

Mayor George Deiss
Council Member Mark Lunde
Council Member Wade Miller
Council Member Mac Nelson
Council Member (Vacant)



**City Council Regular Meeting Agenda
March 11, 2025
5:00 pm**

1. Call to Order

- A. Pledge of Allegiance

2. Roll Call

3. Consent Calendar

Notice to Public – All matters listed in the consent calendar are considered routine by the Council and will be enacted by one motion. There will be no separate discussion of these items unless good cause is shown prior to the time the Council votes on the motion to adopt the consent calendar.

- A. Claims Register Summary
- B. Monthly Financial Reports
- C. City Council Meeting Minutes:
 - a. February 11, 2025, Regular Meeting

4. Old Business

- A. Ordinance 253: Amend Chapter 130. Section 130.08 Public Nuisance, Second Reading
- B. Ordinance 254: Amend Chapter 54. Section 54.02 Storage and Transporting Refuse, Second Reading
- C. Ordinance 255: Amend Chapter 90. Section 90.04 Ice, Snow, Streets, Sidewalks, Other Public Safety, Second Reading

5. New Business

- A. Resolution 2025-17: Accepting Council Member Resignation and Declaring a Vacancy
- B. Action 25-09: Consider Filling Vacant Council Seat
- C. Action 25-10: MIF Participation Loan, Old Soul Sourdough, 210 Jefferson Street
- D. Action 25-11: Tax Abatement Policy Update
- E. Action 25-12: Fire Department, Appoint 3rd Assistant Chief
- F. Action 25-13: Wastewater Director Leave Benefit
- G. Action 25-14: Social Media Policy
- H. Action 25-15: 2024-2026 Audit Service Proposals
- I. Action 25-16: Consider Police Squad Lease Purchase
- J. Action 25-17: Consider DNR Outdoor Recreation Grant Program

6. Meeting Open to the Public

7. Department Reports

- A. Public Works Department
- B. Utilities Department

- C. Wadena Development Authority and Planning and Zoning
- D. Police Department
 - 1. Monthly Activity Report
- E. Fire Department
- F. Wadena Liquor Store
- G. Maslowski Wellness and Research Center
- H. Whitetail Run Golf Course
- I. City Administrator
 - 1. Ordinance 256, Nuisance Update
- J. Council Members Reports
- K. Mayor's Report
- L. CVB & Chamber Minutes

8. Upcoming Meetings

- A. April 8, 2025, Regular City Council Meeting
- B. April 16, 2025, Local Board of Review

9. Adjournment



City of Wadena, MN

February 2025 Expense Approval Report

By Fund

Payable Dates 2/1/2025 - 2/28/2025

Vendor Name	Payment Date	Description (Payable)	Account Number	Account Name	Amount
Fund: 101 - GENERAL FUND					
MN DEPART OF REVENUE	02/19/2025	JANUARY SALES USE AND TAX	101-20803	SALES TAX	160.00
MN DEPART OF REVENUE	02/19/2025	JANUARY SALES USE AND TAX	101-20804	TRANSIT SALES TAX	12.00
					172.00
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	02/11/2025	INVESTMENTS	101-40000-36210	INTEREST RECEIVED	261.11
BPS CAPITAL MANAGEMENT, ...	02/21/2025	INVESTMENTS	101-40000-36210	INTEREST RECEIVED	241.44
WADENA DEER CREEK SCHOOL	02/28/2025	USE TAX CAPACITY RATE	101-40000-31040	HOUSING AUTH. IN LIEU OF T...	1,098.20
WADENA DEER CREEK SCHOOL	02/28/2025	USE TAX CAPACITY RATE	101-40000-31040	HOUSING AUTH. IN LIEU OF T...	604.38
WADENA DEER CREEK SCHOOL	02/28/2025	USE TAX CAPACITY RATE	101-40000-31040	HOUSING AUTH. IN LIEU OF T...	1,107.04
WADENA COUNTY AUDITOR	02/28/2025	USE TAX CAPACITY RATE	101-40000-31040	HOUSING AUTH. IN LIEU OF T...	5,398.98
WADENA DEER CREEK SCHOOL	02/28/2025	USE TAX CAPACITY RATE	101-40000-31040	HOUSING AUTH. IN LIEU OF T...	1,511.71
WADENA COUNTY AUDITOR	02/28/2025	USE TAX CAPACITY RATE	101-40000-31040	HOUSING AUTH. IN LIEU OF T...	3,953.72
WADENA COUNTY AUDITOR	02/28/2025	USE TAX CAPACITY RATE	101-40000-31040	HOUSING AUTH. IN LIEU OF T...	3,922.16
WADENA COUNTY AUDITOR	02/28/2025	USE TAX CAPACITY RATE	101-40000-31040	HOUSING AUTH. IN LIEU OF T...	2,158.52
Department 40000 - NON DEPARTMENTAL Total:					20,257.26
Department: 41100 - LEGISLATIVE					
WEST CENTRAL TELEPHONE	02/20/2025	INTERNET	101-41100-350	PRINTING, PUBLISHING & ADV.	133.14
LEAGUE OF MN CITIES	02/14/2025	LMC MEMBERSHIP DUES	101-41100-433	DUES AND SUBSCRIPTIONS	5,608.00
WADENA COUNTY ATTORNEY' ...	02/11/2025	MONTHLY FLAT RATE	101-41100-304	LEGAL FEES	1,500.00
Department 41100 - LEGISLATIVE Total:					7,241.14
Department: 41530 - ACCOUNTING					
EHLERS PUBLIC FINANCE ADVI...	02/11/2025	2025 MN PUBLIC FINANCE SE...	101-41530-331	SCHOOLS, MEETINGS & TRAV...	250.00
EHLERS PUBLIC FINANCE ADVI...	02/11/2025	2025 MN PUBLIC FINANCE SE...	101-41530-331	SCHOOLS, MEETINGS & TRAV...	250.00
PENNY POLING	02/14/2025	MILEAGE	101-41530-331	SCHOOLS, MEETINGS & TRAV...	163.52
Department 41530 - ACCOUNTING Total:					663.52
Department: 41900 - PLANNING & ZONING					
WEST CENTRAL TELEPHONE	02/20/2025	INTERNET	101-41900-200	OFFICE SUPPLIES	94.84
Department 41900 - PLANNING & ZONING Total:					94.84
Department: 41920 - CITY HALL MAINTENANCE					
WEST CENTRAL TELEPHONE	02/20/2025	INTERNET	101-41920-211	CLEANING SUPPLIES	36.29
HOCKERT'S INC.	02/11/2025	LAUNDRY/RENTALS	101-41920-211	CLEANING SUPPLIES	16.00
FASTENAL COMPANY	02/14/2025	BATTERY - DOUBLE PAYMENT...	101-41920-200	OFFICE SUPPLIES/COPIER LEA...	-50.27
VOYAGER FLEET SYSTEMS INC	02/19/2025	FUEL	101-41920-400	EQUIPMENT MAINTENANCE &...	44.01
HOCKERT'S INC.	02/28/2025	LAUNDRY/RENTALS	101-41920-211	CLEANING SUPPLIES	16.00
Department 41920 - CITY HALL MAINTENANCE Total:					62.03
Department: 42100 - POLICE DEPARTMENT					
WEST CENTRAL TELEPHONE	02/20/2025	INTERNET	101-42100-201	COMPUTER SUPPORT EXPENSE	100.86
CONFITREK, INC	02/11/2025	CONFITREK BLUE - 8 OFFICERS	101-42100-433	DUES AND SUBSCRIPTIONS	768.00
WEBER'S WADENA HARDWARE	02/14/2025	BELT	101-42100-220	REPAIR & MAINTENANCE SUP...	5.29
CANON FINANCIAL SERVICES I...	02/21/2025	CONTRACT 2/1/25-2/28/25	101-42100-200	OFFICE SUPPLIES	40.56
VERIZON WIRELESS	02/26/2025	7 LINES 3 SQUADS	101-42100-201	COMPUTER SUPPORT EXPENSE	160.04
VERIZON WIRELESS	02/26/2025	7 LINES 3 SQUADS	101-42100-440	GRANT EXPENSES	289.73
VOYAGER FLEET SYSTEMS INC	02/19/2025	FUEL	101-42100-212	MOTOR FUELS & LUBRICANTS	1,786.91
CITY OF WADENA		UTILITY CHARGES	101-42100-380	UTILITIES	1,027.68
CITY OF WADENA		UTILITY CHARGES	101-42100-380	UTILITIES	-1,027.68
CITY OF WADENA	02/22/2025	UTILITY CHARGES	101-42100-380	UTILITIES	1,063.19
JUSTIN HAAK	02/28/2025	TRAVEL EXPENSES - FERGUS F...	101-42100-212	MOTOR FUELS & LUBRICANTS	105.28
JUSTIN HAAK	02/28/2025	TRAVEL EXPENSES - FERGUS F...	101-42100-331	SCHOOLS, MEETING & TRAVEL...	30.00
Department 42100 - POLICE DEPARTMENT Total:					4,349.86
Department: 42200 - FIRE DEPARTMENT					
WEST CENTRAL TELEPHONE	02/20/2025	INTERNET	101-42200-200	OFFICE SUPPLIES	85.71

February 2025 Expense Approval Report

Payable Dates: 2/1/2025 - 2/28/2025

Vendor Name	Payment Date	Description (Payable)	Account Number	Account Name	Amount
MID MINNESOTA TRUCK PARTS	02/28/2025	92 SEAGRAVE DRYER AIR AD9 ...	101-42200-400	EQUIPMENT REPAIR & MAINT...	212.32
MINNESOTA ENERGY RESOUR...	02/10/2025	GAS	101-42200-380	UTILITIES	38.20
MINNESOTA ENERGY RESOUR...	02/10/2025	GAS	101-42200-380	UTILITIES	62.15
VERIZON WIRELESS	02/04/2025	3 LINES	101-42200-321	TELEPHONE	120.03
MN FIRE SRVC CERTIF.BOARD	02/28/2025	CERTIFICATION EXAM - BIEDE...	101-42200-331	SCHOOLS, MEETING & TRAVEL...	674.00
LEAF RIVER AG SERVICE	02/28/2025	FUEL & AFTER HOURS	101-42200-212	MOTOR FUELS & LUBRICANTS	487.00
LEAF RIVER AG SERVICE	02/28/2025	FUEL	101-42200-212	MOTOR FUELS & LUBRICANTS	181.90
GRAND FORKS FIRE EQUIPME...	02/28/2025	SHADOW PULL ON, ARCTIC GR...	101-42200-210	FIREFIGHTING SUPPLIES & EQ...	585.00
HEIMAN INC	02/28/2025	AIR SWITCH	101-42200-400	EQUIPMENT REPAIR & MAINT...	336.16
VOYAGER FLEET SYSTEMS INC	02/19/2025	FUEL	101-42200-212	MOTOR FUELS & LUBRICANTS	89.43
CITY OF WADENA		UTILITY CHARGES	101-42200-380	UTILITIES	700.97
CITY OF WADENA		UTILITY CHARGES	101-42200-380	UTILITIES	-700.97
CITY OF WADENA	02/22/2025	UTILITY CHARGES	101-42200-380	UTILITIES	732.10
CITY OF WADENA		UTILITY CHARGES	101-42200-380	UTILITIES	1,027.69
CITY OF WADENA		UTILITY CHARGES	101-42200-380	UTILITIES	-1,027.69
CITY OF WADENA	02/22/2025	UTILITY CHARGES	101-42200-380	UTILITIES	1,063.20
CITY OF WADENA		UTILITY CHARGES	101-42200-380	UTILITIES	0.40
CITY OF WADENA		UTILITY CHARGES	101-42200-380	UTILITIES	-0.40
CITY OF WADENA	02/22/2025	UTILITY CHARGES	101-42200-380	UTILITIES	54.00
MID MINNESOTA TRUCK PARTS	02/28/2025	1992 SEAGRAVE REPAIR BRAK...	101-42200-400	EQUIPMENT REPAIR & MAINT...	2,702.03
Department 42200 - FIRE DEPARTMENT Total:					7,423.23

Department: 43100 - GENERAL ROADWAY MAINTENANCE

WEST CENTRAL TELEPHONE	02/20/2025	INTERNET	101-43100-200	OFFICE SUPPLIES	50.00
ASTERA HEALTH	02/21/2025	DRUG & ALCOHOL - GUCK LA...	101-43100-228	SAFETY EXPENSES	40.00
STAPLES ADVANTAGE	02/11/2025	DRY ERASE WALL CALENDAR ...	101-43100-200	OFFICE SUPPLIES	149.00
TORCO POWER EQUIPMENT ...	02/28/2025	LOW TEMP BAR OIL	101-43100-315	SANITATION (SHADE TREE)	36.00
LEFTY'S REPAIR INC	02/28/2025	CHAINS	101-43100-315	SANITATION (SHADE TREE)	50.80
TORCO POWER EQUIPMENT ...	02/28/2025	CHAINS	101-43100-315	SANITATION (SHADE TREE)	41.98
Department 43100 - GENERAL ROADWAY MAINTENANCE Total:					367.78

Department: 43115 - STREET SHOP MAINTENANCE

WEST CENTRAL TELEPHONE	02/20/2025	INTERNET	101-43115-200	OFFICE SUPPLIES	50.00
WEST CENTRAL TELEPHONE	02/20/2025	INTERNET	101-43115-200	OFFICE SUPPLIES	125.12
NAPA CENTRAL MN	02/14/2025	BEM TIPS	101-43115-210	GENERAL SUPPLIES	19.40
NAPA CENTRAL MN	02/14/2025	IMPACT SOCKET	101-43115-210	GENERAL SUPPLIES	16.79
HOCKERT'S INC.	02/11/2025	LAUNDRY/RENTALS	101-43115-210	GENERAL SUPPLIES	74.00
NAPA CENTRAL MN	02/11/2025	HEAVY DUTY 30QT FLOOR DRY	101-43115-220	REPAIR & MAINTENANCE SUP...	28.55
FASTENAL COMPANY	02/14/2025	NUTS SCREWS CLAMPS	101-43115-220	REPAIR & MAINTENANCE SUP...	160.76
MINNESOTA ENERGY RESOUR...	02/10/2025	GAS	101-43115-380	UTILITIES	101.45
AUTO VALUE WADENA	02/21/2025	ADS 525X/624X 12 MO	101-43115-220	REPAIR & MAINTENANCE SUP...	940.99
O'REILLY AUTOMOTIVE INC.	02/21/2025	SPOT REMOVER	101-43115-220	REPAIR & MAINTENANCE SUP...	13.99
AUTO VALUE WADENA	02/21/2025	MALE PLUG RUBBER TIP BLO...	101-43115-220	REPAIR & MAINTENANCE SUP...	41.85
AUTO VALUE WADENA	02/21/2025	FEM PLUG M-STYLE	101-43115-220	REPAIR & MAINTENANCE SUP...	9.98
CITY OF WADENA		UTILITY CHARGES	101-43115-380	UTILITIES	3,230.74
CITY OF WADENA		UTILITY CHARGES	101-43115-380	UTILITIES	-3,230.74
CITY OF WADENA	02/22/2025	UTILITY CHARGES	101-43115-380	UTILITIES	3,408.35
HOCKERT'S INC.	02/28/2025	LAUNDRY/RENTALS	101-43115-210	GENERAL SUPPLIES	74.00
Department 43115 - STREET SHOP MAINTENANCE Total:					5,065.23

Department: 43121 - PAVED STREETS

WADENA ASPHALT INC	02/11/2025	CREDIT	101-43121-224	ST. MAINTENANCE MATERIALS	-330.00
Department 43121 - PAVED STREETS Total:					-330.00

Department: 43125 - SNOW & ICE REMOVAL

MID MINNESOTA TRUCK PARTS	02/14/2025	TUBING	101-43125-400	EQUIPMENT REPAIR & MAINT...	61.18
ALDRICH TRACTOR INC	02/14/2025	BRISTLE, POLY HD	101-43125-212	MOTOR FUELS & LUBRICANTS	938.98
ALDRICH TRACTOR INC	02/14/2025	CREDIT	101-43125-212	MOTOR FUELS & LUBRICANTS	-71.14
ZIEGLER INC	02/28/2025	CUTTING EDGE	101-43125-210	GENERAL SUPPLIES	1,133.97
VOYAGER FLEET SYSTEMS INC	02/19/2025	FUEL	101-43125-212	MOTOR FUELS & LUBRICANTS	1,021.92
Department 43125 - SNOW & ICE REMOVAL Total:					3,084.91

Department: 43126 - STREET EQUIPMENT MNT

WEBER'S WADENA HARDWARE	02/11/2025	ZEP DEGREASER GREEN CLEAN	101-43126-220	MAINTENANCE SUPPLIES	21.98
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February 2025 Expense Approval Report

Payable Dates: 2/1/2025 - 2/28/2025

Vendor Name	Payment Date	Description (Payable)	Account Number	Account Name	Amount
AUTO VALUE WADENA	02/11/2025	FITTING NEEDLE ASSY HOSE	101-43126-400	EQUIPMENT REPAIR & MAINT...	29.47
BEARINGS & MORE	02/11/2025	OVERPAYMENT STREET DEPT	101-43126-400	EQUIPMENT REPAIR & MAINT...	-75.82
BEARINGS & MORE	02/11/2025	TAPPED BASE/INSERT BEARING	101-43126-400	EQUIPMENT REPAIR & MAINT...	71.62
BEARINGS & MORE	02/11/2025	HYD FITTING	101-43126-400	EQUIPMENT REPAIR & MAINT...	4.20
ALDRICH TRACTOR INC	02/21/2025	BOB - HOSE ASSY	101-43126-400	EQUIPMENT REPAIR & MAINT...	161.71
ALDRICH TRACTOR INC	02/28/2025	BOB - CLAMP 2	101-43126-400	EQUIPMENT REPAIR & MAINT...	20.76
Department 43126 - STREET EQUIPMENT MNT Total:					233.92
Department: 43220 - STREET CLEANING					
VOYAGER FLEET SYSTEMS INC	02/19/2025	FUEL	101-43220-212	MOTOR FUELS & LUBRICANTS	-1.63
Department 43220 - STREET CLEANING Total:					-1.63
Department: 43230 - WASTE (REFUSE) COLLECTION					
LONG PRAIRIE SANITATION	02/28/2025	GARBAGE	101-43230-305	DUMPING FEES	87.78
Department 43230 - WASTE (REFUSE) COLLECTION Total:					87.78
Department: 45122 - SKATING RINKS					
CITY OF WADENA		UTILITY CHARGES	101-45122-380	UTILITIES	1.35
CITY OF WADENA		UTILITY CHARGES	101-45122-380	UTILITIES	-1.35
CITY OF WADENA	02/22/2025	UTILITY CHARGES	101-45122-380	UTILITIES	178.96
Department 45122 - SKATING RINKS Total:					178.96
Department: 45124 - PLAYGROUNDS					
CITY OF WADENA		UTILITY CHARGES	101-45124-380	UTILITIES	0.14
CITY OF WADENA		UTILITY CHARGES	101-45124-380	UTILITIES	-0.14
CITY OF WADENA	02/22/2025	UTILITY CHARGES	101-45124-380	UTILITIES	15.00
Department 45124 - PLAYGROUNDS Total:					15.00
Department: 45130 - WADING POOL					
CITY OF WADENA		UTILITY CHARGES	101-45130-380	UTILITIES	20.36
CITY OF WADENA		UTILITY CHARGES	101-45130-380	UTILITIES	-20.36
CITY OF WADENA	02/22/2025	UTILITY CHARGES	101-45130-380	UTILITIES	16.17
Department 45130 - WADING POOL Total:					16.17
Department: 45150 - CAMPGROUND					
WEST CENTRAL TELEPHONE	02/20/2025	INTERNET	101-45150-200	OFFICE SUPPLIES	25.00
WORLDPAY INTEGRATED PA...	02/05/2025	CREDIT CARD FEES	101-45150-200	OFFICE SUPPLIES	81.31
VERIZON WIRELESS	02/21/2025	3 LINE 2 iPADS	101-45150-220	REPAIR & MAINTENANCE SUP...	40.01
CITY OF WADENA		UTILITY CHARGES	101-45150-380	UTILITIES	39.78
CITY OF WADENA		UTILITY CHARGES	101-45150-380	UTILITIES	-39.78
CITY OF WADENA	02/22/2025	UTILITY CHARGES	101-45150-380	UTILITIES	43.88
CITY OF WADENA		UTILITY CHARGES	101-45150-380	UTILITIES	17.89
CITY OF WADENA		UTILITY CHARGES	101-45150-380	UTILITIES	-17.89
CITY OF WADENA	02/22/2025	UTILITY CHARGES	101-45150-380	UTILITIES	18.81
Department 45150 - CAMPGROUND Total:					209.01
Department: 45200 - PARKS					
TODD WADENA ELECTRIC CO...	02/25/2025	ELECTRIC - BLACKS GROVE	101-45200-380	UTILITIES	40.36
WEBER'S WADENA HARDWARE	02/21/2025	ROLLER FRAME	101-45200-220	REPAIR & MAINTENANCE SUP...	6.79
WEBER'S WADENA HARDWARE	02/21/2025	PAINT	101-45200-220	REPAIR & MAINTENANCE SUP...	52.99
WEBER'S WADENA HARDWARE	02/21/2025	BELTS	101-45200-200	OFFICE SUPPLIES	13.98
VOYAGER FLEET SYSTEMS INC	02/19/2025	FUEL	101-45200-212	MOTOR FUELS & LUBRICANTS	303.87
WADENA IRON & METAL	02/28/2025	P55 10' MOWER	101-45200-220	REPAIR & MAINTENANCE SUP...	29.60
CITY OF WADENA		UTILITY CHARGES	101-45200-380	UTILITIES	48.69
CITY OF WADENA		UTILITY CHARGES	101-45200-380	UTILITIES	-48.69
CITY OF WADENA	02/22/2025	UTILITY CHARGES	101-45200-380	UTILITIES	49.09
CITY OF WADENA		UTILITY CHARGES	101-45200-380	UTILITIES	58.39
CITY OF WADENA		UTILITY CHARGES	101-45200-380	UTILITIES	-58.39
CITY OF WADENA	02/22/2025	UTILITY CHARGES	101-45200-380	UTILITIES	55.98
CITY OF WADENA		UTILITY CHARGES	101-45200-380	UTILITIES	54.83
CITY OF WADENA		UTILITY CHARGES	101-45200-380	UTILITIES	-54.83
CITY OF WADENA	02/22/2025	UTILITY CHARGES	101-45200-380	UTILITIES	57.44
CITY OF WADENA		UTILITY CHARGES	101-45200-380	UTILITIES	274.35
CITY OF WADENA		UTILITY CHARGES	101-45200-380	UTILITIES	-274.35
CITY OF WADENA	02/22/2025	UTILITY CHARGES	101-45200-380	UTILITIES	324.09

February 2025 Expense Approval Report

Payable Dates: 2/1/2025 - 2/28/2025

Vendor Name	Payment Date	Description (Payable)	Account Number	Account Name	Amount
CITY OF WADENA		UTILITY CHARGES	101-45200-380	UTILITIES	33.94
CITY OF WADENA		UTILITY CHARGES	101-45200-380	UTILITIES	-33.94
CITY OF WADENA	02/22/2025	UTILITY CHARGES	101-45200-380	UTILITIES	35.00
CITY OF WADENA		UTILITY CHARGES	101-45200-380	UTILITIES	29.54
CITY OF WADENA		UTILITY CHARGES	101-45200-380	UTILITIES	-29.54
CITY OF WADENA	02/22/2025	UTILITY CHARGES	101-45200-380	UTILITIES	30.25
Department 45200 - PARKS Total:					999.44
Department: 45250 - PARK ADVISORY BOARD MONIE					
PETE'S NURSERY & LANDSCAP...	02/21/2025	PARK FLOWERS 2025	101-45250-226	FLOWERS	2,000.00
Department 45250 - PARK ADVISORY BOARD MONIE Total:					2,000.00
Department: 45500 - LIBRARY					
WADENA AREA CHAMBER OF ...	02/14/2025	WRP - MIDWAY PRIZES CHAM...	101-45500-225	LIBRARY SUPPLIES & PROGR...	150.00
CITY OF WADENA		UTILITY CHARGES	101-45500-380	UTILITIES	598.36
CITY OF WADENA		UTILITY CHARGES	101-45500-380	UTILITIES	-598.36
CITY OF WADENA	02/22/2025	UTILITY CHARGES	101-45500-380	UTILITIES	613.05
Department 45500 - LIBRARY Total:					763.05
Department: 49300 - AIRPORT					
TODD WADENA ELECTRIC CO...	02/25/2025	ELECTRIC - AIRPORT ARR/DEPT..	101-49300-380	UTILITIES	1,513.57
TODD WADENA ELECTRIC CO...	02/25/2025	ELECTRIC - AIRPORT VAULT B...	101-49300-380	UTILITIES	383.91
WEBER'S WADENA HARDWARE	02/11/2025	4 300 WATT BULBS	101-49300-220	REPAIR & MAINTENANCE SUP...	23.96
TODD WADENA ELECTRIC CO...	02/25/2025	ELECTRIC - AIRPORT T HANGAR	101-49300-380	UTILITIES	172.51
VOYAGER FLEET SYSTEMS INC	02/19/2025	FUEL	101-49300-212	MOTOR FUELS & LUBRICANTS	109.31
TITAN MACHINERY	02/28/2025	CARBIDE FLOATING EDGE RH ...	101-49300-220	REPAIR & MAINTENANCE SUP...	3,053.00
Department 49300 - AIRPORT Total:					5,256.26
Department: 49350 - UNALLOCATED					
WADENA CROSS COUNTRY SKI...	02/28/2025	EXCESS DONATIONS & OLD S...	101-49350-457	DONATION CLEARING ACCOU...	3,075.00
Department 49350 - UNALLOCATED Total:					3,075.00
Department: 49370 - DEVELOPMENT AUTHORITY					
WEST CENTRAL TELEPHONE	02/20/2025	INTERNET	101-49370-200	OFFICE SUPPLIES	68.57
Department 49370 - DEVELOPMENT AUTHORITY Total:					68.57
Fund 101 - GENERAL FUND Total:					61,353.33
Fund: 204 - LIBRARY ENDOWMENT FUND					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	02/11/2025	INVESTMENTS	204-40000-36210	INTEREST EARNINGS	1.49
BPS CAPITAL MANAGEMENT, ...	02/21/2025	INVESTMENTS	204-40000-36210	INTEREST EARNINGS	1.65
Department 40000 - NON DEPARTMENTAL Total:					3.14
Fund 204 - LIBRARY ENDOWMENT FUND Total:					3.14
Fund: 205 - PINEWOOD ESTATES					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	02/11/2025	INVESTMENTS	205-40000-36210	INTEREST EARNINGS	-32.67
BPS CAPITAL MANAGEMENT, ...	02/21/2025	INVESTMENTS	205-40000-36210	INTEREST EARNINGS	-36.02
Department 40000 - NON DEPARTMENTAL Total:					-68.69
Fund 205 - PINEWOOD ESTATES Total:					-68.69
Fund: 207 - WDA REVOLVING LOAN FUND					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	02/11/2025	INVESTMENTS	207-40000-36210	INTEREST EARNINGS	35.78
BPS CAPITAL MANAGEMENT, ...	02/21/2025	INVESTMENTS	207-40000-36210	INTEREST EARNINGS	49.22
Department 40000 - NON DEPARTMENTAL Total:					85.00
Department: 46500 - LOAN FUND EXPENSES					
LONG PRAIRIE SANITATION	02/28/2025	GARBAGE	207-46500-401	BUILDING & PROPERTY EXPEN...	36.88
Department 46500 - LOAN FUND EXPENSES Total:					36.88
Fund 207 - WDA REVOLVING LOAN FUND Total:					121.88
Fund: 208 - WDA LOAN FUND					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	02/11/2025	INVESTMENTS	208-40000-36210	INTEREST INCOME	2.06

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Vendor Name	Payment Date	Description (Payable)	Account Number	Account Name	Amount
BPS CAPITAL MANAGEMENT, ...	02/21/2025	INVESTMENTS	208-40000-36210	INTEREST INCOME	2.28
Department 40000 - NON DEPARTMENTAL Total:					4.34
Fund 208 - WDA LOAN FUND Total:					4.34
Fund: 209 - UNRESTRICTED MIF RLF					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	02/11/2025	INVESTMENTS	209-40000-36210	INTEREST EARNINGS	4.92
BPS CAPITAL MANAGEMENT, ...	02/21/2025	INVESTMENTS	209-40000-36210	INTEREST EARNINGS	5.43
Department 40000 - NON DEPARTMENTAL Total:					10.35
Fund 209 - UNRESTRICTED MIF RLF Total:					10.35
Fund: 210 - MIF REVOLVING LOAN FUND					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	02/11/2025	INVESTMENTS	210-40000-36210	INTEREST EARNINGS	3.63
BPS CAPITAL MANAGEMENT, ...	02/21/2025	INVESTMENTS	210-40000-36210	INTEREST EARNINGS	4.01
Department 40000 - NON DEPARTMENTAL Total:					7.64
Fund 210 - MIF REVOLVING LOAN FUND Total:					7.64
Fund: 211 - MIF RLF #2					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	02/11/2025	INVESTMENTS	211-40000-36210	INTEREST EARNINGS	15.77
BPS CAPITAL MANAGEMENT, ...	02/21/2025	INVESTMENTS	211-40000-36210	INTEREST EARNINGS	18.22
Department 40000 - NON DEPARTMENTAL Total:					33.99
Fund 211 - MIF RLF #2 Total:					33.99
Fund: 212 - SCDG COMMERCIAL FUND					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	02/11/2025	INVESTMENTS	212-40000-36210	INTEREST EARNINGS	5.63
BPS CAPITAL MANAGEMENT, ...	02/21/2025	INVESTMENTS	212-40000-36210	INTEREST EARNINGS	-0.05
BPS CAPITAL MANAGEMENT, ...	02/21/2025	INVESTMENTS	212-40000-36210	INTEREST EARNINGS	6.33
Department 40000 - NON DEPARTMENTAL Total:					11.91
Fund 212 - SCDG COMMERCIAL FUND Total:					11.91
Fund: 213 - SCDG COMMERCIAL 2021					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	02/11/2025	INVESTMENTS	213-40000-36210	INTEREST EARNINGS	0.70
BPS CAPITAL MANAGEMENT, ...	02/21/2025	INVESTMENTS	213-40000-36210	INTEREST EARNINGS	0.80
Department 40000 - NON DEPARTMENTAL Total:					1.50
Fund 213 - SCDG COMMERCIAL 2021 Total:					1.50
Fund: 214 - SCDG HOUSING FUND					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	02/11/2025	INVESTMENTS	214-40000-36210	INTEREST EARNINGS	-0.09
BPS CAPITAL MANAGEMENT, ...	02/21/2025	INVESTMENTS	214-40000-36210	INTEREST EARNINGS	2.00
Department 40000 - NON DEPARTMENTAL Total:					1.91
Fund 214 - SCDG HOUSING FUND Total:					1.91
Fund: 216 - INNOVATIVE MIF RLF					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	02/11/2025	INVESTMENTS	216-40000-36210	INTEREST EARNINGS	2.39
BPS CAPITAL MANAGEMENT, ...	02/21/2025	INVESTMENTS	216-40000-36210	INTEREST EARNINGS	2.64
Department 40000 - NON DEPARTMENTAL Total:					5.03
Fund 216 - INNOVATIVE MIF RLF Total:					5.03
Fund: 217 - KERN MIF LOAN					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	02/11/2025	INVESTMENTS	217-40000-36210	INTEREST EARNINGS	1.81
Department 40000 - NON DEPARTMENTAL Total:					1.81
Fund 217 - KERN MIF LOAN Total:					1.81
Fund: 315 - G.O. REFUNDING BONDS 2012					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	02/11/2025	INVESTMENTS	315-40000-36210	INTEREST EARNINGS	4.17

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BPS CAPITAL MANAGEMENT, ...	02/21/2025	INVESTMENTS	315-40000-36210	INTEREST EARNINGS	4.61
Department 40000 - NON DEPARTMENTAL Total:					8.78
Fund 315 - G.O. REFUNDING BONDS 2012 Total:					8.78
Fund: 316 - PFA NOTES OF 2015					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	02/11/2025	INVESTMENTS	316-40000-36210	INTEREST EARNINGS	84.72
BPS CAPITAL MANAGEMENT, ...	02/21/2025	INVESTMENTS	316-40000-36210	INTEREST EARNINGS	92.86
Department 40000 - NON DEPARTMENTAL Total:					177.58
Fund 316 - PFA NOTES OF 2015 Total:					177.58
Fund: 401 - CAPITAL PROJECTS FUND					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	02/11/2025	INVESTMENTS	401-40000-36210	INTEREST EARNINGS	-69.92
BPS CAPITAL MANAGEMENT, ...	02/21/2025	INVESTMENTS	401-40000-36210	INTEREST EARNINGS	-78.93
Department 40000 - NON DEPARTMENTAL Total:					-148.85
Department: 49300 - AIRPORT					
VINCO, INC.	02/11/2025	2023 BEACON REPLACEMENT	401-49300-460	AIRPORT BEACON PROJECT	5,759.90
Department 49300 - AIRPORT Total:					5,759.90
Department: 49630 - PROJECTS					
MINNESOTA ENERGY RESOUR...	02/10/2025	GAS	401-49630-425	LIBRARY REMODEL PROJECT	23.00
COLUMN SOFTWARE PBC	02/14/2025	GENERAL PUBLIC NOTICE 2-13...	401-49630-421	HIGHWAY 10 RECONSTRUCTI...	72.82
CITY OF WADENA		UTILITY CHARGES	401-49630-425	LIBRARY REMODEL PROJECT	53.15
CITY OF WADENA		UTILITY CHARGES	401-49630-425	LIBRARY REMODEL PROJECT	-53.15
CITY OF WADENA	02/22/2025	UTILITY CHARGES	401-49630-425	LIBRARY REMODEL PROJECT	54.91
Department 49630 - PROJECTS Total:					150.73
Fund 401 - CAPITAL PROJECTS FUND Total:					5,761.78
Fund: 403 - DTED SMALL CITIES GRANT					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	02/11/2025	INVESTMENTS	403-40000-36210	INTEREST EARNINGS	-0.56
BPS CAPITAL MANAGEMENT, ...	02/21/2025	INVESTMENTS	403-40000-36210	INTEREST EARNINGS	-0.62
Department 40000 - NON DEPARTMENTAL Total:					-1.18
Fund 403 - DTED SMALL CITIES GRANT Total:					-1.18
Fund: 404 - SEWER/WATER CIP					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	02/11/2025	INVESTMENTS	404-40000-36210	INTEREST EARNINGS	49.03
BPS CAPITAL MANAGEMENT, ...	02/21/2025	INVESTMENTS	404-40000-36210	INTEREST EARNINGS	34.62
Department 40000 - NON DEPARTMENTAL Total:					83.65
Fund 404 - SEWER/WATER CIP Total:					83.65
Fund: 601 - SEWER FUND					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	02/11/2025	INVESTMENTS	601-40000-36210	INTEREST EARNINGS	63.20
BPS CAPITAL MANAGEMENT, ...	02/21/2025	INVESTMENTS	601-40000-36210	INTEREST EARNINGS	68.13
Department 40000 - NON DEPARTMENTAL Total:					131.33
Department: 49470 - SWR LIFT STATIONS					
STATE CHEMICAL SOLUTIONS	02/14/2025	WASTEWATER PROGRAM	601-49470-216	CHEMICALS & CHEMICAL PRO...	405.06
CITY OF WADENA		UTILITY CHARGES	601-49470-380	UTILITIES	30.15
CITY OF WADENA		UTILITY CHARGES	601-49470-380	UTILITIES	-30.15
CITY OF WADENA	02/22/2025	UTILITY CHARGES	601-49470-380	UTILITIES	37.02
CITY OF WADENA		UTILITY CHARGES	601-49470-380	UTILITIES	28.65
CITY OF WADENA		UTILITY CHARGES	601-49470-380	UTILITIES	-28.65
CITY OF WADENA	02/22/2025	UTILITY CHARGES	601-49470-380	UTILITIES	30.98
CITY OF WADENA		UTILITY CHARGES	601-49470-380	UTILITIES	27.24
CITY OF WADENA		UTILITY CHARGES	601-49470-380	UTILITIES	-27.24
CITY OF WADENA	02/22/2025	UTILITY CHARGES	601-49470-380	UTILITIES	21.50
CITY OF WADENA		UTILITY CHARGES	601-49470-380	UTILITIES	19.39
CITY OF WADENA		UTILITY CHARGES	601-49470-380	UTILITIES	-19.39
CITY OF WADENA	02/22/2025	UTILITY CHARGES	601-49470-380	UTILITIES	23.03

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CITY OF WADENA		UTILITY CHARGES	601-49470-380	UTILITIES	21.24
CITY OF WADENA		UTILITY CHARGES	601-49470-380	UTILITIES	-21.24
CITY OF WADENA	02/22/2025	UTILITY CHARGES	601-49470-380	UTILITIES	22.22
CITY OF WADENA		UTILITY CHARGES	601-49470-380	UTILITIES	31.47
CITY OF WADENA		UTILITY CHARGES	601-49470-380	UTILITIES	-31.47
CITY OF WADENA	02/22/2025	UTILITY CHARGES	601-49470-380	UTILITIES	29.53
CITY OF WADENA		UTILITY CHARGES	601-49470-380	UTILITIES	97.84
CITY OF WADENA		UTILITY CHARGES	601-49470-380	UTILITIES	-97.84
CITY OF WADENA	02/22/2025	UTILITY CHARGES	601-49470-380	UTILITIES	112.13
CITY OF WADENA		UTILITY CHARGES	601-49470-380	UTILITIES	24.94
CITY OF WADENA		UTILITY CHARGES	601-49470-380	UTILITIES	-24.94
CITY OF WADENA	02/22/2025	UTILITY CHARGES	601-49470-380	UTILITIES	26.55
Department 49470 - SWR LIFT STATIONS Total:					708.02

Department: 49480 - WASTEWATER TREATMENT PLNT

WEST CENTRAL TELEPHONE	02/20/2025	INTERNET	601-49480-200	OFFICE SUPPLIES	125.00
WEST CENTRAL TELEPHONE	02/20/2025	INTERNET	601-49480-200	OFFICE SUPPLIES	144.26
GREAT NORTHERN ENVIRON...	02/21/2025	MICRO STRAINER PERFORATE...	601-49480-220	REPAIR & MAINTENANCE SUP...	9,919.00
CINTAS	02/14/2025	MEDICINE CABINET REFILL	601-49480-210	GENERAL SUPPLIES	119.87
HOCKERT'S INC.	02/11/2025	LAUNDRY/RENTALS	601-49480-210	GENERAL SUPPLIES	52.00
MINNESOTA ENERGY RESOUR...	02/10/2025	GAS	601-49480-380	UTILITIES	2,654.10
WADENA COUNTY SOLID WAS...	02/21/2025	MANIF SPECIAL WASTE	601-49480-240	TOOLS & OTHER EQUIPMENT	57.81
NAPA CENTRAL MN	02/21/2025	REMAN STARTER	601-49480-400	EQUIPMENT REPAIR & MAINT...	142.67
VOYAGER FLEET SYSTEMS INC	02/19/2025	FUEL	601-49480-212	MOTOR FUELS & LUBRICANTS	73.43
WEBER'S WADENA HARDWARE	02/21/2025	UTILITY KNIFE EXT CORD BLAD...	601-49480-220	REPAIR & MAINTENANCE SUP...	14.17
CITY OF WADENA		UTILITY CHARGES	601-49480-380	UTILITIES	0.13
CITY OF WADENA		UTILITY CHARGES	601-49480-380	UTILITIES	-0.13
CITY OF WADENA	02/22/2025	UTILITY CHARGES	601-49480-380	UTILITIES	22.25
CITY OF WADENA		UTILITY CHARGES	601-49480-380	UTILITIES	8,749.64
CITY OF WADENA		UTILITY CHARGES	601-49480-380	UTILITIES	-8,749.64
CITY OF WADENA	02/22/2025	UTILITY CHARGES	601-49480-380	UTILITIES	10,148.66
HOCKERT'S INC.	02/28/2025	LAUNDRY/RENTALS	601-49480-210	GENERAL SUPPLIES	52.00
Department 49480 - WASTEWATER TREATMENT PLNT Total:					23,525.22
Fund 601 - SEWER FUND Total:					24,364.57

Fund: 602 - GOLF FUND

MN DEPART OF REVENUE	02/19/2025	JANUARY SALES USE AND TAX	602-20803	SALES TAX	10.00
MN DEPART OF REVENUE	02/19/2025	JANUARY SALES USE AND TAX	602-20804	TRANSIT SALES TAX	1.00
					11.00

Department: 40000 - NON DEPARTMENTAL

BPS CAPITAL MANAGEMENT, ...	02/11/2025	INVESTMENTS	602-40000-36210	INTEREST EARNINGS	0.52
BPS CAPITAL MANAGEMENT, ...	02/21/2025	INVESTMENTS	602-40000-36210	INTEREST EARNINGS	-1.28
Department 40000 - NON DEPARTMENTAL Total:					-0.76

Department: 49833 - ADMIN & GENERAL

WEST CENTRAL TELEPHONE	02/20/2025	INTERNET VIDEO MISC.	602-49833-201	COMPUTER/SOFTWARE EXPE...	180.88
WEST CENTRAL TELEPHONE	02/20/2025	INTERNET	602-49833-201	COMPUTER/SOFTWARE EXPE...	68.57
WORLDPAY INTEGRATED PA...	02/05/2025	CREDIT CARD FEES	602-49833-225	CREDIT CARD FEES	123.85
TODD WADENA ELECTRIC CO...	02/25/2025	ELECTRIC - GOLF CART BLDG	602-49833-380	UTILITIES	44.83
TODD WADENA ELECTRIC CO...	02/25/2025	ELECTRIC - GOLF CLUB HOUSE	602-49833-380	UTILITIES	238.32
TODD WADENA ELECTRIC CO...	02/25/2025	ELECTRIC -GOLF SPRINKLER SY...	602-49833-380	UTILITIES	40.80
TODD WADENA ELECTRIC CO...	02/25/2025	ELECTRIC - GOLF RESTROOMS	602-49833-380	UTILITIES	40.80
USGA CLUB MEMBERSHIP	02/14/2025	2025 CLUB MEMBERSHIP	602-49833-433	DUES & SUBSCRIPTIONS	175.00
Department 49833 - ADMIN & GENERAL Total:					913.05
Fund 602 - GOLF FUND Total:					923.29

Fund: 603 - ELECTRIC FUND

MN DEPART OF REVENUE	02/19/2025	JANUARY SALES USE AND TAX	603-20803	SALES TAX	22,354.00
MN DEPART OF REVENUE	02/19/2025	JANUARY SALES USE AND TAX	603-20804	TRANSIT SALES TAX	1,626.00
					23,980.00

Department: 40000 - NON DEPARTMENTAL

BPS CAPITAL MANAGEMENT, ...	02/11/2025	INVESTMENTS	603-40000-36210	INTEREST EARNINGS	536.90
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BPS CAPITAL MANAGEMENT, ...	02/21/2025	INVESTMENTS	603-40000-36210	INTEREST EARNINGS	586.93
Department 40000 - NON DEPARTMENTAL Total:					1,123.83
Department: 49555 - POWER SUPPLY EXPENSE					
MISSOURI RIVER ENERGY SVC	02/26/2025	MRES WAPA TRANSMISSION	603-49555-900	PURCHASED POWER	386,557.21
MISSOURI RIVER ENERGY SVC	02/26/2025	MEMBER S1 DUES	603-49555-900	PURCHASED POWER	598.40
Department 49555 - POWER SUPPLY EXPENSE Total:					387,155.61
Department: 49581 - OPER - LOAD MGMNT EXPENSE					
VERIZON WIRELESS	02/21/2025	3 LINE 2 iPADS	603-49581-321	TELEPHONE	41.39
Department 49581 - OPER - LOAD MGMNT EXPENSE Total:					41.39
Department: 49592 - MNT - STATION EQUIPMENT					
DGR ENGINEERING	02/28/2025	PROFESSIONAL SERVICES - PR...	603-49592-220	REPAIR & MAINTENANCE SUP...	2,401.11
Department 49592 - MNT - STATION EQUIPMENT Total:					2,401.11
Department: 49903 - CUSTOMER RECORDS					
POST OFFICE USPS	02/05/2025	POSTAGE	603-49903-322	POSTAGE	985.36
RANGE PRINTING INC.	02/14/2025	ENVELOPES WITH BULK MAILI...	603-49903-200	OFFICE SUPPLIES	941.84
Department 49903 - CUSTOMER RECORDS Total:					1,927.20
Department: 49920 - ADMIN & GENERAL					
WEST CENTRAL TELEPHONE	02/20/2025	INTERNET	603-49920-200	OFFICE SUPPLIES	166.54
WEST CENTRAL TELEPHONE	02/20/2025	INTERNET	603-49920-200	OFFICE SUPPLIES	235.11
ASTERA HEALTH	02/21/2025	DRUG & ALCOHOL - GUCK LA...	603-49920-306	DRUG TESTING EXPENSES	114.00
STAPLES ADVANTAGE	02/11/2025	ENVELOPES MAGENTA	603-49920-200	OFFICE SUPPLIES	166.46
GREIMAN'S	02/21/2025	25 SHIRTS - REED EVAN JAKE ...	603-49920-417	CLOTHING ALLOWANCE	700.00
AMARIL UNIFORM COMPANY	02/21/2025	JEANS - L ROGGENKAMP	603-49920-417	CLOTHING ALLOWANCE	292.75
AMARIL UNIFORM COMPANY	02/21/2025	JEANS - R BARTHEL	603-49920-417	CLOTHING ALLOWANCE	464.32
LOFFLER COMPANIES, INC.	02/28/2025	CONTRACT 1/19-2/18	603-49920-200	OFFICE SUPPLIES	107.69
AMARIL UNIFORM COMPANY	02/21/2025	JEANS - L ROGGENKAMP	603-49920-417	CLOTHING ALLOWANCE	200.87
AMARIL UNIFORM COMPANY	02/28/2025	SHIRTS JEANS - W CRIDER	603-49920-417	CLOTHING ALLOWANCE	1,337.01
WEST CENTRAL TELEPHONE	02/20/2025	INTERNET	603-49920-200	OFFICE SUPPLIES	200.00
MARLIN LEASING CORPORATI...	02/20/2025	CONTRACT 01/19-02/18	603-49920-200	OFFICE SUPPLIES	291.94
VERIZON WIRELESS	02/21/2025	3 LINE 2 iPADS	603-49920-321	TELEPHONE	80.02
ARVIG	02/25/2025	INTERNET PHONE	603-49920-321	TELEPHONE	162.76
QUADIENT FINANCE USA INC	02/27/2025	POSTAGE	603-49920-322	POSTAGE	1,500.00
REED BARTHEL	02/28/2025	WORK BOOTS	603-49920-417	CLOTHING ALLOWANCE	204.00
Department 49920 - ADMIN & GENERAL Total:					6,223.47
Department: 49928 - SAFETY TRAINING					
WEST CENTRAL TELEPHONE	02/20/2025	INTERNET	603-49928-418	SAFETY TRAINING EXPENSES	55.71
Department 49928 - SAFETY TRAINING Total:					55.71
Department: 49930 - NON UTILITY ACCT EXP					
ZEF ENERGY, INC	02/21/2025	PAYMENT #2 FOR MPCA EV C...	603-49930-220	REPAIR & MAINTENANCE SUP...	1,255.00
Department 49930 - NON UTILITY ACCT EXP Total:					1,255.00
Department: 49932 - MNT OF GENERAL PLANT					
LONG PRAIRIE SANITATION	02/28/2025	GARBAGE	603-49932-103	SALARIES PART TIME REGULAR	43.88
MINNESOTA BACKFLOW	02/28/2025	RPZ TESTING WEST END OF S...	603-49932-210	OPERATING SUPPLIES	210.50
Department 49932 - MNT OF GENERAL PLANT Total:					254.38
Department: 49933 - TRUCK & EQUIPMENT MNT					
WEBER'S WADENA HARDWARE	02/14/2025	SLEDGE HAMMER	603-49933-240	SMALL TOOLS & EQUIPMENT	62.27
AUTO VALUE WADENA	02/21/2025	HD HYDRAULIC CONSTRU	603-49933-220	REPAIR & MAINTENANCE SUP...	19.79
AUTO VALUE WADENA	02/21/2025	GLASS CLEANER WIPES MICR...	603-49933-220	REPAIR & MAINTENANCE SUP...	24.13
VOYAGER FLEET SYSTEMS INC	02/19/2025	FUEL	603-49933-212	MOTOR FUELS & LUBRICANTS	560.18
Department 49933 - TRUCK & EQUIPMENT MNT Total:					666.37
Department: 49993 - TRANSFERS OUT					
RESCO	02/21/2025	PRIMARY CABLE	603-49993-522	INVENTORY PURCHASES	48,698.73
Department 49993 - TRANSFERS OUT Total:					48,698.73

