Mayor George Deiss
Council Member Duke Harrison
Council Member Mark Lunde
Council Member Wade Miller
Council Member Mac Nelson

City of WADENA
Something is happening here....

City Council Regular Meeting Agenda
August 12, 2025
5:00 pm

1. **Call to Order**
   A. Pledge of Allegiance

2. **Roll Call**

3. **Name the Baby Buffalo Contest!** Council Members select the name

4. **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. July 8, 2025, Regular Meeting
      b. July 15, 2025, Special Meeting
   D. Action 25-46: Pig & Wing Challenge, Request to Close Aldrich Ave
   E. Action 25-47: Oktoberfest, Request to Close Aldrich Ave
   F. Action 25-48: Temporary On-Sale Liquor License for Wadena Elks Lodge
   G. Action 25-49: Massage License
   H. Action 25-50: Tattoo License
   I. Action 25-51: Taxicab License
   J. Action 25-52: Property/Casualty Liability Coverage Form for Monetary Limits
   K. Action 25-58: Temporary On-Sale License for Wadena County Ag Society

5. **New Business**
   A. 2024 City Audit Presentation, Abdo
   B. Jim Merickel, Electrical Rates Charged on Power Brought Into Lots
   C. Action 25-53: West Central Telephone Assn, Sunnybrook Zoo Community Camera
   D. Action 25-54: Consider Local Sales Tax, Moore Engineering Services Agreement and University of MN Taxable Sales Analysis
   E. Action 25-55: Northwest AqwaTek Solutions, Request to Close Bryant Ave and Alley
   F. Action 25-56: Consider Changing the Use of the SW Warming House and Potential Lease Option
   G. Action 25-57: Sewer Department Pickup Purchase

6. **Meeting Open to the Public**

7. **Department Reports**

A. Public Works Department
    1. Park Board Minutes
B. Utilities Department
C. Wadena Development Authority and Planning and Zoning
    1. Monthly Activity Report
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
J. Council Members Reports
K. Mayor's Report
L. CVB & Chamber Minutes

8. Upcoming Meetings

A. September 9, 2025, Regular City Council Meeting

9. Adjournment

City of Wadena, MN

July 2025 Expense Approval Report

By Fund

Payable Dates 7/1/2025 - 7/31/2025

Vendor Name	Payment Date	Description (Payable)	Account Number	Account Name	Amount
Fund: 101 - GENERAL FUND					
MN DEPART OF REVENUE	07/17/2025	SALES AND USE TAX - JUNE 20...	101-20803	SALES TAX	1,146.00
MN DEPART OF REVENUE	07/17/2025	SALES AND USE TAX - JUNE 20...	101-20804	TRANSIT SALES TAX	83.00
					1,229.00
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	07/24/2025	INVESTMENT EARNINGS	101-40000-36210	INTEREST RECEIVED	192.95
				Department 40000 - NON DEPARTMENTAL Total:	**192.95**
Department: 41100 - LEGISLATIVE					
ARVIG	07/25/2025	INTERNET PHONE LONG DIST...	101-41100-321	PHONE SERVICE - LONG DIST...	57.54
WEST CENTRAL TELEPHONE	07/20/2025	INTERNET	101-41100-350	PRINTING, PUBLISHING & ADV.	126.61
WADENA COUNTY RECORDER	07/10/2025	VACATION OF STR/EASES FOL...	101-41100-350	PRINTING, PUBLISHING & ADV.	46.00
WADENA AREA C.V.B	07/03/2025	HOTEL MOTEL TAX	101-41100-340	C.V.B. PAYMENTS & EXPENSES	4,166.77
COLUMN SOFTWARE PBC	07/24/2025	MITCHELL PROPERTY ABATEM...	101-41100-304	LEGAL FEES	367.12
WADENA COUNTY ATTORNEY'...	07/17/2025	JUNE PROSECUTIONS	101-41100-304	LEGAL FEES	1,500.00
JAMES R & JANE MERICKEL	07/24/2025	2025 TAX ABATEMENT - R226...	101-41100-490	TAX ABATEMENT REIMBURS...	2,021.21
JAMES R & JANE MERICKEL	07/24/2025	2025 TAX ABATEMENT - R226...	101-41100-490	TAX ABATEMENT REIMBURS...	2,519.85
				Department 41100 - LEGISLATIVE Total:	**10,805.10**
Department: 41400 - CITY ADMINISTRATOR					
KIMBERLY SCHROEDER	07/03/2025	CLOTHING REIMBURSEMENT	101-41400-417	CLOTHING ALLOWANCE	185.96
				Department 41400 - CITY ADMINISTRATOR Total:	**185.96**
Department: 41900 - PLANNING & ZONING					
ARVIG	07/25/2025	INTERNET PHONE LONG DIST...	101-41900-321	TELEPHONE	27.40
WEST CENTRAL TELEPHONE	07/20/2025	INTERNET	101-41900-200	OFFICE SUPPLIES	93.57
DACOTAH PAPER CO	07/17/2025	PAPER	101-41900-200	OFFICE SUPPLIES	134.15
WEBER'S WADENA HARDWARE	07/17/2025	BLEACH ELEC PLUG	101-41900-220	REPAIR & MAINTENANCE SUP...	11.88
				Department 41900 - PLANNING & ZONING Total:	**267.00**
Department: 41920 - CITY HALL MAINTENANCE					
WEST CENTRAL TELEPHONE	07/20/2025	INTERNET	101-41920-211	CLEANING SUPPLIES	36.29
HOCKERT'S INC.	07/03/2025	LAUNDRY	101-41920-211	CLEANING SUPPLIES	16.00
FASTENAL COMPANY	07/10/2025	BATTERIES	101-41920-211	CLEANING SUPPLIES	9.17
5 STAR DISPOSAL	07/18/2025	GARBAGE	101-41920-401	BUILDING MAINTENANCE	7.81
5 STAR DISPOSAL	07/18/2025	GARBAGE	101-41920-401	BUILDING MAINTENANCE	98.62
				Department 41920 - CITY HALL MAINTENANCE Total:	**167.89**
Department: 42100 - POLICE DEPARTMENT					
ARVIG	07/25/2025	INTERNET PHONE LONG DIST...	101-42100-321	TELEPHONE	100.44
WEST CENTRAL TELEPHONE	07/20/2025	INTERNET	101-42100-201	COMPUTER SUPPORT EXPENSE	100.86
OLIVIA STATTELMAN	07/03/2025	REFUND - WADENA COUNTY ...	101-42100-35104	ADMINISTRATIVE FINES	32.50
SHANNON LEE RIGGLE	07/17/2025	TRANSCRIPTIONS	101-42100-350	PRINTING, PUBLISHING & ADV.	56.25
VERIZON WIRELESS	07/28/2025	7 LINES 4 SQUADS	101-42100-201	COMPUTER SUPPORT EXPENSE	164.94
VERIZON WIRELESS	07/28/2025	7 LINES 4 SQUADS	101-42100-321	TELEPHONE	284.90
CANON FINANCIAL SERVICES I...	08/01/2025	CONTRACT 7/1/25-7/31/25	101-42100-200	OFFICE SUPPLIES	40.56
CITY OF WADENA	07/22/2025	UTILITY CHARGES	101-42100-380	UTILITIES	310.60
CONTACT RADIO COMMUNIC...	08/01/2025	MOTOROLA CHARGER	101-42100-211	GENERAL SUPPLIES	149.00
WADENA LICENSE BUREAU	07/28/2025	2025 FORD EXPLORER TABS	101-42100-400	VEHICLE REPAIR & MAINTEN...	39.00
				Department 42100 - POLICE DEPARTMENT Total:	**1,279.05**
Department: 42200 - FIRE DEPARTMENT					
ARVIG	07/25/2025	INTERNET PHONE LONG DIST...	101-42200-200	OFFICE SUPPLIES	43.00
ARVIG	07/25/2025	INTERNET PHONE LONG DIST...	101-42200-321	TELEPHONE	6.43
WEST CENTRAL TELEPHONE	07/20/2025	INTERNET	101-42200-200	OFFICE SUPPLIES	85.07
NAPA CENTRAL MN	07/17/2025	WATER PUMP	101-42200-400	EQUIPMENT REPAIR & MAINT...	53.41
NAPA CENTRAL MN	07/17/2025	ANTIFREEZE	101-42200-400	EQUIPMENT REPAIR & MAINT...	26.34
MARS SUPPLY	07/17/2025	WHT QUEST INHIBITOR BARRI...	101-42200-210	FIREFIGHTING SUPPLIES & EQ...	729.82

