual assessments shall be payable in equal monthly installments. Annual assessments shall provide, among other things, for an adequate reserve fund for the replacement of the Common Elements and those parts of the Units for which the Association is responsible to replace.							
106		2) Valhalla Fifteen is required to have two (2) months' operating expenses in Valhalla Management Association (VMA) shared checking account (\$51,265). These dollars are in addition to the above \$'s in Valhalla Fifteen's own bank accounts. This required amount is less than what was originally transferred to the VMA shared checking account on 2/28/2022 (\$53,318.83).							
107							\$51,265		

	A	B	C	D	E	F	G
1	Bldg./Unit	Owner Name	% of Own	Present	Absent	Proxy	Total Present / Proxy
2	15-100	Carole Kent-Kirckof	1.8%		X		
3	15-101	David & Deborah Aries	1.8%	1.6%			
4	15-102	Jill Bailey	1.6%	1.6%			
5	15-103	Thomas Redmond	1.6%		X		
6	15-104	Linda Castiglioni	1.6%	1.6%			
7	15-105	Kevin Castiglioni	1.6%	1.6%			
8	15-106	Janice Bailey	1.6%		X		
9	15-107	Carol and Loren Nelson; US Bank Trustee	1.6%		X		
10	15-108	Karen Elias	1.6%		X	1.6%	
11	15-109	Susan Mainaga	1.6%	1.6%			
12	15-110	Thomas and Susan Kahle	1.8%		X		
13	15-111	Danette Anderson	1.6%	1.6%			
14	15-112	Dixie Schmidt	1.8%		X	1.8%	
15	15-113	Simran Chhugani	1.6%		X		
16	15-115	Carmen Huhnerkoch	1.8%		X	1.8%	
17	15-200	Janet Baggenstoss	1.8%		X		
18	15-201	Benjamin Gatzke	1.8%		X		
19	15-202	Stephanie Torres; Daniel Heslop	1.6%		X	1.6%	
20	15-203	Karla Dison	1.6%	1.6%			
21	15-204	Alida Thynne	1.6%		X		
22	15-205	Carole Kent-Kirckof	1.6%		X		
23	15-206	Kerry Castiglioni	1.6%	1.6%			
24	15-207	Melanie Thompson & Craig Erpestad	1.6%	1.6%			
25	15-208	Margaret Knutson	1.6%		X		
26	15-209	Kerry Castiglioni	1.6%	1.6%			
27	15-210	Cathryn Enerson, & Patricia Rojak; Mary Munnis; Michael Munnis	1.8%		X		
28	15-211	Kerry Castiglioni	1.6%	1.6%			
29	15-212	Thomas Lunney	1.8%		X	1.8%	
30	15-213	Mary Lenzi	1.6%	1.6%			
31	15-215	Carol & Donald Sabatke	1.8%	1.8%			
32	15-300	Dorothy Maloy	1.8%		X		
33	15-301	Clifford & Linda Romme	1.8%	1.8%			
34	15-302	Charles & Ruth Krueger	1.6%		X	1.6%	
35	15-303	Christina & Michael Rode	1.6%		X		
36	15-304	Gloria Ann Berry	1.6%		X		
37	15-305	Corrine Sandberg	1.6%		X		
38	15-306	Kerry Castiglioni	1.6%	1.6%			
39	15-307	Kerry Castiglioni	1.6%	1.6%			
40	15-308	L. Kay Aune	1.6%	1.6%			
41	15-309	Andrea & Courtney Sivertson	1.6%		X		
42	15-310	Laurie VanDerHeyden	1.8%		X	1.8%	
43	15-311	J David and Marilyn Fibison	1.6%		X		
44	15-312	Sara King	1.6%	1.6%			
45	15-313	Steven Guetter	1.8%	1.6%	X		
46	15-315	John Buckingham	1.8%		X		
47	15-400	Christina Block	1.8%	1.8%			
48	15-401	Darlene Hanson	1.8%		X	1.8%	
49	15-402	Arlene Johnson	1.6%		X		
50	15-403	Margaret Zieske	1.6%	1.6%			
51	15-404	Pamela Burton	1.6%	1.6%			
52	15-405	Kerry Castiglioni	1.6%	1.6%			
53	15-406	David Daugherty	1.6%		X		
54	15-407	Cynthia Tischer	1.6%	1.6%			
55	15-408	Karen Jacobsen	1.6%		X	1.6%	
56	15-409	Joong-Han Shin; Ki-Hyun Kim	1.6%		X		
57	15-410	Martin Friederichs	1.8%		X	1.8%	
58	15-411	Sreelekha Banerjee	1.6%		X		
59	15-412	Jessie Barnett	1.8%		X	1.8%	
60	15-413	Sarah King	1.6%	1.6%			
61	15-415	Wayne & Ann Jaspersen	1.8%	1.8%			
62		TOTALS	100.0%	42.4%		19.0%	61.4%