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Department: 49995 - CAPITAL OUTLAY					
RESCO	02/21/2025	MV GRIDSHIELD RECLOSER	603-49995-512	STATION EQUIPMENT	32,556.87
Department 49995 - CAPITAL OUTLAY Total:					32,556.87
Fund 603 - ELECTRIC FUND Total:					506,339.67
Fund: 604 - WATER FUND					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	02/11/2025	INVESTMENTS	604-40000-36210	INTEREST EARNINGS	96.99
BPS CAPITAL MANAGEMENT, ...	02/21/2025	INVESTMENTS	604-40000-36210	INTEREST EARNINGS	107.08
Department 40000 - NON DEPARTMENTAL Total:					204.07
Department: 49405 - POWER & PUMPING EXPENSE					
CITY OF WADENA		UTILITY CHARGES	604-49405-380	UTILITIES	3,835.98
CITY OF WADENA		UTILITY CHARGES	604-49405-380	UTILITIES	-3,835.98
CITY OF WADENA	02/22/2025	UTILITY CHARGES	604-49405-380	UTILITIES	4,210.11
CITY OF WADENA		UTILITY CHARGES	604-49405-380	UTILITIES	2,037.89
CITY OF WADENA		UTILITY CHARGES	604-49405-380	UTILITIES	-2,037.89
CITY OF WADENA	02/22/2025	UTILITY CHARGES	604-49405-380	UTILITIES	2,037.89
Department 49405 - POWER & PUMPING EXPENSE Total:					6,248.00
Department: 49410 - WTR PURIFICATION EXPENSE					
HEITEMES ELECTRIC	02/11/2025	INSTALL FURNISH FAN CONTR...	604-49410-220	REPAIR & MAINTENANCE SUP...	860.55
BEARINGS & MORE	02/11/2025	OVERPAYMENT WATER	604-49410-210	GENERAL SUPPLIES	-1.85
BEARINGS & MORE	02/11/2025	WATER SAMPLE FREIGHT	604-49410-210	GENERAL SUPPLIES	14.00
BEARINGS & MORE	02/11/2025	FREIGHT	604-49410-210	GENERAL SUPPLIES	13.00
VESSCO INC	02/21/2025	O-RING VAC SWITCH SENSOR	604-49410-400	EQUIPMENT REPAIR & MAINT...	364.16
WEBER'S WADENA HARDWARE	02/21/2025	SOAP	604-49410-220	REPAIR & MAINTENANCE SUP...	7.58
HAWKINS INC	02/28/2025	CHEMICALS	604-49410-210	GENERAL SUPPLIES	20.00
BEARINGS & MORE	02/21/2025	FREIGHT	604-49410-210	GENERAL SUPPLIES	14.00
Department 49410 - WTR PURIFICATION EXPENSE Total:					1,291.44
Department: 49415 - WTR DISTRIBUTION EXPENSE					
WADENA MACHINING & WEL...	02/28/2025	POUND CR 3/4 REPLACE WRE...	604-49415-210	GENERAL SUPPLIES	64.10
Department 49415 - WTR DISTRIBUTION EXPENSE Total:					64.10
Department: 49420 - ADMIN & GENERAL					
WEST CENTRAL TELEPHONE	02/20/2025	INTERNET	604-49420-210	GENERAL SUPPLIES	81.71
VERIZON WIRELESS	02/21/2025	3 LINE 2 iPADS	604-49420-321	TELEPHONE	-35.02
ARVIG	02/25/2025	INTERNET PHONE	604-49420-321	TELEPHONE	150.62
MN DEPT OF HEALTH	02/28/2025	2025 SERVICE CONNECTION - ...	604-49420-433	DUES AND SUBSCRIPTIONS	4,474.00
Department 49420 - ADMIN & GENERAL Total:					4,671.31
Department: 49430 - METER READING & EXPENSE					
WEBER'S WADENA HARDWARE	02/14/2025	BATTERIES	604-49430-210	GENERAL SUPPLIES	11.99
Department 49430 - METER READING & EXPENSE Total:					11.99
Department: 49440 - WTR TRUCK & EQUIPMENT MNT					
VOYAGER FLEET SYSTEMS INC	02/19/2025	FUEL	604-49440-212	MOTOR FUELS & LUBRICANTS	167.30
Department 49440 - WTR TRUCK & EQUIPMENT MNT Total:					167.30
Fund 604 - WATER FUND Total:					12,658.21
Fund: 605 - LIQUOR FUND					
MN DEPART OF REVENUE	02/19/2025	JANUARY SALES USE AND TAX	605-20803	SALES TAX	41.00
MN DEPART OF REVENUE	02/19/2025	JANUARY SALES USE AND TAX	605-20803	SALES TAX	12,545.00
MN DEPART OF REVENUE	02/19/2025	JANUARY SALES USE AND TAX	605-20803	SALES TAX	61.00
MN DEPART OF REVENUE	02/19/2025	JANUARY SALES USE AND TAX	605-20803	SALES TAX	4,486.00
MN DEPART OF REVENUE	02/19/2025	JANUARY SALES USE AND TAX	605-20804	TRANSIT SALES TAX	3.00
MN DEPART OF REVENUE	02/19/2025	JANUARY SALES USE AND TAX	605-20804	TRANSIT SALES TAX	912.00
					18,048.00
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	02/11/2025	INVESTMENTS	605-40000-36210	INTEREST EARNINGS	55.79
BPS CAPITAL MANAGEMENT, ...	02/21/2025	INVESTMENTS	605-40000-36210	INTEREST EARNINGS	59.82
Department 40000 - NON DEPARTMENTAL Total:					115.61

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Vendor Name	Payment Date	Description (Payable)	Account Number	Account Name	Amount
Department: 49750 - MERCHANDISE PURCHASES					
BREAKTHRU BEVERAGE MINN...	02/14/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	8,353.92
BREAKTHRU BEVERAGE MINN...	02/14/2025	LIQUOR	605-49750-333	FREIGHT	105.45
MASON BROTHERS COMPANY	02/14/2025	CIGARETTES	605-49750-256	CIGARETTE PURCHASES	1,843.91
DRASTIC MEASURES BREWING	02/14/2025	BEER	605-49750-252	BEER PURCHASES	476.00
D-S BEVERAGES - MINNESOTA	02/14/2025	BEER	605-49750-252	BEER PURCHASES	9,289.75
BERNICK'S	02/14/2025	MIX	605-49750-254	MIX & SOFTDRINK PURCHASES	100.80
DAHLHEIMER BEVERAGE	02/14/2025	BEER	605-49750-252	BEER PURCHASES	-255.20
VIKING COCA COLA	02/14/2025	MIX	605-49750-254	MIX & SOFTDRINK PURCHASES	272.40
BEVERAGE WHOLESALERS INC	02/21/2025	BEER	605-49750-252	BEER PURCHASES	2,629.20
BERNICK'S	02/14/2025	BEER	605-49750-252	BEER PURCHASES	2,629.20
BERNICK'S	02/14/2025	BEER	605-49750-252	BEER PURCHASES	894.75
PEPSI BEVERAGE COMPANY	02/14/2025	MIX	605-49750-254	MIX & SOFTDRINK PURCHASES	183.75
DAHLHEIMER BEVERAGE	02/14/2025	BEER	605-49750-252	BEER PURCHASES	4,764.25
MASON BROTHERS COMPANY	02/14/2025	BEER	605-49750-254	MIX & SOFTDRINK PURCHASES	127.26
D-S BEVERAGES - MINNESOTA	02/14/2025	BEER	605-49750-252	BEER PURCHASES	-44.85
DAHLHEIMER BEVERAGE	02/14/2025	BEER	605-49750-252	BEER PURCHASES	64.25
SOUTHERN GLAZER'S OF MN	02/14/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	4,715.50
SOUTHERN GLAZER'S OF MN	02/14/2025	LIQUOR	605-49750-333	FREIGHT	92.59
VINOCOPIA INC	02/11/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	989.00
VINOCOPIA INC	02/11/2025	LIQUOR	605-49750-333	FREIGHT	15.00
VINOCOPIA INC	02/21/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	750.00
VINOCOPIA INC	02/21/2025	LIQUOR	605-49750-333	FREIGHT	16.00
BREAKTHRU BEVERAGE MINN...	02/21/2025	BEER	605-49750-252	BEER PURCHASES	285.00
BREAKTHRU BEVERAGE MINN...	02/21/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	2,621.25
BREAKTHRU BEVERAGE MINN...	02/21/2025	LIQUOR	605-49750-333	FREIGHT	74.00
BREAKTHRU BEVERAGE MINN...	02/21/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	-162.40
BREAKTHRU BEVERAGE MINN...	02/21/2025	LIQUOR	605-49750-333	FREIGHT	-3.70
D-S BEVERAGES - MINNESOTA	02/21/2025	BEER	605-49750-252	BEER PURCHASES	9,693.77
DAHLHEIMER BEVERAGE	02/21/2025	BEER	605-49750-252	BEER PURCHASES	-244.10
BEVERAGE WHOLESALERS INC	02/21/2025	LIQUOR	605-49750-252	BEER PURCHASES	4,604.75
DAHLHEIMER BEVERAGE	02/21/2025	BEER	605-49750-252	BEER PURCHASES	7,463.04
PAUSTIS WINE COMPANY	02/21/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	529.00
PAUSTIS WINE COMPANY	02/21/2025	LIQUOR	605-49750-333	FREIGHT	12.60
ABSOLUTE ICE	02/21/2025	ICE	605-49750-254	MIX & SOFTDRINK PURCHASES	69.50
SOUTHERN GLAZER'S OF MN	02/21/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	1,542.92
SOUTHERN GLAZER'S OF MN	02/21/2025	LIQUOR	605-49750-333	FREIGHT	30.75
SOUTHERN GLAZER'S OF MN	02/21/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	2,384.26
SOUTHERN GLAZER'S OF MN	02/21/2025	LIQUOR	605-49750-333	FREIGHT	67.65
JOHNSON BROTHERS LIQUORS	02/24/2025	LIQUOR CREDIT	605-49750-251	LIQUOR PURCHASES	-4.67
JOHNSON BROTHERS LIQUORS	02/24/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	1,210.20
JOHNSON BROTHERS LIQUORS	02/24/2025	LIQUOR	605-49750-333	FREIGHT	34.57
JOHNSON BROTHERS LIQUORS	02/24/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	659.14
JOHNSON BROTHERS LIQUORS	02/24/2025	LIQUOR	605-49750-333	FREIGHT	16.59
JOHNSON BROTHERS LIQUORS	02/24/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	183.40
JOHNSON BROTHERS LIQUORS	02/24/2025	LIQUOR	605-49750-333	FREIGHT	3.30
JOHNSON BROTHERS LIQUORS	02/28/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	66.67
JOHNSON BROTHERS LIQUORS	02/28/2025	LIQUOR	605-49750-333	FREIGHT	1.98
JOHNSON BROTHERS LIQUORS	02/28/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	2,284.50
JOHNSON BROTHERS LIQUORS	02/28/2025	LIQUOR	605-49750-254	MIX & SOFTDRINK PURCHASES	32.00
JOHNSON BROTHERS LIQUORS	02/28/2025	LIQUOR	605-49750-333	FREIGHT	57.42
JOHNSON BROTHERS LIQUORS	02/28/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	6,673.90
JOHNSON BROTHERS LIQUORS	02/28/2025	LIQUOR	605-49750-333	FREIGHT	88.77
JOHNSON BROTHERS LIQUORS	02/28/2025	THC	605-49750-257	THC BEVERAGE & EDIBLE EXP...	88.50
JOHNSON BROTHERS LIQUORS	02/28/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	2,281.47
JOHNSON BROTHERS LIQUORS	02/28/2025	LIQUOR	605-49750-333	FREIGHT	44.06
Department 49750 - MERCHANDISE PURCHASES Total:					80,703.02
Department: 49751 - MANAGER EXPENSES					
WEST CENTRAL TELEPHONE	02/20/2025	INTERNET	605-49751-200	OFFICE SUPPLIES	68.57
WORLDPAY INTEGRATED PA...	02/05/2025	CREDIT CARD FEES	605-49751-225	CREDIT CARD CHARGES	4,510.93

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Vendor Name	Payment Date	Description (Payable)	Account Number	Account Name	Amount
DACOTAH PAPER CO	02/21/2025	PLASTIC CUPS	605-49751-214	BOTTLE BAGS, ICE BAGS, ETC.	45.31
Department 49751 - MANAGER EXPENSES Total:					4,624.81
Department: 49754 - BUILDING MAINTENANCE					
ELECTRO WATCHMAN INC	02/11/2025	BURGLARY MONITORING SERV..	605-49754-400	EQUIPMENT REPAIR & MAINT...	77.31
HOCKERT'S INC.	02/11/2025	LAUNDRY/RENTALS	605-49754-211	CLEANING SUPPLIES	5.32
HOCKERT'S INC.	02/11/2025	LAUNDRY/RENTALS	605-49754-211	CLEANING SUPPLIES	57.98
SCHMITZ PORTABLE RENTALS	02/11/2025	2 MONTH PORTABLE RESTRO...	605-49754-211	CLEANING SUPPLIES	300.00
MINNESOTA ENERGY RESOUR...	02/10/2025	GAS	605-49754-380	UTILITIES	241.90
CITY OF WADENA		UTILITY CHARGES	605-49754-380	UTILITIES	685.59
CITY OF WADENA		UTILITY CHARGES	605-49754-380	UTILITIES	-685.59
CITY OF WADENA	02/22/2025	UTILITY CHARGES	605-49754-380	UTILITIES	686.64
HOCKERT'S INC.	02/28/2025	LAUNDRY/RENTALS	605-49754-211	CLEANING SUPPLIES	5.32
HOCKERT'S INC.	02/28/2025	LAUNDRY/RENTALS	605-49754-211	CLEANING SUPPLIES	57.98
Department 49754 - BUILDING MAINTENANCE Total:					1,432.45
Fund 605 - LIQUOR FUND Total:					104,923.89
Fund: 606 - WELLNESS CENTER					
MN DEPART OF REVENUE	02/19/2025	JANUARY SALES USE AND TAX	606-20803	SALES TAX	3,383.00
MN DEPART OF REVENUE	02/19/2025	JANUARY SALES USE AND TAX	606-20804	TRANSIT TAX	246.00
					3,629.00
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	02/11/2025	INVESTMENTS	606-40000-36210	INTEREST EARNINGS	-26.81
MARIA GEOGHEGAN	02/11/2025	BIRTHDAY REFUND	606-40000-37210	RENTALS	110.00
MASLOWSKI WELLNESS & RES...	02/11/2025	EMPLOYEE MEMBERSHIPS	606-40000-37220	MEMBERSHIP FEES	431.46
BPS CAPITAL MANAGEMENT, ...	02/21/2025	INVESTMENTS	606-40000-36210	INTEREST EARNINGS	-30.51
Department 40000 - NON DEPARTMENTAL Total:					484.14
Department: 49390 - POOL EXPENSES					
HORIZON COMMERCIAL POOL...	02/21/2025	HARDNESS INCREASER	606-49390-216	CHEMICALS	293.08
Department 49390 - POOL EXPENSES Total:					293.08
Department: 49392 - FITNESS EXPENSES					
FIXED LLC	02/14/2025	LABOR MILEAGE PARTS	606-49392-400	EQUIPMENT MAINTENANCE	1,332.07
Department 49392 - FITNESS EXPENSES Total:					1,332.07
Department: 49394 - ADMIN & GENERAL					
WEST CENTRAL TELEPHONE	02/20/2025	INTERNET	606-49394-200	OFFICE SUPPLIES	85.71
MIDWEST LOCK & DOOR, INC.	02/21/2025	REPAIR LOCK	606-49394-400	EQUIPMENT MAINTENANCE	210.00
MONEY MOVERS INC.	02/18/2025	MONTHLY MAINTENANCE FEE	606-49394-200	OFFICE SUPPLIES	12.00
WORLDPAY INTEGRATED PA...	02/05/2025	CREDIT CARD FEES	606-49394-225	WELLNESS CREDIT CARD FEES ...	890.35
MERICKEL LUMBER & HDWR	02/21/2025	PAINT TRAY BRUSH	606-49394-211	GENERAL SUPPLIES	67.47
HOCKERT'S INC.	02/11/2025	LAUNDRY/RENTALS	606-49394-211	GENERAL SUPPLIES	139.00
MARK JAMES LUNDE JR	02/11/2025	TRAINING	606-49394-107	CONTRACTED SERVICES	320.00
MONICA BROWNE	02/11/2025	TRAINING	606-49394-107	CONTRACTED SERVICES	104.00
JESSICA RICHTER	02/11/2025	CLASSES	606-49394-107	CONTRACTED SERVICES	340.00
ADAM JUSTIN	02/11/2025	CLASSES	606-49394-107	CONTRACTED SERVICES	160.00
BALANCED BY MELISSA	02/11/2025	CLASSES	606-49394-107	CONTRACTED SERVICES	140.00
MERICKEL LUMBER & HDWR	02/11/2025	THREADLOCKER LQD RETURN ...	606-49394-200	OFFICE SUPPLIES	-4.00
DACOTAH PAPER CO	02/14/2025	BRUSH ROLLER	606-49394-211	GENERAL SUPPLIES	84.12
DACOTAH PAPER CO	02/14/2025	CORDLESS SANITARY LIGHT	606-49394-210	CLEANING SUPPLIES	289.01
TDS MEDIA DIRECT INC	02/21/2025	JON'S FAMILY FOODS ADVERT...	606-49394-350	PRINTING, PUBLISHING, ADVE...	339.00
DACOTAH PAPER CO	02/21/2025	BARRICADE DUST MOP	606-49394-210	CLEANING SUPPLIES	29.49
WEST CENTRAL TELEPHONE	02/20/2025	INTERNET	606-49394-380	UTILITIES	363.99
MARLIN LEASING CORPORATI...	02/20/2025	CONTRACT 1/19-2/18	606-49394-200	OFFICE SUPPLIES	152.56
CITY OF WADENA		UTILITY CHARGES	606-49394-380	UTILITIES	5,684.42
CITY OF WADENA		UTILITY CHARGES	606-49394-380	UTILITIES	-5,684.42
CITY OF WADENA	02/22/2025	UTILITY CHARGES	606-49394-380	UTILITIES	6,240.25
LONG PRAIRIE SANITATION	02/28/2025	GARBAGE	606-49394-380	UTILITIES	87.78
HOCKERT'S INC.	02/28/2025	LAUNDRY/RENTALS	606-49394-211	GENERAL SUPPLIES	139.00
Department 49394 - ADMIN & GENERAL Total:					10,189.73
Fund 606 - WELLNESS CENTER Total:					15,928.02

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Vendor Name	Payment Date	Description (Payable)	Account Number	Account Name	Amount
Fund: 805 - INVESTED CAPITAL ACCT					
Department: 41920 - CITY HALL MAINTENANCE					
MERICKEL LUMBER & HDWR	02/11/2025	3-1/2X15" FF - SERVER ROOM	805-41920-545	SIRENS EXP	76.66
MERICKEL LUMBER & HDWR	02/11/2025	GLUE PAINT BRUSH	805-41920-520	CITY BUILDINGS & STRUCTUR...	41.15
Department 41920 - CITY HALL MAINTENANCE Total:					117.81
Fund 805 - INVESTED CAPITAL ACCT Total:					117.81
Fund: 807 - FIRE RELIEF ASSOCIATION					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	02/11/2025	INVESTMENTS	807-40000-36210	INTEREST EARNINGS	-0.24
BPS CAPITAL MANAGEMENT, ...	02/21/2025	INVESTMENTS	807-40000-36210	INTEREST EARNINGS	-0.56
Department 40000 - NON DEPARTMENTAL Total:					-0.80
Department: 41000 - RELIEF EXPENSES					
KAL'S INC	02/28/2025	INSTALL BUMPER SWITCH ASS...	807-41000-500	MACHINERY & EQUIPMENT	3,756.68
Department 41000 - RELIEF EXPENSES Total:					3,756.68
Fund 807 - FIRE RELIEF ASSOCIATION Total:					3,755.88
Grand Total:					736,530.09

Report Summary

Fund Summary

Fund	Payment Amount
101 - GENERAL FUND	61,353.33
204 - LIBRARY ENDOWMENT FUND	3.14
205 - PINWOOD ESTATES	-68.69
207 - WDA REVOLVING LOAN FUND	121.88
208 - WDA LOAN FUND	4.34
209 - UNRESTRICTED MIF RLF	10.35
210 - MIF REVOLVING LOAN FUND	7.64
211 - MIF RLF #2	33.99
212 - SCDG COMMERCIAL FUND	11.91
213 - SCDG COMMERCIAL 2021	1.50
214 - SCDG HOUSING FUND	1.91
216 - INNOVATIVE MIF RLF	5.03
217 - KERN MIF LOAN	1.81
315 - G.O. REFUNDING BONDS 2012	8.78
316 - PFA NOTES OF 2015	177.58
401 - CAPITAL PROJECTS FUND	5,761.78
403 - DTED SMALL CITIES GRANT	-1.18
404 - SEWER/WATER CIP	83.65
601 - SEWER FUND	24,364.57
602 - GOLF FUND	923.29
603 - ELECTRIC FUND	506,339.67
604 - WATER FUND	12,658.21
605 - LIQUOR FUND	104,923.89
606 - WELLNESS CENTER	15,928.02
805 - INVESTED CAPITAL ACCT	117.81
807 - FIRE RELIEF ASSOCIATION	3,755.88
Grand Total:	736,530.09

Account Summary

Account Number	Account Name	Payment Amount
101-20803	SALES TAX	160.00
101-20804	TRANSIT SALES TAX	12.00
101-40000-31040	HOUSING AUTH. IN LIEU...	19,754.71
101-40000-36210	INTEREST RECEIVED	502.55
101-41100-304	LEGAL FEES	1,500.00
101-41100-350	PRINTING, PUBLISHING ...	133.14
101-41100-433	DUES AND SUBSCRIPTIO...	5,608.00
101-41530-331	SCHOOLS, MEETINGS & ...	663.52
101-41900-200	OFFICE SUPPLIES	94.84
101-41920-200	OFFICE SUPPLIES/COPIER..	-50.27
101-41920-211	CLEANING SUPPLIES	68.29
101-41920-400	EQUIPMENT MAINTENA...	44.01
101-42100-200	OFFICE SUPPLIES	40.56
101-42100-201	COMPUTER SUPPORT EX...	260.90
101-42100-212	MOTOR FUELS & LUBRIC...	1,892.19
101-42100-220	REPAIR & MAINTENANCE..	5.29
101-42100-331	SCHOOLS, MEETING & T...	30.00
101-42100-380	UTILITIES	1,063.19
101-42100-433	DUES AND SUBSCRIPTIO...	768.00
101-42100-440	GRANT EXPENSES	289.73
101-42200-200	OFFICE SUPPLIES	85.71
101-42200-210	FIREFIGHTING SUPPLIES...	585.00
101-42200-212	MOTOR FUELS & LUBRIC...	758.33
101-42200-321	TELEPHONE	120.03
101-42200-331	SCHOOLS, MEETING & T...	674.00
101-42200-380	UTILITIES	1,949.65
101-42200-400	EQUIPMENT REPAIR & ...	3,250.51

Account Summary

Account Number	Account Name	Payment Amount
101-43100-200	OFFICE SUPPLIES	199.00
101-43100-228	SAFETY EXPENSES	40.00
101-43100-315	SANITATION (SHADE TR...	128.78
101-43115-200	OFFICE SUPPLIES	175.12
101-43115-210	GENERAL SUPPLIES	184.19
101-43115-220	REPAIR & MAINTENANCE..	1,196.12
101-43115-380	UTILITIES	3,509.80
101-43121-224	ST. MAINTENANCE MAT...	-330.00
101-43125-210	GENERAL SUPPLIES	1,133.97
101-43125-212	MOTOR FUELS & LUBRIC...	1,889.76
101-43125-400	EQUIPMENT REPAIR & ...	61.18
101-43126-220	MAINTENANCE SUPPLIES	21.98
101-43126-400	EQUIPMENT REPAIR & ...	211.94
101-43220-212	MOTOR FUELS & LUBRIC...	-1.63
101-43230-305	DUMPING FEES	87.78
101-45122-380	UTILITIES	178.96
101-45124-380	UTILITIES	15.00
101-45130-380	UTILITIES	16.17
101-45150-200	OFFICE SUPPLIES	106.31
101-45150-220	REPAIR & MAINTENANCE..	40.01
101-45150-380	UTILITIES	62.69
101-45200-200	OFFICE SUPPLIES	13.98
101-45200-212	MOTOR FUELS & LUBRIC...	303.87
101-45200-220	REPAIR & MAINTENANCE..	89.38
101-45200-380	UTILITIES	592.21
101-45250-226	FLOWERS	2,000.00
101-45500-225	LIBRARY SUPPLIES & PR...	150.00
101-45500-380	UTILITIES	613.05
101-49300-212	MOTOR FUELS & LUBRIC...	109.31
101-49300-220	REPAIR & MAINTENANCE..	3,076.96
101-49300-380	UTILITIES	2,069.99
101-49350-457	DONATION CLEARING A...	3,075.00
101-49370-200	OFFICE SUPPLIES	68.57
204-40000-36210	INTEREST EARNINGS	3.14
205-40000-36210	INTEREST EARNINGS	-68.69
207-40000-36210	INTEREST EARNINGS	85.00
207-46500-401	BUILDING & PROPERTY ...	36.88
208-40000-36210	INTEREST INCOME	4.34
209-40000-36210	INTEREST EARNINGS	10.35
210-40000-36210	INTEREST EARNINGS	7.64
211-40000-36210	INTEREST EARNINGS	33.99
212-40000-36210	INTEREST EARNINGS	11.91
213-40000-36210	INTEREST EARNINGS	1.50
214-40000-36210	INTEREST EARNINGS	1.91
216-40000-36210	INTEREST EARNINGS	5.03
217-40000-36210	INTEREST EARNINGS	1.81
315-40000-36210	INTEREST EARNINGS	8.78
316-40000-36210	INTEREST EARNINGS	177.58
401-40000-36210	INTEREST EARNINGS	-148.85
401-49300-460	AIRPORT BEACON PROJE...	5,759.90
401-49630-421	HIGHWAY 10 RECONST...	72.82
401-49630-425	LIBRARY REMODEL PROJ...	77.91
403-40000-36210	INTEREST EARNINGS	-1.18
404-40000-36210	INTEREST EARNINGS	83.65
601-40000-36210	INTEREST EARNINGS	131.33
601-49470-216	CHEMICALS & CHEMICAL...	405.06
601-49470-380	UTILITIES	302.96
601-49480-200	OFFICE SUPPLIES	269.26

Account Summary

Account Number	Account Name	Payment Amount
601-49480-210	GENERAL SUPPLIES	223.87
601-49480-212	MOTOR FUELS & LUBRIC...	73.43
601-49480-220	REPAIR & MAINTENANCE...	9,933.17
601-49480-240	TOOLS & OTHER EQUIP...	57.81
601-49480-380	UTILITIES	12,825.01
601-49480-400	EQUIPMENT REPAIR & ...	142.67
602-20803	SALES TAX	10.00
602-20804	TRANSIT SALES TAX	1.00
602-40000-36210	INTEREST EARNINGS	-0.76
602-49833-201	COMPUTER/SOFTWARE ...	249.45
602-49833-225	CREDIT CARD FEES	123.85
602-49833-380	UTILITIES	364.75
602-49833-433	DUES & SUBSCRIPTIONS	175.00
603-20803	SALES TAX	22,354.00
603-20804	TRANSIT SALES TAX	1,626.00
603-40000-36210	INTEREST EARNINGS	1,123.83
603-49555-900	PURCHASED POWER	387,155.61
603-49581-321	TELEPHONE	41.39
603-49592-220	REPAIR & MAINTENANCE..	2,401.11
603-49903-200	OFFICE SUPPLIES	941.84
603-49903-322	POSTAGE	985.36
603-49920-200	OFFICE SUPPLIES	1,167.74
603-49920-306	DRUG TESTING EXPENSES	114.00
603-49920-321	TELEPHONE	242.78
603-49920-322	POSTAGE	1,500.00
603-49920-417	CLOTHING ALLOWANCE	3,198.95
603-49928-418	SAFETY TRAINING EXPE...	55.71
603-49930-220	REPAIR & MAINTENANCE..	1,255.00
603-49932-103	SALARIES PART TIME RE...	43.88
603-49932-210	OPERATING SUPPLIES	210.50
603-49933-212	MOTOR FUELS & LUBRIC...	560.18
603-49933-220	REPAIR & MAINTENANCE..	43.92
603-49933-240	SMALL TOOLS & EQUIP...	62.27
603-49993-522	INVENTORY PURCHASES	48,698.73
603-49995-512	STATION EQUIPMENT	32,556.87
604-40000-36210	INTEREST EARNINGS	204.07
604-49405-380	UTILITIES	6,248.00
604-49410-210	GENERAL SUPPLIES	59.15
604-49410-220	REPAIR & MAINTENANCE..	868.13
604-49410-400	EQUIPMENT REPAIR & ...	364.16
604-49415-210	GENERAL SUPPLIES	64.10
604-49420-210	GENERAL SUPPLIES	81.71
604-49420-321	TELEPHONE	115.60
604-49420-433	DUES AND SUBSCRIPTIO...	4,474.00
604-49430-210	GENERAL SUPPLIES	11.99
604-49440-212	MOTOR FUELS & LUBRIC...	167.30
605-20803	SALES TAX	17,133.00
605-20804	TRANSIT SALES TAX	915.00
605-40000-36210	INTEREST EARNINGS	115.61
605-49750-251	LIQUOR PURCHASES	35,078.06
605-49750-252	BEER PURCHASES	42,249.81
605-49750-254	MIX & SOFTDRINK PURC...	785.71
605-49750-256	CIGARETTE PURCHASES	1,843.91
605-49750-257	THC BEVERAGE & EDIBLE...	88.50
605-49750-333	FREIGHT	657.03
605-49751-200	OFFICE SUPPLIES	68.57
605-49751-214	BOTTLE BAGS, ICE BAGS,...	45.31
605-49751-225	CREDIT CARD CHARGES	4,510.93

Account Summary

Account Number	Account Name	Payment Amount
605-49754-211	CLEANING SUPPLIES	426.60
605-49754-380	UTILITIES	928.54
605-49754-400	EQUIPMENT REPAIR & ...	77.31
606-20803	SALES TAX	3,383.00
606-20804	TRANSIT TAX	246.00
606-40000-36210	INTEREST EARNINGS	-57.32
606-40000-37210	RENTALS	110.00
606-40000-37220	MEMBERSHIP FEES	431.46
606-49390-216	CHEMICALS	293.08
606-49392-400	EQUIPMENT MAINTENA...	1,332.07
606-49394-107	CONTRACTED SERVICES	1,064.00
606-49394-200	OFFICE SUPPLIES	246.27
606-49394-210	CLEANING SUPPLIES	318.50
606-49394-211	GENERAL SUPPLIES	429.59
606-49394-225	WELLNESS CREDIT CARD...	890.35
606-49394-350	PRINTING, PUBLISHING, ...	339.00
606-49394-380	UTILITIES	6,692.02
606-49394-400	EQUIPMENT MAINTENA...	210.00
805-41920-520	CITY BUILDINGS & STRU...	41.15
805-41920-545	SIRENS EXP	76.66
807-40000-36210	INTEREST EARNINGS	-0.80
807-41000-500	MACHINERY & EQUIPM...	3,756.68
Grand Total:		736,530.09

Project Account Summary

Project Account Key	Payment Amount
None	736,530.09
Grand Total:	736,530.09



City of Wadena, MN

Prior-Year Comparative Income Statement

Account Summary

For the Period Ending 02/28/2025

		2024	2025		2024	2025	
		Feb. Activity	Feb. Activity	Variance %	YTD Activity	YTD Activity	Variance %
Fund: 101 - GENERAL FUND							
Revenue							
101-40000-31020	CURRENT AD VALOREM TAXES	\$0.00	\$0.00	0.00%	\$0.00	\$534.07	0.00%
101-40000-31022	EQP BND & LIBRARY BD TAX LEVY	\$0.00	\$0.00	0.00%	\$0.00	\$303.18	0.00%
101-40000-31025	PORT AUTHORITY AD VLOREM TAX	\$0.00	\$0.00	0.00%	\$283.60	\$68.21	-75.95%
101-40000-31028	HRA TAX SETTLEMENTS	\$0.00	\$0.00	0.00%	(\$132.72)	\$47.61	135.87%
101-40000-31030	DELINQUENT AD VLOREM TAXES	\$0.00	\$0.00	0.00%	\$3,981.15	\$264.19	-93.36%
101-40000-31040	HOUSING AUTH. IN LIEU OF TAXES	\$250,000.00	\$11,112.03	-95.56%	\$250,000.00	\$11,112.03	-95.56%
101-40000-31410	HOTEL/MOTEL TAX	\$1,542.46	\$2,263.43	46.74%	\$5,300.72	\$4,926.86	-7.05%
101-40000-31810	CABLE T.V. FRANCHISE FEES	\$13,040.26	\$12,060.54	-7.51%	\$15,820.26	\$12,388.57	-21.69%
101-40000-31820	GAS FRANCHISE FEES	\$12,007.41	\$11,937.76	-0.58%	\$12,007.41	\$11,937.76	-0.58%
101-40000-32110	LIQUOR LICENSE ON & OFF	\$0.00	\$0.00	0.00%	\$19,934.00	\$19,134.00	-4.01%
101-40000-32120	BEER LICENSES-ON & OFF SALE	\$0.00	\$0.00	0.00%	\$1,120.00	\$1,120.00	0.00%
101-40000-32130	CIGARETTE LICENSES	\$0.00	\$0.00	0.00%	\$450.00	\$450.00	0.00%
101-40000-32170	REFUSE OR JUNK DEALER LICENSE	\$0.00	\$0.00	0.00%	\$0.00	\$240.00	0.00%
101-40000-32190	OTHER LICENSES & PERMITS	\$0.00	\$0.00	0.00%	\$680.00	\$440.00	-35.29%
101-40000-32210	BUILDING PERMITS	\$1,200.00	\$1,650.00	37.50%	\$1,200.00	\$1,650.00	37.50%
101-40000-34110	CITY OFFICE POP	\$0.00	\$0.00	0.00%	\$118.25	\$0.00	-100.00%
101-40000-34190	POLICE ACCIDENT REPORTS	\$13.95	\$2.79	-80.00%	\$30.69	\$19.53	-36.36%
101-40000-34195	SPECIAL EVENT POLICE OFFICE	\$0.00	\$0.00	0.00%	\$823.00	\$10.70	-98.70%
101-40000-34200	PUBLIC SAFETY (POLICE DEPT.)	\$0.00	\$0.00	0.00%	\$0.00	\$25.00	0.00%
101-40000-34202	FIRE DEPT. (EMERGENCY CALLS)	\$0.00	\$0.00	0.00%	(\$1,500.00)	\$0.00	100.00%
101-40000-34300	HIGHWAYS AND STREETS	\$2,056.00	\$2,038.50	-0.85%	\$1,847.81	\$4,452.50	140.96%
101-40000-34400	SHELTER REVENUES	\$0.00	\$0.00	0.00%	\$3,455.00	\$5,062.70	46.53%
101-40000-34600	AIRPORT LAND LEASES/HANGAR RNT	\$2,028.04	\$2,110.00	4.04%	\$5,504.04	\$5,586.00	1.49%
101-40000-34650	AVIATION FUEL	\$1,058.25	\$374.61	-64.60%	\$1,517.08	\$622.17	-58.99%
101-40000-36100	SPEC.ASSMTS. PRINCIPAL	\$0.00	\$0.00	0.00%	\$615.65	\$1,331.01	116.20%
101-40000-36101	INTEREST ON SPECIAL ASSESSMENT	\$0.00	\$0.00	0.00%	\$351.43	\$565.96	61.04%
101-40000-36102	INTEREST ON DELINQUENT TAXES	\$0.00	\$0.00	0.00%	\$543.63	\$0.00	-100.00%
101-40000-36210	INTEREST RECEIVED	\$10,799.17	\$4,069.80	-62.31%	\$11,459.74	\$12,456.40	8.70%
101-40000-36216	LIBRARY DONATIONS	\$50.00	\$0.00	-100.00%	\$87.29	\$176.88	102.63%
101-40000-36232	RENTS-ALL OTHER	\$1,646.00	\$1,500.00	-8.87%	\$7,196.00	\$6,076.00	-15.56%
101-40000-36233	COUNCIL CHAMBER RENTS	\$0.00	\$0.00	0.00%	\$0.00	\$960.00	0.00%
101-40000-36250	REIMBURSEMENTS	\$0.00	\$0.00	0.00%	\$6,409.81	\$0.00	-100.00%
101-40000-36260	MISCELLANEOUS REVENUES	\$200.00	\$10,000.00	4,900.00%	\$680.00	\$0.00	-100.00%
101-40000-36261	SPECIAL ASSESSMENT SEARCH	\$0.00	\$200.00	0.00%	\$0.00	\$560.00	0.00%

Prior-Year Comparative Income Statement

For the Period Ending 02/28/2025

		2024	2025	Variance %	2024	2025	Variance %
		Feb. Activity	Feb. Activity		YTD Activity	YTD Activity	
101-40000-36270	(FISCAL HOST) DONATIONS	\$0.00	\$0.00	0.00%	\$0.00	\$10,250.00	0.00%
101-40000-36300	CHANGE IN FAIR VALUE/INVESTMNT	(\$17,594.52)	\$0.00	100.00%	(\$17,594.52)	\$3,424.71	119.46%
101-40000-37450	LATE FEES	\$159.98	\$0.00	-100.00%	(\$307.58)	\$1.08	100.35%
101-40000-39201	TRANSFERS FROM ELECTRIC FUND	\$27,084.00	\$27,084.00	0.00%	\$54,160.00	\$54,168.00	0.01%
101-40000-39203	TRANSFERS FROM LIQUOR FUND	\$10,000.00	\$10,000.00	0.00%	\$20,000.00	\$20,000.00	0.00%
101-42100-33430	LOCAL POLICE AIDS & DONATIONS	\$0.00	\$0.00	0.00%	\$0.00	\$687.31	0.00%
101-42100-35101	COURT FINES	\$1,625.80	\$906.40	-44.25%	\$2,587.72	\$1,749.71	-32.38%
101-42100-35104	ADMINISTRATIVE FINES	\$1,860.00	\$1,587.50	-14.65%	\$4,105.00	\$3,807.50	-7.25%
101-42200-33423	FIRE STATE AIDS & GRANTS	\$0.00	\$0.00	0.00%	\$0.00	\$1,468.60	0.00%
101-42200-33430	LOCAL FIRE AIDS & DONATIONS	\$0.00	\$1,500.00	0.00%	\$0.00	\$5,580.00	0.00%
101-45200-33430	LOCAL PARKS AIDS & DONATIONS	\$0.00	\$0.00	0.00%	\$0.00	\$3,738.12	0.00%
Revenue Total:		\$318,776.80	\$100,397.36	-68.51%	\$412,734.46	\$207,396.36	-49.75%
Expense							
101-41100-304	LEGAL FEES	\$3,400.00	\$1,500.00	55.88%	\$3,835.00	\$1,935.00	49.54%
101-41100-321	PHONE SERVICE - LONG DISTANCE	\$56.43	\$0.00	100.00%	(\$5.22)	\$0.08	-101.53%
101-41100-340	C.V.B. PAYMENTS & EXPENSES	\$3,232.25	\$0.00	100.00%	\$5,035.70	\$0.00	100.00%
101-41100-350	PRINTING, PUBLISHING & ADV.	\$409.68	\$133.14	67.50%	\$2,388.44	\$4,736.76	-98.32%
101-41100-412	AUDITORIUM LEASE PAYMENTS	\$0.00	\$0.00	0.00%	\$15,850.05	\$15,850.05	0.00%
101-41100-414	SOFTWARE ANNUAL FEES	\$117.90	\$0.00	100.00%	\$117.90	\$128.85	-9.29%
101-41100-433	DUES AND SUBSCRIPTIONS	\$0.00	\$5,608.00	0.00%	\$7,751.00	\$13,514.00	-74.35%
101-41100-438	CCY PROGRAM APPROPRIATION	\$0.00	\$0.00	0.00%	\$3,945.00	\$4,445.00	-12.67%
101-41100-439	HISTORICAL SOCIETY CONTRIBTION	\$4,000.00	\$0.00	100.00%	\$4,000.00	\$0.00	100.00%
101-41110-103	SALARIES PART TIME REGULAR	\$2,316.67	\$2,316.67	0.00%	\$4,633.34	\$2,316.67	50.00%
101-41110-122	F.I.C.A.	\$177.24	\$177.24	0.00%	\$354.48	\$177.24	50.00%
101-41110-201	COUNCIL TECHNOLOGY EXPENSE	\$0.00	\$0.00	0.00%	\$0.00	\$171.69	0.00%
101-41110-350	PRINTING, PUBLISHING & ADV.	\$0.00	\$0.00	0.00%	\$0.00	\$758.65	0.00%
101-41400-101	SALARIES-FULL TIME REGULAR	\$3,947.16	\$2,942.84	25.44%	\$6,578.60	\$5,877.09	10.66%
101-41400-121	P.E.R.A.	\$296.04	\$220.72	25.44%	\$493.40	\$440.80	10.66%
101-41400-122	F.I.C.A.	\$283.13	\$201.84	28.71%	\$465.61	\$413.39	11.22%
101-41400-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$602.10	\$503.87	16.31%	\$1,337.90	\$752.88	43.73%
101-41400-133	LIFE INSURANCE	\$5.29	\$0.00	100.00%	\$10.58	\$0.00	100.00%
101-41400-331	SCHOOLS, MEETING & TRAVEL EXP.	\$0.00	\$0.00	0.00%	\$165.20	\$495.00	-199.64%
101-41400-360	INSURANCE	\$11.00	\$0.00	100.00%	\$11.00	\$0.00	100.00%
101-41400-433	DUES AND SUBSCRIPTIONS	\$50.00	\$0.00	100.00%	\$50.00	\$124.00	-148.00%
101-41410-101	SALARIES FULL TIME REGULAR	\$0.00	\$633.93	0.00%	\$0.00	\$2,269.63	0.00%
101-41410-121	P.E.R.A.	\$0.00	\$47.54	0.00%	\$0.00	\$170.22	0.00%
101-41410-122	F.I.C.A.	\$0.00	\$48.50	0.00%	\$0.00	\$171.84	0.00%
101-41410-131	HEALTH INSURANCE	\$0.00	\$125.59	0.00%	\$0.00	\$228.55	0.00%
101-41530-101	SALARIES FULL TIME REGULAR	\$12,043.87	\$7,628.63	36.66%	\$19,630.48	\$15,548.34	20.79%
101-41530-121	P.E.R.A.	\$892.23	\$572.16	35.87%	\$1,448.77	\$1,166.15	19.51%
101-41530-122	F.I.C.A.	\$853.73	\$531.09	37.79%	\$1,360.46	\$1,108.59	18.51%
101-41530-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$2,107.59	\$1,921.21	8.84%	\$4,693.62	\$2,995.24	36.18%