Vendor Name	Payment Date	Description (Payable)	Account Number	Account Name	Amount
CITY OF WADENA	07/22/2025	UTILITY CHARGES	101-42200-380	UTILITIES	280.68
CITY OF WADENA	07/22/2025	UTILITY CHARGES	101-42200-380	UTILITIES	310.59
CITY OF WADENA	07/22/2025	UTILITY CHARGES	101-42200-380	UTILITIES	52.15
				Department 42200 - FIRE DEPARTMENT Total:	**1,587.49**
Department: 43100 - GENERAL ROADWAY MAINTENAN					
WEST CENTRAL TELEPHONE	07/20/2025	INTERNET	101-43100-200	OFFICE SUPPLIES	50.00
ARVIG	07/25/2025	INTERNET IT PHONE	101-43100-321	CELL PHONE REIMB	77.45
DACOTAH PAPER CO	07/17/2025	PEROXIDE	101-43100-210	GENERAL SUPPLIES	72.52
MN MUNICIPAL UTILITIES	07/17/2025	SAFETY & JOB TRAINING PRO...	101-43100-228	SAFETY EXPENSES	2,272.50
COLUMN SOFTWARE PBC	07/10/2025	AUCTIONS/SALES NOTICE 7-10...	101-43100-210	GENERAL SUPPLIES	38.48
DACOTAH PAPER CO	07/17/2025	PAPER TOWELS TOILET PAPER	101-43100-210	GENERAL SUPPLIES	293.52
CINTAS	07/24/2025	MEDICINE CABINET REFILL	101-43100-210	GENERAL SUPPLIES	42.50
				Department 43100 - GENERAL ROADWAY MAINTENAN Total:	**2,846.97**
Department: 43115 - STREET SHOP MAINTENANCE					
ARVIG	07/25/2025	INTERNET PHONE LONG DIST...	101-43115-321	TELEPHONE	50.21
WEST CENTRAL TELEPHONE	07/20/2025	INTERNET	101-43115-200	OFFICE SUPPLIES	50.00
WEST CENTRAL TELEPHONE	07/20/2025	INTERNET	101-43115-200	OFFICE SUPPLIES	118.57
HOCKERT'S INC.	07/03/2025	LAUNDRY	101-43115-210	GENERAL SUPPLIES	74.00
FASTENAL COMPANY	07/10/2025	VEHICLE SOAP	101-43115-210	GENERAL SUPPLIES	67.51
CITY OF WADENA	07/22/2025	UTILITY CHARGES	101-43115-380	UTILITIES	613.92
				Department 43115 - STREET SHOP MAINTENANCE Total:	**974.21**
Department: 43121 - PAVED STREETS					
WADENA ASPHALT INC	08/01/2025	REGULAR BASE	101-43121-224	ST. MAINTENANCE MATERIALS	620.00
				Department 43121 - PAVED STREETS Total:	**620.00**
Department: 43126 - STREET EQUIPMENT MNT					
NAPA CENTRAL MN	07/17/2025	BATTERY	101-43126-220	MAINTENANCE SUPPLIES	325.36
				Department 43126 - STREET EQUIPMENT MNT Total:	**325.36**
Department: 43160 - STREET SIGNS/MARKINGS					
HIRSHFIELD'S	07/24/2025	5 MIN FEDERAL ZONE BLUE T...	101-43160-210	GENERAL SUPPLIES	124.81
HIRSHFIELD'S	08/01/2025	YELLOW WHITE TRAFFIC PAINT	101-43160-400	EQUIPMENT REPAIR & MAINT...	748.02
				Department 43160 - STREET SIGNS/MARKINGS Total:	**872.83**
Department: 43170 - PARKING LOTS					
WEBER'S WADENA HARDWARE	08/01/2025	ACETONE	101-43170-400	EQUIPMENT REPAIR & MAINT...	25.99
TORCO POWER EQUIPMENT ...	07/24/2025	TRIMMER GUARD	101-43170-400	EQUIPMENT REPAIR & MAINT...	19.99
				Department 43170 - PARKING LOTS Total:	**45.98**
Department: 43230 - WASTE (REFUSE) COLLECTION					
5 STAR DISPOSAL	07/18/2025	GARBAGE	101-43230-305	DUMPING FEES	98.62
5 STAR DISPOSAL	07/18/2025	GARBAGE	101-43230-305	DUMPING FEES	98.62
5 STAR DISPOSAL	07/18/2025	GARBAGE	101-43230-305	DUMPING FEES	135.80
5 STAR DISPOSAL	07/18/2025	GARBAGE	101-43230-305	DUMPING FEES	181.07
5 STAR DISPOSAL	07/18/2025	GARBAGE	101-43230-305	DUMPING FEES	274.77
				Department 43230 - WASTE (REFUSE) COLLECTION Total:	**788.88**
Department: 43260 - WEED CONTROL					
PROFESSIONAL AGRONOMY S...	07/17/2025	MEC AMINE-D	101-43260-216	CHEMICALS & CHEMICAL PRO...	183.61
				Department 43260 - WEED CONTROL Total:	**183.61**
Department: 45122 - SKATING RINKS					
CITY OF WADENA	07/22/2025	UTILITY CHARGES	101-45122-380	UTILITIES	50.17
CITY OF WADENA	07/22/2025	UTILITY CHARGES	101-45122-380	UTILITIES	1,246.00
				Department 45122 - SKATING RINKS Total:	**1,296.17**
Department: 45124 - PLAYGROUNDS					
CITY OF WADENA	07/22/2025	UTILITY CHARGES	101-45124-380	UTILITIES	271.63
CITY OF WADENA	07/22/2025	UTILITY CHARGES	101-45124-380	UTILITIES	63.02
CITY OF WADENA	07/22/2025	UTILITY CHARGES	101-45124-380	UTILITIES	1,539.11
CITY OF WADENA	07/22/2025	UTILITY CHARGES	101-45124-380	UTILITIES	15.00
CITY OF WADENA	07/22/2025	UTILITY CHARGES	101-45124-380	UTILITIES	474.39
CITY OF WADENA	07/22/2025	UTILITY CHARGES	101-45124-380	UTILITIES	132.15
				Department 45124 - PLAYGROUNDS Total:	**2,495.30**