Prior-Year Comparative Income Statement

For the Period Ending 02/28/2025

		2024	2025	Variance %	2024	2025	Variance %
		Feb. Activity	Feb. Activity		YTD Activity	YTD Activity	
101-41530-133	LIFE INSURANCE	\$24.64	\$0.00	100.00%	\$47.31	\$0.00	100.00%
101-41530-331	SCHOOLS, MEETINGS & TRAVEL	\$0.00	\$663.52	0.00%	\$0.00	\$763.52	0.00%
101-41530-360	INSURANCE	\$11.00	\$0.00	100.00%	\$11.00	\$0.00	100.00%
101-41530-417	CLOTHING ALLOWANCE	\$0.00	\$0.00	0.00%	\$37.47	\$0.00	100.00%
101-41900-101	SALARIES FULL TIME REGULAR	\$7,851.26	\$6,405.16	18.42%	\$13,150.18	\$12,435.45	5.44%
101-41900-121	P.E.R.A.	\$580.25	\$480.37	17.21%	\$968.86	\$932.64	3.74%
101-41900-122	F.I.C.A.	\$575.73	\$466.73	18.93%	\$955.54	\$917.29	4.00%
101-41900-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$1,005.54	\$1,084.86	-7.89%	\$2,331.52	\$1,769.34	24.11%
101-41900-133	LIFE INSURANCE	\$14.84	\$0.00	100.00%	\$31.65	\$0.00	100.00%
101-41900-200	OFFICE SUPPLIES	\$149.36	\$94.84	36.50%	\$446.22	\$289.96	35.02%
101-41900-321	TELEPHONE	\$46.50	\$0.00	100.00%	\$65.85	\$27.36	58.45%
101-41900-360	INSURANCE	\$11.00	\$0.00	100.00%	\$11.00	\$0.00	100.00%
101-41920-101	SALARIES FULL TIME REGULAR	\$1,419.86	\$2,585.00	-82.06%	\$2,513.11	\$6,695.40	-166.42%
101-41920-121	P.E.R.A.	\$105.57	\$193.85	-83.62%	\$186.51	\$502.13	-169.22%
101-41920-122	F.I.C.A.	\$103.85	\$188.21	-81.23%	\$182.00	\$495.01	-171.98%
101-41920-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$232.50	\$592.71	-154.93%	\$581.38	\$1,054.15	-81.32%
101-41920-133	LIFE INSURANCE	\$3.58	\$0.00	100.00%	\$8.23	\$0.00	100.00%
101-41920-200	OFFICE SUPPLIES/COPIER LEASE	\$0.00	(\$50.27)	0.00%	\$34.30	(\$14.93)	143.53%
101-41920-211	CLEANING SUPPLIES	\$27.36	\$68.29	-149.60%	(\$624.25)	\$104.58	-116.75%
101-41920-250	POP PURCHASES	\$0.00	\$0.01	0.00%	\$0.00	\$0.01	0.00%
101-41920-360	INSURANCE	\$113.00	\$0.00	100.00%	\$113.00	\$0.00	100.00%
101-41920-400	EQUIPMENT MAINTENANCE & EXPEN	\$37.43	\$44.01	-17.58%	\$122.51	\$94.70	22.70%
101-41920-401	BUILDING MAINTENANCE	\$92.06	\$0.00	100.00%	\$92.06	\$0.00	100.00%
101-42100-101	SALARIES FULL TIME REGULAR	\$74,363.04	\$62,526.04	15.92%	\$126,129.85	\$124,932.83	0.95%
101-42100-102	SALARIES FULL TIME OVERTIME	\$5,070.87	\$7,556.63	-49.02%	\$7,041.57	\$11,731.02	-66.60%
101-42100-103	SALARIES PART TIME REGULAR	\$1,631.52	\$1,702.08	-4.32%	\$1,892.11	\$6,877.92	-263.51%
101-42100-121	P.E.R.A.	\$13,567.53	\$12,257.74	9.65%	\$22,598.07	\$24,456.79	-8.23%
101-42100-122	F.I.C.A.	\$1,546.43	\$1,275.07	17.55%	\$2,549.89	\$2,637.52	-3.44%
101-42100-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$11,191.31	\$13,700.73	-22.42%	\$25,121.05	\$20,441.48	18.63%
101-42100-133	LIFE INSURANCE	\$116.91	\$0.00	100.00%	\$233.68	\$0.00	100.00%
101-42100-142	UNEMPLOYMENT/SEVERENCE PAY	\$0.00	\$0.00	0.00%	\$2,550.88	\$0.00	100.00%
101-42100-200	OFFICE SUPPLIES	\$547.26	\$40.56	92.59%	\$2,123.86	\$219.52	89.66%
101-42100-201	COMPUTER SUPPORT EXPENSE	\$1,539.00	\$260.90	83.05%	\$9,651.21	\$8,469.89	12.24%
101-42100-210	POLICE EQUIPMENT	\$945.00	\$0.00	100.00%	\$945.00	\$128.70	86.38%
101-42100-211	GENERAL SUPPLIES	\$957.50	\$0.00	100.00%	\$957.50	\$114.00	88.09%
101-42100-212	MOTOR FUELS & LUBRICANTS	\$1,503.00	\$1,892.19	-25.89%	\$2,972.45	\$3,470.35	-16.75%
101-42100-220	REPAIR & MAINTENANCE SUPPLIES	\$0.00	\$5.29	0.00%	\$0.00	\$172.73	0.00%
101-42100-321	TELEPHONE	\$205.13	\$105.26	48.69%	\$310.96	\$438.87	-41.13%
101-42100-322	POSTAGE	\$0.00	\$0.00	0.00%	\$17.45	\$90.25	-417.19%
101-42100-331	SCHOOLS, MEETING & TRAVEL EXP.	\$585.65	\$30.00	94.88%	\$1,135.65	\$105.00	90.75%
101-42100-333	LEXIPOL PROGRAMMING	\$0.00	\$0.00	0.00%	\$0.00	\$476.74	0.00%
101-42100-350	PRINTING, PUBLISHING & ADV.	\$0.00	\$0.00	0.00%	\$0.00	\$96.75	0.00%

Prior-Year Comparative Income Statement

For the Period Ending 02/28/2025

		2024	2025	Variance %	2024	2025	Variance %
		Feb. Activity	Feb. Activity		YTD Activity	YTD Activity	
101-42100-360	INSURANCE	\$4,011.00	\$0.00	100.00%	\$4,011.00	\$0.00	100.00%
101-42100-380	UTILITIES	\$805.01	\$1,063.19	-32.07%	\$1,303.09	\$1,063.19	18.41%
101-42100-400	VEHICLE REPAIR & MAINTENANCE	\$192.77	\$0.00	100.00%	\$192.77	\$582.01	-201.92%
101-42100-417	CLOTHING ALLOWANCE	\$857.47	\$0.00	100.00%	\$1,529.41	\$1,667.11	-9.00%
101-42100-433	DUES AND SUBSCRIPTIONS	\$0.00	\$0.00	0.00%	\$1,376.00	\$2,176.00	-58.14%
101-42100-440	GRANT EXPENSES	\$0.00	(\$1,196.27)	0.00%	\$0.00	\$3,178.46	0.00%
101-42160-434	DARE EXPENSES	\$247.76	\$0.00	100.00%	\$247.76	\$0.00	100.00%
101-42160-435	DRUG & FORFEITURES EXPENSES	\$382.38	\$0.00	100.00%	\$3,095.08	\$0.00	100.00%
101-42160-436	RED FLAG/GREEN FLAG EXENSES	\$100.00	\$0.00	100.00%	\$100.00	\$0.00	100.00%
101-42200-101	SALARIES FULL TIME REGULAR	\$332.32	\$486.58	-46.42%	\$909.18	\$1,549.48	-70.43%
101-42200-102	SALARIES FULL TIME OVERTIME	\$106.35	\$3,347.71	-3,047.82%	\$106.35	\$4,224.32	-3,872.09%
101-42200-103	SALARIES PART TIME REGULAR	\$905.10	\$485.83	46.32%	\$20,496.56	\$1,057.85	94.84%
101-42200-105	TRAINING/MEETING	\$0.00	\$3,360.30	0.00%	\$0.00	\$4,120.02	0.00%
101-42200-106	FIRE CALL PAY	\$0.00	\$5,858.61	0.00%	\$0.00	\$7,436.49	0.00%
101-42200-121	P.E.R.A.	\$24.75	\$297.54	-1,102.18%	\$67.84	\$454.13	-569.41%
101-42200-122	F.I.C.A. AND/OR MEDICARE	\$40.24	\$477.48	-1,086.58%	\$383.71	\$684.14	-78.30%
101-42200-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$54.60	\$240.94	-341.28%	\$391.05	\$404.48	-3.43%
101-42200-133	LIFE INSURANCE	\$0.72	\$0.00	100.00%	\$5.02	\$0.00	100.00%
101-42200-200	OFFICE SUPPLIES	\$82.28	\$85.71	-4.17%	\$102.78	\$257.42	-150.46%
101-42200-210	FIREFIGHTING SUPPLIES & EQUIP	\$532.20	\$585.00	-9.92%	\$2,651.31	\$892.54	66.34%
101-42200-212	MOTOR FUELS & LUBRICANTS	\$0.00	\$758.33	0.00%	\$368.40	\$855.77	-132.29%
101-42200-321	TELEPHONE	\$81.40	\$195.03	-139.59%	\$156.40	\$403.09	-157.73%
101-42200-331	SCHOOLS, MEETING & TRAVEL EXP.	\$167.68	\$674.00	-301.96%	\$167.68	\$4,254.00	-2,436.98%
101-42200-360	INSURANCE	(\$17.00)	\$0.00	-100.00%	(\$17.00)	\$0.00	-100.00%
101-42200-380	UTILITIES	\$1,791.71	\$1,949.65	-8.82%	\$3,095.38	\$2,083.23	32.70%
101-42200-400	EQUIPMENT REPAIR & MAINTENANC	\$0.00	\$3,250.51	0.00%	\$39.63	\$3,481.60	-8,685.26%
101-42200-402	FIREHALL BUILDING MAINTENANCE	\$0.00	\$0.00	0.00%	\$10.00	\$796.62	-7,866.20%
101-42200-430	FIREFIGHTER PHYSICALS	\$0.00	\$0.00	0.00%	\$0.00	\$206.25	0.00%
101-42200-433	DUES & SUBSCRIPTIONS	\$50.00	\$0.00	100.00%	\$50.00	\$288.75	-477.50%
101-43100-101	SALARIES FULL TIME REGULAR	\$12,057.26	\$4,649.96	61.43%	\$25,332.94	\$8,144.75	67.85%
101-43100-121	P.E.R.A.	\$907.76	\$354.37	60.96%	\$1,899.64	\$622.09	67.25%
101-43100-122	F.I.C.A.	\$897.52	\$322.58	64.06%	\$1,848.37	\$580.63	68.59%
101-43100-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$1,133.39	\$975.14	13.96%	\$4,762.64	\$1,342.12	71.82%
101-43100-133	LIFE INSURANCE	\$7.90	\$0.00	100.00%	\$47.29	\$0.00	100.00%
101-43100-200	OFFICE SUPPLIES	\$31.11	\$199.00	-539.67%	\$959.61	\$353.56	63.16%
101-43100-210	GENERAL SUPPLIES	\$466.65	\$0.00	100.00%	\$542.34	\$0.00	100.00%
101-43100-212	MOTOR FUELS & LUBRICANTS	\$426.59	\$0.00	100.00%	\$838.21	\$109.41	86.95%
101-43100-228	SAFETY EXPENSES	\$840.00	\$40.00	95.24%	\$1,663.32	\$2,312.50	-39.03%
101-43100-315	SANITATION (SHADE TREE)	\$0.00	\$128.78	0.00%	\$1.85	\$128.78	-6,861.08%
101-43100-321	CELL PHONE REIMB	\$129.38	\$75.00	42.03%	\$205.79	\$314.60	-52.87%
101-43100-350	PRINTING, PUBLISHING & ADV.	\$36.34	\$0.00	100.00%	\$36.34	\$0.00	100.00%
101-43100-360	INSURANCE	\$2,121.00	\$0.00	100.00%	\$2,121.00	\$0.00	100.00%

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		2024	2025	Variance %	2024	2025	Variance %
		Feb. Activity	Feb. Activity		YTD Activity	YTD Activity	
101-43100-400	EQUIPMENT REPAIR & MAINTENANC	\$92.78	\$0.00	100.00%	\$146.41	\$98.33	32.84%
101-43100-417	UNIFORMS	\$207.00	\$0.00	100.00%	\$207.00	\$57.96	72.00%
101-43115-101	SALARIES FULL TIME REGULAR	\$1,190.64	\$1,234.26	-3.66%	\$1,822.96	\$2,257.13	-23.82%
101-43115-102	SALARIES FULL TIME OVERTIME	\$97.39	\$0.00	100.00%	\$97.39	\$0.00	100.00%
101-43115-121	P.E.R.A.	\$101.51	\$98.19	3.27%	\$154.19	\$181.08	-17.44%
101-43115-122	F.I.C.A.	\$99.04	\$91.32	7.79%	\$150.31	\$173.42	-15.37%
101-43115-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$209.38	\$311.76	-48.90%	\$495.18	\$399.14	19.39%
101-43115-133	LIFE INSURANCE	\$3.44	\$0.00	100.00%	\$6.47	\$0.00	100.00%
101-43115-200	OFFICE SUPPLIES	\$33.00	\$175.12	-430.67%	\$116.00	\$350.24	-201.93%
101-43115-210	GENERAL SUPPLIES	\$231.07	\$184.19	20.29%	\$428.31	\$246.59	42.43%
101-43115-220	REPAIR & MAINTENANCE SUPPLIES	\$1,663.68	\$1,196.12	28.10%	\$2,354.00	\$1,844.41	21.65%
101-43115-321	TELEPHONE	\$125.32	\$75.00	40.15%	\$200.73	\$378.33	-88.48%
101-43115-360	INSURANCE	(\$280.00)	\$0.00	-100.00%	(\$280.00)	\$0.00	-100.00%
101-43115-380	UTILITIES	\$3,229.66	\$3,509.80	-8.67%	\$5,779.78	\$3,574.05	38.16%
101-43115-400	EQUIPMENT REPAIR & MAINTENANC	\$0.00	\$0.00	0.00%	\$0.00	\$174.58	0.00%
101-43115-411	LICENSES & PERMITS	\$0.00	\$0.00	0.00%	\$296.25	\$21.25	92.83%
101-43121-101	SALARIES FULL TIME REGULAR	\$1,419.12	\$274.00	80.69%	\$2,240.72	\$931.60	58.42%
101-43121-121	P.E.R.A.	\$106.14	\$20.55	80.64%	\$167.41	\$69.87	58.26%
101-43121-122	F.I.C.A.	\$108.24	\$20.96	80.64%	\$170.75	\$71.26	58.27%
101-43121-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$180.68	\$55.02	69.55%	\$340.14	\$99.71	70.69%
101-43121-133	LIFE INSURANCE	\$1.43	\$0.00	100.00%	\$4.17	\$0.00	100.00%
101-43121-224	ST. MAINTENANCE MATERIALS	\$0.00	(\$330.00)	0.00%	\$0.00	(\$330.00)	0.00%
101-43122-101	SALARIES FULL TIME REGULAR	\$939.76	\$937.13	0.28%	\$2,319.92	\$1,662.65	28.33%
101-43122-121	P.E.R.A.	\$70.47	\$70.29	0.26%	\$173.26	\$124.71	28.02%
101-43122-122	F.I.C.A.	\$71.90	\$71.69	0.29%	\$175.20	\$127.19	27.40%
101-43122-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$188.02	\$166.86	11.25%	\$561.77	\$209.67	62.68%
101-43122-133	LIFE INSURANCE	\$0.00	\$0.00	0.00%	\$1.39	\$0.00	100.00%
101-43122-220	REPAIR & MAINTENANCE SUPPLIES	\$0.00	\$0.00	0.00%	\$0.00	\$1,939.50	0.00%
101-43125-101	SALARIES FULL TIME REGULAR	\$5,448.22	\$11,779.78	-116.21%	\$11,514.47	\$17,832.06	-54.87%
101-43125-102	SALARIES FULL TIME OVERTIME	\$249.12	\$2,866.86	-1,050.79%	\$2,221.32	\$4,359.36	-96.25%
101-43125-121	P.E.R.A.	\$424.22	\$1,098.47	-158.94%	\$1,021.60	\$1,665.22	-63.00%
101-43125-122	F.I.C.A.	\$411.27	\$1,082.66	-163.25%	\$980.04	\$1,636.26	-66.96%
101-43125-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$1,487.32	\$2,375.39	-59.71%	\$2,456.15	\$3,200.49	-30.31%
101-43125-133	LIFE INSURANCE	\$20.31	\$0.00	100.00%	\$27.05	\$0.00	100.00%
101-43125-210	GENERAL SUPPLIES	\$3,734.83	\$1,133.97	69.64%	\$3,734.83	\$2,376.51	36.37%
101-43125-212	MOTOR FUELS & LUBRICANTS	\$1,493.96	\$1,889.76	-26.49%	\$1,567.43	\$4,576.24	-191.96%
101-43125-400	EQUIPMENT REPAIR & MAINTENANC	\$2,367.25	\$61.18	97.42%	\$2,367.25	\$756.64	68.04%
101-43126-101	SALARIES FULL TIME REGULAR	\$5,964.80	\$5,636.86	5.50%	\$9,224.47	\$9,496.64	-2.95%
101-43126-102	SALARIES FULL TIME OVERTIME	\$0.00	\$734.06	0.00%	\$0.00	\$734.06	0.00%
101-43126-121	P.E.R.A.	\$446.10	\$477.82	-7.11%	\$689.99	\$777.51	-12.68%
101-43126-122	F.I.C.A.	\$446.43	\$475.65	-6.55%	\$692.21	\$768.93	-11.08%
101-43126-131	HEALTH INSURANCE	\$919.03	\$1,139.41	-23.98%	\$1,910.37	\$1,457.14	23.72%

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		2024	2025	Variance %	2024	2025	Variance %
		Feb. Activity	Feb. Activity		YTD Activity	YTD Activity	
101-43126-133	LIFE INSURANCE	\$12.12	\$0.00	100.00%	\$331.71	\$0.00	100.00%
101-43126-212	MOTOR FUELS & LUBRICANTS	\$0.00	\$0.00	0.00%	\$0.00	\$1,156.25	0.00%
101-43126-220	MAINTENANCE SUPPLIES	\$174.15	\$21.98	87.38%	\$263.20	\$842.49	-220.09%
101-43126-400	EQUIPMENT REPAIR & MAINTENANC	\$670.31	\$211.94	68.38%	\$2,982.56	\$1,493.29	49.93%
101-43160-101	SALARIES FULL TIME REGULAR	\$0.00	\$60.46	0.00%	\$53.08	\$60.46	-13.90%
101-43160-121	P.E.R.A.	\$0.00	\$4.53	0.00%	\$3.95	\$4.53	-14.68%
101-43160-122	F.I.C.A.	\$0.00	\$4.63	0.00%	\$4.04	\$4.63	-14.60%
101-43160-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$0.00	\$11.53	0.00%	\$36.35	\$11.53	68.28%
101-43160-133	LIFE INSURANCE	\$0.00	\$0.00	0.00%	\$0.33	\$0.00	100.00%
101-43160-210	GENERAL SUPPLIES	\$0.00	\$0.00	0.00%	\$0.00	\$112.37	0.00%
101-43160-400	EQUIPMENT REPAIR & MAINTENANC	\$0.00	\$0.00	0.00%	\$0.00	\$612.73	0.00%
101-43160-405	ENTRANCE SIGN REPAIR	\$288.00	\$0.00	100.00%	\$288.00	\$0.00	100.00%
101-43170-101	SALARIES FULL TIME REGULAR	\$27.37	\$0.00	100.00%	\$27.37	\$0.00	100.00%
101-43170-121	P.E.R.A.	\$2.05	\$0.00	100.00%	\$2.05	\$0.00	100.00%
101-43170-122	F.I.C.A.	\$2.10	\$0.00	100.00%	\$2.10	\$0.00	100.00%
101-43210-101	SALARIES FULL TIME REGULAR	\$1,552.00	\$869.76	43.96%	\$2,315.84	\$1,734.12	25.12%
101-43210-121	P.E.R.A.	\$116.09	\$65.24	43.80%	\$173.07	\$130.07	24.85%
101-43210-122	F.I.C.A.	\$110.95	\$58.70	47.09%	\$161.60	\$120.91	25.18%
101-43210-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$125.83	\$132.44	-5.25%	\$282.51	\$197.87	29.96%
101-43210-133	LIFE INSURANCE	\$1.43	\$0.00	100.00%	\$2.86	\$0.00	100.00%
101-43220-101	SALARIES FULL TIME REGULAR	\$1,130.88	\$869.76	23.09%	\$1,894.72	\$1,734.12	8.48%
101-43220-121	P.E.R.A.	\$84.51	\$65.24	22.80%	\$141.49	\$130.07	8.07%
101-43220-122	F.I.C.A.	\$78.73	\$58.70	25.44%	\$129.38	\$120.91	6.55%
101-43220-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$125.83	\$132.44	-5.25%	\$282.51	\$197.87	29.96%
101-43220-133	LIFE INSURANCE	\$1.43	\$0.00	100.00%	\$2.86	\$0.00	100.00%
101-43220-212	MOTOR FUELS & LUBRICANTS	(\$3.57)	(\$1.63)	-54.34%	\$301.14	(\$5.15)	101.71%
101-43220-400	EQUIPMENT REPAIR & MAINTENANC	\$4,848.88	\$0.00	100.00%	\$4,848.88	\$573.23	88.18%
101-43230-101	SALARIES FULL TIME REGULAR	\$97.66	\$352.35	-260.79%	\$97.66	\$704.70	-621.59%
101-43230-121	P.E.R.A.	\$7.16	\$26.43	-269.13%	\$7.16	\$52.86	-638.27%
101-43230-122	F.I.C.A.	\$6.03	\$24.14	-300.33%	\$6.03	\$49.67	-723.71%
101-43230-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$20.41	\$92.89	-355.12%	\$35.88	\$135.11	-276.56%
101-43230-305	DUMPING FEES	\$156.19	\$87.78	43.80%	\$156.19	(\$197.00)	226.13%
101-45122-101	SALARIES FULL TIME REGULAR	\$65.10	\$0.00	100.00%	\$458.24	\$60.46	86.81%
101-45122-121	P.E.R.A.	\$4.77	\$0.00	100.00%	\$33.88	\$4.53	86.63%
101-45122-122	F.I.C.A.	\$4.02	\$0.00	100.00%	\$32.53	\$4.63	85.77%
101-45122-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$53.45	\$0.00	100.00%	\$104.02	\$0.00	100.00%
101-45122-133	LIFE INSURANCE	\$0.00	\$0.00	0.00%	\$0.50	\$0.00	100.00%
101-45122-212	MOTOR FUELS & LUBRICANTS	\$0.00	\$0.00	0.00%	\$0.00	\$74.95	0.00%
101-45122-360	INSURANCE	(\$43.00)	\$0.00	-100.00%	(\$43.00)	\$0.00	-100.00%
101-45122-380	UTILITIES	\$206.43	\$178.96	13.31%	\$353.15	\$178.96	49.32%
101-45124-380	UTILITIES	\$32.37	\$15.00	53.66%	\$64.82	\$15.00	76.86%
101-45130-380	UTILITIES	\$27.92	\$16.17	42.08%	\$58.76	\$16.17	72.48%

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		2024	2025	Variance %	2024	2025	Variance %
		Feb. Activity	Feb. Activity		YTD Activity	YTD Activity	
101-45150-101	SALARIES FULL TIME REGULAR	\$450.92	\$0.00	100.00%	\$450.92	\$120.92	73.18%
101-45150-102	SALARIES FULL TIME OVERTIME	\$0.00	\$0.00	0.00%	\$0.00	\$23.46	0.00%
101-45150-121	P.E.R.A.	\$33.82	\$0.00	100.00%	\$33.82	\$10.83	67.98%
101-45150-122	F.I.C.A.	\$34.51	\$0.00	100.00%	\$34.51	\$11.04	68.01%
101-45150-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$33.61	\$0.00	100.00%	\$118.77	\$21.40	81.98%
101-45150-200	OFFICE SUPPLIES	\$0.00	\$106.31	0.00%	\$0.00	\$184.76	0.00%
101-45150-220	REPAIR & MAINTENANCE SUPPLIES	\$40.01	\$40.01	0.00%	\$40.01	\$2,567.41	-6,316.92%
101-45150-321	TELEPHONE	\$90.00	\$0.00	100.00%	\$90.00	\$35.67	60.37%
101-45150-350	PRINTING, PUBLISHING & ADV.	\$0.00	\$0.00	0.00%	\$1,831.64	\$0.00	100.00%
101-45150-380	UTILITIES	\$78.62	\$62.69	20.26%	\$145.05	\$62.69	56.78%
101-45150-400	EQUIPMENT REPAIR & MAINTENANC	\$91.98	\$0.00	100.00%	\$91.98	\$28.74	68.75%
101-45150-433	DUES & SUBSCRIPTIONS	\$0.00	\$0.00	0.00%	\$420.00	\$0.00	100.00%
101-45200-101	SALARIES FULL TIME REGULAR	\$16,575.75	\$7,622.83	54.01%	\$20,817.44	\$20,301.78	2.48%
101-45200-102	SALARIES FULL TIME OVERTIME	\$53.13	\$476.12	-796.14%	\$53.13	\$578.15	-988.18%
101-45200-121	P.E.R.A.	\$1,235.90	\$607.43	50.85%	\$1,551.27	\$1,565.99	-0.95%
101-45200-122	F.I.C.A.	\$1,202.93	\$592.71	50.73%	\$1,505.09	\$1,549.42	-2.95%
101-45200-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$2,556.70	\$1,494.49	41.55%	\$3,775.49	\$2,598.42	31.18%
101-45200-133	LIFE INSURANCE	\$25.03	\$0.00	100.00%	\$34.22	\$0.00	100.00%
101-45200-200	OFFICE SUPPLIES	\$0.00	\$13.98	0.00%	\$25.00	\$38.98	-55.92%
101-45200-212	MOTOR FUELS & LUBRICANTS	\$79.89	\$303.87	-280.36%	\$800.15	\$1,631.11	-103.85%
101-45200-217	OPERATING SUPPLIES-ANIMAL FEED	\$471.98	\$0.00	100.00%	\$471.98	\$465.00	1.48%
101-45200-220	REPAIR & MAINTENANCE SUPPLIES	\$1,509.04	\$89.38	94.08%	\$1,582.48	\$2,662.68	-68.26%
101-45200-360	INSURANCE	\$584.00	\$0.00	100.00%	\$584.00	\$0.00	100.00%
101-45200-380	UTILITIES	\$528.71	\$592.21	-12.01%	\$1,000.51	\$632.43	36.79%
101-45200-400	EQUIPMENT REPAIR & MAINTENANC	\$2,292.44	\$0.00	100.00%	\$2,314.69	\$0.00	100.00%
101-45200-433	DUES AND SUBSCRIPTIONS	\$0.00	\$0.00	0.00%	\$35.00	\$35.00	0.00%
101-45250-226	FLOWERS	\$0.00	\$2,000.00	0.00%	\$0.00	\$2,000.00	0.00%
101-45500-101	SALARIES FULL TIME REGULAR	\$1,419.86	\$517.00	63.59%	\$2,322.98	\$517.00	77.74%
101-45500-121	P.E.R.A.	\$105.57	\$38.78	63.27%	\$172.43	\$38.78	77.51%
101-45500-122	F.I.C.A.	\$103.85	\$37.65	63.75%	\$168.42	\$37.65	77.65%
101-45500-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$232.50	\$115.37	50.38%	\$497.88	\$115.37	76.83%
101-45500-133	LIFE INSURANCE	\$3.58	\$0.00	100.00%	\$6.80	\$0.00	100.00%
101-45500-200	OFFICE SUPPLIES	\$31.27	\$0.00	100.00%	\$371.11	\$785.23	-111.59%
101-45500-211	CLEANING & MNT. SUPPLIES	\$0.00	\$0.00	0.00%	\$62.27	\$0.00	100.00%
101-45500-220	BUILDING REPAIR & MAINTENANCE	\$0.00	\$0.00	0.00%	\$283.06	\$612.22	-116.29%
101-45500-225	LIBRARY SUPPLIES & PROGRAMMING	\$436.17	\$150.00	65.61%	\$702.22	\$521.48	25.74%
101-45500-226	LIBRARY BOOKS & MATERIALS	\$57.00	\$0.00	100.00%	\$57.00	\$0.00	100.00%
101-45500-380	UTILITIES	\$1,441.17	\$613.05	57.46%	\$2,780.84	\$683.42	75.42%
101-45500-433	DUES AND SUBSCRIPTIONS	\$0.00	\$0.00	0.00%	\$310.69	\$341.89	-10.04%
101-45500-470	LIBRARY GIFTS & DONATIONS EXPE	\$0.00	\$0.00	0.00%	\$80.49	\$148.05	-83.94%
101-47000-600	BOND PRINCIPAL	\$0.00	\$0.00	0.00%	\$186,000.00	\$194,000.00	-4.30%
101-47000-610	BOND INTEREST	\$0.00	\$0.00	0.00%	\$28,472.50	\$26,769.00	5.98%

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For the Period Ending 02/28/2025

		2024	2025		2024	2025	
		Feb. Activity	Feb. Activity	Variance %	YTD Activity	YTD Activity	Variance %
101-49300-101	SALARIES FULL TIME REGULAR	\$1,757.12	\$1,569.37	10.69%	\$2,440.95	\$2,740.07	-12.25%
101-49300-102	SALARIES FULL TIME OVERTIME	\$243.49	\$29.36	87.94%	\$243.49	\$146.81	39.71%
101-49300-121	P.E.R.A.	\$149.19	\$119.90	19.63%	\$200.03	\$221.32	-10.64%
101-49300-122	F.I.C.A.	\$145.72	\$118.77	18.49%	\$194.93	\$214.04	-9.80%
101-49300-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$327.96	\$302.14	7.87%	\$554.02	\$511.58	7.66%
101-49300-133	LIFE INSURANCE	\$8.49	\$0.00	100.00%	\$9.33	\$0.00	100.00%
101-49300-212	MOTOR FUELS & LUBRICANTS	\$177.52	\$109.31	38.42%	\$224.57	\$214.86	4.32%
101-49300-213	FUEL PURCHASES FOR RESALE	\$8,955.62	\$0.00	100.00%	\$8,955.62	\$4,200.00	53.10%
101-49300-220	REPAIR & MAINTENANCE SUPPLIES	\$128.18	\$3,076.96	-2,300.50%	\$202.21	\$3,252.49	-1,508.47%
101-49300-225	AIRPORT CREDIT CARD FEES EXPENSE	\$0.00	\$8.39	0.00%	\$0.00	\$13.93	0.00%
101-49300-321	TELEPHONE	\$74.36	\$0.00	100.00%	\$74.36	\$146.62	-97.18%
101-49300-360	INSURANCE	\$105.00	\$0.00	100.00%	\$105.00	\$0.00	100.00%
101-49300-380	UTILITIES	\$2,093.51	\$2,069.99	1.12%	\$3,747.47	\$3,814.98	-1.80%
101-49300-400	EQUIPMENT REPAIR & MAINTENANC	\$3,768.36	\$0.00	100.00%	\$4,468.86	\$6,623.40	-48.21%
101-49300-433	DUES & SUBSCRIPTIONS	\$400.00	\$0.00	100.00%	\$400.00	\$0.00	100.00%
101-49350-457	DONATION CLEARING ACCOUNT	\$2,480.00	\$875.00	64.72%	\$195.00	\$875.00	-348.72%
101-49350-458	DONATIONS & SPECIAL PROJECTS	\$0.00	\$0.00	0.00%	\$211.99	\$2,722.50	-1,184.26%
101-49350-459	WELLNESS INCENTIVES	\$0.00	\$0.00	0.00%	\$0.00	\$1,355.96	0.00%
101-49370-101	SALARIES FULL TIME REGULAR	\$7,017.00	\$5,974.64	14.85%	\$11,744.40	\$11,912.56	-1.43%
101-49370-121	P.E.R.A.	\$519.38	\$448.10	13.72%	\$867.04	\$893.44	-3.04%
101-49370-122	F.I.C.A.	\$519.96	\$441.78	15.04%	\$864.77	\$888.39	-2.73%
101-49370-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$697.47	\$817.34	-17.19%	\$1,556.20	\$1,220.03	21.60%
101-49370-133	LIFE INSURANCE	\$10.72	\$0.00	100.00%	\$21.44	\$0.00	100.00%
101-49370-200	OFFICE SUPPLIES	\$124.36	\$68.57	44.86%	\$377.97	\$141.17	62.65%
101-49370-321	TELEPHONE EXPENSE	\$79.14	\$0.00	100.00%	\$137.19	\$42.65	68.91%
101-49370-331	SCHOOLS, MEETING & TRAVEL EXP.	\$0.00	\$0.00	0.00%	\$0.00	\$112.91	0.00%
101-49370-342	ADVERTISING EXPENSE	\$288.00	\$0.00	100.00%	\$2,683.00	\$1,200.00	55.27%
101-49370-350	PRINTING & PUBLISHING	\$45.57	\$0.00	100.00%	\$45.57	\$0.00	100.00%
101-49370-360	INSURANCE	\$8.00	\$0.00	100.00%	\$8.00	\$0.00	100.00%
101-49370-417	CLOTHING	\$0.00	\$0.00	0.00%	\$0.00	\$64.95	0.00%
101-49370-433	DUES AND SUBSCRIPTIONS	\$0.00	\$0.00	0.00%	\$0.00	\$330.00	0.00%
101-49400-520	BUILDINGS AND STRUCTURES	\$0.00	\$0.00	0.00%	\$25,000.00	\$0.00	100.00%
101-49400-530	PARK BUILDINGS & STRUCTURES	\$0.00	\$0.00	0.00%	\$5,000.00	\$0.00	100.00%
101-49400-540	STREET SHOP HEAVY MACHINERY/EQ	\$0.00	\$0.00	0.00%	\$125,000.00	\$0.00	100.00%
101-49400-550	POLICE MOTOR VEHICLES	\$0.00	\$0.00	0.00%	\$32,000.00	\$0.00	100.00%
101-49400-570	EQUIPMENT/FURNISHINGS	\$0.00	\$0.00	0.00%	\$86,000.00	\$0.00	100.00%
101-49400-580	FIRE MOTOR VEHICLES	\$0.00	\$0.00	0.00%	\$18,687.00	\$0.00	100.00%
101-49993-626	TRANSFER TO WELLNESS FUND	\$10,415.00	\$10,415.00	0.00%	\$20,850.00	\$20,830.00	0.10%
Expense Total:		\$306,610.62	\$252,139.79	17.77%	\$1,078,347.24	\$763,765.77	29.17%
Fund 101 Surplus (Deficit):		12,166.18	(\$151,742.43)	-1,347.25%	(\$665,612.78)	(\$556,369.41)	16.41%

Prior-Year Comparative Income Statement

For the Period Ending 02/28/2025

		2024	2025	Variance %	2024	2025	Variance %
		Feb. Activity	Feb. Activity		YTD Activity	YTD Activity	
Fund: 204 - LIBRARY ENDOWMENT FUND							
Revenue							
204-40000-36210	INTEREST EARNINGS	\$38.74	\$28.78	-25.71%	\$105.86	\$74.91	-29.24%
	Revenue Total:	\$38.74	\$28.78	-25.71%	\$105.86	\$74.91	-29.24%
	Fund 204 Total:	38.74	\$28.78	-25.71%	\$105.86	\$74.91	-29.24%
Fund: 205 - PINEWOOD ESTATES							
Revenue							
205-40000-36210	INTEREST EARNINGS	\$0.00	(\$612.23)	0.00%	\$0.00	(\$1,292.24)	0.00%
	Revenue Total:	\$0.00	(\$612.23)	0.00%	\$0.00	(\$1,292.24)	0.00%
	Fund 205 Total:	0.00	(\$612.23)	0.00%	\$0.00	(\$1,292.24)	0.00%
Fund: 206 - ARPA FUNDS							
Revenue							
206-40000-36210	INTEREST EARNINGS	\$61.61	\$0.00	-100.00%	\$251.84	\$0.00	-100.00%
	Revenue Total:	\$61.61	\$0.00	-100.00%	\$251.84	\$0.00	-100.00%
Expense							
206-49390-430	ARPA EXPENDITURES	\$24,318.02	\$0.00	100.00%	\$24,318.02	(\$30,000.00)	223.37%
	Expense Total:	\$24,318.02	\$0.00	100.00%	\$24,318.02	(\$30,000.00)	223.37%
	Fund 206 Surplus (Deficit):	-24,256.41	\$0.00	100.00%	(\$24,066.18)	\$30,000.00	224.66%
Fund: 207 - WDA REVOLVING LOAN FUND							
Revenue							
207-40000-36210	INTEREST EARNINGS	\$1,365.57	\$280.30	-79.47%	\$1,692.97	\$1,002.65	-40.78%
207-40000-36215	LOAN INTEREST	\$173.94	\$86.87	-50.06%	\$356.52	\$179.04	-49.78%
207-40000-36231	BUILDING RENTS	\$900.00	\$900.00	0.00%	\$1,800.00	\$1,800.00	0.00%
207-40000-36300	CHANGE IN FAIR VALUE/INVESTMNT	(\$2,520.24)	\$0.00	100.00%	(\$2,520.24)	\$773.00	130.67%
	Revenue Total:	(\$80.73)	\$1,267.17	1,669.64%	\$1,329.25	\$3,754.69	182.47%
Expense							
207-46350-368	EXPENSES AGAINST MRES ECON DEV	\$0.00	\$0.00	0.00%	\$0.00	\$1,450.00	0.00%
207-46500-401	BUILDING & PROPERTY EXPENSES	\$36.88	\$36.88	0.00%	\$36.88	\$73.76	-100.00%
	Expense Total:	\$36.88	\$36.88	0.00%	\$36.88	\$1,523.76	-4,031.67%
	Fund 207 Surplus (Deficit):	-117.61	\$1,230.29	1,146.08%	\$1,292.37	\$2,230.93	72.62%
Fund: 208 - WDA LOAN FUND							
Revenue							
208-40000-36210	INTEREST INCOME	\$71.91	\$17.44	-75.75%	\$119.56	\$66.41	-44.45%
208-40000-36300	CHANGE IN FAIR VALUE/INVESTMNT	(\$95.58)	\$0.00	100.00%	(\$95.58)	\$29.32	130.68%
	Revenue Total:	(\$23.67)	\$17.44	173.68%	\$23.98	\$95.73	299.21%
	Fund 208 Total:	-23.67	\$17.44	173.68%	\$23.98	\$95.73	299.21%

Prior-Year Comparative Income Statement

For the Period Ending 02/28/2025

		2024	2025	Variance %	2024	2025	Variance %
		Feb. Activity	Feb. Activity		YTD Activity	YTD Activity	
Fund: 209 - UNRESTRICTED MIF RLF							
Revenue							
209-40000-36210	INTEREST EARNINGS	\$198.02	\$5.67	-97.14%	\$233.46	\$98.83	-57.67%
209-40000-36300	CHANGE IN FAIR VALUE/INVESTMNT	(\$382.32)	\$0.00	100.00%	(\$382.32)	\$117.26	130.67%
	Revenue Total:	(\$184.30)	\$5.67	103.08%	(\$148.86)	\$216.09	245.16%
	Fund 209 Total:	-184.30	\$5.67	103.08%	(\$148.86)	\$216.09	245.16%
Fund: 210 - MIF REVOLVING LOAN FUND							
Revenue							
210-40000-36210	INTEREST EARNINGS	\$114.13	\$47.65	-58.25%	\$203.46	\$145.04	-28.71%
210-40000-36300	CHANGE IN FAIR VALUE	(\$95.58)	\$0.00	100.00%	(\$95.58)	\$29.32	130.68%
	Revenue Total:	\$18.55	\$47.65	156.87%	\$107.88	\$174.36	61.62%
	Fund 210 Total:	18.55	\$47.65	156.87%	\$107.88	\$174.36	61.62%
Fund: 211 - MIF RLF #2							
Revenue							
211-40000-36210	INTEREST EARNINGS	\$1,517.82	(\$275.56)	-118.15%	\$2,038.71	(\$44.08)	-102.16%
211-40000-36215	LOAN INTEREST	\$395.58	\$827.09	109.08%	\$815.52	\$2,434.61	198.53%
211-40000-36300	CHANGE IN FAIR VALUE	(\$2,619.03)	\$0.00	100.00%	(\$2,619.03)	\$803.30	130.67%
	Revenue Total:	(\$705.63)	\$551.53	178.16%	\$235.20	\$3,193.83	1,257.92%
	Fund 211 Total:	-705.63	\$551.53	178.16%	\$235.20	\$3,193.83	1,257.92%
Fund: 212 - SCDG COMMERCIAL FUND							
Revenue							
212-40000-36210	INTEREST EARNINGS	\$164.57	\$60.47	-63.26%	\$263.88	\$203.27	-22.97%
212-40000-36215	LOAN INTEREST	\$150.62	\$84.64	-43.81%	\$304.85	\$171.88	-43.62%
212-40000-36300	CHANGE IN FAIR MARKET VALUE	(\$223.02)	\$0.00	100.00%	(\$223.02)	\$68.40	130.67%
	Revenue Total:	\$92.17	\$145.11	57.44%	\$345.71	\$443.55	28.30%
	Fund 212 Total:	92.17	\$145.11	57.44%	\$345.71	\$443.55	28.30%
Fund: 213 - SCDG COMMERCIAL 2021							
Revenue							
213-40000-36210	INTEREST EARNINGS	\$13.88	\$14.35	3.39%	\$37.03	\$36.68	-0.95%
213-40000-36215	LOAN INTEREST	\$12.37	\$9.89	-20.05%	\$24.95	\$19.99	-19.88%
	Revenue Total:	\$26.25	\$24.24	-7.66%	\$61.98	\$56.67	-8.57%
	Fund 213 Total:	26.25	\$24.24	-7.66%	\$61.98	\$56.67	-8.57%
Fund: 214 - SCDG HOUSING FUND							
Revenue							
214-40000-36210	INTEREST EARNINGS	\$63.26	(\$31.74)	-150.17%	\$90.47	(\$37.09)	-141.00%
214-40000-36215	LOAN INTEREST INCOME	\$0.00	\$21.06	0.00%	\$0.00	\$42.53	0.00%
214-40000-36300	CHANGE IN FAIR MARKET VALUE	(\$102.37)	\$0.00	100.00%	(\$102.37)	\$31.40	130.67%
	Revenue Total:	(\$39.11)	(\$10.68)	72.69%	(\$11.90)	\$36.84	409.58%

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		2024	2025	Variance %	2024	2025	Variance %
		Feb. Activity	Feb. Activity		YTD Activity	YTD Activity	
Expense							
214-47000-370	LOAN FUND EXPENSES	\$0.00	\$0.00	0.00%	\$3,051.00	\$0.00	100.00%
	Expense Total:	\$0.00	\$0.00	0.00%	\$3,051.00	\$0.00	100.00%
	Fund 214 Surplus (Deficit):	-39.11	(\$10.68)	72.69%	(\$3,062.90)	\$36.84	101.20%
Fund: 216 - INNOVATIVE MIF RLF							
Revenue							
216-40000-36210	INTEREST EARNINGS	\$86.28	\$16.40	-80.99%	\$133.20	\$70.70	-46.92%
216-40000-36300	CHANGE IN FAIR MARKET VALUE	(\$127.44)	\$0.00	100.00%	(\$127.44)	\$39.09	130.67%
	Revenue Total:	(\$41.16)	\$16.40	139.84%	\$5.76	\$109.79	1,806.08%
	Fund 216 Total:	-41.16	\$16.40	139.84%	\$5.76	\$109.79	1,806.08%
Fund: 217 - KERN MIF LOAN							
Revenue							
217-40000-36210	INTEREST EARNINGS	\$70.51	\$7.10	-89.93%	\$90.11	\$43.31	-51.94%
217-40000-36300	CHANGE IN FAIR MARKET VALUE	(\$127.44)	\$0.00	100.00%	(\$127.44)	\$39.09	130.67%
	Revenue Total:	(\$56.93)	\$7.10	112.47%	(\$37.33)	\$82.40	320.73%
	Fund 217 Total:	-56.93	\$7.10	112.47%	(\$37.33)	\$82.40	320.73%
Fund: 301 - CHILD CARE FUNDS							
Revenue							
301-40000-33430	LOCAL CHILD CARE DONATIONS	\$0.00	\$0.00	0.00%	\$0.00	\$35,000.00	0.00%
301-40000-36210	INTEREST EARNINGS	\$0.00	\$131.43	0.00%	\$0.00	\$321.33	0.00%
	Revenue Total:	\$0.00	\$131.43	0.00%	\$0.00	\$35,321.33	0.00%
Expense							
301-40000-107	CHILDCARE FACILITY ASTERA LEGACY	\$0.00	\$0.00	0.00%	\$0.00	(\$30,024.00)	0.00%
	Expense Total:	\$0.00	\$0.00	0.00%	\$0.00	(\$30,024.00)	0.00%
	Fund 301 Surplus (Deficit):	0.00	\$131.43	0.00%	\$0.00	\$65,345.33	0.00%
Fund: 315 - G.O. REFUNDING BONDS 2012							
Revenue							
315-40000-36210	INTEREST EARNINGS	\$161.58	\$13.58	-91.60%	\$210.74	\$98.40	-53.31%
315-40000-36300	CHANGE IN FAIR MARKET VALUE	(\$286.74)	\$0.00	100.00%	(\$286.74)	\$87.95	130.67%
	Revenue Total:	(\$125.16)	\$13.58	110.85%	(\$76.00)	\$186.35	345.20%
	Fund 315 Total:	-125.16	\$13.58	110.85%	(\$76.00)	\$186.35	345.20%
Fund: 316 - PFA NOTES OF 2015							
Revenue							
316-40000-31020	TAX SETTLEMENTS	\$0.00	\$0.00	0.00%	\$0.00	\$327.08	0.00%
316-40000-31030	DELINQUENT AD VOLOREM TAX	\$0.00	\$0.00	0.00%	\$1,553.17	(\$63.38)	-104.08%
316-40000-36100	SPECIAL ASSESSMENTS	\$0.00	\$0.00	0.00%	\$1,565.29	\$68.24	-95.64%
316-40000-36101	ASSESSMENT INTEREST	\$0.00	\$0.00	0.00%	\$927.98	\$20.39	-97.80%
316-40000-36210	INTEREST EARNINGS	\$3,392.21	\$104.32	-96.92%	\$4,037.63	\$1,701.99	-57.85%

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		2024	2025	Variance %	2024	2025	Variance %
		Feb. Activity	Feb. Activity		YTD Activity	YTD Activity	
316-40000-36300	CHANGE IN FAIR VALUE ADJUSTMEN	(\$6,500.31)	\$0.00	100.00%	(\$6,500.31)	\$1,993.76	130.67%
	Revenue Total:	(\$3,108.10)	\$104.32	103.36%	\$1,583.76	\$4,048.08	155.60%
Expense							
316-47000-610	NOTES INTEREST	\$0.00	\$0.00	0.00%	\$10,645.00	\$9,170.00	13.86%
	Expense Total:	\$0.00	\$0.00	0.00%	\$10,645.00	\$9,170.00	13.86%
	Fund 316 Surplus (Deficit):	-3,108.10	\$104.32	103.36%	(\$9,061.24)	(\$5,121.92)	43.47%
Fund: 401 - CAPITAL PROJECTS FUND							
Revenue							
401-40000-36210	INTEREST EARNINGS	(\$869.20)	(\$2,688.53)	-209.31%	\$2,150.63	(\$4,501.38)	-309.31%
401-40000-36260	MISCELLANEOUS REVENUE	\$17,940.60	\$0.00	-100.00%	\$17,940.60	\$0.00	-100.00%
401-40000-36300	CHANGE IN FAIR VALUE	\$0.00	\$0.00	0.00%	\$0.00	\$1,590.79	0.00%
	Revenue Total:	\$17,071.40	(\$2,688.53)	-115.75%	\$20,091.23	(\$2,910.59)	-114.49%
Expense							
401-49300-460	AIRPORT BEACON PROJECT	\$0.00	\$5,759.90	0.00%	\$0.00	\$5,759.90	0.00%
401-49630-421	HIGHWAY 10 RECONSTRUCTION	\$20,065.32	\$72.82	99.64%	\$20,065.32	\$33,133.82	-65.13%
401-49630-425	LIBRARY REMODEL PROJECT	\$65.96	\$77.91	-18.12%	\$262.50	\$100.91	61.56%
401-49630-571	FOLKESTAD DEVELOPMENT	\$915.81	\$0.00	100.00%	\$915.81	\$0.00	100.00%
	Expense Total:	\$21,047.09	\$5,910.63	71.92%	\$21,243.63	\$38,994.63	-83.56%
	Fund 401 Surplus (Deficit):	-3,975.69	(\$8,599.16)	-116.29%	(\$1,152.40)	(\$41,905.22)	-3,536.34%
Fund: 403 - DTED SMALL CITIES GRANT							
Revenue							
403-40000-36210	INTEREST EARNINGS	\$0.00	\$1.18	0.00%	\$0.00	(\$10.45)	0.00%
403-40000-39206	DEED GRANT REVENUE	\$0.00	\$31,608.71	0.00%	\$32,508.20	\$31,608.71	-2.77%
	Revenue Total:	\$0.00	\$31,609.89	0.00%	\$32,508.20	\$31,598.26	-2.80%
Expense							
403-46300-225	GENERAL ADMIN EXPENSES	\$0.00	\$0.00	0.00%	\$4,240.20	\$0.00	100.00%
403-46400-300	RENTAL CONSTRUCTION EXPENSES	\$0.00	\$0.00	0.00%	\$4,793.00	\$0.00	100.00%
	Expense Total:	\$0.00	\$0.00	0.00%	\$9,033.20	\$0.00	100.00%
	Fund 403 Surplus (Deficit):	0.00	\$31,609.89	0.00%	\$23,475.00	\$31,598.26	34.60%
Fund: 404 - SEWER/WATER CIP							
Revenue							
404-40000-36100	SPECIAL ASSESSMENTS	\$0.00	\$0.00	0.00%	\$166.11	\$0.00	-100.00%
404-40000-36101	ASSESSMENT INTEREST	\$0.00	\$0.00	0.00%	\$171.20	\$0.00	-100.00%
404-40000-36210	INTEREST EARNINGS	\$7,219.61	(\$2,774.23)	-138.43%	\$7,904.44	(\$2,740.08)	-134.67%
404-40000-36300	CHANGE IN FAIR VALUE ADJUSTMEN	(\$14,690.35)	\$0.00	100.00%	(\$14,690.35)	\$4,505.78	130.67%
	Revenue Total:	(\$7,470.74)	(\$2,774.23)	62.87%	(\$6,448.60)	\$1,765.70	127.38%
Expense							
404-47000-600	BOND PRINCIPAL	\$0.00	\$0.00	0.00%	\$155,000.00	\$160,000.00	-3.23%
404-47000-610	BOND INTEREST	\$0.00	\$0.00	0.00%	\$91,700.00	\$88,600.00	3.38%

Prior-Year Comparative Income Statement

For the Period Ending 02/28/2025

		2024	2025	Variance %	2024	2025	Variance %
		Feb. Activity	Feb. Activity		YTD Activity	YTD Activity	
404-49993-621	TRANSFER TO SWR & WTR	\$0.00	\$0.00	0.00%	\$2,001.99	\$0.00	100.00%
	Expense Total:	\$0.00	\$0.00	0.00%	\$248,701.99	\$248,600.00	0.04%
	Fund 404 Surplus (Deficit):	-7,470.74	(\$2,774.23)	62.87%	(\$255,150.59)	(\$246,834.30)	3.26%

Fund: 601 - SEWER FUND

Revenue

601-40000-31020	CURRENT AD VALOREM TAXES	\$0.00	\$0.00	0.00%	\$1,137.87	\$0.00	-100.00%
601-40000-36100	SPECIAL ASSESSMENTS	\$0.00	\$0.00	0.00%	\$1,183.52	\$51.59	-95.64%
601-40000-36101	ASSESSMENT INTEREST	\$0.00	\$0.00	0.00%	\$701.65	\$15.42	-97.80%
601-40000-36210	INTEREST EARNINGS	(\$2,007.03)	\$1,316.55	165.60%	(\$5,345.52)	\$3,316.23	162.04%
601-40000-37270	SEWER - CUSTOMER SERVICES	\$0.00	\$308.00	0.00%	\$504.00	\$308.00	-38.89%
601-40000-37440	RESIDENTIAL SEWER SALES	\$59,714.52	\$62,753.60	5.09%	\$113,436.15	\$123,327.99	8.72%
601-40000-37442	COMMERCIAL SEWER SALES	\$48,582.30	\$46,556.62	-4.17%	\$89,710.42	\$88,151.41	-1.74%
	Revenue Total:	\$106,289.79	\$110,934.77	4.37%	\$201,328.09	\$215,170.64	6.88%

Expense

601-47000-610	BOND INTEREST	\$0.00	\$0.00	0.00%	\$22,910.34	\$20,001.34	12.70%
601-49450-101	SALARIES FULL TIME REGULAR	\$1,928.51	\$1,287.26	33.25%	\$3,500.12	\$3,250.00	7.15%
601-49450-102	SALARIES FULL TIME OVERTIME	\$0.00	\$0.00	0.00%	\$0.00	\$170.12	0.00%
601-49450-121	P.E.R.A.	\$143.85	\$96.54	32.89%	\$260.78	\$256.49	1.65%
601-49450-122	F.I.C.A.	\$139.23	\$92.71	33.41%	\$250.92	\$249.73	0.47%
601-49450-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$253.74	\$217.30	14.36%	\$592.46	\$425.45	28.19%
601-49450-133	LIFE INSURANCE	\$3.13	\$0.00	100.00%	\$8.08	\$0.00	100.00%
601-49450-212	MOTOR FUELS & LUBRICANTS	\$0.00	\$0.00	0.00%	\$0.00	\$173.89	0.00%
601-49450-228	SAFETY EXPENSE	\$0.00	\$0.00	0.00%	\$603.77	\$0.00	100.00%
601-49450-310	ONE-CALL SERVICE	\$27.70	\$0.00	100.00%	\$27.70	\$25.67	7.33%
601-49460-101	SALARIES FULL TIME REGULAR	\$56.65	\$106.36	-87.75%	\$183.09	\$877.37	-379.20%
601-49460-121	P.E.R.A.	\$4.24	\$7.98	-88.21%	\$13.68	\$65.80	-380.99%
601-49460-122	F.I.C.A.	\$4.20	\$8.13	-93.57%	\$13.50	\$67.11	-397.11%
601-49460-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$13.32	\$21.04	-57.96%	\$130.93	\$112.01	14.45%
601-49460-400	EQUIPMENT REPAIR & MAINTENANC	\$0.00	\$0.00	0.00%	\$0.00	\$555.00	0.00%
601-49470-101	SALARIES FULL TIME REGULAR	\$513.78	\$318.26	38.06%	\$828.71	\$687.49	17.04%
601-49470-102	SALARIES FULL TIME OVERTIME	\$42.72	\$0.00	100.00%	\$42.72	\$23.46	45.08%
601-49470-121	P.E.R.A.	\$41.47	\$23.87	42.44%	\$64.88	\$53.31	17.83%
601-49470-122	F.I.C.A.	\$41.15	\$23.25	43.50%	\$63.98	\$52.65	17.71%
601-49470-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$72.32	\$61.92	14.38%	\$164.03	\$95.54	41.75%
601-49470-133	LIFE INSURANCE	\$1.98	\$0.00	100.00%	\$3.02	\$0.00	100.00%
601-49470-212	MOTOR FUELS & LUBRICANTS	\$0.00	\$0.00	0.00%	\$90.90	\$9.99	89.01%
601-49470-216	CHEMICALS & CHEMICAL PRODUCTS	\$4,290.00	\$405.06	90.56%	\$4,290.00	\$810.12	81.12%
601-49470-321	TELEPHONE CHARGES	\$0.00	\$0.00	0.00%	\$2,320.00	\$2,320.00	0.00%
601-49470-380	UTILITIES	\$301.84	\$302.96	-0.37%	\$591.22	\$302.96	48.76%
601-49470-400	EQUIPMENT REPAIR & MAINTENANC	\$0.00	\$0.00	0.00%	\$42.50	\$0.00	100.00%
601-49480-101	SALARIES FULL TIME REGULAR	\$15,621.08	\$14,581.72	6.65%	\$24,354.26	\$28,934.61	-18.81%

Prior-Year Comparative Income Statement

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		2024	2025	Variance %	2024	2025	Variance %
		Feb. Activity	Feb. Activity		YTD Activity	YTD Activity	
601-49480-102	SALARIES FULL TIME OVERTIME	\$1,420.78	\$825.66	41.89%	\$2,671.94	\$1,420.54	46.83%
601-49480-121	P.E.R.A.	\$1,271.70	\$1,157.82	8.95%	\$2,014.44	\$2,281.45	-13.25%
601-49480-122	F.I.C.A.	\$1,255.60	\$1,143.38	8.94%	\$1,974.09	\$2,264.30	-14.70%
601-49480-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$2,205.04	\$2,450.34	-11.12%	\$4,610.54	\$3,735.57	18.98%
601-49480-133	LIFE INSURANCE	\$29.86	\$0.00	100.00%	\$58.23	\$0.00	100.00%
601-49480-200	OFFICE SUPPLIES	\$168.10	\$269.26	-60.18%	\$893.46	\$680.60	23.82%
601-49480-210	GENERAL SUPPLIES	\$104.00	\$223.87	-115.26%	\$104.00	\$257.85	-147.93%
601-49480-212	MOTOR FUELS & LUBRICANTS	\$126.55	\$73.43	41.98%	\$211.94	\$140.25	33.83%
601-49480-216	CHEMICALS & CHEMICAL PRODUCTS	\$14,893.00	\$0.00	100.00%	\$21,403.14	\$5,330.72	75.09%
601-49480-218	LAB & TESTING EXPENSE	\$4,503.75	\$0.00	100.00%	\$4,503.75	\$2,086.58	53.67%
601-49480-220	REPAIR & MAINTENANCE SUPPLIES	\$6,937.76	\$9,933.17	-43.18%	\$6,937.76	\$14,493.74	-108.91%
601-49480-228	SAFETY EXPENSES	\$0.00	\$0.00	0.00%	\$768.44	\$0.00	100.00%
601-49480-240	TOOLS & OTHER EQUIPMENT	\$0.00	\$57.81	0.00%	\$0.00	\$133.00	0.00%
601-49480-315	SANITATION EXPENSE	\$0.00	\$0.00	0.00%	\$25.83	\$132.83	-414.25%
601-49480-321	TELEPHONE	\$121.71	\$30.00	75.35%	\$121.71	\$350.59	-188.05%
601-49480-331	SCHOOLS, MEETINGS & TRAVEL	\$0.00	\$0.00	0.00%	\$275.00	\$0.00	100.00%
601-49480-360	INSURANCE	(\$592.00)	\$0.00	-100.00%	(\$592.00)	\$0.00	-100.00%
601-49480-380	UTILITIES	\$13,220.76	\$12,825.01	2.99%	\$24,283.06	\$14,437.62	40.54%
601-49480-400	EQUIPMENT REPAIR & MAINTENANC	\$3,838.16	\$142.67	96.28%	\$3,838.16	\$322.67	91.59%
601-49480-417	UNIFORMS	\$83.98	\$0.00	100.00%	\$83.98	\$0.00	100.00%
601-49480-433	DUES AND SUBSCRIPTIONS	\$1,450.00	\$0.00	100.00%	\$1,470.00	\$0.00	100.00%
601-49480-520	BUILDINGS & STRUCTURES	\$551.50	\$0.00	100.00%	\$551.50	\$2,461.00	-346.24%
601-49490-101	SALARIES FULL TIME REGULAR	\$3,907.32	\$3,075.77	21.28%	\$6,048.89	\$4,953.06	18.12%
601-49490-102	SALARIES FULL TIME OVERITME	\$0.00	\$362.76	0.00%	\$0.00	\$362.76	0.00%
601-49490-121	P.E.R.A.	\$287.38	\$257.88	10.27%	\$447.14	\$398.67	10.84%
601-49490-122	F.I.C.A.	\$278.24	\$251.21	9.71%	\$422.71	\$390.12	7.71%
601-49490-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$435.96	\$584.67	-34.11%	\$1,012.64	\$763.00	24.65%
601-49490-133	LIFE INSURANCE	\$4.45	\$0.00	100.00%	\$8.90	\$0.00	100.00%
601-49970-420	DEPRECIATION	\$41,700.00	\$41,700.00	0.00%	\$83,400.00	\$83,400.00	0.00%
Expense Total:		\$121,704.51	\$92,919.07	23.65%	\$228,900.84	\$200,317.03	12.49%
Fund 601 Surplus (Deficit):		-15,414.72	\$18,015.70	216.87%	(\$27,572.75)	\$14,853.61	153.87%
Fund: 602 - GOLF FUND							
Revenue							
602-40000-36210	INTEREST EARNINGS	\$134.03	(\$93.10)	-169.46%	\$272.69	(\$122.93)	-145.08%
602-40000-36300	CHANGE IN FAIR VALUE	(\$201.36)	\$0.00	100.00%	(\$201.36)	\$61.76	130.67%
602-40000-38040	MEMBERSHIP FEES	\$0.00	\$0.00	0.00%	\$0.00	\$139.70	0.00%
602-40000-38043	CLOTHING & NONTAXABLE SALES	\$0.00	\$0.00	0.00%	\$0.00	\$408.02	0.00%
602-40000-38052	RANGE INCOME	\$0.00	\$465.66	0.00%	\$0.00	\$465.66	0.00%
Revenue Total:		(\$67.33)	\$372.56	653.33%	\$71.33	\$952.21	1,234.94%
Expense							
602-49831-101	SALARIES FULL TIME REGULAR	\$3,884.54	\$4,627.20	-19.12%	\$3,884.54	\$8,791.68	-126.32%

Prior-Year Comparative Income Statement

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		2024	2025		2024	2025	
		Feb. Activity	Feb. Activity	Variance %	YTD Activity	YTD Activity	Variance %
602-49831-121	P.E.R.A.	\$291.51	\$347.04	-19.05%	\$297.14	\$659.38	-121.91%
602-49831-122	F.I.C.A.	\$297.34	\$353.98	-19.05%	\$302.85	\$672.56	-122.08%
602-49831-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$319.17	\$888.18	-178.28%	\$328.35	\$1,325.12	-303.57%
602-49831-212	MOTOR FUELS & LUBRICANTS	\$68.21	\$0.00	100.00%	\$134.72	\$0.00	100.00%
602-49831-225	COURSE MAINTENANCE SUPPLIES	\$0.00	\$0.00	0.00%	\$21.25	\$1,262.80	-5,842.59%
602-49831-321	TELEPHONE	\$77.22	\$0.00	100.00%	\$154.44	\$0.00	100.00%
602-49833-101	SALARIES FULL TIME REGULAR	\$9,622.75	\$7,489.69	22.17%	\$15,909.07	\$14,934.42	6.13%
602-49833-121	P.E.R.A.	\$722.02	\$567.34	21.42%	\$1,195.30	\$1,131.32	5.35%
602-49833-122	F.I.C.A.	\$685.88	\$521.90	23.91%	\$1,116.91	\$1,068.57	4.33%
602-49833-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$1,801.86	\$1,817.35	-0.86%	\$4,001.29	\$2,717.25	32.09%
602-49833-133	LIFE INSURANCE	\$15.74	\$0.00	100.00%	\$31.48	\$0.00	100.00%
602-49833-200	OFFICE SUPPLIES	\$19.65	\$0.00	100.00%	\$309.85	\$21.48	93.07%
602-49833-201	COMPUTER/SOFTWARE EXPENSE	\$617.30	\$249.45	59.59%	\$846.75	\$498.90	41.08%
602-49833-225	CREDIT CARD FEES	\$147.89	\$123.85	16.26%	\$295.78	\$247.70	16.26%
602-49833-321	TELEPHONE EXPENSE	\$75.67	\$75.00	0.89%	\$151.34	\$150.00	0.89%
602-49833-350	ADVERTISING EXPENSE	\$40.22	\$0.00	100.00%	\$707.22	\$1,432.71	-102.58%
602-49833-360	INSURANCE EXPENSE	\$351.00	\$0.00	100.00%	\$351.00	\$0.00	100.00%
602-49833-380	UTILITIES	\$321.84	\$364.75	-13.33%	\$593.24	\$684.15	-15.32%
602-49833-411	LICENSES & PERMITS	\$0.00	\$0.00	0.00%	\$0.00	\$175.00	0.00%
602-49833-433	DUES & SUBSCRIPTIONS	\$0.00	\$175.00	0.00%	\$1,836.15	\$175.00	90.47%
602-49970-420	DEPRECIATION EXPENSE	\$3,262.00	\$3,262.00	0.00%	\$6,524.00	\$6,524.00	0.00%
	Expense Total:	\$22,621.81	\$20,862.73	7.78%	\$38,992.67	\$42,472.04	-8.92%
	Fund 602 Surplus (Deficit):	-22,689.14	(\$20,490.17)	9.69%	(\$38,921.34)	(\$41,519.83)	-6.68%
Fund: 603 - ELECTRIC FUND							
Revenue							
603-40000-36210	INTEREST EARNINGS	\$21,022.47	\$266.91	-98.73%	\$22,731.63	\$10,166.85	-55.27%
603-40000-36300	CHANGE IN FAIR VALUE/INVESTMNT	(\$42,881.87)	\$0.00	100.00%	(\$42,881.87)	\$13,152.59	130.67%
603-40000-37450	LATE CHARGES	\$3,209.98	\$2,854.85	-11.06%	\$6,182.51	\$6,069.51	-1.83%
603-40000-37451	ELECTRIC SERVICE REVENUES	\$0.00	\$0.00	0.00%	\$100.00	\$0.00	-100.00%
603-40000-37454	POLE RENTAL CONTRACTS	\$0.00	\$0.00	0.00%	\$0.00	\$2,560.00	0.00%
603-40000-37456	OTHER ELECTRIC REVENUES	\$2,317.16	\$46,926.00	1,925.15%	\$2,407.16	\$47,016.00	1,853.17%
603-40000-37459	EQUIPMENT RENTAL CHARGES	\$11.99	\$85.69	614.68%	\$61.88	\$91.79	48.34%
603-40000-37460	MRES REIMBURSEMENTS	\$0.00	\$126.00	0.00%	\$1,672.00	\$783.50	-53.14%
603-40000-37461	RESIDENTIAL ELECTRIC SALES	\$205,191.97	\$225,358.82	9.83%	\$388,437.42	\$427,642.52	10.09%
603-40000-37462	COMMERCIAL ELECTRIC SALES	\$353,367.35	\$373,960.94	5.83%	\$667,933.35	\$710,277.72	6.34%
	Revenue Total:	\$542,239.05	\$649,579.21	19.80%	\$1,046,644.08	\$1,217,760.48	16.35%
Expense							
603-40750-101	SALARIES FULL TIME - REGULAR	\$0.00	\$0.00	0.00%	\$392.10	\$47.26	87.95%
603-40750-121	P.E.R.A.	\$0.00	\$0.00	0.00%	\$29.20	\$3.54	87.88%
603-40750-122	F.I.C.A.	\$0.00	\$0.00	0.00%	\$25.91	\$3.62	86.03%
603-40750-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$0.00	\$0.00	0.00%	\$858.45	\$0.00	100.00%

Prior-Year Comparative Income Statement

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		2024	2025		2024	2025	
		Feb. Activity	Feb. Activity	Variance %	YTD Activity	YTD Activity	Variance %
603-47000-600	BONDS - PRINCIPAL	\$0.00	\$0.00	0.00%	\$60,000.00	\$65,000.00	-8.33%
603-47500-610	BOND INTEREST & CHARGES	\$0.00	\$0.00	0.00%	\$11,217.50	\$10,317.50	8.02%
603-49555-225	UTILITY CREDIT CARD FEES EXPENSE	\$0.00	\$575.25	0.00%	\$0.00	\$853.95	0.00%
603-49555-900	PURCHASED POWER	\$338,519.51	\$387,155.61	-14.37%	\$616,692.10	\$717,606.76	-16.36%
603-49580-101	SALARIES FULL TIME REGULAR	\$2,321.95	\$1,815.64	21.81%	\$3,876.52	\$3,620.12	6.61%
603-49580-121	P.E.R.A.	\$172.65	\$136.16	21.14%	\$287.75	\$272.57	5.28%
603-49580-122	F.I.C.A.	\$176.13	\$137.68	21.83%	\$293.55	\$275.11	6.28%
603-49580-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$183.62	\$197.97	-7.82%	\$411.44	\$295.36	28.21%
603-49580-133	LIFE INSURANCE	\$2.86	\$0.00	100.00%	\$5.72	\$0.00	100.00%
603-49581-101	SALARIES FULL TIME REGULAR	\$1,190.14	\$907.82	23.72%	\$1,967.40	\$1,810.06	8.00%
603-49581-121	P.E.R.A.	\$88.51	\$68.08	23.08%	\$146.07	\$136.29	6.70%
603-49581-122	F.I.C.A.	\$89.74	\$68.82	23.31%	\$148.44	\$137.53	7.35%
603-49581-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$98.68	\$98.97	-0.29%	\$212.58	\$147.66	30.54%
603-49581-133	LIFE INSURANCE	\$1.43	\$0.00	100.00%	\$2.86	\$0.00	100.00%
603-49581-321	TELEPHONE	\$41.24	\$41.39	-0.36%	\$41.24	\$82.78	-100.73%
603-49582-220	REPAIR & MAINTENANCE SUPPLIES	\$0.00	\$0.00	0.00%	\$48.86	\$0.00	100.00%
603-49583-101	SALARIES FULL TIME REGULAR	\$348.27	\$272.36	21.80%	\$581.44	\$543.04	6.60%
603-49583-121	P.E.R.A.	\$25.89	\$20.42	21.13%	\$43.15	\$40.88	5.26%
603-49583-122	F.I.C.A.	\$26.43	\$20.66	21.83%	\$44.05	\$41.29	6.27%
603-49583-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$27.54	\$29.67	-7.73%	\$61.71	\$44.27	28.26%
603-49583-133	LIFE INSURANCE	\$0.43	\$0.00	100.00%	\$0.86	\$0.00	100.00%
603-49583-220	REPAIR & MAINTENANCE SUPPLIES	\$9.12	\$0.00	100.00%	\$9.12	\$0.00	100.00%
603-49584-101	SALARIES FULL TIME REGULAR	\$348.27	\$272.36	21.80%	\$581.44	\$543.04	6.60%
603-49584-121	P.E.R.A.	\$25.89	\$20.42	21.13%	\$43.15	\$40.88	5.26%
603-49584-122	F.I.C.A.	\$26.43	\$20.66	21.83%	\$44.05	\$41.29	6.27%
603-49584-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$27.54	\$29.67	-7.73%	\$61.71	\$44.27	28.26%
603-49584-133	LIFE INSURANCE	\$0.43	\$0.00	100.00%	\$0.86	\$0.00	100.00%
603-49584-220	REPAIR & MAINTENANCE SUPPLIES	\$256.00	\$0.00	100.00%	\$256.00	\$25.68	89.97%
603-49586-220	REPAIR & MAINTENANCE SUPPLIES	\$655.40	\$0.00	100.00%	\$655.40	\$654.00	0.21%
603-49588-102	SALARIES FULL TIME OVERTIME	\$1,969.01	\$1,168.28	40.67%	\$2,968.99	\$2,715.02	8.55%
603-49588-121	P.E.R.A.	\$146.48	\$87.61	40.19%	\$218.60	\$203.64	6.84%
603-49588-122	F.I.C.A.	\$134.97	\$78.77	41.64%	\$196.95	\$191.27	2.88%
603-49588-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$276.60	\$56.55	79.56%	\$619.63	\$85.86	86.14%
603-49588-133	LIFE INSURANCE	\$1.43	\$0.00	100.00%	\$3.51	\$0.00	100.00%
603-49590-101	SALARIES FULL TIME REGULAR	\$3,255.44	\$1,815.64	44.23%	\$4,809.97	\$3,795.12	21.10%
603-49590-121	P.E.R.A.	\$241.66	\$136.16	43.66%	\$356.76	\$285.70	19.92%
603-49590-122	F.I.C.A.	\$236.48	\$137.68	41.78%	\$353.90	\$288.50	18.48%
603-49590-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$330.86	\$197.97	40.17%	\$708.70	\$295.36	58.32%
603-49590-133	LIFE INSURANCE	\$2.86	\$0.00	100.00%	\$5.72	\$0.00	100.00%
603-49591-101	SALARIES FULL TIME REGULAR	\$272.48	\$0.00	100.00%	\$272.48	\$390.96	-43.48%
603-49591-121	P.E.R.A.	\$20.44	\$0.00	100.00%	\$20.44	\$29.32	-43.44%
603-49591-122	F.I.C.A.	\$20.84	\$0.00	100.00%	\$20.84	\$26.80	-28.60%

Prior-Year Comparative Income Statement

For the Period Ending 02/28/2025

		2024	2025	Variance %	2024	2025	Variance %
		Feb. Activity	Feb. Activity		YTD Activity	YTD Activity	
603-49591-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$0.00	\$0.00	0.00%	\$0.00	\$73.47	0.00%
603-49591-220	REPAIR & MAINTENANCE SUPPLIES	\$0.00	\$0.00	0.00%	\$0.00	\$97.50	0.00%
603-49592-101	SALARIES FULL TIME REGULAR	\$2,108.59	\$1,465.06	30.52%	\$2,816.15	\$1,979.06	29.72%
603-49592-102	SALARIES FULL TIME OVERTIME	\$810.95	\$136.52	83.17%	\$1,239.69	\$718.91	42.01%
603-49592-121	P.E.R.A.	\$218.01	\$120.12	44.90%	\$301.85	\$202.36	32.96%
603-49592-122	F.I.C.A.	\$206.05	\$107.59	47.78%	\$279.05	\$189.07	32.25%
603-49592-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$313.03	\$334.79	-6.95%	\$697.00	\$346.66	50.26%
603-49592-133	LIFE INSURANCE	\$2.25	\$0.00	100.00%	\$4.79	\$0.00	100.00%
603-49592-220	REPAIR & MAINTENANCE SUPPLIES	\$1,325.00	\$2,401.11	-81.22%	\$1,330.26	\$2,401.11	-80.50%
603-49593-101	SALARIES FULL TIME REGULAR	\$13,620.75	\$13,498.06	0.90%	\$22,240.25	\$17,266.71	22.36%
603-49593-102	SALARIES FULL TIME OVERTIME	\$0.00	\$674.03	0.00%	\$731.75	\$674.03	7.89%
603-49593-121	P.E.R.A.	\$1,014.40	\$1,062.94	-4.79%	\$1,705.40	\$1,345.62	21.10%
603-49593-122	F.I.C.A.	\$932.12	\$953.96	-2.34%	\$1,536.85	\$1,223.92	20.36%
603-49593-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$2,993.40	\$3,273.67	-9.36%	\$3,695.41	\$3,738.82	-1.17%
603-49593-133	LIFE INSURANCE	\$13.78	\$0.00	100.00%	\$18.82	\$0.00	100.00%
603-49593-220	REPAIR & MAINTENANCE SUPPLIES	\$3,039.43	\$0.00	100.00%	\$3,039.43	\$6.63	99.78%
603-49594-101	SALARIES FULL TIME REGULAR	\$11,514.12	\$3,838.13	66.67%	\$16,688.37	\$11,214.16	32.80%
603-49594-102	SALARIES FULL TIME OVERTIME	\$0.00	\$70.89	0.00%	\$0.00	\$425.34	0.00%
603-49594-121	P.E.R.A.	\$858.42	\$293.17	65.85%	\$1,243.35	\$872.96	29.79%
603-49594-122	F.I.C.A.	\$789.98	\$260.52	67.02%	\$1,129.03	\$814.22	27.88%
603-49594-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$1,616.31	\$875.18	45.85%	\$3,797.99	\$1,747.15	54.00%
603-49594-133	LIFE INSURANCE	\$2.65	\$0.00	100.00%	\$8.72	\$0.00	100.00%
603-49594-220	REPAIR & MAINTENANCE SUPPLIES	\$1,879.65	\$0.00	100.00%	\$2,766.46	\$0.00	100.00%
603-49595-220	REPAIR & MAINTENANCE SUPPLIES	\$0.00	\$0.00	0.00%	\$0.00	\$737.58	0.00%
603-49596-101	SALARIES FULL TIME REGULAR	\$756.00	\$262.50	65.28%	\$2,457.12	\$1,744.45	29.00%
603-49596-102	SALARIES FULL TIME OVERTIME	\$0.00	\$131.25	0.00%	\$0.00	\$131.25	0.00%
603-49596-121	P.E.R.A.	\$56.44	\$29.53	47.68%	\$183.10	\$140.67	23.17%
603-49596-122	F.I.C.A.	\$53.74	\$26.05	51.53%	\$165.62	\$139.41	15.83%
603-49596-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$171.13	\$70.01	59.09%	\$1,002.12	\$70.01	93.01%
603-49596-220	REPAIR & MAINTENANCE SUPPLIES	\$1,988.99	\$0.00	100.00%	\$1,988.99	\$0.00	100.00%
603-49597-101	SALARIES FULL TIME REGULAR	\$365.12	\$0.00	100.00%	\$676.19	\$33.61	95.03%
603-49597-121	P.E.R.A.	\$27.34	\$0.00	100.00%	\$50.35	\$2.53	94.98%
603-49597-122	F.I.C.A.	\$26.84	\$0.00	100.00%	\$47.04	\$2.04	95.66%
603-49597-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$13.75	\$0.00	100.00%	\$139.84	\$10.46	92.52%
603-49597-133	LIFE INSURANCE	\$0.00	\$0.00	0.00%	\$1.24	\$0.00	100.00%
603-49598-101	SALARIES FULL TIME REGULAR	\$0.00	\$350.00	0.00%	\$0.00	\$350.00	0.00%
603-49598-121	P.E.R.A.	\$0.00	\$26.25	0.00%	\$0.00	\$26.25	0.00%
603-49598-122	F.I.C.A.	\$0.00	\$23.33	0.00%	\$0.00	\$23.33	0.00%
603-49598-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$0.00	\$84.92	0.00%	\$0.00	\$84.92	0.00%
603-49901-101	SALARIES FULL TIME REGULAR	\$4,074.86	\$2,188.85	46.28%	\$5,945.09	\$4,863.18	18.20%
603-49901-121	P.E.R.A.	\$302.49	\$164.18	45.72%	\$440.68	\$364.99	17.18%
603-49901-122	F.I.C.A.	\$263.22	\$137.42	47.79%	\$378.53	\$317.24	16.19%

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		2024	2025		2024	2025	
		Feb. Activity	Feb. Activity	Variance %	YTD Activity	YTD Activity	Variance %
603-49901-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$891.61	\$701.77	21.29%	\$1,640.39	\$1,251.67	23.70%
603-49901-133	LIFE INSURANCE	\$10.41	\$0.00	100.00%	\$15.60	\$0.00	100.00%
603-49902-101	SALARIES FULL TIME REGULAR	\$2,192.19	\$1,938.98	11.55%	\$3,797.40	\$2,962.32	21.99%
603-49902-121	P.E.R.A.	\$164.40	\$145.43	11.54%	\$277.33	\$225.32	18.75%
603-49902-122	F.I.C.A.	\$152.33	\$117.41	22.92%	\$242.99	\$193.41	20.40%
603-49902-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$400.00	\$619.98	-55.00%	\$929.01	\$704.52	24.16%
603-49902-133	LIFE INSURANCE	\$4.38	\$0.00	100.00%	\$8.58	\$0.00	100.00%
603-49903-101	SALARIES FULL TIME REGULAR	\$7,807.00	\$5,738.32	26.50%	\$13,311.64	\$11,520.20	13.46%
603-49903-121	PERA	\$580.39	\$430.38	25.85%	\$966.52	\$864.19	10.59%
603-49903-122	FICA	\$512.98	\$349.68	31.83%	\$820.95	\$745.72	9.16%
603-49903-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$1,822.25	\$1,759.66	3.43%	\$4,172.25	\$2,791.13	33.10%
603-49903-133	LIFE INSURANCE	\$16.80	\$0.00	100.00%	\$33.60	\$0.00	100.00%
603-49903-200	OFFICE SUPPLIES	\$248.90	\$941.84	-278.40%	\$383.20	\$1,298.54	-238.87%
603-49903-321	TELEPHONE CHARGES	\$408.36	\$0.00	100.00%	\$408.36	\$962.00	-135.58%
603-49903-322	POSTAGE	\$976.48	\$985.36	-0.91%	\$1,932.14	\$985.36	49.00%
603-49908-101	SALARIES FULL TIME REGULAR	\$495.40	\$201.66	59.29%	\$845.80	\$468.53	44.61%
603-49908-121	P.E.R.A.	\$36.92	\$15.12	59.05%	\$62.98	\$35.18	44.14%
603-49908-122	F.I.C.A.	\$30.80	\$12.25	60.23%	\$51.05	\$30.02	41.19%
603-49908-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$144.38	\$63.53	56.00%	\$230.63	\$115.81	49.79%
603-49908-133	LIFE INSURANCE	\$0.89	\$0.00	100.00%	\$1.61	\$0.00	100.00%
603-49908-307	ENERGY CONSERVATION PRGMS	\$0.00	\$0.00	0.00%	\$1,672.00	\$657.50	60.68%
603-49908-342	ENERGY CONSERVATION ADVERTISN	\$0.00	\$0.00	0.00%	\$3,500.00	\$0.00	100.00%
603-49920-101	SALARIES FULL TIME REGULAR	\$15,081.86	\$8,415.88	44.20%	\$26,962.54	\$17,374.54	35.56%
603-49920-121	P.E.R.A.	\$1,140.91	\$645.08	43.46%	\$2,046.90	\$1,333.89	34.83%
603-49920-122	F.I.C.A.	\$1,093.39	\$616.31	43.63%	\$1,918.30	\$1,289.13	32.80%
603-49920-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$2,090.14	\$1,485.00	28.95%	\$6,150.23	\$2,327.95	62.15%
603-49920-133	LIFE INSURANCE	\$23.85	\$0.00	100.00%	\$58.70	\$0.00	100.00%
603-49920-200	OFFICE SUPPLIES	\$2,862.34	\$1,167.74	59.20%	\$16,072.18	\$3,821.71	76.22%
603-49920-303	ENGINEERING FEES	\$0.00	\$0.00	0.00%	\$1,795.50	\$0.00	100.00%
603-49920-306	DRUG TESTING EXPENSES	\$0.00	\$114.00	0.00%	\$0.00	\$114.00	0.00%
603-49920-321	TELEPHONE	\$807.21	\$427.78	47.01%	\$1,231.65	\$1,299.43	-5.50%
603-49920-322	POSTAGE	\$500.00	\$1,500.00	-200.00%	\$1,000.00	\$2,500.00	-150.00%
603-49920-342	ADVERTISING EXPENSE	\$764.00	\$0.00	100.00%	\$2,640.13	\$600.00	77.27%
603-49920-360	INSURANCE	\$990.00	\$0.00	100.00%	\$990.00	\$0.00	100.00%
603-49920-417	CLOTHING ALLOWANCE	\$350.00	\$3,198.95	-813.99%	\$350.00	\$3,548.95	-913.99%
603-49920-418	SAFETY GLASSES	\$11.24	\$0.00	100.00%	\$11.24	\$252.73	-2,148.49%
603-49920-433	DUES AND SUBSCRIPTIONS	\$0.00	\$0.00	0.00%	\$3,511.25	\$15,129.00	-330.87%
603-49925-101	SALARIES FULL TIME REGULAR	\$466.95	\$109.38	76.58%	\$583.75	\$109.38	81.26%
603-49925-121	P.E.R.A.	\$34.74	\$8.20	76.40%	\$43.42	\$8.20	81.11%
603-49925-122	F.I.C.A.	\$27.52	\$7.19	73.87%	\$34.26	\$7.19	79.01%
603-49925-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$116.88	\$26.28	77.52%	\$208.13	\$26.28	87.37%
603-49925-133	LIFE INSURANCE	\$1.97	\$0.00	100.00%	\$2.33	\$0.00	100.00%

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		2024	2025	Variance %	2024	2025	Variance %
		Feb. Activity	Feb. Activity		YTD Activity	YTD Activity	
603-49928-101	SALARIES FULL TIME REGULAR	\$0.00	\$614.94	0.00%	\$527.98	\$966.16	-82.99%
603-49928-121	P.E.R.A.	\$0.00	\$46.12	0.00%	\$39.20	\$72.47	-84.87%
603-49928-122	F.I.C.A.	\$0.00	\$41.41	0.00%	\$34.73	\$65.10	-87.45%
603-49928-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$10.57	\$145.81	-1,279.47%	\$215.81	\$228.84	-6.04%
603-49928-133	LIFE INSURANCE	\$0.00	\$0.00	0.00%	\$0.99	\$0.00	100.00%
603-49928-331	MEETING EXPENSES	\$24.49	\$0.00	100.00%	\$55.33	\$21.80	60.60%
603-49928-418	SAFETY TRAINING EXPENSES	\$93.95	\$55.71	40.70%	\$2,443.32	\$2,573.75	-5.34%
603-49930-101	SALARIES FULL TIME REGULAR	\$1,520.52	\$0.00	100.00%	\$4,721.00	\$2,755.48	41.63%
603-49930-121	P.E.R.A.	\$110.66	\$0.00	100.00%	\$346.04	\$206.67	40.28%
603-49930-122	F.I.C.A.	\$112.88	\$0.00	100.00%	\$330.79	\$210.79	36.28%
603-49930-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$659.55	\$0.00	100.00%	\$945.32	\$0.00	100.00%
603-49930-133	LIFE INSURANCE	\$8.58	\$0.00	100.00%	\$8.58	\$0.00	100.00%
603-49930-220	REPAIR & MAINTENANCE SUPPLIES	\$0.00	\$1,255.00	0.00%	\$0.00	\$1,255.00	0.00%
603-49932-101	SALARIES FULL TIME REGULAR	\$4,852.30	\$4,171.71	14.03%	\$8,893.90	\$8,417.11	5.36%
603-49932-103	SALARIES PART TIME REGULAR	\$0.00	\$43.88	0.00%	\$0.00	\$43.88	0.00%
603-49932-121	P.E.R.A.	\$360.64	\$312.87	13.25%	\$656.56	\$631.30	3.85%
603-49932-122	F.I.C.A.	\$354.92	\$281.32	20.74%	\$637.93	\$581.20	8.89%
603-49932-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$507.58	\$995.42	-96.11%	\$1,660.01	\$1,654.04	0.36%
603-49932-133	LIFE INSURANCE	\$7.15	\$0.00	100.00%	\$21.76	\$0.00	100.00%
603-49932-210	OPERATING SUPPLIES	\$113.09	\$210.50	-86.13%	\$123.09	\$380.50	-209.12%
603-49932-220	REPAIR & MAINTENANCE SUPPLIES	\$0.00	\$0.00	0.00%	\$0.00	\$62.99	0.00%
603-49932-240	SMALL TOOLS & EQUIPMENT	\$858.98	\$0.00	100.00%	\$869.12	\$568.89	34.54%
603-49932-400	EQUIPMENT REPAIR & MAINTENANC	\$0.00	\$0.00	0.00%	\$284.68	\$0.00	100.00%
603-49933-101	SALARIES FULL TIME REGULAR	\$1,410.16	\$4,192.62	-197.32%	\$2,864.33	\$8,714.07	-204.23%
603-49933-121	P.E.R.A.	\$105.27	\$314.44	-198.70%	\$213.60	\$656.99	-207.58%
603-49933-122	F.I.C.A.	\$99.53	\$283.81	-185.15%	\$197.40	\$608.50	-208.26%
603-49933-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$153.81	\$998.66	-549.28%	\$864.17	\$1,633.51	-89.03%
603-49933-133	LIFE INSURANCE	\$0.80	\$0.00	100.00%	\$2.58	\$0.00	100.00%
603-49933-212	MOTOR FUELS & LUBRICANTS	\$693.54	\$560.18	19.23%	\$1,694.60	\$1,203.63	28.97%
603-49933-220	REPAIR & MAINTENANCE SUPPLIES	\$7.32	\$43.92	-500.00%	\$219.82	\$43.92	80.02%
603-49933-240	SMALL TOOLS & EQUIPMENT	\$0.00	\$62.27	0.00%	\$0.00	\$62.27	0.00%
603-49933-400	EQUIPMENT REPAIR & MAINTENANC	\$204.40	\$0.00	100.00%	\$2,079.76	\$485.66	76.65%
603-49970-420	DEPRECIATION	\$45,086.00	\$45,086.00	0.00%	\$90,172.00	\$90,172.00	0.00%
603-49980-635	INTEREST EXP. (DEPOSIT REFUND)	\$30.73	\$43.74	-42.34%	\$74.77	\$127.82	-70.95%
603-49990-622	TRANSFER TO GENERAL FUND	\$27,084.00	\$27,084.00	0.00%	\$54,160.00	\$54,168.00	-0.01%
603-49993-522	INVENTORY PURCHASES	\$1,932.75	\$48,698.73	-2,419.66%	\$1,932.75	\$56,905.99	-2,844.30%
603-49995-107	CONTRACT LABOR	\$0.00	\$0.00	0.00%	\$0.00	\$563.50	0.00%
603-49995-512	STATION EQUIPMENT	\$0.00	\$32,556.87	0.00%	\$0.00	\$32,556.87	0.00%
603-49995-526	TRANSPORTATION EQUIPMENT	\$0.00	\$0.00	0.00%	\$123,989.00	\$0.00	100.00%
Expense Total:		\$532,596.50	\$628,271.39	-17.96%	\$1,190,539.11	\$1,209,468.42	-1.59%
Fund 603 Surplus (Deficit):		9,642.55	\$21,307.82	120.98%	(\$143,895.03)	\$8,292.06	105.76%

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		2024	2025	Variance %	2024	2025	Variance %
		Feb. Activity	Feb. Activity		YTD Activity	YTD Activity	
Fund: 604 - WATER FUND							
Revenue							
604-40000-31020	CURRENT AD VALOREM TAXES	\$0.00	\$0.00	0.00%	\$1,000.70	\$211.21	-78.89%
604-40000-36100	SPECIAL ASSESSMENTS RECEIVABLE	\$0.00	\$0.00	0.00%	\$1,068.99	\$46.60	-95.64%
604-40000-36101	SPECIAL ASSESSMENT INTEREST	\$0.00	\$0.00	0.00%	\$633.74	\$13.92	-97.80%
604-40000-36210	INTEREST EARNINGS	\$2,813.80	\$1,558.29	-44.62%	\$4,527.31	\$4,333.43	-4.28%
604-40000-36300	CHANGE IN FAIR VALUE/INVESTMNT	(\$1,492.16)	\$0.00	100.00%	(\$1,492.16)	\$457.67	130.67%
604-40000-37100	RESIDENTIAL WATER SALES	\$34,340.60	\$36,569.31	6.49%	\$67,135.89	\$71,338.64	6.26%
604-40000-37102	COMMERCIAL WATER SALES	\$24,373.17	\$24,658.55	1.17%	\$46,541.87	\$47,525.54	2.11%
604-40000-37110	WATER SERVICE CHARGES	\$640.00	\$0.00	-100.00%	\$640.00	\$640.00	0.00%
604-40000-37120	WATER CUSTOMER SERVICES	\$1,046.00	\$1,013.44	-3.11%	\$2,932.83	\$2,151.60	-26.64%
604-40000-37130	TOWER LEASE INCOME	\$0.00	(\$2,560.00)	0.00%	\$0.00	(\$155.00)	0.00%
604-40000-37450	LATE FEES	\$0.00	(\$1.80)	0.00%	\$0.00	\$4.43	0.00%
Revenue Total:		\$61,721.41	\$61,237.79	-0.78%	\$122,989.17	\$126,568.04	2.91%
Expense							
604-47500-610	BOND INTEREST	\$0.00	\$0.00	0.00%	\$9,000.00	\$7,755.00	13.83%
604-49405-101	SALARIES FULL TIME REGULAR	\$643.43	\$0.00	100.00%	\$643.43	\$0.00	100.00%
604-49405-102	SALARIES FULL TIME OVERTIME	\$556.95	\$207.41	62.76%	\$926.40	\$587.66	36.57%
604-49405-121	P.E.R.A.	\$89.70	\$15.56	82.65%	\$116.31	\$44.09	62.09%
604-49405-122	F.I.C.A.	\$76.93	\$13.97	81.84%	\$99.77	\$41.23	58.67%
604-49405-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$240.51	\$10.01	95.84%	\$354.87	\$19.12	94.61%
604-49405-133	LIFE INSURANCE	\$4.68	\$0.00	100.00%	\$5.37	\$0.00	100.00%
604-49405-380	UTILITIES	\$8,136.78	\$6,248.00	23.21%	\$15,022.59	\$8,148.82	45.76%
604-49410-101	SALARIES FULL TIME REGULAR	\$9,138.65	\$5,120.59	43.97%	\$15,654.15	\$13,235.90	15.45%
604-49410-102	SALARIES FULL TIME OVERTIME	\$1,384.09	\$248.12	82.07%	\$1,812.82	\$1,322.88	27.03%
604-49410-121	P.E.R.A.	\$779.76	\$402.66	48.36%	\$1,272.66	\$1,101.96	13.41%
604-49410-122	F.I.C.A.	\$729.68	\$346.56	52.51%	\$1,150.45	\$997.12	13.33%
604-49410-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$1,368.76	\$1,412.97	-3.23%	\$3,443.96	\$2,699.52	21.62%
604-49410-133	LIFE INSURANCE	\$10.21	\$0.00	100.00%	\$26.60	\$0.00	100.00%
604-49410-210	GENERAL SUPPLIES	\$4,401.24	\$59.15	98.66%	\$6,677.62	\$3,360.26	49.68%
604-49410-220	REPAIR & MAINTENANCE SUPPLIES	\$148.73	\$868.13	-483.70%	\$177.60	\$1,537.04	-765.45%
604-49410-400	EQUIPMENT REPAIR & MAINTENANC	\$1,694.96	\$364.16	78.52%	\$1,694.96	\$3,644.16	-115.00%
604-49415-101	SALARIES FULL TIME REGULAR	\$2,115.56	\$2,192.77	-3.65%	\$2,565.32	\$3,649.01	-42.24%
604-49415-121	P.E.R.A.	\$158.63	\$164.46	-3.68%	\$188.42	\$275.29	-46.10%
604-49415-122	F.I.C.A.	\$128.40	\$132.99	-3.57%	\$153.21	\$242.48	-58.27%
604-49415-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$510.87	\$762.10	-49.18%	\$717.04	\$823.93	-14.91%
604-49415-133	LIFE INSURANCE	\$4.29	\$0.00	100.00%	\$5.75	\$0.00	100.00%
604-49415-210	GENERAL SUPPLIES	\$551.50	\$64.10	88.38%	\$551.50	\$2,525.10	-357.86%
604-49415-220	REPAIR & MAINTENANCE SUPPLIES	\$0.00	\$0.00	0.00%	\$383.19	\$25.99	93.22%
604-49415-400	EQUIPMENT REPAIR & MAINTENANC	\$0.00	\$0.00	0.00%	\$0.00	\$304.03	0.00%
604-49420-101	SALARIES FULL TIME REGULAR	\$6,500.15	\$3,665.72	43.61%	\$10,126.15	\$7,374.20	27.18%
604-49420-121	P.E.R.A.	\$479.15	\$280.54	41.45%	\$747.76	\$565.20	24.41%