Vendor Name	Payment Date	Description (Payable)	Account Number	Account Name	Amount
Department: 45130 - WADING POOL					
HAWKINS INC	07/24/2025	CHEMICALS	101-45130-216	POOL CHEMICALS	999.47
WEBER'S WADENA HARDWARE	08/01/2025	SCREWS PLIERS	101-45130-400	POOL MAINTENANCE	38.74
WEBER'S WADENA HARDWARE	08/01/2025	SILICONE GREASE	101-45130-400	POOL MAINTENANCE	4.99
WEBER'S WADENA HARDWARE	08/01/2025	PH+	101-45130-216	POOL CHEMICALS	10.99
CITY OF WADENA	07/22/2025	UTILITY CHARGES	101-45130-380	UTILITIES	1,539.23
CITY OF WADENA	07/22/2025	UTILITY CHARGES	101-45130-380	UTILITIES	473.70
				Department 45130 - WADING POOL Total:	**3,067.12**
Department: 45150 - CAMPGROUND					
ARVIG	07/25/2025	INTERNET IT PHONE	101-45150-321	TELEPHONE	157.51
VERIZON WIRELESS	07/22/2025	2 LINES 2 iPADS	101-45150-220	REPAIR & MAINTENANCE SUP...	40.01
CAROL DANIELSON	07/03/2025	CAMPGROUND HOST June 20...	101-45150-107	CONTRACTED WAGES	632.32
MARY ANN SUHL	07/10/2025	CAMPGROUND HOST JUNE 20...	101-45150-107	CONTRACTED WAGES	431.78
CITY OF WADENA	07/22/2025	UTILITY CHARGES	101-45150-380	UTILITIES	19.31
CITY OF WADENA	07/22/2025	UTILITY CHARGES	101-45150-380	UTILITIES	933.17
CITY OF WADENA	07/22/2025	UTILITY CHARGES	101-45150-380	UTILITIES	316.86
HINMAN ELECTRIC	08/01/2025	SERVICE CALL 7-16-25 CAMPSI...	101-45150-400	EQUIPMENT REPAIR & MAINT...	121.50
				Department 45150 - CAMPGROUND Total:	**2,652.46**
Department: 45200 - PARKS					
NAPA CENTRAL MN	07/17/2025	AIR FILTER RADIATOR CAP	101-45200-220	REPAIR & MAINTENANCE SUP...	47.90
NAPA CENTRAL MN	07/17/2025	GREASE FITTING	101-45200-220	REPAIR & MAINTENANCE SUP...	6.30
NAPA CENTRAL MN	07/17/2025	HYDRAULIC FLUID	101-45200-212	MOTOR FUELS & LUBRICANTS	44.61
WEST CENTRAL TELEPHONE	07/20/2025	INTERNET	101-45200-200	OFFICE SUPPLIES	25.00
AUTO VALUE WADENA	07/17/2025	HD AIR CONSTRUCTION	101-45200-220	REPAIR & MAINTENANCE SUP...	23.60
MTI DISTRIBUTING	07/17/2025	GEAR HOUSING SEAL KIT RING...	101-45200-400	EQUIPMENT REPAIR & MAINT...	128.06
TURFWERKS	07/24/2025	SOLID TIRE	101-45200-400	EQUIPMENT REPAIR & MAINT...	468.64
MTI DISTRIBUTING	07/17/2025	GEAR HOUSING SEAL KIT PIPE	101-45200-400	EQUIPMENT REPAIR & MAINT...	112.02
MTI DISTRIBUTING	07/24/2025	PIPE	101-45200-400	EQUIPMENT REPAIR & MAINT...	169.14
BEARINGS & MORE	07/24/2025	BALL BEARING	101-45200-400	EQUIPMENT REPAIR & MAINT...	60.78
HEARTLAND TIRE INC	07/24/2025	REPAIR TIRE	101-45200-400	EQUIPMENT REPAIR & MAINT...	35.10
TURFWERKS	07/24/2025	BIDIRECTION L01H	101-45200-400	EQUIPMENT REPAIR & MAINT...	715.96
LEAF RIVER AG SERVICE	08/01/2025	FUEL	101-45200-212	MOTOR FUELS & LUBRICANTS	1,183.68
CITY OF WADENA	07/22/2025	UTILITY CHARGES	101-45200-380	UTILITIES	634.58
CITY OF WADENA	07/22/2025	UTILITY CHARGES	101-45200-380	UTILITIES	53.71
CITY OF WADENA	07/22/2025	UTILITY CHARGES	101-45200-380	UTILITIES	56.11
CITY OF WADENA	07/22/2025	UTILITY CHARGES	101-45200-380	UTILITIES	45.54
CITY OF WADENA	07/22/2025	UTILITY CHARGES	101-45200-380	UTILITIES	104.85
CITY OF WADENA	07/22/2025	UTILITY CHARGES	101-45200-380	UTILITIES	72.11
CITY OF WADENA	07/22/2025	UTILITY CHARGES	101-45200-380	UTILITIES	96.73
CITY OF WADENA	07/22/2025	UTILITY CHARGES	101-45200-380	UTILITIES	33.92
CITY OF WADENA	07/22/2025	UTILITY CHARGES	101-45200-380	UTILITIES	197.39
MTI DISTRIBUTING	08/01/2025	CLUTCH CYLINDER ASM PTO B...	101-45200-400	EQUIPMENT REPAIR & MAINT...	1,167.30
HEARTLAND TIRE INC	08/01/2025	REPAIR TIRE	101-45200-400	EQUIPMENT REPAIR & MAINT...	40.50
				Department 45200 - PARKS Total:	**5,523.53**
Department: 45250 - PARK ADVISORY BOARD MONIE					
PETE'S NURSERY & LANDSCAP...	07/17/2025	PLANTING PARK FLOWERS	101-45250-226	FLOWERS	800.00
				Department 45250 - PARK ADVISORY BOARD MONIE Total:	**800.00**
Department: 45500 - LIBRARY					
ARVIG	07/25/2025	INTERNET PHONE LONG DIST...	101-45500-380	UTILITIES	35.13
NORTHLAND FIRE PROTECTION	07/10/2025	ONE YEAR FIRE ALARM MONI...	101-45500-220	BUILDING REPAIR & MAINTE...	360.00
GREIMAN'S	07/24/2025	PAPER	101-45500-200	OFFICE SUPPLIES	38.95
WADENA AREA CHAMBER OF ...	07/24/2025	CHAMBER BUCKS	101-45500-225	LIBRARY SUPPLIES & PROGR...	400.00
CITY OF WADENA	07/22/2025	UTILITY CHARGES	101-45500-380	UTILITIES	702.58
				Department 45500 - LIBRARY Total:	**1,536.66**
Department: 47000 - BOND PAYMENTS					
NORTHLAND BOND - FIRST N...	07/10/2025	GENERAL OBLIGATION IMPRO...	101-47000-610	BOND INTEREST	19,600.00
NORTHLAND BOND - FIRST N...	07/10/2025	GENERAL OBLIGATION IMPRO...	101-47000-620	BOND AGENT FEES	495.00