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		2024	2025	Variance %	2024	2025	Variance %
		Feb. Activity	Feb. Activity		YTD Activity	YTD Activity	
604-49420-122	F.I.C.A.	\$460.81	\$265.62	42.36%	\$709.11	\$543.84	23.31%
604-49420-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$768.69	\$669.07	12.96%	\$1,490.64	\$1,015.47	31.88%
604-49420-133	LIFE INSURANCE	\$8.42	\$0.00	100.00%	\$14.36	\$0.00	100.00%
604-49420-210	GENERAL SUPPLIES	\$180.16	\$81.71	54.65%	\$700.47	\$300.27	57.13%
604-49420-321	TELEPHONE	\$204.32	\$190.60	6.71%	\$353.55	\$444.69	-25.78%
604-49420-331	SCHOOLS, MEETING & TRAVEL EXP.	\$0.00	\$0.00	0.00%	\$629.78	\$0.00	100.00%
604-49420-360	INSURANCE	(\$342.00)	\$0.00	-100.00%	(\$342.00)	\$0.00	-100.00%
604-49420-433	DUES AND SUBSCRIPTIONS	\$4,208.00	\$4,474.00	-6.32%	\$6,940.59	\$8,314.00	-19.79%
604-49420-530	IMPROVEMENTS OTHER THAN BLDGS	\$15,290.00	\$0.00	100.00%	\$15,290.00	\$0.00	100.00%
604-49425-101	SALARIES FULL TIME REGULAR	\$136.90	\$0.00	100.00%	\$191.66	\$0.00	100.00%
604-49425-121	P.E.R.A.	\$10.27	\$0.00	100.00%	\$14.38	\$0.00	100.00%
604-49425-122	F.I.C.A.	\$8.13	\$0.00	100.00%	\$11.49	\$0.00	100.00%
604-49425-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$46.61	\$0.00	100.00%	\$94.19	\$0.00	100.00%
604-49425-133	LIFE INSURANCE	\$0.89	\$0.00	100.00%	\$0.89	\$0.00	100.00%
604-49430-101	SALARIES FULL TIME REGULAR	\$1,007.59	\$928.55	7.84%	\$2,927.39	\$1,644.86	43.81%
604-49430-121	P.E.R.A.	\$75.45	\$69.64	7.70%	\$211.93	\$127.08	40.04%
604-49430-122	F.I.C.A.	\$72.34	\$54.05	25.28%	\$184.40	\$106.13	42.45%
604-49430-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$263.67	\$370.04	-40.34%	\$912.85	\$474.47	48.02%
604-49430-133	LIFE INSURANCE	\$0.90	\$0.00	100.00%	\$5.71	\$0.00	100.00%
604-49430-210	GENERAL SUPPLIES	\$380.40	\$11.99	96.85%	\$380.40	\$396.59	-4.26%
604-49435-101	SALARIES FULL TIME REGULAR	\$1,762.03	\$763.81	56.65%	\$3,341.57	\$1,402.08	58.04%
604-49435-121	P.E.R.A.	\$129.82	\$57.32	55.85%	\$243.65	\$105.77	56.59%
604-49435-122	F.I.C.A.	\$119.04	\$51.79	56.49%	\$218.57	\$96.80	55.71%
604-49435-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$307.42	\$189.62	38.32%	\$715.19	\$289.35	59.54%
604-49435-133	LIFE INSURANCE	\$3.69	\$0.00	100.00%	\$7.38	\$0.00	100.00%
604-49435-210	GENERAL SUPPLIES	\$99.39	\$0.00	100.00%	\$99.39	\$0.00	100.00%
604-49440-101	SALARIES FULL TIME REGULAR	\$24.17	\$1,996.10	-8,158.59%	\$60.28	\$4,237.94	-6,930.42%
604-49440-121	P.E.R.A.	\$1.81	\$149.70	-8,170.72%	\$4.38	\$332.77	-7,497.49%
604-49440-122	F.I.C.A.	\$1.86	\$120.27	-6,366.13%	\$4.02	\$273.22	-6,696.52%
604-49440-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$9.18	\$711.23	-7,647.60%	\$14.48	\$1,298.08	-8,864.64%
604-49440-212	MOTOR FUELS & LUBRICANTS	\$148.78	\$167.30	-12.45%	\$401.40	\$324.71	19.11%
604-49440-400	EQUIPMENT REPAIR & MAINTENANC	\$0.00	\$0.00	0.00%	\$21.25	\$0.00	100.00%
604-49970-420	DEPRECIATION	\$21,681.00	\$21,681.00	0.00%	\$43,362.00	\$43,362.00	0.00%
604-49993-522	INVENTORY PURCHASES	\$9,676.04	\$0.00	100.00%	\$9,676.04	\$0.00	100.00%
Expense Total:		\$96,599.39	\$55,583.38	42.46%	\$162,409.29	\$125,370.11	22.81%
Fund 604 Surplus (Deficit):		-34,877.98	\$5,654.41	116.21%	(\$39,420.12)	\$1,197.93	103.04%
Fund: 605 - LIQUOR FUND							
Revenue							
605-40000-36210	INTEREST EARNINGS	\$1,650.20	\$444.22	-73.08%	\$3,080.05	\$1,772.29	-42.46%
605-40000-36300	CHANGE IN FAIR VALUE/INVESTMNT	(\$2,472.17)	\$0.00	100.00%	(\$2,472.17)	\$758.26	130.67%
605-40000-37811	LIQUOR SALES-OFF SALE	\$86,446.72	\$81,020.12	-6.28%	\$175,910.04	\$177,383.08	0.84%

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		2024	2025	Variance %	2024	2025	Variance %
		Feb. Activity	Feb. Activity		YTD Activity	YTD Activity	
605-40000-37812	BEER SALES-OFF SALE	\$92,584.28	\$86,334.73	-6.75%	\$180,070.35	\$187,385.37	4.06%
605-40000-37814	SOFT DRINKS-OFF SALE	\$4,006.70	\$3,679.08	-8.18%	\$7,928.22	\$7,683.84	-3.08%
605-40000-37818	THC BEVERAGE & EDIBLE SALES	\$0.00	\$923.79	0.00%	\$0.00	\$1,602.90	0.00%
605-40000-37820	CIGARETTE SALES	\$2,612.50	\$3,416.00	30.76%	\$4,978.75	\$6,815.50	36.89%
605-40000-37835	MISCELLANEOUS REVENUES	(\$43.27)	(\$50.00)	-15.55%	(\$43.27)	\$266.94	716.92%
Revenue Total:		\$184,784.96	\$175,767.94	-4.88%	\$369,451.97	\$383,668.18	3.85%
Expense							
605-49750-251	LIQUOR PURCHASES	\$112,471.51	\$31,451.31	72.04%	\$178,021.94	\$144,421.06	18.87%
605-49750-252	BEER PURCHASES	\$120,865.69	\$42,249.81	65.04%	\$172,513.79	\$134,523.93	22.02%
605-49750-254	MIX & SOFTDRINK PURCHASES	\$2,446.51	\$785.71	67.88%	\$3,291.98	\$1,842.53	44.03%
605-49750-256	CIGARETTE PURCHASES	\$3,267.90	\$1,843.91	43.58%	\$5,639.20	\$4,530.79	19.66%
605-49750-257	THC BEVERAGE & EDIBLE EXPENSE	\$0.00	\$88.50	0.00%	\$0.00	\$651.50	0.00%
605-49750-333	FREIGHT	\$2,376.26	\$561.99	76.35%	\$3,734.78	\$3,227.66	13.58%
605-49751-101	SALARIES FULL TIME REGULAR	\$11,835.99	\$8,274.96	30.09%	\$19,265.53	\$16,500.45	14.35%
605-49751-121	P.E.R.A.	\$880.32	\$626.23	28.86%	\$1,435.26	\$1,248.77	12.99%
605-49751-122	F.I.C.A.	\$809.71	\$546.50	32.51%	\$1,298.98	\$1,135.17	12.61%
605-49751-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$1,971.06	\$1,988.49	-0.88%	\$4,410.49	\$2,973.00	32.59%
605-49751-133	LIFE INSURANCE	\$17.45	\$0.00	100.00%	\$34.90	\$0.00	100.00%
605-49751-200	OFFICE SUPPLIES	\$77.15	\$68.57	11.12%	\$487.35	\$137.14	71.86%
605-49751-214	BOTTLE BAGS, ICE BAGS, ETC.	\$318.73	\$45.31	85.78%	\$460.02	\$338.57	26.40%
605-49751-225	CREDIT CARD CHARGES	\$3,607.84	\$4,510.93	-25.03%	\$8,536.14	\$10,213.93	-19.66%
605-49751-321	CELL PHONE REIMB	\$76.33	\$75.00	1.74%	\$152.66	\$150.00	1.74%
605-49751-331	SCHOOLS, MEETING & TRAVEL EXP.	\$39.52	\$0.00	100.00%	\$39.52	\$82.09	-107.72%
605-49751-342	ADVERTISING EXPENSE	\$135.75	\$0.00	100.00%	\$135.75	\$1,077.25	-693.55%
605-49751-360	INSURANCE	\$844.00	\$0.00	100.00%	\$844.00	\$0.00	100.00%
605-49751-432	BAD DEBT EXPENSES	\$0.00	\$0.00	0.00%	\$0.00	(\$5.00)	0.00%
605-49751-433	DUES AND SUBSCRIPTIONS	\$0.00	\$0.00	0.00%	\$0.00	\$1,432.38	0.00%
605-49751-560	FURNITURE & FIXTURES	\$0.00	\$0.00	0.00%	\$0.00	\$186.83	0.00%
605-49752-101	SALARIES FULL TIME REGULAR	\$11,374.85	\$8,366.40	26.45%	\$18,969.57	\$16,700.88	11.96%
605-49752-102	SALARIES FULL TIME OVERTIME	\$329.28	\$34.95	89.39%	\$755.53	\$1,080.21	-42.97%
605-49752-103	SALARIES PART TIME REGULAR	\$8,995.64	\$4,871.41	45.85%	\$14,555.12	\$12,151.52	16.51%
605-49752-121	P.E.R.A.	\$13,885.65	\$962.36	93.07%	\$14,851.76	\$2,185.57	85.28%
605-49752-122	F.I.C.A.	\$1,540.33	\$978.24	36.49%	\$2,535.98	\$2,232.41	11.97%
605-49752-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$2,204.97	\$2,214.80	-0.45%	\$4,924.95	\$3,306.25	32.87%
605-49752-133	LIFE INSURANCE	\$28.60	\$0.00	100.00%	\$57.20	\$0.00	100.00%
605-49752-417	CLOTHING ALLOWANCE	\$59.00	\$0.00	100.00%	\$59.00	\$45.60	22.71%
605-49754-211	CLEANING SUPPLIES	\$137.34	\$426.60	-210.62%	\$137.34	\$426.60	-210.62%
605-49754-220	REPAIR & MAINTENANCE SUPPLIES	\$300.00	\$0.00	100.00%	\$300.00	\$0.00	100.00%
605-49754-321	TELEPHONE	\$228.21	\$0.00	100.00%	\$228.21	\$224.28	1.72%
605-49754-380	UTILITIES	\$963.92	\$928.54	3.67%	\$1,790.40	\$1,104.18	38.33%
605-49754-400	EQUIPMENT REPAIR & MAINTENANC	\$77.31	\$77.31	0.00%	\$77.31	\$238.94	-209.07%
605-49970-420	DEPRECIATION	\$1,318.00	\$1,318.00	0.00%	\$2,636.00	\$2,636.00	0.00%

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		2024	2025	Variance %	2024	2025	Variance %
		Feb. Activity	Feb. Activity		YTD Activity	YTD Activity	
605-49990-000	TRANSFER TO GENERAL FUND	\$10,000.00	\$10,000.00	0.00%	\$20,000.00	\$20,000.00	0.00%
	Expense Total:	\$313,484.82	\$123,295.83	60.67%	\$482,180.66	\$387,000.49	19.74%
	Fund 605 Surplus (Deficit):	-128,699.86	\$52,472.11	140.77%	(\$112,728.69)	(\$3,332.31)	97.04%
Fund: 606 - WELLNESS CENTER							
Revenue							
606-40000-36210	INTEREST EARNINGS	(\$373.79)	(\$526.43)	-40.84%	(\$686.75)	(\$1,114.75)	-62.32%
606-40000-37210	RENTALS	\$2,387.04	\$8,065.41	237.88%	\$5,816.49	\$14,420.52	147.92%
606-40000-37212	AQUATIC CLASSES	\$335.00	\$758.47	126.41%	\$1,280.00	\$2,393.47	86.99%
606-40000-37214	DRYLAND/AEROBIC REVENUES	\$455.00	\$20.00	-95.60%	\$665.00	\$550.00	-17.29%
606-40000-37220	MEMBERSHIP FEES	\$21,185.48	\$22,326.86	5.39%	\$44,458.46	\$51,577.45	16.01%
606-40000-37222	LEASE REVENUE	\$6,598.34	\$3,499.34	-46.97%	\$10,097.68	\$7,409.39	-26.62%
606-40000-37224	MISCELLENIOUS REVENUE	\$30.00	\$30.00	0.00%	\$30.00	\$30.00	0.00%
606-40000-37226	VENDING	\$0.00	\$0.00	0.00%	\$0.00	\$2,108.70	0.00%
606-40000-37230	MERCHANDISE REVENUE	\$1,519.92	\$1,058.91	-30.33%	\$3,644.94	\$2,567.85	-29.55%
606-40000-37232	DAILY FEES	\$14,387.02	\$13,239.90	-7.97%	\$27,522.60	\$25,905.13	-5.88%
606-40000-37450	LATE FEES	\$0.00	\$0.00	0.00%	\$0.00	\$30.38	0.00%
606-40000-39205	TRANSFER FROM GENERAL FUND	\$10,415.00	\$10,415.00	0.00%	\$20,850.00	\$20,830.00	-0.10%
	Revenue Total:	\$56,939.01	\$58,887.46	3.42%	\$113,678.42	\$126,708.14	11.46%
Expense							
606-49390-101	SALARIES FULL TIME REGULAR	\$3,757.56	\$2,838.72	24.45%	\$6,267.60	\$5,669.91	9.54%
606-49390-102	SALARIES OVERTIME	\$442.14	\$0.00	100.00%	\$681.94	\$0.00	100.00%
606-49390-103	WAGES PART TIME	\$10,825.85	\$8,586.24	20.69%	\$16,918.71	\$15,631.15	7.61%
606-49390-121	PERA	\$863.82	\$563.74	34.74%	\$1,401.60	\$1,074.31	23.35%
606-49390-122	FICA	\$1,132.54	\$858.33	24.21%	\$1,792.06	\$1,604.66	10.46%
606-49390-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$762.94	\$805.23	-5.54%	\$1,700.91	\$1,203.09	29.27%
606-49390-133	LIFE INSURANCE	\$8.58	\$0.00	100.00%	\$17.16	\$0.00	100.00%
606-49390-211	GENERAL SUPPLIES	\$784.02	\$0.00	100.00%	\$1,124.47	\$344.74	69.34%
606-49390-216	CHEMICALS	\$0.00	\$293.08	0.00%	\$4,006.16	\$3,619.88	9.64%
606-49390-400	EQUIPMENT MAINTENANCE	\$0.00	\$0.00	0.00%	\$820.68	\$1,785.00	-117.50%
606-49391-101	SALARIES FULL TIME REGULAR	\$1,252.52	\$946.24	24.45%	\$2,089.20	\$1,889.97	9.54%
606-49391-103	SALARIES PART TIME	\$1,537.35	\$905.56	41.10%	\$2,443.20	\$1,762.57	27.86%
606-49391-121	PERA	\$205.87	\$129.83	36.94%	\$333.97	\$257.00	23.05%
606-49391-122	FICA	\$207.82	\$136.43	34.35%	\$335.52	\$271.17	19.18%
606-49391-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$254.32	\$268.41	-5.54%	\$566.98	\$401.03	29.27%
606-49391-133	LIFE INSURANCE	\$2.86	\$0.00	100.00%	\$5.72	\$0.00	100.00%
606-49392-101	SALARIES FULL TIME REGULAR	\$3,757.56	\$2,838.72	24.45%	\$6,267.60	\$5,669.91	9.54%
606-49392-103	SALARIES PART TIME	\$4,612.02	\$2,716.68	41.10%	\$7,329.53	\$5,287.73	27.86%
606-49392-121	PERA	\$611.43	\$389.47	36.30%	\$995.69	\$770.98	22.57%
606-49392-122	FICA	\$623.33	\$409.31	34.33%	\$1,006.28	\$813.41	19.17%
606-49392-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$762.94	\$805.23	-5.54%	\$1,700.91	\$1,203.09	29.27%
606-49392-133	LIFE INSURANCE	\$8.58	\$0.00	100.00%	\$17.16	\$0.00	100.00%

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		2024	2025	Variance %	2024	2025	Variance %
		Feb. Activity	Feb. Activity		YTD Activity	YTD Activity	
606-49392-211	GENERAL SUPPLIES	\$0.00	\$0.00	0.00%	\$0.00	\$139.32	0.00%
606-49392-400	EQUIPMENT MAINTENANCE	\$848.71	\$1,332.07	-56.95%	\$998.71	\$1,773.07	-77.54%
606-49394-101	SALARIES FULL TIME REGULAR	\$5,156.58	\$3,563.59	30.89%	\$8,454.01	\$7,116.60	15.82%
606-49394-103	SALARIES PART TIME	\$4,612.02	\$6,889.08	-49.37%	\$7,329.53	\$13,739.56	-87.45%
606-49394-107	CONTRACTED SERVICES	\$896.00	\$1,064.00	-18.75%	\$896.00	\$1,064.00	-18.75%
606-49394-121	PERA	\$17,513.65	\$762.37	95.65%	\$17,962.39	\$1,524.49	91.51%
606-49394-122	FICA	\$727.76	\$784.91	-7.85%	\$1,168.76	\$1,574.51	-34.72%
606-49394-131	HEALTH, LIFE, HSA, DEFERRED COMP	\$951.64	\$928.21	2.46%	\$2,107.44	\$1,386.70	34.20%
606-49394-133	LIFE INSURANCE	\$9.98	\$0.00	100.00%	\$19.96	\$0.00	100.00%
606-49394-200	OFFICE SUPPLIES	\$1,172.36	\$246.27	78.99%	\$2,030.01	\$816.68	59.77%
606-49394-210	CLEANING SUPPLIES	\$1,609.84	\$318.50	80.22%	\$1,665.08	\$1,618.51	2.80%
606-49394-211	GENERAL SUPPLIES	\$712.82	\$429.59	39.73%	\$1,291.90	\$960.43	25.66%
606-49394-220	EQUIPMENT MNT SUPPLIES	\$0.00	\$0.00	0.00%	\$1,232.35	\$0.00	100.00%
606-49394-225	WELLNESS CREDIT CARD FEES EXPEN	\$0.00	\$890.35	0.00%	\$0.00	\$1,747.04	0.00%
606-49394-254	GENERAL MERCHANDISE FOR RESALE	\$309.32	\$0.00	100.00%	\$628.05	\$837.57	-33.36%
606-49394-321	TELEPHONE EXPENSE	\$160.30	\$75.00	53.21%	\$235.30	\$316.23	-34.39%
606-49394-350	PRINTING, PUBLISHING, ADVERTIS	\$215.61	\$339.00	-57.23%	\$554.62	\$1,196.79	-115.79%
606-49394-360	INSURANCE EXPENSE	\$134.00	\$0.00	100.00%	\$4,006.00	\$0.00	100.00%
606-49394-380	UTILITIES	\$15,988.90	\$6,692.02	58.15%	\$27,533.03	\$15,343.93	44.27%
606-49394-400	EQUIPMENT MAINTENANCE	\$2,267.33	\$210.00	90.74%	\$2,267.33	\$6,500.00	-186.68%
606-49970-420	DEPRECIATION EXPENSE	\$22,040.00	\$22,040.00	0.00%	\$44,080.00	\$44,080.00	0.00%
Expense Total:		\$107,740.87	\$70,056.18	34.98%	\$182,283.52	\$150,995.03	17.16%
Fund 606 Surplus (Deficit):		-50,801.86	(\$11,168.72)	78.02%	(\$68,605.10)	(\$24,286.89)	64.60%
Fund: 805 - INVESTED CAPITAL ACCT							
Expense							
805-41920-520	CITY BUILDINGS & STRUCTURES EXP	\$0.00	\$41.15	0.00%	\$0.00	\$1,576.99	0.00%
805-41920-545	SIRENS EXP	\$0.00	\$76.66	0.00%	\$0.00	\$76.66	0.00%
805-45200-530	PARK BUILDINGS & STRUCTURES EXP	\$0.00	\$0.00	0.00%	\$0.00	\$15,526.00	0.00%
805-49300-575	AIRPORT EQUIPMENT	\$0.00	\$0.00	0.00%	\$0.00	\$38,765.00	0.00%
Expense Total:		\$0.00	\$117.81	0.00%	\$0.00	\$55,944.65	0.00%
Fund 805 Total:		0.00	\$117.81	0.00%	\$0.00	\$55,944.65	0.00%
Fund: 807 - FIRE RELIEF ASSOCIATION							
Revenue							
807-40000-36210	INTEREST EARNINGS	\$0.00	(\$16.90)	0.00%	\$0.00	(\$22.06)	0.00%
Revenue Total:		\$0.00	(\$16.90)	0.00%	\$0.00	(\$22.06)	0.00%
Expense							
807-41000-500	MACHINERY & EQUIPMENT	\$0.00	\$3,756.68	0.00%	\$0.00	\$4,756.68	0.00%
Expense Total:		\$0.00	\$3,756.68	0.00%	\$0.00	\$4,756.68	0.00%
Fund 807 Surplus (Deficit):		0.00	(\$3,773.58)	0.00%	\$0.00	(\$4,778.74)	0.00%

Prior-Year Comparative Income Statement

For the Period Ending 02/28/2025

		2024	2025		2024	2025	
		Feb. Activity	Feb. Activity	Variance %	YTD Activity	YTD Activity	Variance %
Fund: 901 - GENERAL FIXED ASSETS							
Revenue							
901-40000-36210	INVESTMENT INTEREST	\$915.02	\$296.56	-67.59%	\$1,448.14	\$602.67	-58.38%
901-40000-39000	CONTRIBUTIONS	\$0.00	\$0.00	0.00%	\$19,285.08	\$0.00	-100.00%
901-40000-39210	TRSF FROM GENERAL RESERVES	\$0.00	\$0.00	0.00%	\$291,687.00	\$0.00	-100.00%
Revenue Total:		\$915.02	\$296.56	-67.59%	\$312,420.22	\$602.67	-99.81%
Fund 901 Total:		915.02	\$296.56	-67.59%	\$312,420.22	\$602.67	-99.81%
Total Surplus (Deficit):		(\$269,688.61)	(\$67,608.98)	74.93%	(\$1,051,437.35)	(\$822,594.20)	21.76%

Prior-Year Comparative Income Statement

For the Period Ending 02/28/2025

Group Summary

Account Type	2024 Feb. Activity	2025 Feb. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
Fund: 101 - GENERAL FUND						
Revenue	\$318,776.80	\$100,397.36	-68.51%	\$412,734.46	\$207,396.36	-49.75%
Expense	\$306,610.62	\$252,139.79	17.77%	\$1,078,347.24	\$763,765.77	29.17%
Fund 101 Surplus (Deficit):	\$12,166.18	(\$151,742.43)	-1,347.25%	(\$665,612.78)	(\$556,369.41)	16.41%
Fund: 204 - LIBRARY ENDOWMENT FUND						
Revenue	\$38.74	\$28.78	-25.71%	\$105.86	\$74.91	-29.24%
Fund 204 Total:	\$38.74	\$28.78	-25.71%	\$105.86	\$74.91	-29.24%
Fund: 205 - PINWOOD ESTATES						
Revenue	\$0.00	(\$612.23)	0.00%	\$0.00	(\$1,292.24)	0.00%
Fund 205 Total:	\$0.00	(\$612.23)	0.00%	\$0.00	(\$1,292.24)	0.00%
Fund: 206 - ARPA FUNDS						
Revenue	\$61.61	\$0.00	-100.00%	\$251.84	\$0.00	-100.00%
Expense	\$24,318.02	\$0.00	100.00%	\$24,318.02	(\$30,000.00)	223.37%
Fund 206 Surplus (Deficit):	(\$24,256.41)	\$0.00	100.00%	(\$24,066.18)	\$30,000.00	224.66%
Fund: 207 - WDA REVOLVING LOAN FUND						
Revenue	(\$80.73)	\$1,267.17	1,669.64%	\$1,329.25	\$3,754.69	182.47%
Expense	\$36.88	\$36.88	0.00%	\$36.88	\$1,523.76	-4,031.67%
Fund 207 Surplus (Deficit):	(\$117.61)	\$1,230.29	1,146.08%	\$1,292.37	\$2,230.93	72.62%
Fund: 208 - WDA LOAN FUND						
Revenue	(\$23.67)	\$17.44	173.68%	\$23.98	\$95.73	299.21%
Fund 208 Total:	(\$23.67)	\$17.44	173.68%	\$23.98	\$95.73	299.21%
Fund: 209 - UNRESTRICTED MIF RLF						
Revenue	(\$184.30)	\$5.67	103.08%	(\$148.86)	\$216.09	245.16%
Fund 209 Total:	(\$184.30)	\$5.67	103.08%	(\$148.86)	\$216.09	245.16%
Fund: 210 - MIF REVOLVING LOAN FUND						
Revenue	\$18.55	\$47.65	156.87%	\$107.88	\$174.36	61.62%
Fund 210 Total:	\$18.55	\$47.65	156.87%	\$107.88	\$174.36	61.62%
Fund: 211 - MIF RLF #2						
Revenue	(\$705.63)	\$551.53	178.16%	\$235.20	\$3,193.83	1,257.92%
Fund 211 Total:	(\$705.63)	\$551.53	178.16%	\$235.20	\$3,193.83	1,257.92%
Fund: 212 - SCDG COMMERCIAL FUND						
Revenue	\$92.17	\$145.11	57.44%	\$345.71	\$443.55	28.30%
Fund 212 Total:	\$92.17	\$145.11	57.44%	\$345.71	\$443.55	28.30%
Fund: 213 - SCDG COMMERCIAL 2021						
Revenue	\$26.25	\$24.24	-7.66%	\$61.98	\$56.67	-8.57%
Fund 213 Total:	\$26.25	\$24.24	-7.66%	\$61.98	\$56.67	-8.57%

Prior-Year Comparative Income Statement

For the Period Ending 02/28/2025

Account Type	2024 Feb. Activity	2025 Feb. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
Fund: 214 - SCDG HOUSING FUND						
Revenue	(\$39.11)	(\$10.68)	72.69%	(\$11.90)	\$36.84	409.58%
Expense	\$0.00	\$0.00	0.00%	\$3,051.00	\$0.00	100.00%
Fund 214 Surplus (Deficit):	(\$39.11)	(\$10.68)	72.69%	(\$3,062.90)	\$36.84	101.20%
Fund: 216 - INNOVATIVE MIF RLF						
Revenue	(\$41.16)	\$16.40	139.84%	\$5.76	\$109.79	1,806.08%
Fund 216 Total:	(\$41.16)	\$16.40	139.84%	\$5.76	\$109.79	1,806.08%
Fund: 217 - KERN MIF LOAN						
Revenue	(\$56.93)	\$7.10	112.47%	(\$37.33)	\$82.40	320.73%
Fund 217 Total:	(\$56.93)	\$7.10	112.47%	(\$37.33)	\$82.40	320.73%
Fund: 301 - CHILD CARE FUNDS						
Revenue	\$0.00	\$131.43	0.00%	\$0.00	\$35,321.33	0.00%
Expense	\$0.00	\$0.00	0.00%	\$0.00	(\$30,024.00)	0.00%
Fund 301 Surplus (Deficit):	\$0.00	\$131.43	0.00%	\$0.00	\$65,345.33	0.00%
Fund: 315 - G.O. REFUNDING BONDS 2012						
Revenue	(\$125.16)	\$13.58	110.85%	(\$76.00)	\$186.35	345.20%
Fund 315 Total:	(\$125.16)	\$13.58	110.85%	(\$76.00)	\$186.35	345.20%
Fund: 316 - PFA NOTES OF 2015						
Revenue	(\$3,108.10)	\$104.32	103.36%	\$1,583.76	\$4,048.08	155.60%
Expense	\$0.00	\$0.00	0.00%	\$10,645.00	\$9,170.00	13.86%
Fund 316 Surplus (Deficit):	(\$3,108.10)	\$104.32	103.36%	(\$9,061.24)	(\$5,121.92)	43.47%
Fund: 401 - CAPITAL PROJECTS FUND						
Revenue	\$17,071.40	(\$2,688.53)	-115.75%	\$20,091.23	(\$2,910.59)	-114.49%
Expense	\$21,047.09	\$5,910.63	71.92%	\$21,243.63	\$38,994.63	-83.56%
Fund 401 Surplus (Deficit):	(\$3,975.69)	(\$8,599.16)	-116.29%	(\$1,152.40)	(\$41,905.22)	-3,536.34%
Fund: 403 - DTED SMALL CITIES GRANT						
Revenue	\$0.00	\$31,609.89	0.00%	\$32,508.20	\$31,598.26	-2.80%
Expense	\$0.00	\$0.00	0.00%	\$9,033.20	\$0.00	100.00%
Fund 403 Surplus (Deficit):	\$0.00	\$31,609.89	0.00%	\$23,475.00	\$31,598.26	34.60%
Fund: 404 - SEWER/WATER CIP						
Revenue	(\$7,470.74)	(\$2,774.23)	62.87%	(\$6,448.60)	\$1,765.70	127.38%
Expense	\$0.00	\$0.00	0.00%	\$248,701.99	\$248,600.00	0.04%
Fund 404 Surplus (Deficit):	(\$7,470.74)	(\$2,774.23)	62.87%	(\$255,150.59)	(\$246,834.30)	3.26%
Fund: 601 - SEWER FUND						
Revenue	\$106,289.79	\$110,934.77	4.37%	\$201,328.09	\$215,170.64	6.88%
Expense	\$121,704.51	\$92,919.07	23.65%	\$228,900.84	\$200,317.03	12.49%
Fund 601 Surplus (Deficit):	(\$15,414.72)	\$18,015.70	216.87%	(\$27,572.75)	\$14,853.61	153.87%
Fund: 602 - GOLF FUND						
Revenue	(\$67.33)	\$372.56	653.33%	\$71.33	\$952.21	1,234.94%

Prior-Year Comparative Income Statement

For the Period Ending 02/28/2025

Account Type	2024 Feb. Activity	2025 Feb. Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
Expense	\$22,621.81	\$20,862.73	7.78%	\$38,992.67	\$42,472.04	-8.92%
Fund 602 Surplus (Deficit):	(\$22,689.14)	(\$20,490.17)	9.69%	(\$38,921.34)	(\$41,519.83)	-6.68%
Fund: 603 - ELECTRIC FUND						
Revenue	\$542,239.05	\$649,579.21	19.80%	\$1,046,644.08	\$1,217,760.48	16.35%
Expense	\$532,596.50	\$628,271.39	-17.96%	\$1,190,539.11	\$1,209,468.42	-1.59%
Fund 603 Surplus (Deficit):	\$9,642.55	\$21,307.82	120.98%	(\$143,895.03)	\$8,292.06	105.76%
Fund: 604 - WATER FUND						
Revenue	\$61,721.41	\$61,237.79	-0.78%	\$122,989.17	\$126,568.04	2.91%
Expense	\$96,599.39	\$55,583.38	42.46%	\$162,409.29	\$125,370.11	22.81%
Fund 604 Surplus (Deficit):	(\$34,877.98)	\$5,654.41	116.21%	(\$39,420.12)	\$1,197.93	103.04%
Fund: 605 - LIQUOR FUND						
Revenue	\$184,784.96	\$175,767.94	-4.88%	\$369,451.97	\$383,668.18	3.85%
Expense	\$313,484.82	\$123,295.83	60.67%	\$482,180.66	\$387,000.49	19.74%
Fund 605 Surplus (Deficit):	(\$128,699.86)	\$52,472.11	140.77%	(\$112,728.69)	(\$3,332.31)	97.04%
Fund: 606 - WELLNESS CENTER						
Revenue	\$56,939.01	\$58,887.46	3.42%	\$113,678.42	\$126,708.14	11.46%
Expense	\$107,740.87	\$70,056.18	34.98%	\$182,283.52	\$150,995.03	17.16%
Fund 606 Surplus (Deficit):	(\$50,801.86)	(\$11,168.72)	78.02%	(\$68,605.10)	(\$24,286.89)	64.60%
Fund: 805 - INVESTED CAPITAL ACCT						
Expense	\$0.00	\$117.81	0.00%	\$0.00	\$55,944.65	0.00%
Fund 805 Total:	\$0.00	\$117.81	0.00%	\$0.00	\$55,944.65	0.00%
Fund: 807 - FIRE RELIEF ASSOCIATION						
Revenue	\$0.00	(\$16.90)	0.00%	\$0.00	(\$22.06)	0.00%
Expense	\$0.00	\$3,756.68	0.00%	\$0.00	\$4,756.68	0.00%
Fund 807 Surplus (Deficit):	\$0.00	(\$3,773.58)	0.00%	\$0.00	(\$4,778.74)	0.00%
Fund: 901 - GENERAL FIXED ASSETS						
Revenue	\$915.02	\$296.56	-67.59%	\$312,420.22	\$602.67	-99.81%
Fund 901 Total:	\$915.02	\$296.56	-67.59%	\$312,420.22	\$602.67	-99.81%
Total Surplus (Deficit):	(\$269,688.61)	(\$67,608.98)	74.93%	(\$1,051,437.35)	(\$822,594.20)	21.76%

Prior-Year Comparative Income Statement

For the Period Ending 02/28/2025

Fund Summary

Fund	2024	2025	Variance %	2024	2025	Variance %
	Feb. Activity	Feb. Activity		YTD Activity	YTD Activity	
101 - GENERAL FUND	\$12,166.18	(\$151,742.43)	-1,347.25%	(\$665,612.78)	(\$556,369.41)	16.41%
204 - LIBRARY ENDOWMENT	\$38.74	\$28.78	-25.71%	\$105.86	\$74.91	-29.24%
205 - PINWOOD ESTATES	\$0.00	(\$612.23)	0.00%	\$0.00	(\$1,292.24)	0.00%
206 - ARPA FUNDS	(\$24,256.41)	\$0.00	100.00%	(\$24,066.18)	\$30,000.00	224.66%
207 - WDA REVOLVING LOAN	(\$117.61)	\$1,230.29	1,146.08%	\$1,292.37	\$2,230.93	72.62%
208 - WDA LOAN FUND	(\$23.67)	\$17.44	173.68%	\$23.98	\$95.73	299.21%
209 - UNRESTRICTED MIF RL	(\$184.30)	\$5.67	103.08%	(\$148.86)	\$216.09	245.16%
210 - MIF REVOLVING LOAN	\$18.55	\$47.65	156.87%	\$107.88	\$174.36	61.62%
211 - MIF RLF #2	(\$705.63)	\$551.53	178.16%	\$235.20	\$3,193.83	1,257.92%
212 - SCDG COMMERCIAL FU	\$92.17	\$145.11	57.44%	\$345.71	\$443.55	28.30%
213 - SCDG COMMERCIAL 20	\$26.25	\$24.24	-7.66%	\$61.98	\$56.67	-8.57%
214 - SCDG HOUSING FUND	(\$39.11)	(\$10.68)	72.69%	(\$3,062.90)	\$36.84	101.20%
216 - INNOVATIVE MIF RLF	(\$41.16)	\$16.40	139.84%	\$5.76	\$109.79	1,806.08%
217 - KERN MIF LOAN	(\$56.93)	\$7.10	112.47%	(\$37.33)	\$82.40	320.73%
301 - CHILD CARE FUNDS	\$0.00	\$131.43	0.00%	\$0.00	\$65,345.33	0.00%
315 - G.O. REFUNDING BON	(\$125.16)	\$13.58	110.85%	(\$76.00)	\$186.35	345.20%
316 - PFA NOTES OF 2015	(\$3,108.10)	\$104.32	103.36%	(\$9,061.24)	(\$5,121.92)	43.47%
401 - CAPITAL PROJECTS FUN	(\$3,975.69)	(\$8,599.16)	-116.29%	(\$1,152.40)	(\$41,905.22)	-3,536.34%
403 - DTED SMALL CITIES GR	\$0.00	\$31,609.89	0.00%	\$23,475.00	\$31,598.26	34.60%
404 - SEWER/WATER CIP	(\$7,470.74)	(\$2,774.23)	62.87%	(\$255,150.59)	(\$246,834.30)	3.26%
601 - SEWER FUND	(\$15,414.72)	\$18,015.70	216.87%	(\$27,572.75)	\$14,853.61	153.87%
602 - GOLF FUND	(\$22,689.14)	(\$20,490.17)	9.69%	(\$38,921.34)	(\$41,519.83)	-6.68%
603 - ELECTRIC FUND	\$9,642.55	\$21,307.82	120.98%	(\$143,895.03)	\$8,292.06	105.76%
604 - WATER FUND	(\$34,877.98)	\$5,654.41	116.21%	(\$39,420.12)	\$1,197.93	103.04%
605 - LIQUOR FUND	(\$128,699.86)	\$52,472.11	140.77%	(\$112,728.69)	(\$3,332.31)	97.04%
606 - WELLNESS CENTER	(\$50,801.86)	(\$11,168.72)	78.02%	(\$68,605.10)	(\$24,286.89)	64.60%
805 - INVESTED CAPITAL ACC	\$0.00	(\$117.81)	0.00%	\$0.00	(\$55,944.65)	0.00%
807 - FIRE RELIEF ASSOCIATI	\$0.00	(\$3,773.58)	0.00%	\$0.00	(\$4,778.74)	0.00%
901 - GENERAL FIXED ASSETS	\$915.02	\$296.56	-67.59%	\$312,420.22	\$602.67	-99.81%
Total Surplus (Deficit):	-269,688.61	(\$67,608.98)	74.93%	-1,051,437.35	(\$822,594.20)	21.76%



**Regular City Council Minutes
Tuesday, February 11, 2025**

PLEDGE OF ALLEGIANCE

CALL TO ORDER AND ROLL CALL

Comprising a quorum of the City Council, the meeting was called to order at 5:00 pm with the following members present: Mayor George Deiss, Council Members Mark Lunde, Wade Miller, Mac Nelson and Dan Sartell.

CONSENT CALENDAR

Action Motion: Approved the consent calendar items.

- A. Claims Register Summary
- B. Monthly Financial Reports
- C. City Council Meeting Minutes:
 - a. January 14, 2024, Regular Meeting Minutes

Moved by:	Lunde	Seconded by:	Nelson
Roll call vote:	Deiss, Lunde, Miller, Nelson, Sartell		

PUBLIC HEARING

Lincoln/8th/10th Street SW Improvements. Many residents in the project area appeared before the county opposed to the proposed special assessments for paving and infrastructure improvements on Lincoln Ave, 8th Street, and 10th Street. Homeowners, including Tim & Terri Muehler, Jason Allred (representing his parents, the Fullers), Wayne Betterman, and Dirk Schultz disputed that the costs were excessive placing unfair financial burdens on residents, particularly seniors on fixed incomes. Many expressed concerns over the high cost of assessments, with some exceeding \$30,000. One homeowner noted their assessment would amount to 45% of their annual income, making it financial unmanageable. Others disputed that the city should explore alternative funding options, such as tax levies, rather than placing the entire financial responsibility on affected property owners. Residents also questioned the necessity of the project, stating that dust is a nuisance but does not constitute a need. There were also concerns that paving could encourage higher traffic speeds and create safety issues. Residents John & Kathy Hanson and Darrel Pearson supported the project, contending that gravel roads within city limits are outdated and problematic. They also voiced frustration over delays in getting the project started, which leads to increased costs over time.

Questions were raised why other areas of the city have received financial assistance for infrastructure while this project is fully assessed to property owners. City officials explained that the project follows standard MN statute assessment procedures allowing a municipality to fully assess new paved construction while reconstructs do not.

A majority of residents remained opposed to the project.

Mayor George Deiss provided an alternative option to install stop signs at each intersection and 20 mph speed signs. Many agreed this would help slow traffic and mitigate the dust issue.

Public Works Director Dan Kovar stated that Calcium will be laid down this year; that it could be done twice if needed, to also help mitigate dust.
Unanimously the council agreed to not go forward with the project.

Action: Public hearing closed at 5:25 pm.

Moved by:	Miller	Seconded by:	Sartell
Roll Call Vote:	Deiss, Lunde, Miller, Nelson, Sartell		

OLD BUSINESS

Action Motion: Approved to not proceed with the Lincoln Ave Utility and Paving Project.

Following the public hearing, the Council opted to not go forward with the project.

Moved by:	Lunde	Seconded by:	Sartell
Roll Call Vote:	Deiss, Lunde, Miller, Nelson, Sartell		

Action Motion: Approved adding three-way stop signs at 8th St, and institute a 20mph speed limit on all gravel surfaces on Lincoln, 8th, and 10th Streets.

Mayor Deiss proposed adding a three way stop at the 8th Street intersection and adding a 20mph speed limit on all gravel surfaces on Lincoln, 8th, and 10th Streets. Property owners were satisfied with this. Mayor Deiss also stated that calcium chloride application will continue.

Moved By	Nelson	Seconded by:	Miller
Vote in favor:	Deiss, Lunde, Miller, Nelson, Sartell		

Ordinance 252: Amend Chapter 124. Regulating Cannabis Businesses, Second Reading.

No changes were made to buffer zones, 1,000 ft from schools, 500 ft from daycares and parks. Members agreed to keep existing restrictions, with flexibility to adjust later.

Moved by:	Lunde	Seconded by:	Sartell
Vote in favor:	Deiss, Lunde, Miller, Nelson, Sartell		

NEW BUSINESS

Ordinance 253: Amend Chapter 130. Section 130.08 Public Nuisance, First Reading.

The amendments were discussed with the council agreeing to move forward with no edits.

Ordinance 254: Amend Chapter 54. Section 54.02 Storage and Transporting Refuse, First Reading.

The amendments were discussed with the council agreeing to move forward with no edits.

Ordinance 255: Amend Chapter 90. Section 90.04 Ice, Snow, Streets, Sidewalks, Other Public Safety, First Reading.

The amendments were discussed with the council agreeing to move forward with no edits.

Ordinance 256: Amend Chapter 130. Section 130.18 Maintenance of Private Property, First Reading.

Council member Lunde asked how the city regulates temporary repairs for a storm or catastrophic event. Further, how residents would request an extension with this change and should it be

through the Planning & Zoning (P&Z) department. P&Z Director Uselman indicates during home construction this ordinance wouldn't apply, ordinance and policies related to construction would. It was determined Administrator Schroeder will follow up with the city's attorney to get clarification and intent of this addition.

Action 25-06: Approved replacing the Black's Grove Park south bridge.

A traditional bridge is determined to be too expensive. As an alternative, the park board proposes a flatbed semi-trailer. The park board has received approval from the DNR. Two park board members offered to donate \$2,000 each, totaling \$4,000, to help purchase a trailer if one becomes available. Semi-trailers are quick to sell when available; the council approved accepting the donations and allowing for immediate purchase of a semi-trailer without further council approval up to \$4,000. City crews will handle the removal of the old bridge and the installation of the new one, with estimated minimal costs to the city.

Moved by:	Sartell	Seconded by:	Lunde
Roll Call Vote:	Deiss, Lunde, Miller, Nelson, Sartell		

Action 25-07: Approved an increase to the annual Fire Relief Assn pension benefit plan from \$3,900 to \$4,150.

At their January meeting, relief association members voted to follow Stifel's recommendation to increase annual pension contributions by \$250. As of 12/31/24, the investment account was 112% funded. A \$250 per member increase would decrease the fund balance to 105.67%. This remains in line with the 2024 council approved memorandum of understanding for the account to remain above 105%.

The relief association also noted they passed a motion at their January meeting to add \$10,000 from the calendar fund to the investment fund.

Moved by:	Sartell	Seconded by:	Nelson
Roll Call Vote:	Deiss, Lunde, Miller, Nelson, Sartell		

Action 25-08: Approved Bolton & Menk to advertise for bid the Hwy 10 utilities replacement plans.

Bolton & Menk requests approval to advertise bids for the Highway 10 utilities replacement and reroute the sanitary sewer along 9th Street. To proceed with the city's portion of the project, which involves underground utilities outside MnDOT's right-of-way, the city must also go out for bids. While MnDOT plans to bid at the end of March, the city needs to do the same for its underground utility work and sewer extension project.

Moved by:	Nelson	Seconded by:	Lunde
Roll Call Vote:	Deiss, Lunde, Miller, Nelson, Sartell		

MEETING OPEN TO THE PUBLIC AT 5:46 PM

DEPARTMENT REPORTS

Public Works Department – Dan Kovar

- The Farmers Market requested to use BN Park for a new location. The Park Board was not in favor and suggested alternative locations including the Wellness Center, Traveler's Park, and city parking lot next to Super One Foods. Sharing main concerns such as the size of the Friday market, significantly larger than the Tuesday market, potential congestion, and limited access for other BN Park users. Additionally, vendors want to drive pickups onto the park and leave their trailers permanently, which the board opposed. The Farmers Market prefers a shaded, grassy area rather than pavement. Discussions are ongoing to find a suitable location.