Vendor Name	Payment Date	Description (Payable)	Account Number	Account Name	Amount
WADENA STATE BANK	07/17/2025	EQUIPMENT BOND PAYMENT	101-47000-610	BOND INTEREST	5,400.00
				Department 47000 - BOND PAYMENTS Total:	**25,495.00**
Department: 49300 - AIRPORT					
ARVIG	07/25/2025	INTERNET PHONE LONG DIST...	101-49300-321	TELEPHONE	73.20
TODD WADENA ELECTRIC CO...	07/25/2025	ELECTRIC	101-49300-380	UTILITIES	533.82
TODD WADENA ELECTRIC CO...	07/25/2025	ELECTRIC	101-49300-380	UTILITIES	225.25
TODD WADENA ELECTRIC CO...	07/25/2025	ELECTRIC	101-49300-380	UTILITIES	104.74
MIDWEST FLYER MAGAZINE		REAR VIEW MIRROR	101-49300-400	EQUIPMENT REPAIR & MAINT...	89.44
MIDWEST MACHINERY CO	08/01/2025	REAR VIEW MIRROR	101-49300-400	EQUIPMENT REPAIR & MAINT...	89.44
MIDWEST FLYER MAGAZINE		REAR VIEW MIRROR	101-49300-400	EQUIPMENT REPAIR & MAINT...	-89.44
				Department 49300 - AIRPORT Total:	**1,026.45**
Department: 49370 - DEVELOPMENT AUTHORITY					
ARVIG	07/25/2025	INTERNET PHONE LONG DIST...	101-49370-321	TELEPHONE EXPENSE	21.28
WEST CENTRAL TELEPHONE	07/20/2025	INTERNET	101-49370-200	OFFICE SUPPLIES	68.57
DEAN USELMAN	07/17/2025	CVN LAKEVILLE MILEAGE 5/4/...	101-49370-331	SCHOOLS, MEETING & TRAVEL...	198.24
DEAN USELMAN	07/17/2025	MILEAGE - MARCH 8 & 30, AP...	101-49370-331	SCHOOLS, MEETING & TRAVEL...	239.40
DEAN USELMAN	07/17/2025	MILEAGE - EDAM CONFERENC...	101-49370-331	SCHOOLS, MEETING & TRAVEL...	200.32
				Department 49370 - DEVELOPMENT AUTHORITY Total:	**727.81**
				Fund 101 - GENERAL FUND Total:	**66,992.78**
Fund: 204 - LIBRARY ENDOWMENT FUND					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	07/24/2025	INVESTMENT EARNINGS	204-40000-36210	INTEREST EARNINGS	1.32
				Department 40000 - NON DEPARTMENTAL Total:	**1.32**
				Fund 204 - LIBRARY ENDOWMENT FUND Total:	**1.32**
Fund: 205 - PINEWOOD ESTATES					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	07/24/2025	INVESTMENT EARNINGS	205-40000-36210	INTEREST EARNINGS	12.67
				Department 40000 - NON DEPARTMENTAL Total:	**12.67**
				Fund 205 - PINEWOOD ESTATES Total:	**12.67**
Fund: 207 - WDA REVOLVING LOAN FUND					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	07/24/2025	INVESTMENT EARNINGS	207-40000-36210	INTEREST EARNINGS	41.01
				Department 40000 - NON DEPARTMENTAL Total:	**41.01**
				Fund 207 - WDA REVOLVING LOAN FUND Total:	**41.01**
Fund: 208 - WDA LOAN FUND					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	07/24/2025	INVESTMENT EARNINGS	208-40000-36210	INTEREST INCOME	1.84
				Department 40000 - NON DEPARTMENTAL Total:	**1.84**
				Fund 208 - WDA LOAN FUND Total:	**1.84**
Fund: 209 - UNRESTRICTED MIF RLF					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	07/24/2025	INVESTMENT EARNINGS	209-40000-36210	INTEREST EARNINGS	4.41
				Department 40000 - NON DEPARTMENTAL Total:	**4.41**
				Fund 209 - UNRESTRICTED MIF RLF Total:	**4.41**
Fund: 210 - MIF REVOLVING LOAN FUND					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	07/24/2025	INVESTMENT EARNINGS	210-40000-36210	INTEREST EARNINGS	3.23
				Department 40000 - NON DEPARTMENTAL Total:	**3.23**
				Fund 210 - MIF REVOLVING LOAN FUND Total:	**3.23**
Fund: 211 - MIF RLF #2					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	07/24/2025	INVESTMENT EARNINGS	211-40000-36210	INTEREST EARNINGS	17.66
				Department 40000 - NON DEPARTMENTAL Total:	**17.66**
				Fund 211 - MIF RLF #2 Total:	**17.66**

Vendor Name	Payment Date	Description (Payable)	Account Number	Account Name	Amount
Fund: 212 - SCDG COMMERCIAL FUND					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	07/24/2025	INVESTMENT EARNINGS	212-40000-36210	INTEREST EARNINGS	4.66
				Department 40000 - NON DEPARTMENTAL Total:	**4.66**
Department: 47000 - BOND PAYMENTS					
HELTEMES ELECTRIC	07/17/2025	FIX-UP LOAN - DOWNTOWN L...	212-47000-370	LOAN EXPENSES	4,076.74
				Department 47000 - BOND PAYMENTS Total:	**4,076.74**
				Fund 212 - SCDG COMMERCIAL FUND Total:	**4,081.40**
Fund: 213 - SCDG COMMERCIAL 2021					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	07/24/2025	INVESTMENT EARNINGS	213-40000-36210	INTEREST EARNINGS	0.72
				Department 40000 - NON DEPARTMENTAL Total:	**0.72**
				Fund 213 - SCDG COMMERCIAL 2021 Total:	**0.72**
Fund: 214 - SCDG HOUSING FUND					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	07/24/2025	INVESTMENT EARNINGS	214-40000-36210	INTEREST EARNINGS	-0.05
				Department 40000 - NON DEPARTMENTAL Total:	**-0.05**
				Fund 214 - SCDG HOUSING FUND Total:	**-0.05**
Fund: 216 - INNOVATIVE MIF RLF					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	07/24/2025	INVESTMENT EARNINGS	216-40000-36210	INTEREST EARNINGS	2.14
				Department 40000 - NON DEPARTMENTAL Total:	**2.14**
				Fund 216 - INNOVATIVE MIF RLF Total:	**2.14**
Fund: 217 - KERN MIF LOAN					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	07/24/2025	INVESTMENT EARNINGS	217-40000-36210	INTEREST EARNINGS	1.62
				Department 40000 - NON DEPARTMENTAL Total:	**1.62**
				Fund 217 - KERN MIF LOAN Total:	**1.62**
Fund: 315 - G.O. REFUNDING BONDS 2012					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	07/24/2025	INVESTMENT EARNINGS	315-40000-36210	INTEREST EARNINGS	3.74
				Department 40000 - NON DEPARTMENTAL Total:	**3.74**
				Fund 315 - G.O. REFUNDING BONDS 2012 Total:	**3.74**
Fund: 316 - PFA NOTES OF 2015					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	07/24/2025	INVESTMENT EARNINGS	316-40000-36210	INTEREST EARNINGS	86.95
				Department 40000 - NON DEPARTMENTAL Total:	**86.95**
				Fund 316 - PFA NOTES OF 2015 Total:	**86.95**
Fund: 401 - CAPITAL PROJECTS FUND					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	07/24/2025	INVESTMENT EARNINGS	401-40000-36210	INTEREST EARNINGS	-68.01
				Department 40000 - NON DEPARTMENTAL Total:	**-68.01**
Department: 49630 - PROJECTS					
CITY OF WADENA	07/22/2025	UTILITY CHARGES	401-49630-425	LIBRARY REMODEL PROJECT	51.46
				Department 49630 - PROJECTS Total:	**51.46**
				Fund 401 - CAPITAL PROJECTS FUND Total:	**-16.55**
Fund: 402 - HWY 10 PHASE 2 PROJECT					
Department: 43100 - GENERAL ROADWAY MAINTENAN					
STANDARD & POOR'S	08/01/2025	GENERAL OBLIGATION BONDS...	402-43100-421	HWY 10 PHASE 2 ROAD EXPE...	10,075.00
				Department 43100 - GENERAL ROADWAY MAINTENAN Total:	**10,075.00**
				Fund 402 - HWY 10 PHASE 2 PROJECT Total:	**10,075.00**