Utilities Department - Superintendent David Evans

- The city's water usage has increased, prompting an investigation confirming underground water leaks occurring. Using a listening device, four leaks were identified: two on 1st Street Southwest between Lincoln and Irving, one on 2nd Street near Garfield, and another near St. John's Church. Repairs will begin next week and are expected to take a couple of weeks. The leaks are in an area already identified for future replacement. However, since the leaks are on service lines, they should not impact future planned street overlays.

Wadena Development Authority and Planning & Zoning – Dean Uselman

- The governor made an official press release that Wadena was awarded the \$195,000 childcare grant. Final paperwork needs to be completed, overall, everything looks good.
- The bakery is still working through legal issues but starting to attract some interest. The purchase price has been reduced, but no significant offers have been made yet. The estate owns the property. Wadena State Bank is handling it as the creditor and secured party, approving or rejecting any offers. A key issue is determining who is responsible for paying the delinquent utilities. There are tenants upstairs with rent currently managed by Gore's company. The city has not received any of it despite it being a receivable tied to the city's loan for furniture, fixtures, equipment, and inventory. The city is working to confirm its legal standing and is considering sending a letter to Gore's requesting the release of the rent funds. The bank holds the first mortgage on the property, while the city holds a second and a first lien on the equipment and receivables.
- Pinewood Estates is running a February Sweethearts Special, \$1,000 off a lot. Dean states they have had one purchase agreement so far as a result of the promotion.
- The County Fair Board is working to structure and voluntarily add lodging tax to the camping sites to benefit the Conventions Visitor Bureau (CVB).

Police Department – Naomi Plautz

- Kicked off Archery applications for Early Turkey hunt.
- After a few snow events, less people are parking on the wrong side of the street.

Wadena Liquor Store – Tim Booth Nothing to add.

Wadena Fire Department – Cody Yglesias

- The Relief Association is working on completing a new rescue truck build, having already invested around \$100,000. They are currently ordering additional equipment, side outs, and a topper, with the goal of having it ready by spring.
- Fire calls have been relatively quiet, indicating that fire prevention efforts are effective.
- Four firefighters recently completed the Instructor 1 certification. Nate Biederman organized a local class and invited surrounding departments, saving approx. \$3,000 in travel costs. The certification costs were reimbursed through the Minnesota Board of Firefighter Training and Education, helping meet training requirements internally rather than relying on outside vendors.

Maslowski Wellness and Research Center – Lisa Anderson Nothing to add.

Whitetail Run Golf Course – Kevin Ross Not present.

City Administrator – Kim Schroeder

- MnDOT is preparing for the Hwy 10/71/29 Public Open House on Tuesday, February 25th. A mailing will be sent to property owners and an email to known addresses on file.

COUNCIL REPORTS

Dan Sartell: Provided a letter of resignation effective February 11, 2025, following the regular meeting, to devote more time for his personal life.

Mark Lunde: Nothing to Report.

Mac Nelson: Nothing to Report.

Wade Miller: Nothing to Report.

Mayor George Deiss: Nothing to add.

Action Motion: Unanimously Adjourned at 6:06pm.

Moved by:	Nelson	Seconded by:	Lunde
Vote in favor:	Deiss, Lunde, Miller, Nelson, Sartell		

George Deiss, Mayor

Attest: _____
Kim Schroeder, City Administrator



Legislative History

First Reading: February 11, 2025
Second Reading: March 11, 2025
Publication Date: March 20, 2025
Action:
Vote:

Yes:	No:	Absent:

ORDINANCE NO. 253
AN ORDINANCE AMENDING CITY CODE CHAPTER 130 PUBLIC PROTECTION,
CRIMES, AND OFFENSES SECTION 130.08 PUBLIC NUISANCE

The City Council of the City of Wadena hereby amends and ordains:

CHAPTER 130. PUBLIC PROTECTION, CRIMES, AND OFFENSES

SECTION 130.08. PUBLIC NUISANCE.

(A) Public nuisance defined. Whoever by his or her act or failure to perform a legal duty intentionally permits or does any of the following is guilty of maintaining a public nuisance, which is a misdemeanor:

(1) Maintains or permits a condition which unreasonably annoys, injures, or endangers the safety, health, morals, comfort, or repose of the public or a considerable number of members of the public;

(2) Interferes with, obstructs, or renders dangerous for passage, any public highway or right-of-way, or water used by the public; or

(3) Is guilty of any other act or omission declared by law or this section to be a public nuisance and for which no sentence is specifically provided.

(B) Public nuisances affecting health. The following are hereby declared to be nuisances affecting health:

(1) Exposed accumulation of decayed or unwholesome food or vegetable matter;

(2) All diseased animals running at large;

(3) All ponds or pools of stagnant water;

(4) Carcasses of fish or animals not disposed of within 24 hours after death;

(5) Accumulations of manure, including pet waste, refuse, or other debris;

(6) Privy vaults and garbage cans or dumpers which are not rodent-free or fly-tight or which are so maintained as to constitute a health hazard or to emit foul and disagreeable odors

(7) The pollution of any public well or cistern, stream or lake, canal, or body of water by sewage, industrial waste, or other substances;

(8) Any noxious/poisonous vegetation; poison ivy, poison oak, ragweed, or other noxious/poisonous plants; or any weeds, brush, or plants or any accumulations of grass, leaves, or tree branches, including Holiday décor such as Holiday trees, which are a fire hazard or otherwise detrimental to the health or appearance of a neighborhood, located on public or private property; provided; however, grass or leaves if they are neat, orderly, and kept contained for the purpose of creating organic matter;

(9) Dense smoke, noxious fumes, gas and soot, or cinders, in unreasonable quantities.

(10) All public exposure of persons having a contagious disease;

(11) Any offensive trade or business as defined by statute not operating under provisions of this code of ordinances; or

(12) All other conditions or things which are likely to cause injury to or endanger the health of the public.

(C) Public nuisances affecting peace and safety. The following are declared to be nuisances affecting public peace and safety:

(1) All trees, hedges, or other obstructions which prevent people from having a clear view of all traffic approaching an intersection; in any residential zone on any corner lot, no fence or accessory structure or planting shall rise over two and one-half feet in height above the level of the public sidewalk within 20 feet of any corner, so as to interfere with traffic visibility across the corner,

(2) All wires and limbs of trees which are so close to the surface of a sidewalk or street as to constitute a danger to pedestrians or vehicles;

(3) All buildings, walls, and other structures which have been damaged by fire, decay, or otherwise to an extent exceeding one-half their market value, and which are so situated as to endanger the safety of the public;

(4) All unnecessary noises and annoying vibrations;

(5) Obstructions and excavations affecting the ordinary public use of streets, alleys, sidewalks, or public grounds except under such conditions as are permitted by this section or other applicable law;

(6) All dangerous, unguarded machinery, all junked, abandoned, or unlicensed automobiles in any public place, or so situated or operated on private property as to attract and endanger the public;

(7) The burning of rubbish or other material in home trash burner, fireplace, or other type furnace in garage or basement and on any private, public property, parks, public street, alley, or sidewalk within the city limits;

(8) The casting of paper from billboards on the ground and allowing the same to blow across any public street, alley, or sidewalk;

(9) Any dirt, paper, or filth, the sweepings of any house, store, shop, or office; or any ashes, cigarette or cigar butts, nails, glass, metal, or plastic containers, garbage, leaves, grass, or tree branches, filthy water, offal, straw, wood, stone, earth, manure; or rubbish of any kind thrown, deposited or permitted to be thrown, deposited, or allowed to remain on any street, sidewalk, alley, or public ground;

(10) The accumulations of any discarded or disused machinery, junked vehicles, automobile bodies or parts, household furnishings or appliances, cut and uncut scrap lumber, pipes, brick, concrete block or other material, junk or debris, on public or private property in a manner conducive to the harboring of rats, mice, snakes, or vermin, or the rank growth of vegetation among the items so accumulated, or in a manner which may be creating a fire, health, or safety hazard from such accumulation, or otherwise detrimental to the appearance of a neighborhood.

(a) For the purpose of this section, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

JUNKED VEHICLE. One which is inoperative because it lacks vital component parts essential to the mechanical functioning of the vehicle, including, but not limited to, the motor, drive train, wheels and battery. A JUNKED VEHICLE shall also include any vehicle which, although not lacking any vital component parts, cannot be operated on public roadways due to such things as defective parts of any type and shall also include a vehicle which is not currently licensed for use on public ways in the state.

(b) The storing on private property of an inoperative vehicle, for the purpose of repairing or restoring such vehicle, may be authorized by the Chief of Police for periods of up to 90 days. The owner of said vehicle must procure a permit from the Chief of Police and the permit must be conspicuously displayed on or about the vehicle. No more than four consecutive 90-day permits may be granted by the Chief of Police for any vehicle.

(11) Radio aerials or television antennae erected or maintained in a dangerous manner;

(12) Any use of property abutting on a public street or sidewalk or any use of a public street or sidewalk which causes large crowds of people to gather, obstructing traffic and the free use of the street or sidewalk without permission from the city;

(13) All hanging signs, awnings, and other similar structures over streets and sidewalks, or so situated so as to endanger public safety, or not constructed and maintained as provided by provisions of this code of ordinances;

(14) Any well, hole, or similar excavation which is left uncovered or in such other condition as to constitute a hazard to any child or other person coming on the premises where it is located;

(15) Obstruction to the free flow of water in a natural waterway or a public street drain, gutter, or ditch with trash, grass, leaf, or other materials;

(16) The placing or throwing on any street, sidewalk, or other public property of any glass, tacks, nails, bottles, or other substance which may injure any person or animal or damage any pneumatic tire when passing over such substance;

(17) The depositing of garbage or refuse on a right-of-way or on adjacent private property; other than within 24 hours for a scheduled garbage pickup;

(18) All interference and disturbance of telephone, radios, or television sets caused by electrical appliances and equipment or improper operation of improper electrical connections;

(19) All other conditions or things which are likely to cause injury to the person or property of anyone;

(20) Any "jake-braking" in city limits;

(21) Any device, display, goods, or merchandise, sign, or offer for sale; that is placed or maintained upon, any electric pole, light pole, street sign, traffic sign, boulevard tree, or upon, over, across any traveled or untraveled portion of any street or other public property without written Council approval.

(D) Enforcement and inspection. The Public Works Director shall provide an annual inspection of properties within the city yearly between the months of April and May to complete a list of public nuisances; this list will then be given to the Police Department for their reviewal of the properties in question.

(E) Duties of city officers. The Police Department shall enforce provisions of this section relating to nuisances affecting public safety and shall assist the Public Works Director in the enforcement of additional provisions relating to nuisances. Such officers shall have the power to inspect private premises and take all reasonable precaution to prevent the commission and maintenance of public nuisances.

Effective Date. This Ordinance shall be in full force and effect from its date of publication.

Adopted by the City Council this 11th day of March 2025.

George Deiss, Mayor

ATTEST:

Kim Schroeder, City Administrator



Legislative History

First Reading: February 11, 2025
Second Reading: March 11, 2025
Publication Date: March 20, 2025

Action:

Vote:

Yes:	No:	Absent:

ORDINANCE NO. 254

AN ORDINANCE AMENDING CITY CODE CHAPTER 54 REFUSE COLLECTION AND DISPOSAL SECTION 54.02 STORAGE AND TRANSPORTING REFUSE

The City Council of the City of Wadena hereby amends and ordains:

CHAPTER 54. REFUSE COLLECTION AND DISPOSAL

SECTION 54.02 STORAGE AND TRANSPORTING REFUSE

(A) It is unlawful for any person to store refuse except as herein provided.

(B) It is unlawful for any person to transport refuse over any street, for hire, except by special permit from the Council, or acting within the course and scope of a written contract with the city, or his or her employment with the city.

(C) It is unlawful for any person to transport refuse on any street unless it is carried in a vehicle equipped with a leak-proof body or container and completely covered with a heavy canvas or top to prevent loss of contents.

(D) It is unlawful for any person to store refuse in privy vaults, garbage containers, or dumpsters on front lawns, sidewalks, boulevards or in the street longer than 24 hours.

(E) Garbage bags or refuse may not be stacked or stored on the ground or in a trailer in view of neighboring properties. Occupants/Lessor must hire garbage service pick-up or personally dispose of garbage on a regular basis to minimize excess garbage from accumulating.

Effective Date. This Ordinance shall be in full force and effect from its date of publication.

Adopted by the City Council this 11th day of March 2025.

George Deiss, Mayor

ATTEST:

Kim Schroeder, City Administrator



Legislative History

First Reading: February 11, 2025
Second Reading: March 11, 2025
Publication Date: March 20, 2025

Action:

Vote:

Yes:	No:	Absent:

ORDINANCE NO. 255

AN ORDINANCE AMENDING CITY CODE CHAPTER 90 STREETS AND SIDEWALKS SECTION 90.04 ICE AND SNOW ON STREETS, SIDEWALKS, AND OTHER PUBLIC SAFETY

The City Council of the City of Wadena hereby amends and ordains:

CHAPTER 90. STREETS AND SIDEWALKS

SECTION 90.04 ICE AND SNOW ON STREETS, SIDEWALKS, AND OTHER PUBLIC SAFETY

(A) Ice and snow nuisance. All snow and ice remaining upon public sidewalks is hereby declared to constitute a public nuisance and shall be abated by the owner or responsible tenant of the abutting private property within 24 hours after such snow or ice has ceased to be deposited.

(B) City to remove snow and ice. The city may cause without advance notice all snow and ice to be removed from all public sidewalks, beginning 24 hours after snow or ice has ceased to fall. The City shall keep a record of the cost of such removal and the private property abutting to which such accumulations were found and removed.

(C) Cost of removal to be assessed. The City Administrator shall, upon direction of the Council, and on receipt of the information provided for in division (B) above, assess the cost of such removal of snow or ice as a special assessment against the lots or parcels of ground abutting the public sidewalks which were cleared, and such special assessments shall at the time of certifying taxes to the County Auditor be certified for collection as other special assessments are certified and collected.

(D) Civil suit for cost of removal. The City Administrator shall, in the alternative, upon direction of the Council, bring suit in a court of competent jurisdiction to recover from the persons owning land adjacent to which sidewalks were cleared, as provided in division (B) above, the cost of such clearing and the cost and disbursements of a civil action therefor.

(E) Placing snow or ice in public street or on other City property. It is a misdemeanor for any person, not acting under a specific contract with the City, to remove snow from private property, driveways, sidewalks, parking lots, or alleys and place the same on a public street in such quantity, or in such manner as to cause a hazard to travel without adequate arrangements for the immediate removal thereof. It is also a misdemeanor for any person not acting under a contract with the City to dump snow on other City property and boulevards other than the boulevards adjacent to his or her property. It is also a misdemeanor for any person to place snow on the property of another person without approval.

(F) Public safety. It is a misdemeanor to allow rainwater, ice, or snow to fall directly from any building or building roof downspouts upon any street or sidewalk or flow across any sidewalk as to cause a safety hazard.

(G) General time limits. From November 1 to March 31 of each year, no vehicle or equipment shall be parked upon any street or avenue between the hours of 12:00 midnight and 7:00 a.m. at the following locations:

(1) On the side of the street or avenue bearing odd-numbered U.S. Post Office addresses on every even-numbered date; and

(2) On the side of the street or avenue bearing even-numbered U.S. Post Office addresses on every odd-numbered date.

Effective Date. This Ordinance shall be in full force and effect from its date of publication. Adopted by the City Council this 11th day of March 2025.

George Deiss, Mayor

ATTEST:

Kim Schroeder, City Administrator



Legislative History

Agenda date: March 11, 2025

Action:

Vote:

Yes:	No:	Absent:

CITY OF WADENA, MINNESOTA

Resolution No. 2025-17

Accepting Council Member Resignation and Declaring a Vacancy

Whereas, the Wadena City Council has received the written resignation of Council Member Dan Sartell, effective February 11, 2025.

Now Therefore be it Resolved, by the City Council of the City of Wadena, Minnesota as follows:

1. The council accepts Dan Sartell's resignation as described above.

The council declares that a vacancy exists on council effective on February 11, 2025.

Adopted by the City Council of the City of Wadena, Minnesota this 11th day of March 2025.

George Deiss, Mayor

Kim Schroeder, City Administrator

(SEAL)

**City of Wadena
Action Memorandum 25-09**

Subject: Consider Filling Vacant Council Seat

From: Kim Schroeder, City Administrator

Agenda of: March 11, 2025

Background Information:

Per MN Statute 412.02, if a vacancy occurs with less than two years remaining in the unexpired term, there need not be a special election to fill the vacancy. The vacancy can be filled by council appointment until an election is held. In case of a tie vote, the mayor shall make the appointment.

Although the council has the authorization to appoint, a vacancy occurred June of 2024, and it's recommended to continue with past practice to follow that vacancy action. The council chose to advertise a series of questions for all interested candidates and bring to the following council meeting for consideration and appointment.

Attached is the recommended ad and questions.

Action Requested:

Recommend advertising a series of questions for interested candidates with submissions no later than March 28, 2025.

Review and appoint next member at the April 8, 2025, regularly scheduled meeting.

Council Action: ☐ **Approved**

☐ **Defeated**

☐ **Amended:** _____



COUNCIL MEMBER VACANCY

Do you have interest in being involved with the City Council? A council position is vacant for a remaining period of 22 months. The council will appoint a candidate to fill the vacancy for the remaining period, April 2025 through December 2026. Should the candidate want to continue serving, the candidate will be required to file for candidacy placing their name on November 2026 general election ballot.

Regular meetings are held the second Tuesday of each month at 5:00 pm. On occasion, special meetings or work sessions are necessary and held on an as needed basis generally with board members collectively selecting the date.

Note: candidates must reside in Wadena city limits in order to qualify for the position.

Individuals interested in local government are encouraged to answer a series of questions explaining your motivation and desire to serve as the next council member official.

1. What interests you to serve on the City Council?
2. What do you see as strengths in our city and what do you see could be changed?
3. How would you ensure that the needs of all citizens are represented on the city council?
4. Explain your understanding of the role of a city council member in promoting your city.
5. What do you think are the most important qualities of an effective local elected official?
6. How familiar are you with the various laws and regulations that apply to municipal government?
7. How actively involved are you with the city and community?
8. If you're chosen to be appointed, do you see this as a short- or long-term position and do you see yourself filing for candidacy for the next term, 2027-2030?

Please submit your answers by March 28, 2025, to City Administrator Kim Schroeder at City Hall 222 2nd Street SE, mail to PO Box 30, Wadena, MN 56482 or email cityadmin@wadena.org.

**City of Wadena
Action Memorandum 25-10**

Subject: MIF Participation Loan, Old Soul Sourdough

From: Dean Uselman, WDA Director

Agenda of: March 11, 2025

Background Information:

A purchase offer has been received for the bakery on Jefferson Street.

Wadena State Bank is requesting a loan participation with the city for 25% or \$77,500.00, in a pro-rata shared collateral position of 1st mortgage on the property and a 1st UCC filing on the equipment, furniture, fixtures, and receivables.

The terms are 7.5% interest for 3 years and renewed after that at 1% over prime.

The city currently has an outstanding MIF loan with the previous owner. That loan will be paid from the sale proceeds at closing. There may be a slight shortfall due to expenses incurred since the bakery closed, and a 1% sales commission to the selling realtor. The listing realtor has agreed to waive any commission, as a service to the family.

The buyer intends to operate a full-service bakery manufacturing products for both wholesale and retail sale, which qualifies for MIF loan funding.

Action Requested:

Approve the \$77,500.00 MIF loan contingent on approval by the WDA Board at their Thursday, March 13, 2025, meeting.

Council Action: ☐ **Approved**

☐ **Defeated**

☐ **Amended:** _____

PARTICIPATION CERTIFICATE AND AGREEMENT

Certificate Number: _____

DATE AND PARTIES. The date of this Participation Certificate and Agreement (Agreement) is _____. The parties and their addresses are:

ORIGINATING LENDER (Seller):

PARTICIPATING LENDER (Purchaser):

Wadena State Bank

City of Wadena

1. LOAN BACKGROUND INFORMATION. A Promissory Note evidencing a Loan was executed in favor of Seller as follows:

- A. Borrower Name. (Borrower) Old Soul Sourdough
- B. Loan Number. _____
- C. Date Of Loan. _____
- D. Loan Terms. ☒ Term loan: Principal \$ 310,000 (~~\$77,500~~, 25%)
☐ Draw loan: maximum total Principal \$ _____
☐ Revolving draw loan: maximum outstanding Principal \$ _____
Due Date: ☐ _____ ☐ Payable on demand.
- E. Additional Information. (Describe) _____

2. SALE OF PARTICIPATION.

- A. ☒ Term Loan. In consideration of the sum of \$ 310,000 (Purchaser's Investment) Seller hereby sells and certifies to Purchaser an undivided 25% percent interest (Share), without recourse to Seller, in the Principal and interest hereafter accruing from the Loan.
- B. ☐ Draw or Revolving Draw Loan. Purchaser agrees to purchase participations in the Loan without recourse to Seller from time to time at Seller's request. Purchaser will own an undivided interest (Share) in an amount equal to (☐ _____ percent of each advance ☐ the full amount of each advance at all times when the Principal amount outstanding exceeds \$ _____) and interest hereafter accruing from the Loan. Purchaser's Investment in the Loan will not exceed \$ _____ in the aggregate (Purchaser's Investment). Purchaser's obligation will terminate on _____.
- C. ☐ First Refusal. Upon receipt by Purchaser of a bona fide offer from a third party to purchase, subparticipate or otherwise acquire Purchaser's interest in the Loan, Purchaser will notify Seller of the offer and provide Seller with the right of first refusal. Seller will respond to Purchaser's offer in a timely manner. If Seller elects not to obtain Purchaser's interest, Purchaser may transfer its interest to any third party in accordance with the terms in the ASSIGNMENT section of this Agreement.
- D. ☒ Purchaser's Interest Rate. ☐ Fixed _____ percent; ☒ Variable 2.50 percent. Purchaser will calculate the variable interest using the following index or formula (Describe): Fixed for the 1st 3 years, Annual change @ 1.00% 7Arime
- E. ☐ Purchaser Funding. Purchaser agrees to fund its portion of the Loan in the form of a:
☐ Wire Transfer ☒ Cashier's Check ☐ Other _____

This Agreement includes the sale to Purchaser of a Share in all notes and other instruments evidencing indebtedness of Borrower in the Loan, together with all security interests in the Property securing such indebtedness. Purchaser and Seller agree that Purchaser will be considered for all purposes the legal and equitable owner of the above Share in the Loan, related documents, and Property and will possess all applicable rights, privileges and remedies, subject to other provisions of this Agreement.

3. PAYMENTS. Seller will receive all Payments and apply them to Borrower's account. Payments received by Seller under the Loan will be held for the benefit of Seller and Purchaser until the payments are actually paid to and received by Purchaser. Purchaser's percentage of all Payments is (check one):

- A. ☒ Pro rata. 25% percent of Payments (with appropriate provisions made for differences in interest rates, if any, between Seller and Purchaser).
- B. ☐ Purchaser First Out. (check one) ☐ 100 percent ☐ _____ percent of Payments before Default until such time as Purchaser has received Purchaser's Investment plus interest thereon at Purchaser's Interest Rate. Payments will be applied first to accrued interest and second to principal.
- C. ☐ Purchaser Last Out. (check one) ☐ 100 percent ☐ _____ percent of Payments before Default, but only after Seller has received \$ _____ of principal plus interest thereon at the Promissory Note interest rate.

4. EXPENSES. Seller may at its discretion make additional advances for taxes, insurance premiums and other items deemed necessary by Seller to collect, enforce, or protect the Loan and any Property securing the Loan including, but not limited to, attorneys' fees, court costs and disbursements (Expenses). Purchaser's percentage of Expenses is (check one):

- A. ☐ No Shared Expenses. Seller will bear all Expenses.
- B. ☐ Shared Expenses. _____ percent of Expenses, or if no percentage is indicated, that percentage of Expenses which Purchaser's unreimbursed Investment is of the principal amount of the Loan outstanding on the date Expenses are incurred. All Expenses will be shared in the proportion indicated on the date Expenses are incurred. Purchaser will pay to Seller on demand Purchaser's share of Expenses. Seller will remit to Purchaser purchaser's share of Expenses recovered by Seller.

5. BORROWER FEES. If Borrower Fees are shared, Borrower Fees will be shared in the proportion and manner indicated. Borrower Fees received by Seller will be held for the benefit of Seller and Purchaser until Borrower Fees are actually paid to and received by Purchaser. Purchaser's percentage of Borrower Fees is (check one):

- A. ☒ No Shared Fees. Seller will accept and retain all Borrower Fees.
- B. ☐ Shared Fees. _____ percent of Borrower Fees received by Seller from Borrower.
☐ Shared fees are limited as specified:

6. ADMINISTRATIVE FEES. For the services of Seller in administering the Loan, Purchaser will pay to Seller Administrative Fees as follows (check one):

- A. ☐ No Administrative Fee. Seller will bear all costs of administering and servicing the Loan.
- B. ☐ Administrative Fees of \$ _____ payable _____
- C. ☐ Administrative Fees of _____ percent per annum of the Purchaser's Share of the outstanding balance of the Loan from time to time.

7. SECURITY. The Loan is secured by the following Property, all of which is evidenced by executed security agreements, assignments, mortgages, deeds of trust or other instruments in favor of Seller. A security interest in the Property is assigned and sold to Purchaser, subject to other provisions within this Agreement, in proportion to Purchaser's Investment and is held by Seller for the benefit of Purchaser. Upon full payment of Purchaser's Investment plus interest thereon the security interest given to Purchaser will be null and void.

Property description:

8. UNRELATED CREDIT OF BORROWER. If Borrower requests or continues other credit not related to the Loan:

- A. ☐ Seller (☐ may ☐ may not) provide such financing without first obtaining the consent of the Purchaser.
☐ Until the Loan is paid in full, Borrower's total obligations to Seller, including the Loan, will not exceed \$ _____ without Purchaser's consent.
- B. ☐ Purchaser (☐ may ☐ may not) provide such financing without first obtaining the consent of the Seller.
☐ Until the Loan is paid in full, Borrower's total obligations to Purchaser, including the Loan, will not exceed \$ _____ without Seller's consent.

If checked, financing of unrelated credit is subject to the following limitations:

- C. ☐ The Property, listed in this Agreement, securing Borrower's credit will not be liquidated nor will guaranties for the Loan relating to Borrower's Loan be enforced unless the Loan is in default. In such event, if any Property is liquidated or guaranties included in or relating to the Loan are enforced, the proceeds will be applied first to the Loan, and second, to the unrelated financing.
- D. ☐ Purchaser and Seller waive their interests which arise now or in the future in Property not referenced in this Agreement to the extent that the Property becomes security for the Loan by means of a cross-collateralization clause.

SIGNATURES. By signing below, Purchaser and Seller agree to all the terms and conditions beginning on page 1 through the bottom of page 2 of this Agreement. Purchaser also acknowledges receipt of a copy of this Agreement.

SELLER:

PURCHASER:

Title

Title

**City of Wadena
Action Memorandum 25-11**

Subject: Tax Abatement Policy Update

From: Dean Uselman, WDA Director

Agenda of: March 11, 2025

Background Information:

The current tax abatement policy has a qualification requirement for existing buildings to be a 30% investment of the assessed market value of the property.

The Statute has changed to require the percentage to be 50%. The Policy is attached and the recommended change to be made is highlighted under Section 3 at the bottom of page 3.

A point of interest in considering future abatements on existing buildings, only the increase in tax is abated, not the entire tax amount.

Action Requested:

Approve the policy change to match MN Statute language and requirements.

Council Action: ☐ **Approved**

☐ **Defeated**

☐ **Amended:** _____



Something is happening here....

**Tax Abatement Policy
Amended by Resolution No. 2025-xx
March 11, 2025**

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Section 1. Purpose.

Policy Purpose

The purpose of this policy is to:

- A. Establish the use of tax abatement for private development above and beyond the requirements and limitations established by State Statute.
- B. Encourage desirable development or redevelopment that would not otherwise occur but for tax abatement.
- C. Minimize the risk and amount of business assistance to a project and to leverage its public dollars to maximize private sector funding.

Policy Use

This policy shall be used as a guide in processing and reviewing application requesting tax abatement assistance.

Power Granted

The City of Wadena is granted the power to utilize tax abatement by Minnesota Statutes Chapter 469.1812 through 469.1815, as amended.

City's Rights

- A. The City reserves the right to approve or reject projects on a case-by-case basis, taking into consideration established policies, project criteria, and demand on city services in relation to the potential benefits from the project.
- B. Approval or denial of one project is not intended to set precedent for approval or denial of another project.

City Council Deviation

The City Council may deviate from this policy for projects that supersede the objectives listed in this policy.

Section 2. Tax Abatement Objectives and Public Purpose.

Objectives

The City will consider using tax abatement to assist private development projects that will achieve one or more of the following objectives:

- Retain local jobs and/or increase the number and diversity of jobs that offer stable employment and/or attractive wages and benefits.
- Encourage additional unsubsidized private development in the area, either directly or indirectly through "spin off" development.
- Facilitate the development process and achieve development on sites which would not otherwise be developed without tax abatement.
- Remove blight and/or encourage redevelopment of commercial and industrial areas that result in high quality redevelopment and private investment.
- Offset increased costs of redevelopment over and above the costs normally incurred in development.
- Create opportunities for affordable housing.

- Contribute to the implementation of other public policies, as adopted by the city from time to time, such as the promotion of quality urban or architectural design, energy conservation, and decreasing capital and/or operating costs of local government.

Public Purpose

The project shall serve at least two of the following public purposes:

- Creation of jobs with livable wages and benefits, per the City's Business Subsidy Policy.
- Increases the tax base.
- Enhancement or diversification that will spur additional private investment in the area.
- Contributes to the fulfillment of the City's development or redevelopment objectives.
- Removal of blight or the rehabilitation of a high profile or priority downtown site.
- Compliments City services and maximizes use of existing City infrastructure.

Section 3. Abatement Types.

Abatement for Economic Development Purposes

The City may abate all or a portion of its share of property tax on one or more parcels of real property for economic development purposes, subject to a duration limit and a limit on the amount of abatements. Abatement types can be a:

- A. Rebate of property taxes to the property owner;
- B. Reallocation of taxes to pay for public infrastructure costs; or
- C. Deferment of property taxes with an abatement of interest and penalty, to promote the sale of a tax delinquent parcel.

Newly Purchased, Existing Commercial and Industrial Buildings Redevelopment

In addition to the listed abatement types and in an effort to assist redevelopment of newly purchased, existing commercial and industrial buildings, the City offers the following tax abatement:

- A. Tax abatement.
 1. Purchasers of existing buildings may apply for tax abatement for up to five years.
 2. Abatement shall be calculated on the "Property Tax and Credits – City or Town" listed on the Wadena County Tax Statement for the current calendar year.
 3. Each year during the five year period, the purchaser will receive a tax statement listing the new "Property Tax and Credits – City or Town".
 4. The abated amount is the increase. For example: at the time of application the amount listed under "Property Tax and Credits – City or Town" is \$1,000. Each year during the five year period, the amount will increase. However, the amount due will remain \$1,000 until the sixth year.
- B. Qualification. ~~In order to qualify for the abatement, the purchaser must comply with all requirements in Minnesota Statutes Chapter 469.1813. include in their application proof of an investment of a minimum of 30 percent of the purchase price to improve the appearance of the building within the first year of ownership, in addition to the other requested information.~~

The City is granted the power to utilize TIF and Tax Abatement by Minnesota Statutes. Requests must comply with Minnesota Statutes 469.174-469.1791, the Minnesota Tax Increment Financing Act. Tax Abatement requests must comply with Minnesota Statutes

469.1812-469.1815. All requests shall comply with Minnesota Statutes 116J.993 and 116J.994, the Business Subsidies Act. The statutes authorizing TIF and Tax are frequently amended. This policy is subject to change to conform to amendments to such statutes.

Section 4. Abatement Conditions.

City Benefit

- A. A tax abatement may only be granted if the benefits to the City and the proposed abatement equal the cost of the abatement.
- B. For abatement projects projected to be more than \$20,000, an Economic Impact Evaluation is required to demonstrate the benefit to the City.

Public Improvements Associated with Project

When possible, tax abatement shall be used to finance public improvements associated with the project. The priorities for the use of tax abatements are:

- A. Public improvements, legal, administrative, and engineering costs.
- B. Site preparation, site improvement, land purchase, demolition, and environmental remediation.
- C. Capitalized interest, bonding costs.

Developer Tax Abatement Assistance

- A. Tax abatement reimbursement. Abatement reimbursement shall be provided to a developer upon receipt of the increment by the City, otherwise referred to as the pay-as-you-go method.
- B. Cash equity required.
 - 1. A developer receiving abatement shall provide a minimum of twenty-percent (20%) cash equity investment in a project.
 - 2. The abatement shall not be used to supplant cash equity.
- C. Length of tax abatement.
 - 1. Tax abatement will be considered for up to a maximum of 10 years using an agreed-upon formula.
 - 2. Full or partial abatement may be phased in or out over 10 years based on need and each situation.
- D. Reimbursement for land and/or property purchase is prohibited.
 - 1. Abatement shall not be provided for reimbursement of land and/or property purchase that is in excess of fair market value.
 - 2. An appraisal by a third party, agreed upon by the City and Developer, will determine the fair market value of the land.
- E. Market demand demonstration required.
 - 1. The developer must demonstrate a market demand for a proposed project.
 - 2. Assistance shall not be granted to support purely speculative projects.
- F. Abatement prohibited when.
 - 1. Abatement shall not be utilized in cases where it would create an unfair and significant competitive financial advantage over other projects in the area.
 - 2. Abatement shall not be provided for projects that would place extraordinary demands

on city services or for projects that would generate significant environmental impacts.

- G. Financial guarantees required. A developer must provide adequate financial guarantees to ensure completion of the project, including, but not limited to: assessment agreements, letters of credit, personal guarantees, etc.
- H. Demonstration of ability to complete project required. A developer shall adequately demonstrate, to the City's sole satisfaction, an ability to complete the proposed project based on past development experience, general reputation, and credit history, among other factors, including the size and scope of the proposed project.
- I. Additional documents required. For the purposes of underwriting the proposal, the developer shall provide any requested market, financial, environmental, or other data requested by the City or its consultants.

Section 5. Project Requirements.

Project Requirement

All projects considered by the City of Wadena must meet all of the following requirements:

- A. The project shall meet at least one of the objectives listed in section 2 and satisfy all of the provisions listed in section 4 of this policy.
- B. The tax abatement applicant must demonstrate that the project is not financially feasible but- for the use of tax abate.
- C. The project must be consistent with the City's Comprehensive Plan, Land Use Plan, and Zoning Code.
- D. The project must comply with all provisions in Minnesota Statutes Chapter 469.1812 through 469.1815, as amended.

Section 6. Subsidy Agreement & Reporting Requirements.

Subsidy Agreement Required

All property owners receiving tax abatement assistance shall enter into a Subsidy Agreement with the City that identifies:

- A. The reason for the subsidy;
- B. The public purpose served by the subsidy;
- C. The goals for the subsidy; and
- D. Other criteria set forth by MN Statute 116J.993, as may be amended from time to time.

Required Reports

- A. The property owner shall file a report annually for two years after the date the benefit is received or until all goals set forth in the application and performance agreement have been met, whichever is later.
- B. Reports shall be completed using the form provided by the City and shall be filed with the City of Wadena no later than March 1 of each year for the previous calendar year.
- C. Businesses fulfilling job creation requirements must file a report to that effect with the City within 30 days of meeting the requirements.

Ownership and Maintenance of Facility

- A. The property owner shall maintain the tax abated property during the tax abatement period.
- B. In the event a parcel is sold prior to maturity of the tax abatement, the tax abatement shall end.

Failure to Comply

- A. Property owners failing to comply with the provisions of this policy shall be subject to fines, repayment requirements, and be deemed ineligible by the State of Minnesota to receive any loans or grants from public entities for a period of five years.
- B. Underperforming projects shall result in reduced assistance on a pro rata basis.

Section 7. Application Process

Application Process

- A. Application fee.
 - 1. Applicant submits the completed application along with a \$750 application fee. If the project does not meet the requirements, \$500 will be refunded to the applicant.
 - 2. City staff reviews the application and completes the Application Review Worksheet.
- B. Results of the worksheet are submitted to the City Council for preliminary approval of the proposal.
- C. If preliminary approval is granted, the following occurs:
 - 1. If applicable, the Economic Impact Evaluation shall be completed and submitted to the City.
 - 2. Public hearing notices are published.
 - 3. Public hearing(s) on the proposed project are held.
 - 4. The City Council grants final approval or denial of the proposal.

Amended this 11th day of March 2025.

George Deiss, Mayor

Kim Schroeder, City Administrator

**City of Wadena
Action Memorandum 25-12**

Subject: Fire Dept, Appoint Zach Haman as 3rd Assistant Chief

From: Cody Yglesias, Fire Chief

Agenda of: March 11, 2025

Action Requested:

Approve 3rd Assistant Chief appointment of Zach Haman pending successful background check.

Council Action: ☐ **Approved**

☐ **Defeated**

☐ **Amended:** _____

**City of Wadena
Action Memorandum 25-13**

Subject: Consider Wastewater Director Vacation Leave

From: Kim Schroeder, City Administrator

Agenda of: March 11, 2025

Background Information:

At the time of Wastewater Director Paul Moe's hire February of 2024, he placed a request for two weeks' vacation. The council approved action memorandum 24-08 providing Moe with two-week vacation leave accruals to begin year four instead of year five. However, Moe's intent was a one-time two week starting benefit balance.

A letter was received from Moe 1/29/25 requesting the vacation leave as requested at the time of hire. Basing the request on decades of experience and knowledge brought into the position.

Administrator Schroeder discussed this with the personnel committee. Members were concerned of an employee receiving a front load of vacation time, with possibility of leaving employment thereafter.

Schroeder shared the concern with Moe. He assured her, and the city, he has no intentions of leaving employment. His prior long-term career earned him larger vacation accruals of which he and his wife grew accustomed to. He is seeking a similar time off balance for he and his wife.

To note also, his starting pay structure was step 3 of the old plan, consistent with other hires during that time. His start pay was not part of a higher hiring incentive.

Action Requested:

Authorize a one-time two week vacation addition to his leave balance.

Council Action: ☐ **Approved**

☐ **Defeated**

☐ **Amended:** _____

1/29/2025

Hello Kim,

On 1/29/2024, prior to my employment, I sent in a request to you for two weeks of vacation to start employment.

To my recollection we had a prior discussion, and I believed this proposal was the start of a negotiating process.

I then received notification that I was hired. I accepted the position with the understanding that my proposal for vacation was accepted.

A few weeks into my employment I found out that I was not granted any vacation to start.

A few weeks back I had a discussion with you on this very issue.

At this time, I would like to see what my options are. I would like to be forwarded one week of vacation as of my one-year anniversary in addition to what I have accrued.

I have been a model employee and I think I am entitled this vacation.

This position requires licenses, knowledge, and experience. None of this came at a cost to the City of Wadena. Not to mention the fact that anybody that would fill this position is at near or at maximum vacation in their previous positions.

Please let me know what my options are. If need be, I would like to address this with the Wadena City Council.

Respectfully,

A handwritten signature in dark ink, appearing to read "Paul Moe". The signature is fluid and cursive, with the first name "Paul" and last name "Moe" clearly distinguishable.

Paul Moe

**City of Wadena
Action Memorandum 24-08**

Subject: Hire FT Wastewater Foreman Operator, Class A

From: Dan Kovar, Public Works Director

Agenda of: February 13, 2024

Background Information:

After a long search candidate Paul Moe is recommended. Moe holds a Class A license and brings with him multiple years of experience in the Wastewater department, most recently employed with the City of Hutchinson.

Moe has accepted an offer of employment contingent on council approval.

Moe is requesting two weeks starting vacation leave for the first year and three weeks' vacation year two and forward.

A background check and drug and alcohol test have been performed with no disqualifying records or tests.

Action Requested:

Approve hiring Paul Moe

Position: Wastewater Foreman Operator, Class A

Status: Full-Time

Salary: Step 3, \$30.37/hour

Probation Period: 6 months

Effective: February 14, 2024

Recommend:

Vacation Leave Accrual: Two weeks years (1) through four (4). Three weeks' vacation beginning years five (5) through ten (10). Thereafter, follow the non-union policy Article 7. Vacation Leave.

Council Action: ☒ **Approved**

☐ **Defeated**

☐ **Amended:** _____

**City of Wadena
Action Memorandum 25-14**

Subject: Social Media Policy

From: Kim Schroeder, City Administrator

Agenda of: March 11, 2025

Background Information:

Social media platforms are more common than ever. Employers must keep in mind an employee's rights under the First Amendment. However, Wadena does not and should have a policy in place to protect the employer, its employees, and human resource related activities.

Action Requested:

Recommend adopting the proposed Social Media Policy.

Council Action: ☐ **Approved**

☐ **Defeated**

☐ **Amended:** _____



Something is happening here....

SOCIAL MEDIA POLICY

I. Introduction

Purpose

Social networking in government serves two primary functions: (1) to communicate and deliver messages directly to citizens, and (2) to encourage citizen involvement, interaction, and feedback. Information, which is distributed via social networking must be accurate, consistent, and timely and meet the information needs of the City of Wadena's (the "City") intended audience. Social media is used for social networking, and this Social Media Policy (this "Policy") seeks to ensure proper administration of the City's social media pages by its representatives.

The City has limited control of social media accounts with third parties (i.e., Facebook, Twitter, etc.). At the same time, there is a general expectation by the public that the City have a social media presence to share information about current City projects and City business. For municipal purposes, the City's social media accounts will be used for incidental, non-vital communication, and general information. (Note: Police and Fire will communicate vital information related to public safety on a regular basis.) It is not the purpose of the City's social media accounts to be a medium for transactions of city business. The exception is in the case of a natural or man-made disaster, if it is determined by the City that the best means of communicating with the public is through its social media account(s).

The City desires to establish a positive and informative social media presence. City representatives have the responsibility to use the City's social media resources in an efficient, effective, ethical, and lawful manner pursuant to all existing City policies.

Definition

Social media is considered internet and mobile-based applications, websites, and functions, other than email, for sharing and discussing information, where users can post photos, videos, comments, and links to other information to create content on any imaginable topic. This may be referred to as "user-generated content" or "consumer-generated media."

- Social media includes, but is not limited to:
- Social networking sites and apps such as Facebook, LinkedIn, Twitter, and Nextdoor
- Social news sites such as Reddit and BuzzFeed

- Video and photo sharing sites and apps such as YouTube, Instagram, SnapChat, and Flickr
- Wikis, or shared encyclopedias, such as Wikipedia; blogs
- An ever-emerging list of new web-based platforms generally regarded as social media or having many of the same functions as those listed above

As used in this Policy, “employees and agents” means all City representatives, including its employees and other agents of the City, such as independent contractors or councilmembers.

“Social media manager” means any City employee or agent with administrator access who, when posting or responding to a post, appears to be the City social media account owner.

II. Policy

The City will determine, at its discretion, how its web-based social media resources will be designed, implemented, and managed as part of its overall communication and information sharing strategy.

City social media accounts are considered a City asset and administrator access to these accounts will be securely managed. The City’s social media pages are limited public forums. The City reserves the right to shut down any of its social media pages or accounts for any reason without notice.

All social media websites created and utilized during the course and scope of an employee’s performance of his/her job duties will be identified as belonging to the City, including a link to the City’s official website. The City does not create or maintain social media pages or accounts for its elected officials.

Scope

This Policy applies to any existing or proposed social media websites sponsored, established, registered, or authorized by the City.

The City does not create, collect, disseminate, or regulate the personal accounts of its elected officials and staff. Questions regarding the scope of this Policy should be directed to the City Administrator.

III. Rules of Use

City social media managers are responsible for managing City social media accounts or pages.

City facilities or departments wishing to have a new social media presence must initially submit a request to the City Administrator in order to ensure social media accounts are kept to a sustainable number and policies are followed. All approved social media pages will be clearly marked as the City of Wadena site and will be linked with the official City

website (www.wadena.org). Social media accounts or pages must not be established or created on behalf of the City unless authorized in accordance with this Policy.

The City's social media pages must conspicuously display or link to a public notice that informs the public of the purpose of the social media presence and the terms users agree to in accessing, using, or posting on the City's social media pages.

Administration of all City social media websites will comply with applicable laws, regulations, and policies as well as proper business etiquette.

City social media accounts covered by this Policy will not be used by social media managers for private or personal purposes or for the purpose of expressing private or personal views on personal, political, or policy issues or to express personal views or concerns pertaining to City employment related matters.

City social media accounts may not be used by the City or any social media manager to disclose private or confidential information. No social media website should be used to disclose sensitive information; if there is any question as to whether information is private, confidential, or sensitive, contact the City Administrator.

Outside of disaster situations, City social media accounts will not be used for transactions of official City business. In the event a user initiates a request, application, or question through social media that affects City business or requires another City policy or process to be followed, administrators will follow up with that user by phone, email, or other channels. If comments are allowed, in the event of a question of general interest, a response may be given in comments, the initial post may be edited, or a subsequent post may be created to include the information.

The City's social media managers will not edit any posted comments. However, the City reserves the right to ban users and/or remove inappropriate comments on posts if they fall into at least one of the following categories:

- Profanity
- Obscene or pornographic content
- Direct threats to persons or property
- Material asserted to violate the intellectual property of another person
- Private, personal information about a person published without his/her consent
- Information that compromises a public safety security system
- Statutorily private, confidential, or nonpublic data
- Commercial promotions or spam
- Hyperlinks to material that falls into one of the foregoing categories

A member of the public whose comment is removed may appeal the removal of the comment and seek reconsideration of its removal by contacting the City Administrator, in writing, and explaining how the comment does not fall into one of the categories for removal. A written response should be provided as soon as reasonably possible.

A member of the public who disputes the legality of any portion of this Policy may dispute the particular portion in writing. The City should acknowledge the claim promptly and, upon consultation of the City attorney, respond to the claim concerning legality of the policy portion as soon as reasonably possible under the circumstances. If desired, the individual may request to be heard before the City Council to appeal the decision. The City Council maintains the sole discretion to determine whether the comment should be removed and whether the user should be banned from the City's social media pages.