Vendor Name	Payment Date	Description (Payable)	Account Number	Account Name	Amount
Fund: 403 - DTED SMALL CITIES GRANT					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	07/24/2025	INVESTMENT EARNINGS	403-40000-36210	INTEREST EARNINGS	-0.35
				Department 40000 - NON DEPARTMENTAL Total:	**-0.35**
				Fund 403 - DTED SMALL CITIES GRANT Total:	**-0.35**
Fund: 404 - SEWER/WATER CIP					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	07/24/2025	INVESTMENT EARNINGS	404-40000-36210	INTEREST EARNINGS	42.85
				Department 40000 - NON DEPARTMENTAL Total:	**42.85**
				Fund 404 - SEWER/WATER CIP Total:	**42.85**
Fund: 406 - HWY 10 CITY UTILITIES PROJECT					
Department: 43100 - GENERAL ROADWAY MAINTENAN					
STANDARD & POOR'S	08/01/2025	GENERAL OBLIGATION BONDS...	406-43100-421	HWY 10 UTILITIES ROAD EXPE...	5,425.00
LANDWEHR CONSTRUCTION I...	07/24/2025	HWY 10 PROJECT	406-43100-421	HWY 10 UTILITIES ROAD EXPE...	80,454.51
				Department 43100 - GENERAL ROADWAY MAINTENAN Total:	**85,879.51**
Department: 49415 - WTR DISTRIBUTION EXPENSE					
LANDWEHR CONSTRUCTION I...	07/24/2025	HWY 10 PROJECT	406-49415-421	HWY 10 UTILITIES WATER EXP...	362,045.33
				Department 49415 - WTR DISTRIBUTION EXPENSE Total:	**362,045.33**
Department: 49450 - SANITARY SEWER MAINTENANC					
LANDWEHR CONSTRUCTION I...	07/24/2025	HWY 10 PROJECT	406-49450-421	HWY 10 UTILITIES SEWER EXP...	362,045.33
				Department 49450 - SANITARY SEWER MAINTENANC Total:	**362,045.33**
				Fund 406 - HWY 10 CITY UTILITIES PROJECT Total:	**809,970.17**
Fund: 601 - SEWER FUND					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	07/24/2025	INVESTMENT EARNINGS	601-40000-36210	INTEREST EARNINGS	81.89
				Department 40000 - NON DEPARTMENTAL Total:	**81.89**
Department: 47000 - BOND PAYMENTS					
NORTHLAND BOND - FIRST N...	07/10/2025	GENERAL OBLIGATION IMPRO...	601-47000-610	BOND INTEREST	42,700.00
NORTHLAND BOND - FIRST N...	07/10/2025	GENERAL OBLIGATION IMPRO...	601-47000-620	BOND AGENT FEES/EXPENSE	247.50
				Department 47000 - BOND PAYMENTS Total:	**42,947.50**
Department: 49450 - SANITARY SEWER MAINTENANC					
FLEXIBLE PIPE TOOL CO	07/24/2025	GOLD DIGGER ANTI-BLAST NO...	601-49450-220	REPAIR & MAINTENANCE SUP...	4,331.50
				Department 49450 - SANITARY SEWER MAINTENANC Total:	**4,331.50**
Department: 49470 - SWR LIFT STATIONS					
STATE CHEMICAL SOLUTIONS	07/03/2025	WASTEWATER PROGRAM	601-49470-216	CHEMICALS & CHEMICAL PRO...	405.06
CITY OF WADENA	07/22/2025	UTILITY CHARGES	601-49470-380	UTILITIES	34.85
CITY OF WADENA	07/22/2025	UTILITY CHARGES	601-49470-380	UTILITIES	27.23
CITY OF WADENA	07/22/2025	UTILITY CHARGES	601-49470-380	UTILITIES	28.84
CITY OF WADENA	07/22/2025	UTILITY CHARGES	601-49470-380	UTILITIES	17.01
CITY OF WADENA	07/22/2025	UTILITY CHARGES	601-49470-380	UTILITIES	20.92
CITY OF WADENA	07/22/2025	UTILITY CHARGES	601-49470-380	UTILITIES	40.97
CITY OF WADENA	07/22/2025	UTILITY CHARGES	601-49470-380	UTILITIES	67.33
CITY OF WADENA	07/22/2025	UTILITY CHARGES	601-49470-380	UTILITIES	25.33
				Department 49470 - SWR LIFT STATIONS Total:	**667.54**
Department: 49480 - WASTEWATER TREATMENT PLNT					
ARVIG	07/25/2025	INTERNET PHONE LONG DIST...	601-49480-321	TELEPHONE	36.60
WEST CENTRAL TELEPHONE	07/20/2025	INTERNET	601-49480-200	OFFICE SUPPLIES	125.00
WEST CENTRAL TELEPHONE	07/20/2025	INTERNET	601-49480-200	OFFICE SUPPLIES	142.36
ARVIG	07/25/2025	INTERNET IT PHONE	601-49480-321	TELEPHONE	117.72
HAWKINS INC	07/24/2025	CHEMICALS	601-49480-216	CHEMICALS & CHEMICAL PRO...	2,776.00
HOCKERT'S INC.	07/03/2025	LAUNDRY	601-49480-210	GENERAL SUPPLIES	52.00
WADENA COUNTY SOLID WAS...	07/17/2025	MANIF SPECIAL WASTE	601-49480-315	SANITATION EXPENSE	49.20
USA BLUE BOOK	08/01/2025	HACH TOTAL PHOSPHATE TES...	601-49480-218	LAB & TESTING EXPENSE	203.75
BEARINGS & MORE	07/24/2025	FREIGHT	601-49480-218	LAB & TESTING EXPENSE	14.00
WEBER'S WADENA HARDWARE	08/01/2025	WADERS	601-49480-220	REPAIR & MAINTENANCE SUP...	74.99
WADENA COUNTY SOLID WAS...	07/24/2025	MANIF SPECIAL WASTE	601-49480-315	SANITATION EXPENSE	55.35

Vendor Name	Payment Date	Description (Payable)	Account Number	Account Name	Amount
CITY OF WADENA	07/22/2025	UTILITY CHARGES	601-49480-380	UTILITIES	14.00
CITY OF WADENA	07/22/2025	UTILITY CHARGES	601-49480-380	UTILITIES	3,693.46
WEBER'S WADENA HARDWARE	08/01/2025	SOCKET ADAPTOR BULBS ROP...	601-49480-220	REPAIR & MAINTENANCE SUP...	22.67
IN CONTROL INC	08/01/2025	AUTOMATION CYBERSECURITY..	601-49480-400	EQUIPMENT REPAIR & MAINT...	1,177.25
HINMAN ELECTRIC	08/01/2025	SERVICE CALL 7-1-25 SLUDGE...	601-49480-400	EQUIPMENT REPAIR & MAINT...	70.00
PAUL MOE	08/01/2025	MWOA CONFERENCE GRAND ...	601-49480-331	SCHOOLS, MEETINGS & TRAV...	1,054.11
NORTH SHORE ANALYTICAL I...	08/01/2025	EFFLUENT GELMAN AQUAPRE...	601-49480-218	LAB & TESTING EXPENSE	305.00
				Department 49480 - WASTEWATER TREATMENT PLNT Total:	**9,983.46**
				Fund 601 - SEWER FUND Total:	**58,011.89**
Fund: 602 - GOLF FUND					
WORLDPAY INTEGRATED PA...	07/08/2025	CREDIT CARD FEES	602-20800	CREDIT CARD FEES CHARGED	742.23
MN DEPART OF REVENUE	07/17/2025	SALES AND USE TAX - JUNE 20...	602-20803	SALES TAX	5,186.00
MN DEPART OF REVENUE	07/17/2025	SALES AND USE TAX - JUNE 20...	602-20804	TRANSIT SALES TAX	351.00
					6,279.23
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	07/24/2025	INVESTMENT EARNINGS	602-40000-36210	INTEREST EARNINGS	10.58
				Department 40000 - NON DEPARTMENTAL Total:	**10.58**
Department: 49830 - MERCHANDISE PURCHASES					
DAHLHEIMER BEVERAGE	07/10/2025	BEER	602-49830-255	BEER PURCHASES	750.50
HARRY'S PIZZA	07/10/2025	PIZZA	602-49830-254	FOOD PURCHASES	186.50
MIZUNO USA INC. - NDC	07/03/2025	WEDGE	602-49830-251	PRO MERCHANDISE PURCHAS...	141.14
PEPSI BEVERAGE COMPANY	07/10/2025	MIX	602-49830-254	FOOD PURCHASES	770.76
MIZUNO USA INC. - NDC	07/17/2025	WEDGE	602-49830-251	PRO MERCHANDISE PURCHAS...	134.62
MASON BROTHERS COMPANY	08/01/2025	FOOD	602-49830-254	FOOD PURCHASES	151.51
MASON BROTHERS COMPANY	08/01/2025	FOOD	602-49830-254	FOOD PURCHASES	80.20
D-S BEVERAGES - MINNESOTA	07/10/2025	BEER	602-49830-255	BEER PURCHASES	616.38
ACUSHNET COMPANY	07/17/2025	PRACTICE WHITE BLACK STRIPE	602-49830-252	CLOTHING & NONTAXABLE IT...	4,195.00
BEVERAGE WHOLESALERS INC	07/17/2025	BEER	602-49830-255	BEER PURCHASES	31.80
BEVERAGE WHOLESALERS INC	07/24/2025	BEER	602-49830-255	BEER PURCHASES	166.05
DAHLHEIMER BEVERAGE	07/24/2025	BEER	602-49830-255	BEER PURCHASES	240.11
BEVERAGE WHOLESALERS INC	07/17/2025	BEER	602-49830-255	BEER PURCHASES	147.85
DAHLHEIMER BEVERAGE	07/24/2025	BEER	602-49830-255	BEER PURCHASES	9.00
PEPSI BEVERAGE COMPANY	07/24/2025	MIX	602-49830-254	FOOD PURCHASES	832.96
HARRY'S PIZZA	07/24/2025	PIZZA	602-49830-254	FOOD PURCHASES	238.25
MASON BROTHERS COMPANY	07/24/2025	CANDY	602-49830-254	FOOD PURCHASES	122.60
MASON BROTHERS COMPANY	07/24/2025	FOOD	602-49830-254	FOOD PURCHASES	80.20
MASON BROTHERS COMPANY	07/24/2025	SNACKS	602-49830-254	FOOD PURCHASES	63.06
D-S BEVERAGES - MINNESOTA	07/24/2025	BEER	602-49830-255	BEER PURCHASES	452.88
SUPER ONE FOODS	07/17/2025	FOOD	602-49830-254	FOOD PURCHASES	13.16
PEPSI BEVERAGE COMPANY	07/24/2025	MIX	602-49830-254	FOOD PURCHASES	38.11
DAHLHEIMER BEVERAGE	07/24/2025	BEER	602-49830-254	FOOD PURCHASES	648.42
BEVERAGE WHOLESALERS INC	07/24/2025	BEER	602-49830-255	BEER PURCHASES	119.00
PEPSI BEVERAGE COMPANY	08/01/2025	MIX	602-49830-254	FOOD PURCHASES	785.56
D-S BEVERAGES - MINNESOTA	08/01/2025	BEER	602-49830-255	BEER PURCHASES	117.00
DAHLHEIMER BEVERAGE	08/01/2025	FOOD	602-49830-254	FOOD PURCHASES	448.40
ACUSHNET COMPANY	08/01/2025	LATE FEES	602-49830-252	CLOTHING & NONTAXABLE IT...	20.08
MASON BROTHERS COMPANY	08/01/2025	FOOD	602-49830-254	FOOD PURCHASES	277.77
MASON BROTHERS COMPANY	08/01/2025	FOOD	602-49830-254	FOOD PURCHASES	80.20
MASON BROTHERS COMPANY	08/01/2025	FOOD	602-49830-254	FOOD PURCHASES	44.10
PEPSI BEVERAGE COMPANY	08/01/2025	MIX	602-49830-254	FOOD PURCHASES	740.94
HARRY'S PIZZA	08/01/2025	PIZZA	602-49830-254	FOOD PURCHASES	215.00
D-S BEVERAGES - MINNESOTA	08/01/2025	BEER	602-49830-255	BEER PURCHASES	414.95
BEVERAGE WHOLESALERS INC	08/01/2025	BEER	602-49830-255	BEER PURCHASES	131.10
				Department 49830 - MERCHANDISE PURCHASES Total:	**13,505.16**
Department: 49831 - COURSE MAINTENANCE EXP					
WEBER'S WADENA HARDWARE	07/17/2025	SAW BLADES	602-49831-240	TOOLS & EQUIPMENT	19.30
MTI DISTRIBUTING	07/17/2025	FLAGS	602-49831-225	COURSE MAINTENANCE SUPPL..	390.35
AUTO VALUE WADENA	07/17/2025	OIL GLV DIAMGP SL NAT 10	602-49831-212	MOTOR FUELS & LUBRICANTS	137.84
LEAF RIVER AG SERVICE	08/01/2025	FUEL	602-49831-212	MOTOR FUELS & LUBRICANTS	718.15