Data Ownership and Retention

All communications or messages within social media accounts covered by this Policy composed, sent, or received on City or personal equipment are the property of the City and will be subject to the Minnesota Government Data Practices Act. This law classifies certain information as available to the public upon request. Transactions of City business will not be conducted through social media accounts (outside of disasters). The City shall retain all social media messages in accordance with the City's records retention schedule.

The City, or its authorized representatives, reserve the right to revise this Policy at any time. The City reserves the right to shut down any of its social media pages or accounts for any reason without notice.

Adopted by the City of Wadena, Minnesota this 13th day of June 2023.

George Deiss
Mayor

ATTEST:

Kim Schroeder
City Administrator/Clerk

**City of Wadena
Action Memorandum 25-15**

Subject: 2024-2026 City Audit Service Proposals

From: Kim Schroeder, City Administrator

Agenda of: March 11, 2025

Background Information:

Following the council's request for proposals the City has received two quotes.

Wadena is not in need of all itemized fees listed on each proposal such as the TIF, financial reporting, and technology fees.

Total proposed fees by year, not including mileage and other incidentals are as follows:

	<u>Abdo</u>	<u>Brady Martz</u>
2024	\$42,000	\$45,475
2025	\$43,300	\$45,865
2026	\$44,700	\$49,360

➤ Attachments: proposals from both companies.

Action Requested:

Recommend hiring Abdo for 2024-2026 audit service years.

Council Action: ☐ **Approved**

☐ **Defeated**

☐ **Amended:** _____



Proposed by

Brad Falteysek, CPA

Partner | Abdo

brad.falteysek@abdosolutions.com

P 952.715.3004

February 28, 2025

SERVICE PROPOSAL FOR

City of Wadena

222 2nd Street SE, Wadena, Minnesota 56482

abdosolutions.com | Mankato, MN - Edina, MN - Scottsdale, AZ



Kim Schroeder, City Administrator
City of Wadena
222 2nd Street SE
Wadena, Minnesota 56482

February 28, 2025

Dear Kim,

Thank you for the opportunity to submit this proposal to the City of Wadena (the City) for audit services. We appreciate the opportunity to work with you. Based on our experience with cities like you, we are confident that Abdo (the Firm) would be a great fit.

We work hard for those who matter most - clients, employees, family, and community - and celebrate their successes as our own. This belief is represented through our commitment to people and knowledge, process and you. We will utilize staff that is experienced and dedicated in the area of government. Our process is centered on meeting your needs, exceeding your expectations, and incorporating technology to deliver unparalleled solutions. This includes delivering prompt and effective service of the highest quality to you. The quality of our service allows us an opportunity to be an integral part of your finance team. We believe this investment should make a difference for you, our valued client. We focus on the challenges and needs that are relevant to your city, which allows us to be thoughtful in our approach in providing you with the best solutions, and leaves you assured in the value of our deliverable.

The attached proposal will demonstrate to you that we will be a great service provider and partner for your city. We look forward to meeting with you to discuss our proposal and appreciate this opportunity to present our firm for your consideration. We will follow up with you within two weeks to answer any questions or concerns you may have and to provide any further information you may need.

Sincerely,

Abdo

A handwritten signature in black ink, appearing to read "Brad Falteysek".

Brad Falteysek, CPA

Partner | Abdo

Executive Summary

Recently we had the opportunity to discuss the City's needs in more detail with Kim Schroeder and Penny Poling. Based on this conversation and our understanding of the City's needs set forth in the request for proposal, we propose the following solutions for City.

We understand that the key requirements you have of your selected advisors include:

- Access to partners and staff for assistance in answering questions throughout the year
- Deliver both concise and informative information to the Council
- Demonstrate familiarity, knowledge and experience in the industry
- Provide a timely and efficient audit and not push up to deadlines

We understand that the requested work to be completed includes the following services:

- Annual Financial Statement Audit
- Single Audit (if applicable)
- Executive Governance Summary
- Presentation to the Council

Based on our work with more than 100 cities similar to yours, we firmly believe we can meet your requirements and exceed your expectations for the reasons listed below and referenced in our proposal.

- We provide timely services and currently adhere to an 18-day turnaround time from fieldwork for the delivery of draft financial statements to the client.
- Our Council presentation uses ratios and comparisons of trends that give snapshots of metrics for your Organization through graphs and charts.
- We have a dedicated team of over 60 partners, managers and staff that serve governments exclusively.
- Our experience extends beyond just audit and compliance. We also provide the following services to our clients:
 - Human Resource solutions
 - Long-term financial planning
 - One-on-one personalized and group-focused training opportunities
 - Process improvements, including lean process and process evaluation
- Integral to our mission is a philosophy that we help organizations reach their maximum potential through open communications and teamwork. **We enjoy answering questions any time of the year, and at no cost!**



SEE A SAMPLE

[Click here](#) to see a sample audit presentation for city clients!



The Abdo Difference

At Abdo, we believe in the importance of relationships. This core value is the foundation of our approach to delivering the best experience and outcomes for our clients. It's inherent in our people and the way we work. We know that for our clients to be successful, it takes more than having experience and credentials – we take the time to listen to their unique motivations, goals, and challenges. We truly care about their journey and where their path leads.

Our process is built around a deep commitment to every client:

*We light the path forward so you can proceed with **confidence**.*

*We're the **partner** you can trust to help you along the way.*

*We're the **catalyst** who empowers you to reach your goals.*



Your Team

Based on our ability to provide the requested services, our shared core values, and an understanding of your unique needs, we have the resources, knowledge, people and services to light the path forward for your city.

We have assembled a team with relevant experience who are committed to working with you to ensure success. Each team member is briefly profiled below, and full biographies can be found in Appendix A.



BRAD FALTEYSEK, CPA

Government Partner
brad.falteysek@abdosolutions.com
P 952.715.3004



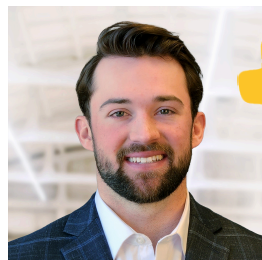
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Government Experience

You can have confidence in our 60 years of quality auditing services and partnership in the government space. Since 1963, we've served entities just like yours. With an unwavering commitment to streamlining processes, training staff, and finding technology-based solutions, we proudly offer excellence in auditing. Out of our 250-strong, talented staff, over 70 team members are 100% focused on government clients, including services for over 100 cities and various municipalities. By serving local municipalities across Minnesota and Iowa, we have become experts in the nuances of how to best support your city. Our expertise affords you an audit experience that's painless. We do this by communicating up front, coming better prepared, and being available throughout the year to support you.

PROCESS

Our methods are centered around incorporating technology to deliver unparalleled solutions for local governments. In addition to our audit experience, our firm expertly performs outsourcing for governments giving us a wealth of experience in a finance director role. We don't believe in a one-size-fits-all mentality, so together we'll focus on the needs that are relevant to your and provide the right services to meet them with a tailored approach.

FOCUS

Through continuous training and growth opportunities, we've established an environment with a focus on serving local governments. We spend more than 100 hours training and onboarding to ensure success for our clients. We truly hope that you partner with our team to forge a brighter path forward for your city.

OUR QUALIFICATIONS

- GFOA, MnGFOA, ACMA, and GFOAz Association members
- We speak and train on government accounting and auditing topics
- Audit services for 100+ cities
- Our clients represent top tier governments with 20 municipal clients receiving the GFOA's Certificate of Achievement for Excellence in Financial Reporting
- Audit services for 15+ EDA's and HRA's
- Audit services for 35+ other governmental entities
- Audit or attestation services for 80+ Fire Relief Association's



114

CITY, TOWN & COUNTY CLIENTS

Audit Approach

We deliver auditing services that are more than just a compliance service. We exceed what's considered the "standard audit support," placing a strong emphasis on a relationship-driven approach that facilitates a partnership with your city. We work together to ensure we have a clear understanding of the City's needs, challenges and financial information. Together with your team, we'll help to leverage this information to increase efficiency and effectiveness.

PARTNERSHIP

Integral to our mission is a philosophy that we help cities reach their maximum potential through open communication and teamwork. We enjoy answering questions any time of the year, and at no cost! We also believe in:

- Consistent, clear, proactive communication that offers suggestions and makes your work easier
- Returning phone calls and questions promptly
- Gathering information through dialog, not checklists
- Conducting listening calls with you outside of the engagement to understand the City, build a long-term relationship with you, and learn how we can improve.

PEOPLE

Our value comes from our experience and the education we can provide. Our professionals go beyond the required standards to make sure we have a clear understanding of your city. We work with your management team to leverage this information to increase efficiency and profitability. We put together a team of experts specifically for you, whose experience and industry knowledge aligns with the needs of your city.

PROCESS

While we will audit the financial statements of your city in accordance with the applicable regulatory standards, our process is designed to go far beyond that. It enables us to gain a thorough understanding of the processes, procedures, and general operations of your city.



CLIENT UNDERSTANDING

Your leadership team plays an important role in your financial reporting. We always begin our process with a face-to-face conversation to gain a thorough understanding of your city, internal controls, processes and procedures. Our experience with cities like yours allows us to develop a customized audit and communications plan. We will prepare a timeline detailing significant steps in the audit process from beginning to end.

AUDIT STRATEGY DESIGN

Your city is unique and therefore your audit plan will be tailored to your operations and will include the relevant and appropriate standards. Our audit strategy is based off our understanding of your city. It will also encompass:

- Leadership concerns and expectations
- Risk assessment
- Understanding your internal controls
- Testing

AUDIT PLAN EXECUTION

Our execution of your audit strategy begins with fieldwork and ends with a presentation of your draft financial statements. Our team, including partners and managers, will be present during fieldwork and we'll be in continuous communication with your staff.

Fieldwork is where we document internal controls, conduct walk throughs, and obtain audit evidence to support financial statement amounts and disclosures. Our paperless audit approach allows us to do much of the fieldwork from our office. We will discuss your preference for the amount of onsite work and agree on a mutually beneficial schedule.

During fieldwork we will discuss any potential audit adjustments with your staff to ensure we agree on the need for the audit adjustment and amount. We will also discuss any potential internal control deficiencies to verify our understanding and discuss potential solutions. We want to be problem solvers, not problem reporters.

After reviewing the financial statements, notes and supplementary schedules, if any, we prepare a draft of the financial statements for your review and approval. We will also send a list of audit adjustments noting the reasons for each adjustment.

AUDIT COMPLETION

After the previous segments mentioned are complete, we will be ready to finalize the audit. We will report results of your audit to the City Council (or any other group desired). We will also deliver a executive governance summary that identifies critical financial trends and recommendations for improvement, provides required communications, and discusses changes in the environment in which your city operates.

During this stage we will also complete the following procedures:

- Complete subsequent events review procedures and review legal and representation letters
- Complete final overall analytical review procedures
- Communicate significant deficiencies and material weaknesses
- Conduct exit conference
- Issue an audit opinion





Technology

We believe technology should enhance our service offerings, making our work less intrusive, our time with you more productive and everyone's data more secure. The use of technology in our audit services enables us to streamline our processes and helps to automate certain functions of our work so we are able to spend more time analyzing our results and working directly with you.

Through the outbreak of COVID-19, our team has been able to seamlessly move to a completely remote work environment with no loss of productivity, cooperation, or communication. Since March 17, 2020, our staff has been successfully conducting remote audit services using the latest video conferencing and secure file sharing technology. Through Zoom, Microsoft Teams, or whatever technology your city may use, our team will continue to work through normal procedures, including regular meetings with you during the planning and fieldwork phases to ensure effective collaboration with your team. Through SuraLink, you'll be able to see what documents have been uploaded, what documents are still needed, and keep track of important audit or tax workpapers securely and easily.

We take the security of our client's data - and our own - very seriously. A number of systems are in place to ensure the safety of your city's data. We operate on a remote distributed infrastructure leveraging Microsoft's Cloud Platform Azure. This not only allows our staff to securely work from any computer, anywhere, any time, but also provides large-scale, cutting-edge technology and security for your data. Your data is housed in secure data centers that reside exclusively in the U.S. and not on laptops or local servers which could be stolen or misplaced. We continually provide security awareness training to our staff members to ensure they are good digital stewards of your data. In addition to this, we also consult bi annually with 3rd party security experts to conduct risk assessments and conduct annual penetration tests.

IT ALSO MEANS:



All firm staff use dual authentication to ensure that every login to our remote environment is secure and authorized.



All data is saved on redundant servers and data centers so if one server fails, another immediately takes over with no data lost.



All data is backed up continually which means we always have an extra copy for safe-keeping.



All incoming emails, attachments, and embedded links are scanned for viruses prior to landing in our inbox, which allows us to operate with more protection from phishing emails, malware attacks, and other digital threats.

Our cloud platform, Azure, is globally trusted by companies and governments and has numerous security compliance standard they adhere to. Reports of these can be provided as requested.

Service Timeline

We prepare a timeline each year for our audits. Timelines are based on when organizations are able to complete their necessary year-end work. Please see below for an anticipated timeline that identifies what you can expect, and when. Once hired we will work with you on an exact timeline that fits your needs. This is an example of a typical timeline. Additionally, the table below outlines our proposed segmentation of the engagement.



MARCH

Client Understanding

Together, we mutually agree with management on a timeline to perform the audit.

APRIL

Planning & Interim Fieldwork

We will select our sample and provide information requests to management. We estimate being on-site for one day.

MAY

Year-end Audit & Fieldwork

We will have our team on-site to conduct fieldwork using our outlined audit approach. We estimate being on-site for 2-3 days.

JUNE

Reporting

We will provide drafted materials and meet with key management, followed by a report presented to the Council.

Hours

Date/Segment	Partner	Manager	Accounting Staff	Support Staff	Total
April <i>Preliminary Fieldwork</i>	4	8	16	1	29
May <i>Fieldwork</i>	6	28	104	2	140
May <i>Report Prep/Review</i>	4	6	12	8	30
June <i>Exit Conference & Draft Discussion</i>	1	1	-	-	2
June <i>Presentation at Council Meeting</i>	1	1	-	-	2
Total Hours	16	44	132	11	203

Value

Our fees are based upon the experience and level of the individuals to be assigned to perform the work ranging from \$190- \$510 per hour. Fees are also based on the assumption that you will be assisting us whenever possible with supporting documentation. We will agree to a detailed plan and prepare a list of requested schedules upon proposal acceptance.

We encourage our clients to contact their Abdo team when questions arise, when advice or guidance is needed, or to provide updates on project work at any time, and we feel it's important to note that we don't charge for these routine discussions. We want to be a resource for you – without any concerns that our meter is running. Likewise, your Abdo team will proactively reach out periodically as well as keep the lines of communication open and consistent throughout the project. If significant additional time is necessary to perform the agreed upon services, we will be sure to discuss it with you so that we can determine a new fee estimate before additional costs are incurred.

In addition, we are happy to tailor our billing practices to suit our clients' preferences for the timing and frequency of payments. Please let us know if you have any specific billing requests.

We have not anticipated any additional hours for new audit or accounting standards. Accounting or standard changes may result in increased hours.

SUMMARY SCHEDULE OF PROFESSIONAL FEES

FOR THE YEAR ENDED DECEMBER 31,	2024	2025	2026
Audit Services	\$42,000	\$43,300	\$44,700
Single Audit per major program <i>(if applicable)</i>	\$5,500	\$5,675	\$5,850
OSA Reporting Form <i>(if requested)</i>	\$925	\$970	\$1,020
TIF Reporting Forms <i>(if requested)</i>	\$1,700/district	\$1,785/district	\$1,875/district

* Should you choose to have in-person fieldwork performed for your audit, you will incur actual travel costs, including mileage, travel time and expenses such as meals and lodging.

What Our Clients Say

CLIENT REFERENCES

One of the things we enjoy most about our work is developing long-term relationships with our clients and watching their city thrive as we help them to evolve and grow. Our clients listed below serve as a sample of references of those we partner with for their audit services. Additional references are available upon request.



CITY OF ALEXANDRIA

Martin Schultz
City Administrator
P 320.763.6678

CITY OF HENNING

Jenna Kovarik
City Clerk/Treasurer
P 218.583.2402

CITY OF MELROSE

Colleen Winter
City Administrator
P 320.256.4278

"I like their willingness to discuss challenges and provide good, thoughtful guidance."

CITY OF BECKER

Mark Ebensteiner | Finance Director

Value-Added Services

When you partner with Abdo, you get access to our entire catalog of services. Below is a selection of the additional solutions that we believe could be of great value to your city. If you have need of these services, please reach out to us so we can help! Our additional service offerings can be found at www.abdosolutions.com.

HR & PAYROLL SERVICES

We help employers better support their most valuable resource...their people. Having clear and consistent HR practices that best suit the individuality of your city is key, even more so in today's tight employment environment. And because the right policies are just as important, we lend our HR expertise to help you strategically plan for your future.

We help cities with:

- Employee management and development
- Regulatory compliance
- Benefits analysis and administration, including the Affordable Care Act (ACA) and workers' compensation
- HR/Payroll software implementation and management
- Advisory services such as specialized labor cost analysis, compensation studies, and HR process development and implementation

LONG TERM PLANNING

How will you fund your city's Capital Improvement Plan? Part of establishing a capital improvement program is determining how to pay for it. Will you issue debt? Raise property taxes? Reorganize your capital budget? A long-term plan can help you answer these questions and more. Depending on your needs, our approach to long term planning may include:

- Preparing projections to gauge future revenue streams
- Conducting a debt management study
- Reviewing reserve and fund balance policies
- Implementing plans to achieve pay-as-you-go financing

Why Partner with Abdo

LIGHTING THE PATH FORWARD

In a world of ever-changing complexity, people need caring, empathetic and highly skilled professionals they can depend on to provide the right advice and solutions for them. Our clients seek growth and success, but also want security and confidence. For over 60 years, Abdo has provided insights for our clients to help them achieve their goals.

That same innovative spirit is also what has earned us the title of being one of the top accounting firms in the Midwest. Abdo is a better firm today because of the efforts we made to support a culture driven by our core values of growth, relationships, and teamwork.

With this foundation in place, we have successfully helped our clients identify and break through their own growth barriers. Every challenge they face is an opportunity for us to listen, understand and empower them with solutions and a plan to achieve their goals. It's fulfilling to serve as the catalyst that helps them overcome obstacles that block their progress.

When it comes to our working relationships, we are partners. We're confidants. We're the catalyst that sparks true business growth, providing guidance through every challenge and opportunity along the way.

ABOUT ABDO

Abdo is a full-service accounting and consulting firm that delivers customized strategies and innovative solutions to help businesses, governments and nonprofits succeed. With more than 200 professionals and over six decades of experience, Abdo is ranked as one of the top accounting firms in the Midwest. It is a licensed CPA firm with offices located in Minneapolis and Mankato, Minnesota, and Scottsdale, AZ. Abdo's commitment to its clients is to gain in-depth knowledge of their unique challenges, opportunities, and needs. Through this consultative approach, Abdo partners with organization leaders to light the path forward to confidently reach their goals.

"Listening to our clients' needs, understanding their challenges, and adjusting how we work together is key to our partnership with the people we serve."

-- **Steve McDonald, CPA** | *Managing Partner*



An ongoing quest to be better, together

OUR COMMITMENT TO DIVERSITY, EQUITY, & INCLUSION

At Abdo, we recognize the need for continuous improvement in diversity, equity and inclusion initiatives throughout our firm and the accounting industry at large. We believe that when we understand each other better, we grow better together.

Over the past year, we have increased our efforts to promote diversity, equity, and inclusion within our firm and community through implicit/unconscious bias, anti-harassment, and interview training. Our Diversity, Equity, and Inclusion Committee continues to implement new ideas, projects, and initiatives to move our firm forward through learning, understanding, and improving on these issues.

We continue to increase our number of women at the highest leadership level. We strive for continued growth in our ability to attract and retain women and people of color within our firm and we are working towards greater equity and diversity for all within our industry.

In order to build a more inclusive work environment, the firm has implemented diversity and inclusion education through partnering with expert speakers and trainers. Please let us know if you have any ideas on how we can improve diversity, equity, and inclusion at Abdo.



61%

of our employees
are female



51%

of our
management level
employees are
female



23%

of our interns this
year were people
of color

ABDO DIVERSE SCHOLARSHIP & INTERNSHIP PROGRAM

Abdo was a proud co-sponsor of the AICPA PCPS George Willie Ethnically Diverse Student Scholarship & Internship, which allows 10 ethnically diverse accounting students the opportunity to be awarded internships with a firm that has been selected by the AICPA. Upon conclusion of this successful partnership, we were inspired to create our own DEI Sponsorship program, annually awarding a rising diverse accounting student a scholarship & internship.



DEI Initiatives



PARTNERSHIP WITH NABA

Abdo is proud to sponsor the Minnesota State University, Mankato Chapter of NABA (National Association of Black Accountants) Inc. NABA is committed to increasing the number of African Americans in the accounting and finance professions and to promoting their success. As a firm, we are invested in not only increasing diversity within our organization but support diversifying the industry as a whole. We are committed to providing guidance and mentorship along with financial support to this organization.



GREATER MANKATO GROWTH DEI COLLABORATIVE

Abdo is a founding sponsor and member of Greater Mankato Growth's (the Mankato region's chamber of commerce) DEI Collaborative. This collaborative was formed to discuss what we could do as individuals, organizations, and the community to increase diversity and make our community a welcoming one. Together, we explored our individual biases, developed action plans to make a difference within our organization, and pledged to continue the work to make our community inclusive.

CEO ACTION PLEDGE

We are proud signatories of the CEO Action Pledge, a pledge signed by CEOs from different sectors, sizes, and geographical area to support more inclusive workplaces. As part of this pledge, we work toward goals including DEI education and recruiting. We promise to have the difficult conversations and make our firm, and this industry—one that better reflects the communities we live and work.

CEO **ACT!ON** FOR
DIVERSITY & INCLUSION

YWCA

We are committed to the continued support and advancement of women in our firm and in our communities. One of the ways we do this is through a partnership with YWCA Mankato, an organization whose mission is dedicated to eliminating racism, empowering women, and promoting peace, justice, freedom and dignity for all. We are proud sponsors of the Elizabeth Kearney Women's Leadership Program, Women's Leadership Conference, and Women of Distinction event.



COMMUNITY INVOLVEMENT

Every year, we come together as a firm to participate in what we call a "Day of Action." This gives us an opportunity to give back to organizations within our communities that support underserved populations. You can catch us volunteering at a food shelf, building houses, or helping at an After School Program. In addition, the firm pledges 24 hours of VTO (Volunteer Time Off), for each employee to volunteer at the nonprofit of their choosing. We truly believe we are better, together.

License & Independence

LICENSED TO PRACTICE

Abdo and its entire CPA staff hold licenses to practice in a variety of states across the country. All licenses are in good standing and each staff member maintains an annual cycle of continued professional education as required by CPA licensure. Our CPAs are all members in good standing with the Society of CPAs in the state in which they live and work. They are also members of the American Institute of Certified Public Accountants (AICPA) which helps our team stay up to date on regulations and industry standards. This commitment to continual improvement mirrors our Firm's core value of growth and development and ensures that the work we are proposing here is held to the highest standards in the industry.

INDEPENDENCE

Our standards require that we be without bias with respect to your operations. Abdo (the Firm) is independent of City of Wadena as defined by auditing standards generally accepted in the United States of America.

The Firm is a member of the American Institute of Certified Public Accountants Division of Firms and has received an unmodified opinion on its Peer Review, a copy of which is attached to this proposal in Appendix B. Our Peer Review was completed in 2023 and resulted in a pass rating.

The Firm has not had any federal or state desk reviews or field reviews of its audits in the last three years. We have had no disciplinary action taken or pending against the Firm during the past three years with state regulatory bodies or professional organizations.

We maintain library facilities which include current professional literature and specific information for the industries that we serve. The firm library is also reviewed as part of the external quality review program.





Appendix A

TEAM BIOS



Brad Falteysek

CPA

Government Partner

brad.falteysek@abdosolutions.com

Direct Line 952.715.3004

Brad joined the Firm in 1998. He graduated Cum Laude from Winona State University, and worked for two years with the Minnesota Office of the Legislative Auditor's Office. He is registered and licensed to practice as a CPA in Minnesota. His work includes audit and accounting for many of the Firm's governmental clients, including audits regulated under Uniform Guidance.

EDUCATION

- Bachelor of Science in Accounting, Winona State University
 - *Minor in Economics*
 - *Graduated Cum Laude*
- Continuing professional education as required by the AICPA and U.S. Government Accountability Office

PROFESSIONAL MEMBERSHIPS

- Minnesota Government Finance Officers Association
 - *At-large Board Member in 2023*
- Minnesota Society of Certified Public Accountants
- American Institute of Certified Public Accountants
- Minnesota Association of School Business Officials
- Government Finance Officers Association

QUALIFICATIONS

- 26 years of experience auditing local governments and schools in Minnesota
- Over 90 percent of billable time related to governmental clients
- Experienced in municipal government utility rate studies, long-term financial plans and budgeting assistance
- Presented at the Minnesota Association of School Business Officials Annual Conference, the Minnesota Government Finance Officers Association Annual Conference, and the Minnesota Clerks and Finance Officers Association Annual Conference



Luke Vogt

Supervisor

luke.vogt@abdosolutions.com

Direct Line 952.715.3077

Luke joined the Firm in 2021 as a Senior Associate in our government audit department. Prior to joining Abdo, Luke started his career at a small CPA firm in Danville, Illinois after graduating from Indiana State University. Luke has been involved with numerous trainings, including Audit Watch University and GASB 68 Workshops to further expand his knowledge in the audit field.

EDUCATION

- Bachelor of Arts in Accounting, Indiana State University
 - *Minor in Forensic Accounting*
- Continuing professional education as required by the AICPA and U.S. Government Accountability Office

QUALIFICATIONS

- 10 years of experience auditing local governments (cities, school district, fire districts, counties)
- 6 years of experience completing Single Audits
- Over 95 percent of billable time related to governmental clients
- Experience completing long-term financial plans for municipalities
- Works extensively with Microsoft Office
- 6 years of experience auditing not-for-profits in Illinois
- Experience in completing tax returns



Robbie Smith

Associate

robbie.smith@abdosolutions.com

Direct Line 952.715.3022

Robbie joined the Firm in 2022 as an Associate with the Government group after completing his accounting and finance degree from Southwest Minnesota State University. His work includes assisting in the audits of many of the Firm's governmental clients. Prior to joining Abdo, Robbie spent two springs as a tax and audit intern at a firm in Marshall, Minnesota and one summer as a cost accounting intern for a cabinet manufacturer in Waconia, Minnesota.

EDUCATION

- Bachelor of Science in Accounting and Finance, Southwest Minnesota State University
 - *Summa Cum Laude*
- Master of Business Administration degree, Southwest Minnesota State University
 - *Concentration in Leadership*
- Continuing professional education as required by the AICPA and U.S. Government Accountability Office

MEMBERSHIPS

- GFOA Associate

QUALIFICATIONS

- 2+ years of experience in auditing local governments and schools in Minnesota
- 1 year of experience in audit and attest services primarily for farms and small businesses
- Over 90 percent of billable time relates to governmental clients
- Works extensively with Microsoft Office
- Experience in annual TIF reporting for local municipalities



Appendix B

PEER REVIEW REPORT

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

November 6, 2023

To the Partners of
Abdo, LLP
and the Peer Review Committee of the Minnesota Society
of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Abdo, LLP (the firm) in effect for the year ended May 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act; audits of employee benefit plans, and an audit performed under FDICIA.

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



Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Abdo, LLP in effect for the year ended May 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Abdo, LLP has received a peer review rating of *pass*.



Brady Martz and Associates, P.C.
Grand Forks, North Dakota



PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

City of Wadena

February 27, 2025

Brady Martz & Associates

Amanda Scanson

amanda.scanson@bradymartz.com

401 Demers Ave., Ste. 300

Grand Forks, ND 58201

701-795-7423

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Transmittal Letter

Kim Schroeder, City Administrator

City of Wadena, MN

222 2nd St SE

Wadena, MN 56482

Dear Ms. Schroeder:

Brady Martz & Associates appreciates the opportunity to present our proposal for professional auditing services to the City of Wadena.

Resources You Can Depend On

Our objective is to provide quality and timely services that exceed your expectations. The following are some of the factors that we believe make Brady Martz qualified to provide the quality and scope of services that the City needs:

- **Industry Experience.** We know your business and the climate you work in. Brady Martz provides services to many entities within the government industry.
- **Staffing Stability.** Brady Martz will maintain continuity and stability within your service team. Our professionals understand your goals and will alert you to opportunities. Your time will not be spent training our staff and we can provide continuity in your team from year to year.
- **Timeliness.** We understand and will comply with the timeline and scope of the services requested. Our industry experience and dedicated staff will allow us to complete the City's audit according to the timeline outlined in the proposal.
- **Uncompromising Client Service.** Proactive and timely client service is priority number one among shareholders and professionals at Brady Martz. We are structured to ensure clients receive an unusually high amount of shareholder and manager attention and involvement. Many times, throughout the year questions arise, we believe you will find it reassuring to be able to call experienced professionals and seek their advice whenever needed. We believe you will find our responsive service is different from other CPA firms.

Fees & Expenses

We recognize that engaging an accounting firm is an important investment for your city. You can expect your investment in Brady Martz to add value to your city. Please refer to page 21 for a summary of fees.

BradyMartz

Certifications

We certify that we will comply with:

- The requirements and services are outlined in the request for proposal. The audit shall be a financial statement audit as defined in *Government Auditing Standards*. The audit will be performed in accordance with auditing standards generally accepted in the United States of America (GAAS); *Government Auditing Standards* issued by the Comptroller General of the United States and the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).
- Our proposal accurately describes the goods and services being offered to the State and is a firm offer for 60 days from the deadline for receipt of proposals.

Closing Comments

We want to use all our resources to help you succeed. We believe our commitment to quality and timely service; our locally available range of services and our depth of governmental experience will serve the City well. Most importantly, we will be your resource throughout the year.

The person authorized to make representations for Brady Martz concerning this proposal is:

Amanda Scanson, CPA

401 Demers Ave., Ste. 300

Grand Forks, ND 58201

Telephone: 701-795-7458

E-mail: amanda.scanson@bradymartz.com

If selected to perform the audit, Brady Martz will carry out a formal contract incorporating our proposal. Please call me at 701-795-7423 if you have any questions concerning our proposal. Thank you for this opportunity to provide our professional services.

Sincerely,

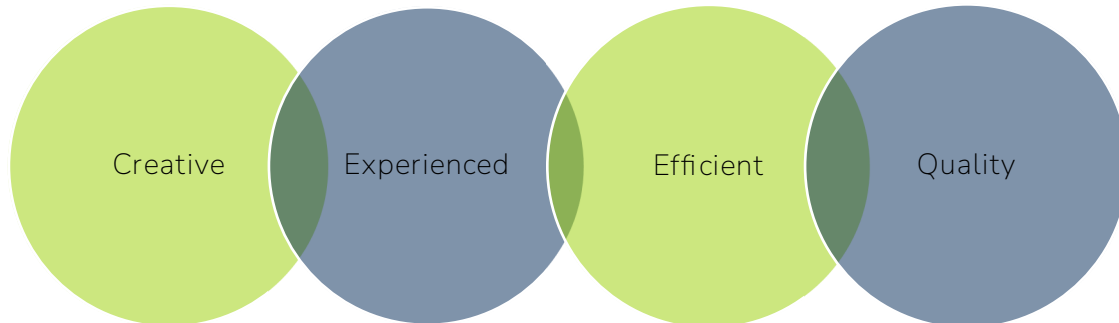
A handwritten signature in black ink that reads "Amanda Scanson". The signature is written in a cursive, flowing style.

Amanda Scanson, CPA

Brady Martz & Associates

Experience & Qualifications

Firm Profile



We pride ourselves on our knowledge and understanding of our clients and their cities. When we work with the City of Wadena, our service approach will consistently produce high-quality results in an efficient manner. It is our goal to be a valued partner and resource to your city.

Creativity. At Brady Martz, we believe in a forward-thinking approach that encourages flexibility according to the needs of your city. We innovate and prepare effective and efficient approaches specific to your city. As a result, our assignments, and their outcomes, become more interesting, enjoyable, and valuable for all involved.

Our Experience. Our experience in the governmental industry spans over 95 years, with more than 200 governmental entities utilizing our independent professional audit services. Our extensive experience allows us to understand the challenges facing these entities in a world of ever-changing regulations and responsibilities for compliance. We also recognize that not every entity's needs are the same. That's why we treat each client's needs with individualized attention.

Our governmental clients include cities, park districts, municipalities, airports, school districts, state agencies, professional licensing boards, and housing authorities.

Efficient & Effective. We pride ourselves on our knowledge and understanding of our clients. Based on our experience working with similar cities, we already have a service approach in place to consistently produce high quality results in an efficient manner. We recognize that timing is an important aspect of quality service and will carefully coordinate our work and delivery timelines with you to ensure your expectations are met.

Quality. We differentiate by providing high quality services in areas that matter most to our clients. When asked if there is a difference in the work product we provide to our clients, we can unequivocally say "yes". Not only do we focus on doing your work to the highest quality possible, but we also identify opportunities that benefit your city. We continue to offer the assurance that our firm's partners actively lead our teams. Therefore, you have the highest level of attention throughout your engagement with us.

BradyMartz

Accolades. Others have noted the superior service of Brady Martz, including:



Independence & License

Brady Martz meets the independence requirements of the *Government Auditing Standards* issued by the Comptroller General of the United States. We also meet the independence requirements under the American Institute of Certified Public Accountants (AICPA) Standards, including Ethics Interpretation 101-10. In addition, Brady Martz and all CPAs listed on this engagement are properly licensed to practice in the State of Minnesota.

We at Brady Martz are conscious of the duty we have to maintain a professional relationship with a client and not to become comfortable in that relationship. That is why we continually adjust our approach towards the annual engagement to not only bring a fresh perspective to each engagement, but to also maintain our high professional standards. This is accomplished by rotating personnel within segments of the audit, updating and modifying procedures, and focusing attention on different risk areas each year. We address and assess risk on an annual basis and adjust our approach accordingly.

We are ever mindful of independence, not only its perception but also its substance. Governments are responsible for safeguarding the public's money and carrying out their responsibility in an efficient and effective manner. It is our responsibility as independent auditors to ensure this is occurring, and we at Brady Martz are very respectful of this responsibility. Each member of the engagement team is not only challenged by the other associates on the audit but is also keenly aware of our responsibility to management, the board, and ultimately, the public.

Brady Martz is committed to independence. Annually, all Brady Martz employees must disclose any impairment of independence they have with our clients. For all audits performed under *Government Auditing Standards* (which would include the audit of City of Wadena), all personnel assigned to work on that specific audit will be required to complete an independence questionnaire regarding disclosure of personal and external impairments on independence the employee may have with the City being audited prior to performing the audit. If any impairment is discovered, the employee will be removed from the audit team. We will also perform a review of the non-attest services provided to audit clients to ensure we are still independent for auditing purposes.

Brady Martz is independent of the City of Wadena and related entities, as defined by *Government Auditing Standards*, issued by the Comptroller General of the United States and standards required by AICPA.



Governmental Industry Knowledge & Experience

Our firm performs audits for approximately 200 governmental units and provides other professional services to approximately 70 governmental units. We have more than 60 professional partners and associates who provide audit services for our governmental clients across our eight locations. These individuals maintain their expertise by obtaining continuing education. They also stay on trend of emerging issues by serving on various governmental auditing committees and task forces for the North Dakota Certified Public Accountants Society.

To demonstrate our commitment to achieving the highest quality audits possible, we are a member of the AICPA's Governmental Audit Quality Center (GAQC). Mindy Piatz is our firm's designated partner in charge of ensuring the quality of our Governmental audit services, particularly our services performed under *Government Auditing Standards* and the Uniform Guidance. As part of this membership, we participate in the GAQC's continuing education webinars.

Our highly qualified staff keeps up to date with governmental pronouncements and are available to meet with your personnel to discuss any new pronouncements. Support staff are also available to assist with specialized consultations as needed.

Any employee conducting a substantial portion of governmental audits is required to take a minimum of 80 continuing education hours, with 24 specifically related to governmental audits, every two years. In addition to in-house education, we participate in continuing education courses offered by the AICPA and other organizations. Personnel involved in governmental engagements receive a major portion of their continuing education in the governmental area. All staff listed in our proposal meet the continuing professional education requirements of *Government Auditing Standards*.

In addition to our audit services for governmental entities, we also provide a variety of management advisory services that include consultations on bond financing, IT installation and software evaluations, employee benefit plan consulting, and various seminars on accounting-related topics.

Amanda Scanson, who is listed on this proposal, serves as a technical reviewer for the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting Program.

Single Audit Experience

Brady Martz has a broad base of governmental clients subject to the provisions and requirements contained in *Government Auditing Standards*, the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our firm performs over 135 single audits annually accounting for \$2.2 billion of federal expenditure.

In addition, we have six individuals throughout the firm who have completed the certification process through the AICPA's Single Audit Certificate Program that demonstrates their skills, knowledge and expertise in performing single audits.

Government Experience

The following is a sample of our governmental engagements that our firm has performed services for.

Entity	Scope	Most Recent Audit	Number of Years
City of Grand Forks*	Opinion audit including GAS, UG	12-31-23	20+
City of Mandan	Opinion audit including GAS, UG	12-31-23	5
City of Mahanomen	Opinion audit including GAS, UG	12-31-23	10+
City of East Grand Forks*	Opinion audit including GAS, UG	12-31-23	20+
City of Perham	Opinion audit including GAS, UG	12-31-23	15+
City of Williston	Opinion audit including GAS, UG	12-31-23	5
City of Ada	Opinion audit including GAS, UG	12-31-23	10+
City of Hawley	Opinion audit including GAS	12-31-23	10+
Jamestown Parks and Recreation District	Opinion audit including GAS	12-31-23	5
Watford City Park District	Opinion audit including GAS	12-31-23	5
Bismarck Public Schools District	Opinion audit including GAS, UG	6-30-23	10+
Grand Forks Public Schools	Opinion audit including GAS, UG	6-30-23	20+
Minot Public Schools District	Opinion audit including GAS, UG	6-30-23	20+
Bemidji Public School District	Opinion audit including GAS, UG	6-30-23	1
Jamestown Regional Airport Authority	Opinion audit including GAS, UG	12-31-23	5
Burleigh County Housing Authority	Opinion audit including GAS, UG	12-31-23	30+
Morton County Housing Authority	Opinion audit including GAS, UG	12-31-23	30+
North Dakota Housing Finance Agency	Opinion audit including GAS, UG	6-30-24	10
North Dakota Housing Incentive Fund	Opinion audit including GAS	6-30-24	10
Job Service North Dakota	Opinion audit including GAS, UG	6-30-24	10+
North Dakota Electrical Board	Opinion audit including GAS	6-30-24	18

GAS – Audit conducted in accordance with *Government Auditing Standards*

UG – Single audit in accordance with Uniform Guidance

* – ACFR prepared

Entity	Scope	Most Recent Scope	Number of Years
ND Office of Management and Budget	Assistance with preparation of State of ND ACFR and GASB implementation	6-30-23	25+
North Dakota Housing Finance Agency	Agreed Upon procedures – comfort letter for bond issue	3-1-24	10
City of Mandan	Arbitrage rebate computation	August 2021	1
City of Lincoln	Accounting assistance, including payroll preparation	6-30-22	2
Fort Yates Public School District	Accounting assistance	6-30-23	1
Burleigh County Housing Authority	Agreed Upon Procedures for HUD submission	12-31-23	30+
Morton County Housing Authority	Agreed Upon Procedures for HUD submission	12-31-23	30+

References

The following is a list of some of our firm's current audit clients in which our proposed team members for your audit participated in the engagement. We encourage you to contact these individuals to learn about our firm's experience providing high quality and timely services.

Maureen Storstad, CPA, Finance Officer
 City of Grand Forks
 255 North 4th Street, Grand Forks, ND 58201
mstorstad@grandforksgov.com
 (701) 222-6784

Karla Anderson, CPA, Finance Director
 City of East Grand Forks
 600 Demers Ave, East Grand Forks, MN 56721
kanderson@egf.mn
 (218) 399-3244

Patti Stokke, Finance Director
 City of Perham
 125 2nd Ave NE, Perham, MN 56573
pstokke@cityofperham.com
 (218) 346-4455

Judy Berger
 City of Mahnommen
 104 W Madison Ave, Mahnommen, MN 56557
mahncity@arvig.net
 (218) 935-2573



Consulting & IT Services

We recognize the challenges that rapid economic and technological changes place on any city. As a full-service firm, we can provide our clients with a wide array of consulting services. Our consulting services include, but are not limited to strategic planning, policy review, compensation planning, business valuations, and business restructuring. Payroll services include quarterly and annual payroll reporting along with W-2 preparation. We can assist with filing 1099 forms. If we are not maintaining independence for the audit, our firm can also provide bookkeeping services, reconciliation of bank accounts and controller services.

We have also conducted IT examinations. These examinations include a review of a city's policies and procedures, review of internal controls, as well as an evaluation of the computerized systems. The objectives of these procedures are to locate internal control weaknesses and to identify any inefficiency over the data processing system. Brady Martz employs individuals with specific training in auditing and reviewing information systems.



Commitment to Quality

Our objective is to provide the most professional service we can and maintain our high-quality control over our work. To obtain these objectives, all services performed by Brady Martz are under the direct supervision and review of one of the shareholders. Our firm has also developed a quality control document, which sets out our policies for quality services, which are applied to all the services we perform.

Our audit reports have been submitted to the North Dakota State Auditor's Office and have also been selected by the Minnesota Society of CPA's Governmental Accounting Committee for review. We are a member of the Center for Public Company Audit Firms and the Private Companies Practice Section (PCPS) of the AICPA. As a condition of membership in the Center for Public Company Audit Firms and PCPS, we have undergone a peer review of our quality control procedures by an independent firm of CPA's. A peer review results in the issuance of three different types of opinions:

- 1) Pass
- 2) Pass with deficiencies
- 3) Fail

Brady Martz. has received the highest opinion, a pass, which is included on the following pages.

The firm is properly licensed and registered to practice in the State Minnesota.



Report on the Firm's System of Quality Control

To the Shareholders of Brady, Martz & Associates, P.C.
and the National Peer Review Committee:

We have reviewed the system of quality control for the accounting and auditing practice of Brady, Martz & Associates, P.C. (the firm) in effect for the year ended March 31, 2024. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; and an audit performed under FDICIA.

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Brady, Martz & Associates, P.C. in effect for the year ended March 31, 2024, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Brady, Martz & Associates, P.C. has received a peer review rating of *pass*.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

San Antonio, Texas
September 25, 2024

Weaver and Tidwell, L.L.P.
9311 San Pedro Avenue, Suite 1400 | San Antonio, Texas 78216
Main: 210.737.1042

CPAs AND ADVISORS | WEAVER.COM

Scope of Work Strategy

Our Approach

Our audit approach is based on our thorough understanding of your city and its operations. Based on this understanding, we can adequately plan and execute your engagement to ensure the upmost efficiency of the services we provide you.

Building on our understanding of your city, we will serve your needs through the following key components.

Thoughtful Planning Creates Efficiency. There is a large amount of time and effort that goes into the planning stage of an audit due to professional standards. This additional time in the planning process leads to a more effective and efficient audit. However, we have the benefit of not needing as much time up front because we are already very familiar with similar entities. This will lead to shorter turn-around times and greater efficiencies throughout the process.

Communication. Successful engagements have one common factor: ongoing communication. We will work collaboratively with the City to establish a method of communication that fits your needs which will include an entrance conference, daily updates with your staff while onsite and an exit conference. As a Brady Martz client, communication is highly encouraged throughout the engagement.

Planning Meeting. At the outset of our engagement, we schedule a planning meeting with your management team. We also schedule meetings as needed to review our recommendations.

Scheduling & Committed Staff. We strive to balance our staff development with the efficiencies gained by allowing our staff to work on an engagement for years. Consequently, we believe you will see a lower level of staff turnover on your engagement when compared to other firms in the area. This results in a more efficient audit, minimizes the risk of engagement problems, and causes less frustration for you.

Respecting Your Time. We will interact with your staff in a professional manner that respects their time and recognizes that they have additional tasks in addition to helping with our audit.

Strictly Kept Deadlines. We realize that there are deadlines with respect to presenting the City's financial statements to management and to the City Council. We take pride in our ability to honor our deadlines. Absent events beyond our control, we will honor all deadlines established with you in the planning stage of our audit.

Areas of Emphasis. As required by our profession, our approach is governed by our assessment of risk for various financial statement assertions. Our work will include gaining an understanding of and testing the internal control process, substantive tests, and extensive analytic procedures. Our emphasis may change as we assess risk associated with each area and gain more knowledge of the City.

Technology. The engagements will be performed using paperless software called ProSystem Engagement. As part of the use of Engagement, we will provide your team with access to a secure portal to upload all requested audit documentation using Engagement Organizer. In addition, we also utilize IDEA and Data Snipper, which are data extraction software's for selecting samples, reconciling data and exception reporting and recalculation.

Audit Objective

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. We will report on required supplementary information in accordance with current guidance from the AICPA and GASB. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion.

The objective of the single audit is to express an opinion about the City's compliance with the direct and material compliance requirements of each major federal program. The single audit will be conducted in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The audit will cover the entire operations of the City. The objectives also include an examination of the City's compliance with relevant laws and regulations. Throughout our audit process we will examine ways to assist the City with improving its internal controls to provide its services in a more efficient and effective manner.

Audit Techniques

Our approach to this audit will include an emphasis on continuous and timely communication and coordination with the City's personnel, especially in the planning phases of the audit. We believe that coordinating tasks prior to performing significant audit fieldwork will result in efficient use of personnel. The specific techniques to be used will depend on the current internal accounting control system in place.

During the planning stage of our audit, we will obtain an understanding of the current accounting internal controls through documentation of the activity cycles including, but not limited to revenues/receipts, payroll disbursements, and nonpayroll disbursements. In evaluating internal controls, we carefully assess the management control environment. Management controls are the most effective of the internal control environment. We will also evaluate each City's IT operations and their ability to generate timely and accurate financial information. We will audit through the computer system, not around it. At the specific financial statements account level, we will evaluate the detailed controls for authorization and processing of transactions, as well as controls related to safeguarding and reporting functions.

Audit Risks

Based upon our experience with other governmental clients and review of the City's financial statements, we believe the following areas are the risk areas that we will focus our audit procedures on. These areas and our audit procedures may change after our actual planning process is performed including our review of the internal accounting controls.