Vendor Name	Payment Date	Description (Payable)	Account Number	Account Name	Amount
MIDWEST FLYER MAGAZINE		NUT TUBE NUT	602-49831-400	EQUIPMENT REPAIR & MAINT...	29.28
MIDWEST MACHINERY CO	08/01/2025	NUT TUBE NUT	602-49831-400	EQUIPMENT REPAIR & MAINT...	29.28
MIDWEST FLYER MAGAZINE		NUT TUBE NUT	602-49831-400	EQUIPMENT REPAIR & MAINT...	-29.28
MTI DISTRIBUTING	07/17/2025	PULLEY-FLAT GEARBOX IDLER ...	602-49831-400	EQUIPMENT REPAIR & MAINT...	302.42
LEAF RIVER AG SERVICE	08/01/2025	FUEL	602-49831-212	MOTOR FUELS & LUBRICANTS	184.04
AUTO VALUE WADENA	07/17/2025	HOSE KNIFE JACK	602-49831-225	COURSE MAINTENANCE SUPPL..	417.09
SUPERIOR TURF SRVC LLC	07/24/2025	SEED	602-49831-225	COURSE MAINTENANCE SUPPL..	580.90
TURFWERKS	07/24/2025	ROLLER ASSEMBLY	602-49831-400	EQUIPMENT REPAIR & MAINT...	867.86
MTI DISTRIBUTING	07/24/2025	BELT-V	602-49831-225	COURSE MAINTENANCE SUPPL..	222.78
MTI DISTRIBUTING	07/24/2025	HPR-OIL FOR LCE EQ	602-49831-212	MOTOR FUELS & LUBRICANTS	113.57
MTI DISTRIBUTING	07/24/2025	GREENSKEEPER	602-49831-225	COURSE MAINTENANCE SUPPL..	97.03
SUPERIOR TURF SRVC LLC	08/01/2025	FAME QUICKSILVER	602-49831-225	COURSE MAINTENANCE SUPPL..	2,907.26
TURFWERKS	07/24/2025	ROLLERS	602-49831-400	EQUIPMENT REPAIR & MAINT...	804.76
MTI DISTRIBUTING	08/01/2025	CLUTCH MAGNETIC	602-49831-400	EQUIPMENT REPAIR & MAINT...	1,332.56
MTI DISTRIBUTING	08/01/2025	COUPLING SPEARS	602-49831-225	COURSE MAINTENANCE SUPPL..	216.75
MTI DISTRIBUTING	08/01/2025	GREENSKEEPER	602-49831-240	TOOLS & EQUIPMENT	285.62
MTI DISTRIBUTING	08/01/2025	BELT SPRING-EXTENSION	602-49831-400	EQUIPMENT REPAIR & MAINT...	148.16
TURFWERKS	07/24/2025	ROLLER ASSEMBLY	602-49831-225	COURSE MAINTENANCE SUPPL..	-661.88
MTI DISTRIBUTING	08/01/2025	SPRING-EXTENSION	602-49831-400	EQUIPMENT REPAIR & MAINT...	51.16
LEAF RIVER AG SERVICE	08/01/2025	FUEL	602-49831-212	MOTOR FUELS & LUBRICANTS	349.16
LEAF RIVER AG SERVICE	08/01/2025	FUEL	602-49831-212	MOTOR FUELS & LUBRICANTS	1,192.40
WEBER'S WADENA HARDWARE	08/01/2025	WASP SPRAY FLY RIBBON	602-49831-225	COURSE MAINTENANCE SUPPL..	17.48
MTI DISTRIBUTING	08/01/2025	TINE NEEDLE	602-49831-400	EQUIPMENT REPAIR & MAINT...	138.39
MTI DISTRIBUTING	08/01/2025	TINE NEEDLE	602-49831-400	EQUIPMENT REPAIR & MAINT...	59.17
5 STAR DISPOSAL	07/18/2025	GARBAGE	602-49831-225	COURSE MAINTENANCE SUPPL..	49.31
SUPERIOR TURF SRVC LLC	08/01/2025	CHLOROTHALONIL ECHO KALI...	602-49831-225	COURSE MAINTENANCE SUPPL..	1,183.57
				Department 49831 - COURSE MAINTENANCE EXP Total:	**12,154.48**
Department: 49833 - ADMIN & GENERAL					
WEST CENTRAL TELEPHONE	07/20/2025	PHONE INTERNET VIDEO	602-49833-201	COMPUTER/SOFTWARE EXPE...	345.08
TODD WADENA ELECTRIC CO...	07/25/2025	ELECTRIC	602-49833-380	UTILITIES	1,169.16
TODD WADENA ELECTRIC CO...	07/25/2025	ELECTRIC	602-49833-380	UTILITIES	91.73
TODD WADENA ELECTRIC CO...	07/25/2025	ELECTRIC	602-49833-380	UTILITIES	92.25
TODD WADENA ELECTRIC CO...	07/25/2025	ELECTRIC	602-49833-380	UTILITIES	423.05
TODD WADENA ELECTRIC CO...	07/25/2025	ELECTRIC	602-49833-380	UTILITIES	48.76
TODD WADENA ELECTRIC CO...	07/25/2025	ELECTRIC	602-49833-380	UTILITIES	79.34
TODD WADENA ELECTRIC CO...	07/25/2025	ELECTRIC	602-49833-380	UTILITIES	39.57
WEST CENTRAL TELEPHONE	07/20/2025	INTERNET	602-49833-201	COMPUTER/SOFTWARE EXPE...	68.57
ARVIG	07/25/2025	MEDIA	602-49833-350	ADVERTISING EXPENSE	46.86
HOCKERT'S INC.	07/03/2025	LAUNDRY	602-49833-210	CLUBHOUSE EXPENSES	167.18
HOCKERT'S INC.	07/03/2025	LAUNDRY	602-49833-220	MAINTENANCE SUPPLIES	95.35
GREIMAN'S	07/24/2025	GIFT CERTIFICATES	602-49833-210	CLUBHOUSE EXPENSES	55.25
WORLDPAY INTEGRATED PA...	07/08/2025	CREDIT CARD FEES	602-49833-225	CREDIT CARD FEES	748.12
MN GOLF ASSOCIATION INC	08/01/2025	ADULT & JUNIOR MEMBERSHIP	602-49833-419	HANDICAP EXPENSES	185.00
				Department 49833 - ADMIN & GENERAL Total:	**3,655.27**
				Fund 602 - GOLF FUND Total:	**35,604.72**
Fund: 603 - ELECTRIC FUND					
JEFF HEISLER	07/03/2025	EL Transfer April 11-30 & May...	603-11111	CUSTOMER ACCOUNTS RECEI...	114.05
JEFF HEISLER	07/03/2025	EL Transfer April 11-30 & May...	603-20800	CREDIT CARD FEES	2.28
JEFF HEISLER	07/03/2025	EL Transfer April 11-30 & May...	603-22000	CONSUMER DEPOSITS	60.00
MN DEPART OF REVENUE	07/17/2025	SALES AND USE TAX - JUNE 20...	603-20803	SALES TAX	21,486.00
MN DEPART OF REVENUE	07/17/2025	SALES AND USE TAX - JUNE 20...	603-20804	TRANSIT SALES TAX	1,563.00
					23,225.33
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	07/24/2025	INVESTMENT EARNINGS	603-40000-36210	INTEREST EARNINGS	464.48
				Department 40000 - NON DEPARTMENTAL Total:	**464.48**
Department: 47500 - BOND INTEREST					
NORTHLAND BOND - FIRST N...	07/10/2025	ELECTRIC REVENUE BONDS 20...	603-47500-610	BOND INTEREST & CHARGES	9,342.50