- Cash
- Property Taxes and Special Assessments

- Utility Accounts Receivable and Related Revenue
- Capital Assets
- Long-term Debt
- Salaries and Benefits Expense
- Federal Financial Assistance Programs

Consideration of IT Security & Control

The scope of our procedures often includes documenting and testing information technology related to financial audits where transactions are electronically initiated, recorded, processed and reported. Evidential matter on the effectiveness of design and operations of controls is accumulated to support the assessment of risk. This entails us gathering an understanding of the benefits and risks of IT in financial reporting. The understanding and findings gathered have allowed us to better assess risk and properly plan our auditing procedures for the City. In addition, it has provided our clients with opportunities to better utilize technology and its related security.

Specialized skills may be required such as those of IT auditors and information security professionals. Our firm employs individuals with specific training in systems and IT auditing, including members of the Information Systems Auditing and Control Association.

Project Management Plan

The following are key factors to our project management plan and our ability to complete the audit in a timely and cost-effective manner.

- **Clear Objectives and Scope.** Our proposed audit team works primarily in their respective industry, financial institution and government. With this experience, our team has a clear objective and understands the scope of the audit. In addition, we will schedule and communicate fieldwork dates with City staff and set clear deadlines for when we need information.
- **Detailed Planning.** The key to a successful audit is proper planning. Included in the planning is a detailed list of items needed from the City. Based upon our prior experience with similar entities, we have a detailed list already in place of audit items needed from the City. This list is uploaded to our Engagement Organizer software. Engagement Organizer is a secure portal used to upload all requested audit documentation which includes due dates of when requested information is needed. This list is continuously updated through the audit to ensure the City staff are aware of the open requested items and questions. Within this site, staff can make notes and see what we have reviewed.
- **Communication.** Brady Martz plans to maintain an open line of communication with management of the City throughout the entire audit process from planning to completion to ensure all parties involved are aware of the status of the audit and the timelines. We also operate under a “no surprises” approach meaning if there are issues or delays in the audit, we

will inform all parties involved.

- **Leadership.** Amanda Scanson, the audit partner in charge of the audits, will be available during fieldwork to provide guidance to the team and answer questions the City may have.
- **Team Collaboration.** Our approach to conducting audits is a team approach ensuring the audit fieldwork is done when scheduled. At the onset of the audit, staff are assigned to audit areas along with time budgets; however, as the audit progresses, our team may shift work areas amongst staff to ensure all audit testing is done and reviewed in the field. The audit manager checks in with the audit team daily to ensure testing is commencing and resolve questions or issues.
- **Continuous Improvement.** Brady Martz's culture is one of continuous improvement. During the exit meeting, we will request feedback from the City regarding how the audit process went and how it can be improved.

Delivery Schedule

We propose the following delivery schedule for the audit of the City:

Conduct an initial audit planning conference	Any time after award
Entrance conference	First day of fieldwork
Commencement of fieldwork	May 2025 ¹
Exit conference	Last day or near end of audit fieldwork
Delivery of preliminary report	On or before June 15
Delivery of final report	On or before June 30 ²
Presentation to City Council	Any time after report issuance

¹ Commencement of fieldwork (and pre-audit fieldwork) will be discussed with the management of the City. We will perform fieldwork remotely. If the City desires the fieldwork of the audit to be completed in an earlier timeframe, Brady Martz will work with the City in future years to change the timing of the fieldwork.

² Due to the timing of the request for proposal, along with our current capacity, we cannot guarantee the audit will be completed by the June 30 deadline, if an extension is required, we will inform you at the earliest possible opportunity.

Management Plan for the Audit

Audit Team Members

To provide the City with the most professional and qualified services, we will utilize the following members of the Brady Martz team.

Amanda Scanson. Amanda will serve as the engagement partner in charge of the audit and will be responsible for review of audit reports and conferences with audit executive staff. She will also be responsible for the evaluation of significant audit issues and supervision of staff. Amanda will conduct the final review of audit workpapers.

Olivia Morton. Olivia will serve as the audit manager and will be responsible for audit coordination with the auditee. She will also coordinate the evaluation and testing of internal controls and perform a review of the audit work papers.

Others. Two to three other qualified professionals will be assigned audit work appropriate to their current level of government experience. They will work under the supervision of the audit manager and engagement partner.

Our engagement team has considerable experience in the governmental area. Detailed resumes are attached for everyone listed above.



Amanda Scanson, CPA - Shareholder

Business Experience

Amanda Scanson is a shareholder (partner) at Brady Martz with more than 15 years of experience in auditing. She is a Certified Public Accountant (CPA) and primarily works in the governmental industry.

Amanda devotes approximately 95% of her total time to audits of governmental entities. Included in the governmental audits are cities and school districts, many of which are subject to single audits. Amanda has completed the Advanced Single Audit Certification through the American Institute of Certified Public Accounts (AICPA). She also serves as a technical reviewer for the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting Program.

Specifically, Amanda has served on the following audits involving governmental entities:

- City of Grand Forks
- City of Oslo
- City of Shelly
- Grand Forks Airport Authority
- Grand Forks Public School District
- Mandan Remediation Trust
- City of Climax
- City of Nielsville
- Grand Forks Park District
- City of East Grand Forks
- Bemidji Public Schools

Education

Bachelor of Accountancy – University of North Dakota, Grand Forks, North Dakota

Professional Associations & Credentials

- AICPA
- North Dakota Certified Public Accountants Society
- AICPA Advanced Certificate in Single Audits



Olivia Morton, CPA - Senior Manager

Business Experience

Olivia is a senior manager at Brady Martz with seven years of audit experience. Olivia's auditing experience has been primarily in governmental and nonprofit industries

Olivia devotes approximately 90% of her time to audits of governmental units and nonprofit organizations. She has considerable experience with single audits and Government Auditing Standards.

Specifically, Olivia has served on the following audits involving governmental entities:

- ISD #599 Fertile School District
- Freshwater Education District
- City of Mahnomen
- Win-E-Mac District
- City of Shelly
- Marshall County
- ISD #2710 Staples-Montley

Education

Bachelor of Accountancy – St. Cloud State University, St. Cloud, Minnesota

Professional Associations & Credentials

- American Institute of Certified Public Accountants
- Minnesota Certified Public Accountants Society

Methodology

Planning

Meetings and discussion with personnel from the City to discuss audit concerns and significant laws and regulations.

Final identification of the applicable laws and regulations and the assessment of the risk of material non-compliance with those identified.

Based upon the above assessment and materiality, we will design audit procedures to test compliance with those applicable laws and regulations.

Obtain an understanding and documentation of the internal control system (including controls surrounding information systems). Evaluate the internal controls for each transaction type and cycle, which will be relied upon.

Design internal control tests based upon a 90% confidence level and our assessment of inherent risk and control risk.

Gather information through inquiries of management and other operating personnel to determine specific risks due to fraud. Respond to these risks and design audit procedures based upon risk.

Perform preliminary analytical procedures including a comparison to prior years' activity and budgeted activity in addition to predictive testing.

Review of all significant City Council minutes.

Update our permanent files for significant agreements, contracts, ordinances, and legal documents.

Preparation of confirmations for those accounts to be confirmed.

Obtain or assist in preparation of the schedule of expenditures of federal awards including current and cumulative grant expenditures, if applicable.

Based upon the results and findings of our initial planning, we will develop an audit plan that contains procedures which will effectively and efficiently reduce risk to an appropriately low level necessary for issuing an opinion. We will conduct both substantive and control tests.

Audit Fieldwork for Financial Statements

Test material account balances through substantive audit procedures.

Confirm and reconcile cash balances.

Agree depreciation schedule for fixed assets to trial balance. Additional tests for fixed assets may include review of supporting documentation for large new purchases, review for proper accounting treatment of fixed assets disposed of and review repair and maintenance accounts for any additional items that should be capitalized.

Agree material receivables to subsequent collections. And review supporting documentation, including any computerized receivable systems.

Reconcile grant revenues and expenses.

Review disbursements paid after yearend for proper recording.

Perform analytical procedures/review of payroll and payroll related expenses.

Confirm and reconcile debt activity.

Perform reasonableness test of accrued interest and interest expense.

Review debt agreements for compliance with restrictive covenants.

Test a sample of the City's expenditures for proper support and approval.

Confirm property tax revenue with the county.

Perform analytical and detailed testing of utility revenue.

Reconcile transfers and due to/from accounts, if any.

Test the actuarial reports for the pension and OPEB plans.

All sampling applications will be performed and documented adhering to firm and professional standards. Non-statistical sampling will be used for substantive tests of transactions and balances. Statistical sampling will be used for tests of controls.

Audit Fieldwork for Federal Awards (If Applicable)

Use a risk-based approach to determine major federal programs in accordance with *Government Auditing Standards*, Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Determine Type A programs based upon 3% of total federal awards expended by the City during the fiscal year.

Identify Type A programs which are low-risk based upon such factors as, whether the program has been audited as a major program in at least one of the two most recent audit periods, whether those audits reported any program findings, weaknesses in internal controls, subrecipient involvement in the program, change in personnel and/or systems, oversight exercised by the Federal Agencies, identification by the Federal Agency as a high risk program, and the inherent risk of the program.

Identify Type B programs that are high-risk. In accordance with Uniform Guidance, one high-risk Type B program will be audited as a major program for each Type A program that has been identified as low risk. We will select those high-risk Type B programs that have not been audited as a major program in the past.

For the testing of each major federal program, we will obtain from the City a database of all expenditures charged to that program, whenever feasible. Using the IDEA software, we will use that database to determine the sample for expenditure, eligibility and allowability testing. We will also use IDEA software to analytically review the database for unusual or significant transactions that will specifically be tested and examined.

Compliance with federal requirements of the drawdown of federal funds will be tested by selecting a sample of the drawdowns and agreeing the amounts to the City's financial records. This testing will include an examination of the clearing dates of the checks disbursed by the City and calculation of the estimated amounts clearing each day.

For major programs tested, we will determine the applicable compliance requirements by reviewing OMB's Compliance Supplement, AL website, grant award and any other notification received from the grantor.

Cost Proposal

Financial Statement Audit Fee

These fees are based on the anticipated time required to complete the audit with the cooperation of your staff. Should we encounter unusual or unexpected problems which would cause us to be unable to continue the audit; we will promptly notify you of such and obtain your approval prior to performing any additional services which will result in fees exceeding the estimated amounts. We estimate our maximum fee (not to exceed the amount listed) as follows:

Cost associated with the Audit of the City of Wadena:

	2024	2025	2026
Audit ^{1,2,3}	\$40,000	\$43,200	\$46,500
Financial Statement – ACFR ⁴	8,000	8,500	9,000
City Financial Reporting Form ⁵	750	800	850
Tax Increment Finance Reporting ⁶	750	800	850
Technology Fee Estimate ⁷	2,475	2,665	2,860
Total	\$51,975	\$55,965	\$60,060

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- ¹ Audit would be conducted under Generally Accepted Auditing Standards and *Government Auditing Standards*.
- ² If a Single Audit is required an additional \$5,000 fee will be applied per major federal program required to be tested.
- ³ If the City requires assistance with GASB 87 regarding Leases and GASB 96 regarding subscription-based information technology arrangements (SBITA's) a fee will be charged on a per lease/arrangement basis. The fee includes updating financial statements and providing the City with the journal entries to record the Lease and SBITA assets, liabilities and deferred items. The calculation of the Lease and SBITA assets and liability is done through software our firm has purchased called Lease Crunch. A \$150 fee is based on a per lease/agreement fee based upon our software contracted price for calculation of the SBITA's asset and liability.
- ⁴ Currently the City is submitting the Annual Comprehensive Financial Report to the Government Finance Officers Association for a Certificate of Achievement for Excellence in Financial Reporting, if the City elects to discontinue this practice and issue financial statement without submitting for the award, the financial statement preparation fee will be reduced by \$5,000 each year.
- ⁵ If assistance with the preparation of the City Financial Reporting Form is not required, this fee will be removed.

- ⁶ The fee presented is per required TIF report.
- ⁷ Brady Martz remains dedicated to timely, quality delivery of service that meets your evolving needs. A separate technology and data security fee will be billed in addition to the fee for the audit. This fee is calculated as five percent of the fee for our services. This fee enables Brady Martz to provide the ongoing technology infrastructure and data security required to maintain the level of service and support you expect. The above fee is based on five percent of the audit, financial statement preparation, city financial reporting form, and one tax increment financing report, and the actual fee will be based on the total billing of required services.

Account Reconciliation Fee

Our audit fee estimate is based largely on the quality, timeliness, and accuracy of the requested supporting documentation that your staff will prepare for the audit. It is also based on the number and complexity of proposed audit adjustments that may be required to bring your financial statements in compliance with GAAP. We will prepare a detailed list of expected supporting audit documentation which you will need to prepare before we will be able to begin the audit(s). The supporting audit documentation will need to be completed and submitted to us by the corresponding due dates we provide management.

Our fee estimate does not include any accounting assistance required to assist you in properly preparing the required supporting audit documentation listed in the "Prepared by Client (PBC) audit documentation" letter. Also, it does not include additional time required to reconcile the supporting audit documentation to appropriate detail and/or to the general ledger. Additional time will be billed at our standard rates. We will inform management of account reconciliation issues prior to performing any additional work and discuss fees for any additional services we provide regarding these items.

Consulting Fee

We welcome phone calls to resolve minor questions and do not charge for that time. Any consultation or special services that requires additional research and/or time provided by our firm would be billed out at our standard hourly rates, which vary from \$100 to \$375 per hour depending on the experience of the personnel utilized.

**City of Wadena
Action Memorandum 25-16**

Subject: Consider Police Department Squad Purchase

From: Naomi Plautz, Police Chief

Agenda of: March 11, 2025

Background Information:

It's time to replace the 2015 white squad. Below and attached are the two quotes received. The lease will be for five-years. Financing for this lease to purchase is in the capital outlay budget.

Nelson Ford-Fergus Falls
\$45,953

Park Rapids Ford
\$48,892.40

Sale of the old squad will be completed on a public domain site.

Action Requested:

Recommend purchasing the Nelson Ford squad with accessories up to the 2025 budgeted allowed amounts.

Council Action: ☐ **Approved**

☐ **Defeated**

☐ **Amended:** _____



Fleet Department
2228 College Way, PO Box 338
Fergus Falls, MN 56538-0338
Phone: 218-998-8827
Toll Free: 800-477-3013 Ext. 8827
jpatelski@nelsonfleet.com

VEHICLE	QUOTE	NUMBER	Wadena PD K8A
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Sold To: City of Wadena
Attn: Naomi Plautz, Police Chief
Address: 121 SE Colfax Ave
Wadena, MN 56482

Date: 1/13/2025
Phone: 218-631-7700
FAX:
Salesperson: Jessica Patelski
Key Code:

Stock No:	Year	Make	Model	New/Used	Vehicle ID Number
Wadena PI	2025	Ford	Police Utility AWD Gas Color: Agate Black/Black Cloth/Vinyl	New	

Price of Vehicle:	\$48,919.00
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Includes All Standard Equipment, Plus;	\$1,334.00
Add 18D Global Lock/Unlock Feature	N/C
Add 18X 100 Watt Siren/Speaker w/Bracket & Pigtail	\$329.00
Add 51T Dirver Only LED Bulb Spot Lamp (Whelen)	\$394.00
Add 59E Keyed Alike - 1435X	\$47.00
Add 66C Rear Lighting Slution	\$432.00
Add 68G Rear-Door Controls Inoperable	\$76.00
Add 85R Rear Console Plate	\$56.00

Please note that order acceptance is subject to manufacturer's schedules. Due to current conditions production is not guarenteed and if cancelled, it will not be price protected.

Less Contract Discount	-\$4,300.00
------------------------	-------------

Quote Does Not Include Tax or Registration

Subtotal:	\$45,953.00
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Trade - In:

Total Cash Price:	\$45,953.00
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Your Purchase Order #	0	Project #	Contract # 22.3 VHL
Priority			

Thanks for your business!

Ship To / Lessee / End User: City of Wadena
Attn: Naomi Plautz, Police Chief
Police Department
Address: 121 SE Colfax Ave
Wadena, MN 56482

FAX:
Phone: 218-631-7700
email: Naomi.Plautz@WCMN.US

Order Approved by:

Insurance Company: _____

Policy Number: _____ **Exp. Date:** _____

Signed: _____ **Title** _____

Printed Name: _____ **and Date:** _____



Preview Order W33P - K8A - Police Inter Utility AWD: Order Summary Time of Preview: 02/26/2025 17:37:57 Receipt: 2/26/2025

Sales Code : F58497

Dealership Name: Park Rapids Ford

Dealer Rep.	NATHAN CAMPBELL	Type	Fleet	Vehicle Line	Explorer	Order Code	W33P
Customer Name	WADENA PD	Priority Code	F2	Model Year	2025	Price Level	515

DESCRIPTION	MSRP	INVOICE	DESCRIPTION	MSRP	INVOICE
K8A0 POLICE INTER UTILITY AWD	\$49515	\$48029	50 STATE EMISSIONS	\$0	\$0
.119 INCH WHEELBASE	\$0	\$0	DRIVER SIDE LED SPOT LAMP	\$400	\$376
TOTAL BASE VEHICLE	\$49515	\$46602	KEYED ALIKE -KEY CODE E	\$50	\$47
ICONIC SILVER METALLIC	\$0	\$0	REAR LIGHTING SOLUTION	\$460	\$432
CLOTH BUCKETS/VINYL REAR SEATS	\$0	\$0	REAR DR HNDL AND LOCKS INOPR	\$80	\$76
ONYX INTERIOR	\$0	\$0	REAR CONSOLE MOUNTING PLATE	\$60	\$56
EQUIPMENT GROUP 500A	\$0	\$0	SPECIAL DEALER ACCOUNT ADJUSTM	\$0	\$-1037
.FM STEREO	\$0	\$0	SPECIAL FLEET ACCOUNT CREDIT	\$0	\$-1427
3.0L ECOBOOST V6 ENGINE	\$950	\$893	FUEL CHARGE	\$0	\$11.40
10-SPEED AUTO TRANSMISSION	\$0	\$0	NET INVOICE FLEET OPTION (B4A)	\$0	\$7
JOB #3 ORDER	\$0	\$0	PRICED DORA	\$0	\$0
FORD FLEET SPECIAL ADJUSTMENT	\$0	\$-495	ADVERTISING ASSESSMENT	\$0	\$0
GLOBAL LOCK/UNLOCK	\$0	\$0	DESTINATION & DELIVERY	\$1595	\$1595
100 WATT SIREN / SPEAKER	\$350	\$329			

\$48,892

TOTAL BASE AND OPTIONS
DISCOUNTS
TOTAL

MSRP	INVOICE
\$53460	\$48892.40
NA	NA
\$53460	\$48892.40

ORDERING FIN: QI445 END USER FIN: QI445

Customer Name:
Customer Address:

Customer Email:

Customer Phone:

Customer Signature

Date

*This order has not been submitted to the order bank.
This is not an invoice.*

City of Wadena Action Memorandum 25-17

Subject: Consider DNR Outdoor Recreation Grant Program

From: Kim Schroeder, City Administrator

Agenda of: March 11, 2025

Background Information:

[Outdoor Recreation Grant Program | Minnesota DNR](#)
[Outdoor Recreation Grant Program Manual](#)

Outdoor Recreation Grant Program

NOTE: The 2025 round of applications for the Outdoor Recreation Grant Program is now open through March 31, 2025. Please note, the 2020-2024 SCORP will be used to evaluate 2025 applications.

Program purpose

To increase and enhance outdoor recreation facilities in local and community parks throughout the state. This program is established in [Minnesota Statutes 85.019](#) opens in a new browser tab. Metro regional parks and Greater Minnesota regional parks are not eligible for funding under this program. Funding for designated regional parks and trails is available from the [Metropolitan Council](#) and the [Greater Minnesota Regional Park and Trails Commission](#) tab.

How it works

The Outdoor Recreation Grant Program provides matching grants to local units of government for up to 50% of the cost of acquisition, development and/or redevelopment of local parks and recreation areas.

Only one park may be included in an application and only one application per park. Applicants are eligible to submit more than one application and receive more than one grant. Significant progress must be completed on active projects before an additional proposal can be submitted. [Review frequently asked questions \(PDF\)](#).

Eligible applicants

Cities, counties, and townships.

Eligible projects

Park acquisition and/or development/redevelopment including, internal park trails, picnic shelters, playgrounds, athletic facilities, boat accesses, fishing piers, swimming beaches and campgrounds. All park projects must be maintained for outdoor recreation into perpetuity.

Minimum requirements

Project proposals must include, at least, one of the eligible primary outdoor recreation facilities in the [program manual \(PDF\)](#) and have a total project cost of at least \$50,000. Support facilities such as restrooms and parking lots can only be funded as part of a larger project that includes a primary recreation facility. Land proposed for development and/or redevelopment must be owned by the applicant or be part of an acquisition project.

Level of assistance

Council Action: ☐ Approved

☐ Defeated

☐ Amended: _____

Grants are reimbursed based up to 50 percent of the total eligible costs. The maximum grant award is \$350,000 (for a total project cost of \$700,000). The local match can consist of cash; the value of materials, labor and equipment usage by the local sponsor; donations; or any combination thereof. Costs must be incurred and paid for before reimbursement can be made.

Grant funding available

There are two sources of funding for the Outdoor Recreation Grant Program: federal and state funds. Federal funds come from the [Land and Water Conservation Fund \(LWCF\)](#). Federal funding available for FY 2026 has not yet been allocated but should be at least \$2.5 million for the Outdoor Recreation Grant Program and the Natural and Scenic Areas Grant Program.

State funding available for FY 2026 is a portion of \$1.1 million from "In Lieu Of" lottery proceeds available for three Park and Trail grant programs. Additional state Environment and Natural Resources Trust Fund dollars may be recommended by the [Legislative Citizens Commission on Minnesota Resources \(LCCMR\)](#). Other state funding may be available but is subject to Legislative approval. Final amounts available will not be known until after the legislative session ends.

Funding priorities

The [2020-2024 State Comprehensive Outdoor Recreation Plan \(SCORP\)](#) is Minnesota's outdoor recreation policy plan. This plan was developed with public and stakeholder input. It establishes outdoor recreation priorities for Minnesota to assist outdoor recreation and natural resource managers, the state legislature, and the executive branch in decision-making about the state's outdoor recreation system and sets out criteria for awarding grants consistent with these identified priorities.

A majority of the review and selection process will focus on guidelines outlined in the 2020-2024 SCORP. Additional review components will assess the design of the proposed project and existing park facilities. Project design should be compatible with the physical characteristics of the site, consistent with generally accepted engineering and architectural design standards, in accordance with accessibility standards and minimize risk to the health and safety of users.

Grant awards

The Department of Natural Resources will review and rank applications during the spring of 2025. Preliminary grant awards will be announced in the summer of 2025.

Project period

The earliest anticipated project start date will be the fall of 2025. However, this can be later depending on requirements for environmental resources, historical and archeological resources, and federal approval, if applicable. All work must be completed by June 30, 2027. Most of our funding does not allow for a project extension beyond this date. Applicants should focus on projects that will be completed during the 2026/2027 construction seasons.

Action Requested:

Proceed with campground plans, receiving bids, and submitting grant application due March 31, 2025.

Council Action: ☐ **Approved**

☐ **Defeated**

☐ **Amended:** _____

**WADENA PUBLIC WORKS DEPARTMENT
DEPARTMENT HEAD MEETING 3/4/25**

In the past month we have

- Been trimming boulevard and park trees.
- Worked on cleaning the shop, organizing, and clearing out unused items. Do we want to have a city auction this April or May?
- Completed some major equipment repairs on the mowers and a plow truck.

In the next month we plan on

- Opening frozen storm sewers as needed.
- Starting to sweep the streets and getting equipment ready for the summer season.
- Crack sealing as soon as possible.
- Looking at the street and park projects scheduled for this spring.
- Finishing the picnic table repairs.
- Performing the annual grease and sand trap inspections.

SEWER DEPARTMENT

- Paul and I will be attending the MRWA Annual Conference in March to get needed training hours.
- The staff are continuing to make adjustments to plant operations to try and reduce expenses, and make the plant operate more efficiently.

Department Head Meeting

Utilities Department

March 4th, 2025

Electric Items:

1. Expecting a few high bill calls this month, with cold February and the rate increase bills will be higher and will spark some questions.
2. The level 3 fast charger is up and running, the fast charger has been used 9 times and the level 2 side has been used 3 times and we made \$127.48. May take awhile to pay off the \$156,000 investment.
3. Tree trimming is about wrapped.
4. Materials for next summers projects are showing up and lead times are much improved compared to the last couple of years.
5. Took a quick tour of the Cancer Center last week to start on processing their energy efficiency rebate. They are wrapping up the interior and waiting the CT and Radiation machines.
6. Turned in the insurance claim for the circuit recloser in the substation that was damaged by lightning last June.
7. Took the LMC insurance appraiser to all Electric and Water building yesterday.
8. Substation maintenance will start soon, then maybe some early construction can start.

Water Items:

1. We found 3 water main and 3 service leaks last week. Crews will be repairing the water main leaks first.
2. Yesterday crews repaired the 3 main breaks, one ended up being a service leak at the corporation but the others were both mains. Crews will now start on the services.
3. Submitted a grant to assist in identifying water service line materials.
4. In the process of applying for a Grant to replace galvanized service lines. Will start in the areas of town that have new mains and old services.

Wadena Development Authority

Department Head Meeting March 4, 2025

- The Childcare project construction has begun.
- I have been working with several clients that are interested in opening a business in downtown, as well as one that is looking to find a larger space or build in the business park.
- The SCDP Grant, Dustin is working on the closeout of the grant, once that is done we will receive the files.
- Working on new industrial park location options.
- I'm still working with interested parties on the lease or sale of the former library building.
- I'm working on a project for a 25,000 SF building, \$2 million investment. This was originally planned for the business park but the lots are not deep enough so we are looking at other options for a site.
- We have a purchase offer that has been accepted by all parties, and we are working on financing for the bakery. If everything works out it will still be a full line locally owned bakery.
- We have a pending offer on another lot in Pinewood Estates.
- I've been following up with clients from the CVN event, including a winery, cold storage warehouse, and an electrical component manufacturer.
- I'm exploring working on a video to promote Wadena. The production would be part of a series called My Town and samples of their work with other communities can be found in YouTube.

Planning & Zoning

- Permit applications and inquiries have slowed seasonally but we are still issuing some permits and having discussions with residents about summer construction.
- The Planning Commission will need to meet to discuss re-zoning of property owned by the County just north of the fairgrounds.

DEPARTMENT HEAD MEETING

February 2025 Report

PERMIT #	DATE	NAME	ADDRESS	VALUE	ZONED	FEE CHARGED	TYPE OF WORK DONE
<u>BUILDING PERMITS</u>							
25-4000	02/03/25	Astera Health F & S Prop. LLC / Hammers Const.	240 Shady Ln Dr	\$7,066.00	R-2	\$ 150.00	To move in a 14' X 20' storage shed.
25-4001	02/03/25	Hammers Const.	210 Jeff St NE #3	\$ 360,000.00	C-1	\$ 300.00	To remodel interior rear of existing building for LDS Church.
25-4002	02/03/25	Wadena U-Stor & Lok	619 Cty Rd 100	\$163,000.00	PID	\$300.00	To remove and replace roofing with 29 gauge metal.
3			TOTALS:	\$ 530,066.00		\$ 750.00	
<u>VARIANCES</u>							
0			TOTALS:	\$ -		\$ -	
<u>CONDITIONAL USE</u>							
0			TOTALS:	\$ -		\$ -	
<u>SIGN PERMITS</u>							
0			TOTALS:	\$ -		\$ -	
<u>EXCAVATION PERMITS</u>							
0			TOTALS:	\$ -		\$ -	
<u>OTHER</u>							
2/19/25 Holiday Signage changing to Circle K - will use same permit 24-542 as it is less than 1 year old.							

Wadena Police Department Head Meeting March 2025

- ✓ March is a busy month for us for training. Three officers will be at Sourcewell for 2 days of 16 hours mandatory critical incident training. All of us will be in the firehall for 16 hours of CPR/EMR, taught by Astera staff. We also have our first four hour training at Knob Hill for some of our firearms qualifications and less lethal training.
 - ✓ Beginning regular meetings to plan for June Jubilee.
 - ✓ Working on BWC (body worn cameras) audit to prepare for the onsite visit in April.
 - ✓ Huge shout out to our Fire Department (and surrounding fire departments), Wadena County Human Services, Wadena County Sheriff's Office, City Utilities, and City Street Department. With the apartment fire, we needed everyone, and all was appreciated!
 - ✓ We conducted an after action plan to talk about what went well, and what we can do better for the next incident. -we worked with our emergency management team for our region.
 - ✓ Continuing to purge old police records/files little by little, in accordance with Minnesota's data retention schedule.
-

In the month of February our department:

- Conducted **65** traffic stops
- Arrested **8** persons
- Signed **3** criminal complaints
- Issued **82** citations

A total of 403 calls were handled for February.

WADENA POLICE DEPARTMENT

Calls For Service Activity February, 2025

3/3/2025

911 Hangup Call	2
Accident-Property Damage	9
Alarm	2
Ambulance Run (LE)	7
Assault	1
Assist Other Agency	20
Call By Phone	14
Child Welfare	18
Convoy Or Escort	1
Damage To Property	2
Death Notification	1
Disturbance/Noise Complaint	6
Dog/Animal Complaint	11
Domestic	6
Driving/Parking Complaint	101
Fire	2
Found Property	2
Harassment	3
Information	3
Intoxicated Person	1
Juvenile Trouble	3
Lost Property/Animal	1
Motorist Assist	15
Nuisance	2
Other Calls	17
Permit Issued	7
POR Compliance Check	2
Protection Order Viol	1
Public Assist	2
PUBLIC NUISANCE	2
SCAM	1
See Complainant	15
Stalled Vehicle	2
Stolen Or Wanted	2
Suicidal Person	1
Suspicious Activity	10
Theft Complaint	4
Threat	3
Traffic Control	18
Traffic Stop	65
Trespassing	1
UAS Assist	1
Vandalism	2
Vulnerable Adult Maltreat	2
Welfare Check	12

Grand Total: 403

March Department Head
Maslowski Wellness & Research Center

- Growth is up 66 memberships this month for a total of 1625 memberships.
- The waterslide project is finally complete!
- Winter swim lessons are over and were a success.
- Our card access system was hacked on 2/17, so in the process of upgrading.
- Slowly adding some pops of color with paint throughout the facility. Locker rooms are complete, and now we are working on upstairs.
- We are hosting a lifeguard certification course and WSI course this month. If anyone knows of any kids (or adults) interested, please have them contact me!



ORDINANCE 256 UPDATE

From: Grant Skoog <Grant@skooglaw.com>
Sent: Thursday, March 6, 2025 11:14 AM
To: Kim Schroeder <cityadmin@wadena.org>
Cc: WDA - Dean Uselman <wda@wadena.org>
Subject: Re: Ordinance 256 Amendment

Kim,

In reviewing this ordinance and other city ordinances, it appears that the verbiage regarding house wrap, and other exterior wall/roof protection would be better placed in Section 150.09 - Building Maintenance Regulations. Specifically, under section (E) Standards.

If this provision is not placed in Section 150, I recommend removing it entirely. Section 130.18 pertains to land maintenance for public protection and crime prevention, with no references to buildings or structures. The section's apparent purpose is to regulate land to prevent hazardous conditions. Restricting the use of tarps, sheeting, or house wrap on a house beyond 60 days after a storm does not align with this purpose, as the mere presence of such materials for over 60 days is not inherently hazardous. While they may conceal deteriorating building conditions, the tarp or house wrap itself does not pose a hazard and building condition is regulated under Section 150.09.

If the Council decides to keep this verbiage in section 130.18, I would agree that it makes more sense to start with "In the event of a storm...". That would highlight the fact that the temporary protection material is only to be used in the case of a storm or catastrophic event. I would also suggest a process to allow the City to easily extend the 60 day deadline for good cause.

Sincerely,
Grant Skoog

From: Kim Schroeder <cityadmin@wadena.org>
Date: Friday, February 28, 2025, at 9:57 AM
To: Grant Skoog <Grant@skooglaw.com>
Cc: WDA - Dean Uselman <wda@wadena.org>
Subject: Ordinance 256 Amendment

Grant,

At the February first reading of ordinance 256, attached, the council questions how the P&Z dept or city for that matter will track this? Do we require permits?

(B) Tarps, plastic sheeting and/or house wrap may only be used temporarily (less than 60 days) to protect a dwelling or outbuilding from the elements. Wadena Planning & Zoning may allow an extension beyond 60 days in the event of a storm or other catastrophic event.

My recommendation would be to add wording something like "In the event of a storm or catastrophic event" as the first part of the item? This way we can track by the date of the event?

Kim Schroeder
City Administrator

§ 150.09 BUILDING MAINTENANCE REGULATIONS.

(A) *Purpose.* The purpose of this section is to protect, preserve, and promote the public health, safety, and the general welfare of the people of the city; to prevent exterior building conditions that adversely affect or are likely to adversely affect the life, safety, general welfare, and health of persons occupying buildings within the city; to provide an adequate level of maintenance; to preserve the value of land and buildings throughout the city; and to provide for the administration and enforcement thereof

(B) *Discrimination and privacy.* This section shall be enforced in a non-discriminatory manner and exclusively for the purpose of promoting public, as opposed to private welfare. Except as may be specifically provided herein or incidental to the enforcement hereof, this section is not intended to interfere with personal privacy or with private legal rights and liabilities, including without limitation landlord/tenant and lessor/lessee relationships, and in enacting and enforcing this section, the city neither expressly nor by implication assumes any obligations or liabilities respecting such private rights or disputes, including those which involve or arise out of the nonconformity of any premises in the city to the provisions of this section.

(C) *Applicability.* Every building and its premises used in whole or in part as a residence, or as an accessory structure thereof, for a single family or person, and every building used in whole or in part as a residence of two or more persons or families living in separate units, except rest homes, convalescent homes, nursing homes, hotels, and motels, shall conform to the requirements of this section, irrespective of when such building may have been or may be constructed, altered, or repaired. This section establishes minimum exterior standards for buildings, accessory structures, and related premises.

(D) *Responsibility of owners and occupants.*

(1) *Responsibility of owners.* The owner of buildings shall be responsible for the maintenance of that structure and for meeting the provisions of the building maintenance regulations.

(2) *Joint responsibility of occupants and owners.*

(a) *Generally.* It is unlawful for any owner, agent, or occupant of any building to allow the accumulation of rubbish or garbage on the premises which he or she occupies or controls in a manner that could create a health hazard to the building occupants or the general public.

(b) *Rodent harborage in occupied areas.* It is unlawful for any owner, occupant, or agent to allow formation of rodent harborage in or about the premises that he or she occupies or controls.

(c) *Pest extermination.* Every occupant of a dwelling containing a single-dwelling unit shall be responsible for the extermination of rodents, insects, or vermin on a premises. Every occupant of a dwelling unit in a dwelling containing more than one-dwelling unit shall be responsible for such extermination whenever his or her dwelling unit is the only one infested. Notwithstanding; however, whenever infestation is caused by the failure of the owner to maintain a dwelling in a reasonable rodent-proof condition, extermination shall be the responsibility of the owner. Whenever infestation exists in two or more of the dwelling units, or in the shared or public parts of any dwelling containing two or more dwelling units, extermination thereof shall be the responsibility of the owner.

(d) *Nuisances.* It is unlawful for the owner, agent, or occupant of any dwelling unit to allow the formation or presence of any nuisance (as defined in §§ 130.08 or 130.09) in or about the premises he or she occupies or controls.

(E) *Standards.*

(1) *Exterior standards.*

(a) *Foundations, exterior walls, and roofs.*

1. The foundation, exterior walls, and exterior roof shall be water-tight, rodent-proof, and shall be kept in sound condition and repair. Every window, exterior door, and hatchway shall be substantially tight and shall be kept in sound condition and repair. The foundation shall adequately support the building at all points. Exterior walls shall be maintained and kept free from dilapidation by cracks, tears, or breaks or from deteriorated plaster, stucco, brick wood, or other material that is extensive and gives evidence of long neglect. The protective surface on exterior walls of a building above the ground level shall be maintained in good repair so as to provide a sufficient covering and protection of the structural surface underneath against its deterioration.

2. Without limiting the generality of this section, a protective surface of a building shall be deemed to be out of repair if:

a. The protective surface is paint which is blistered to an extent of more than 25% of the area of any plane or wall or other area including window trim, cornice members, porch railings, and other such areas;

b. More than 10% of the pointing of any chimney or 25% of the pointing of any brick or stone wall is loose or has fallen out; or

c. More than 25% of the finish coat of stucco wall is worn through or chipped away.

(b) *Exterior surfaces.* Any exterior surface or plane required to be repaired under the provisions of this section shall be repaired in its entirety. If a weather-resistant surface such as brick, plaster, or metal is covered with paint that is more than 25% blistered, it shall be repainted unless the defective paint covering is removed in its entirety.

(c) *Accessory structure maintenance.* Accessory structures supplied by the owner, agent, or tenant on the premises shall be structurally sound, and be maintained in good repair and appearance. Exterior walls of accessory structures shall be maintained in accordance with the standards set forth for principal structures.

(d) *Retaining walls.* Retaining walls shall be kept in good condition, repair, and appearance. A retaining wall shall be deemed out of repair when it has substantially shifted or slumped out of its position.

(e) *Yard cover.* All exposed areas surrounding (or within) a principal or accessory use, including street boulevards which are not devoted to parking, drives, sidewalks, patios, or other such uses, shall be landscaped with grass, shrubs, trees, or other ornamented landscape material. Such landscaping shall be maintained in good condition and free of noxious weeds. Grass and weeds may not exceed eight inches in height at any time.

(f) *Gutters and downspouts.* Existing gutters, leaders, and downspouts shall be maintained in good working condition as to provide proper drainage of stormwater. In no case shall stormwater be channeled into the sanitary sewer system. Neither shall stormwater, ice, or snow be directed onto, or channeled into the sanitary sewer. Neither shall stormwater, ice, or snow be directed onto, or channeled across walkways or streets where it is likely to be a hazard to life or health.

(2) *Structural standards; stairways, porches, and balconies.* Every stairway, outside of a building and every porch or balcony, shall be kept in safe condition and sound repair. Every flight of stairs and every porch and balcony floor shall be free of deterioration. No flight of exterior stairs shall have settled out of its intended position or have pulled away from the supporting or adjacent structures enough to cause a hazard. No flight of exterior stairs shall have rotting, loose, or deteriorating supports.

(F) *Enforcement and inspection.* The Public Works Director shall provide an annual inspection of properties within the city yearly between the months of April and May to complete a list of public nuisances; this list will then be given to the Police Department for its review of the properties in question.

(G) *Duties of city officers.* The Police Department shall enforce provisions of this section and shall assist the Public Works Director in the enforcement of provisions relating to building maintenance affecting the public safety. Such officers shall have the power to inspect private) premises and take all reasonable precaution to prevent the commission and maintenance of public nuisances.

(H) *Abatement.*

(1) Whenever the officer in charge of enforcement determines that a public nuisance due to violation of the building maintenance regulations exists on premises in the city, the officer shall notify in writing the owner or occupant of the premises of such fact and order that such nuisance be terminated and abated. The notice shall be served in person or by mail. If the premises are not occupied and the owner is unknown, the notice may be served by posting it on the premises.

(2) The notice shall specify the steps to be taken to abate the nuisance and a reasonable time limit, not exceeding 30 days, within which the nuisance is to be abated. If the notice is not complied with within the time specified, the enforcing officer shall report that fact therewith to the Council. Thereafter the Council may, after notice to the owner or occupant, provide an opportunity to be heard, or provide for abating the nuisance by the city.

(3) The notice shall be served in the same manner as notice by the enforcing officer is served and shall be given at least ten days before the date stated in the notice when the Council will consider the matter. If notice is given by posting, at least 30 days shall elapse between the day of posting and the hearing.

(I) *Recovery of cost.*

(1) The owner of premises on which a nuisance due to violation of the building maintenance regulations has been abated by the city shall be personally liable for the cost to the city of the abatement, including administrative costs. As soon as the work has been completed and the cost determined, the City Administrator shall prepare a bill for the cost and mail it to the owner. Thereupon the amount shall be immediately due and payable at the office of the City Administrator.

(2) In the event that the charges remain unpaid, the City Administrator shall, on or before September 1 next following abatement of the nuisance, list the total unpaid charges along with all other such charges as well as other charges for current services to be assessed under M.S. § 429.101, as it may be amended from time to time, against each separate lot or parcel to which the charges are attributable.

(3) The Council may then spread the charges against such property under that statute and other pertinent statutes for certification to the County Auditor and collection along with current taxes the following year or in annual installments, not exceeding ten, as the Council may determine in each case.

(2006 Code, § 4.51) (Ord. 132, Second Series, passed 7-24-1998)

Cross-reference:

Owner or occupant permitting a public nuisance, see §130.09

Public nuisance, § 130.08

Wadena Convention & Visitors Bureau
Meeting Minutes
February 8, 2025- Depot

Call to Order: 8:06 am

Members Present: Raye Ludovissie, LaNay Whitaker, Kim Schroeder, Dean Uselman, Wade Miller, and Crystal Riddle.

Absent: Mark Lunde and Dana Cantleberry

Guest: Jim Arvidson, Jeremy Sanders, Kent Scheer

Minutes: Motion was made by Dean to approve the minutes. Motion was seconded by LaNay and carried.

Treasurers Report: Motion was made by Dean to approve the treasurer's report. Motion was seconded by LaNay and carried.

Old Business:

1. **Fairgrounds Camping Tax:** Dana and Dean met with Rocky Reese. Dean will be attending the Fair Board meeting on Monday. They are trying to get the Ag. Society to put together a structured camping plan. And charge a fee. Trapper Convention will be here this year. They have already signed a contract.
2. **Parade of Lights:** There was a good turnout.
3. **Walter's Holiday Haul Giveaway:** This event turned out good. There were several people filled out the forms.

New Business:

1. **Electronic Board Renewal:** This was tabled until we have more information.
2. **Up North Ad:** Jim Arvidson attended the meeting. We would be doing two pages with 40% off the 2nd page. There would be two full ads in the back. Jim explained the distribution. Dean made a motion to approve the \$3,628.80 for advertising in the magazine. Motion was seconded by Wade and carried.
3. **Highway Construction Marketing Committee:** They haven't been able to meet yet. Kim stated there would be a meeting with MNDOT on Feb. 25 at the MAAS. They will be starting with N71 W10 in 2025.
4. **Other:** Keent Scheer from Green Island attended. Kent says they have around 3500 visitors a year. He talked about brass rubbing classes. He would like to create an outdoor meeting space for classes. He is asking for \$750. There was discussion of a coffee table book. Kim said maybe the City Council could help update and print brochure. A motion was made by Dean to pay \$250 for marketing. LaNay seconded the motion and it carried.

5. Other: Jeremy Sanders attended the meeting. He asked for \$2,000 for advertising for the Fair. A motion was made by Wade to approve. Motion was seconded by LaNay.

Motion was made by Kim to adjourn at 8:45. Motion was seconded by LaNay and carried.

Next Meeting: Thursday, March 6 at 8:00 am at the Depot.

Submitted by Crystal Riddle

Wadena Area Chamber of Commerce
Board Meeting
Thursday, January 9, 2025

MEMBERS PRESENT: Renee Frethem, Raye Ludovissie, Kim Schroeder, Katie Condon, Wade Miller, Angie Klimek, Jeremy Sanders, Dana Cantleberry and Crystal Riddle

ABSENT:

Call to Order: 8:10 am

Additions to Agenda/Acknowledgement of Guests: Kelly Wong attended the meeting. She would like to join the Chamber Board. A motion was made by Kim to approve Kelly as a board member. Wade seconded the motion and motion carried.

Ashley Reinitz from Arvig attended the meeting. There was discussion about getting a bundle package from Arvig for the phone and the internet and a different phone service. We will be removing the 800 number from our phone service. There was discussion about getting voice mail, caller ID, Efax, call forwarding and having calls show in an email. Calls will ring Dana's cell phone at the same time. The phone service for Plan A is \$25.45 with a cost of \$125.75 for the bundle package.. They can bring fiber in for \$56.25 if we go paperless with auto pay. Plan B for the bundle package cost is \$118.25. It can be installed after the ground thaws. Kim made a motion to approve option B plan with fiber. Katie seconded the motion and it carried.

I. MINUTES – A motion was made by Kim to approve the board minutes. Motion was seconded by Angie and carried.

II. TREASURERS REPORT – Katie gave the report. There was discussion about the fly in payment. We will talk at the next meeting. Dana will check into getting Blackstone Grills. Motion was made by Wade to approve the Treasurer's Report. Motion was seconded by Jeremy and carried. Dana thanked the City of Wadena for donating money for the fireworks.

III. OLD BUSINESS –

1. Acknowledgement of outgoing board members: Nicole White resigned from the Board of Directors. Kim made a motion to accept the resignation from Renee Frethem from the Board of Directors. The motion was seconded by Wade and carried.
2. Approval 2025 CVB Budget: A motion was made by Wade to approve the CVB Budget. Motion was seconded by Raye and carried.
3. Review WIN Walter's Holiday Haul Campaign: 37 businesses participated. There was 62 prizes donated. We had over 2000 entries.
4. Taste of Wadena Digital Campaign: Two restaurants a week will be featured.

IV. NEW BUSINESS-

1. Review Proposed 2025 Chamber Budget: Katie explained the budget items. Katie will make changes and an email vote will be sent. A motion was made to approve the budget with changes by Raye. Motion was seconded by Jeremy and carried.
2. 2025 Membership Drive: Dana will send out letters to try to get all Chamber dues paid by March.
3. Proposed Events Committees: Dana would like to have committees to work on all the events.
4. Other: There was discussion about holding a Golf Tournament
5. Other: Circus: The circus would like to come back to Wadena on July 19th & 20th. We would get a percentage of ticket sales. Dana will schedule a meeting with them to discuss and learn more at the next board meeting. Dana will attend the Fair board meeting to see about having the circus at the fairgrounds.

V. Correspondence - None

VI. Executive Director's Report

1. CVB Minutes: There was not a CVB meeting in January.
2. Dana will resume retail meetings. It will go back to 7 am meetings on the 3rd Tuesday of the month at Boondocks.
3. Wine & Chocolate will be changed from the 8th to the 14th because of conflicts.
4. The last week of January will be Winter Crazy Days. We will be doing scratch offs this year.
5. Dana applied for a \$10,000 grant to help during the road construction.

VII. Announcements

Next Chamber meeting- Thursday, February 13th.

Next CVB meeting – Thursday, February 6th at the Depot.

- VIII.** Meeting adjourned – Motion was made by Wade to adjourn. Motion was seconded by Kelly and carried at 9:12.

Submitted by Crystal Riddle