Vendor Name	Payment Date	Description (Payable)	Account Number	Account Name	Amount
NORTHLAND BOND - FIRST N...	07/10/2025	ELECTRIC REVENUE BONDS 20...	603-47500-620	BOND AGENT FEES	495.00
				Department 47500 - BOND INTEREST Total:	**9,837.50**
Department: 49555 - POWER SUPPLY EXPENSE					
MISSOURI RIVER ENERGY SVC	07/28/2025	MRES WAPA TRANMISSION D...	603-49555-900	PURCHASED POWER	419.75
MISSOURI RIVER ENERGY SVC	07/28/2025	MRES WAPA TRANMISSION D...	603-49555-900	PURCHASED POWER	307,699.39
				Department 49555 - POWER SUPPLY EXPENSE Total:	**308,119.14**
Department: 49584 - OPER - UG LINE EXPENSE					
FASTENAL COMPANY	07/17/2025	IC WB WHITE	603-49584-220	REPAIR & MAINTENANCE SUP...	15.14
FASTENAL COMPANY	07/24/2025	4X5 WHT STAKE FLG	603-49584-220	REPAIR & MAINTENANCE SUP...	19.44
WEBER'S WADENA HARDWARE	08/01/2025	BATTERIES	603-49584-220	REPAIR & MAINTENANCE SUP...	12.77
FASTENAL COMPANY	08/01/2025	IC WB SFTY RED	603-49584-220	REPAIR & MAINTENANCE SUP...	58.65
FASTENAL COMPANY	08/01/2025	IC WB SFTY RED	603-49584-220	REPAIR & MAINTENANCE SUP...	58.38
				Department 49584 - OPER - UG LINE EXPENSE Total:	**164.38**
Department: 49586 - OPER - METER EXPENSE					
MISSOURI RIVER ENERGY SVC	07/17/2025	AMI METER COUNT	603-49586-220	REPAIR & MAINTENANCE SUP...	647.20
CANNON TECHNOLOGIES INC	08/01/2025	YUKON SOFTWARE SUPPORT	603-49586-220	REPAIR & MAINTENANCE SUP...	4,810.00
				Department 49586 - OPER - METER EXPENSE Total:	**5,457.20**
Department: 49592 - MNT - STATION EQUIPMENT					
MISSOURI RIVER ENERGY SVC	07/24/2025	MISC SCANNING OIL SAMPLI...	603-49592-220	REPAIR & MAINTENANCE SUP...	2,039.50
				Department 49592 - MNT - STATION EQUIPMENT Total:	**2,039.50**
Department: 49594 - MNT - UG LINES					
LEAF RIVER AG SERVICE	07/10/2025	CROSSBOW 1 GALLON	603-49594-220	REPAIR & MAINTENANCE SUP...	74.52
WEBER'S WADENA HARDWARE	08/01/2025	HOSE CLAMP	603-49594-220	REPAIR & MAINTENANCE SUP...	20.14
WEBER'S WADENA HARDWARE	08/01/2025	SAWSALL BLADES	603-49594-220	REPAIR & MAINTENANCE SUP...	37.57
				Department 49594 - MNT - UG LINES Total:	**132.23**
Department: 49903 - CUSTOMER RECORDS					
ARVIG	07/25/2025	INTERNET PHONE LONG DIST...	603-49903-321	TELEPHONE CHARGES	315.32
ARVIG	07/25/2025	INTERNET PHONE LONG DIST...	603-49903-321	TELEPHONE CHARGES	101.94
POST OFFICE USPS	07/07/2025	POSTAGE	603-49903-322	POSTAGE	977.19
RANGE PRINTING INC.	07/17/2025	ENVELOPES	603-49903-200	OFFICE SUPPLIES	1,736.91
				Department 49903 - CUSTOMER RECORDS Total:	**3,131.36**
Department: 49908 - ENERGY CONSERVATION					
BEN TELLERS	07/24/2025	REBATE - DISHWASHER	603-49908-307	ENERGY CONSERVATION PRG...	25.00
VICKI EMERSON	07/24/2025	REBATE - DISHWASHER	603-49908-307	ENERGY CONSERVATION PRG...	25.00
CINDY BENSON	07/24/2025	REBATE - DISHWASHER	603-49908-307	ENERGY CONSERVATION PRG...	25.00
AMY BREKKE	07/24/2025	REBATE - DISHWASHER	603-49908-307	ENERGY CONSERVATION PRG...	25.00
				Department 49908 - ENERGY CONSERVATION Total:	**100.00**
Department: 49920 - ADMIN & GENERAL					
TYLER TECHNOLOGIES INC	07/17/2025	PCI SERVICE FEE	603-49920-200	OFFICE SUPPLIES	135.00
ARVIG	07/25/2025	INTERNET PHONE LONG DIST...	603-49920-321	TELEPHONE	315.32
WEST CENTRAL TELEPHONE	07/20/2025	INTERNET	603-49920-200	OFFICE SUPPLIES	200.00
WEST CENTRAL TELEPHONE	07/20/2025	INTERNET	603-49920-200	OFFICE SUPPLIES	231.93
WEST CENTRAL TELEPHONE	07/20/2025	INTERNET	603-49920-200	OFFICE SUPPLIES	163.36
ARVIG	07/25/2025	INTERNET PHONE	603-49920-321	TELEPHONE	152.04
VERIZON WIRELESS	07/22/2025	2 LINES 2 iPADS	603-49920-321	TELEPHONE	40.01
DAKOTA BUSINESS SOLUTIONS	07/17/2025	ANNUAL MAINTENANCE - IX5...	603-49920-200	OFFICE SUPPLIES	522.00
WADENA COUNTY RECORDER	07/24/2025	ASTERA HEALTH UTILITY EAS...	603-49920-200	OFFICE SUPPLIES	46.00
FASTENAL COMPANY	08/01/2025	NEMISIS B/SM EYEWEAR	603-49920-418	SAFETY GLASSES	13.82
				Department 49920 - ADMIN & GENERAL Total:	**1,819.48**
Department: 49928 - SAFETY TRAINING					
WEST CENTRAL TELEPHONE	07/20/2025	INTERNET	603-49928-418	SAFETY TRAINING EXPENSES	55.72
MN MUNICIPAL UTILITIES	07/17/2025	SAFETY & JOB TRAINING PRO...	603-49928-418	SAFETY TRAINING EXPENSES	2,405.75
				Department 49928 - SAFETY TRAINING Total:	**2,461.47**
Department: 49932 - MNT OF GENERAL PLANT					
WEBER'S WADENA HARDWARE	07/17/2025	BIT EXTENSION PLATE HEAD B...	603-49932-240	SMALL TOOLS & EQUIPMENT	19.20
BARNUM GATE SERVICES INC	07/17/2025	SERVICE CALL 7-2-25 CHAIN SL...	603-49932-220	REPAIR & MAINTENANCE SUP...	892.25
O'REILLY AUTOMOTIVE INC.	07/24/2025	CREEPER	603-49932-210	OPERATING SUPPLIES	64.99

Vendor Name	Payment Date	Description (Payable)	Account Number	Account Name	Amount
5 STAR DISPOSAL	07/18/2025	GARBAGE	603-49932-210	OPERATING SUPPLIES	98.62
				Department 49932 - MNT OF GENERAL PLANT Total:	**1,075.06**
Department: 49933 - TRUCK & EQUIPMENT MNT					
AMERICAN TEST CENTER INC	07/24/2025	BUCKET TRUCK & DIGGER AN...	603-49933-400	EQUIPMENT REPAIR & MAINT...	1,455.00
				Department 49933 - TRUCK & EQUIPMENT MNT Total:	**1,455.00**
				Fund 603 - ELECTRIC FUND Total:	**359,482.13**
Fund: 604 - WATER FUND					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	07/24/2025	INVESTMENT EARNINGS	604-40000-36210	INTEREST EARNINGS	101.03
				Department 40000 - NON DEPARTMENTAL Total:	**101.03**
Department: 47500 - BOND INTEREST					
NORTHLAND BOND - FIRST N...	07/10/2025	GENERAL OBLIGATION IMPRO...	604-47500-610	BOND INTEREST	42,700.00
NORTHLAND BOND - FIRST N...	07/10/2025	GENERAL OBLIGATION IMPRO...	604-47500-620	BOND AGENT FEES	247.50
				Department 47500 - BOND INTEREST Total:	**42,947.50**
Department: 49405 - POWER & PUMPING EXPENSE					
CITY OF WADENA	07/22/2025	UTILITY CHARGES	604-49405-380	UTILITIES	3,788.09
CITY OF WADENA	07/22/2025	UTILITY CHARGES	604-49405-380	UTILITIES	1,075.32
				Department 49405 - POWER & PUMPING EXPENSE Total:	**4,863.41**
Department: 49410 - WTR PURIFICATION EXPENSE					
HAWKINS INC	07/24/2025	CHEMICALS	604-49410-210	GENERAL SUPPLIES	2,191.86
MERICKEL LUMBER & HDWR	07/17/2025	DOOR FOR CHEMICAL ROOM ...	604-49410-220	REPAIR & MAINTENANCE SUP...	2,166.84
GARY LAWSON	07/24/2025	WATER PLANT DOOR & LOCK	604-49410-220	REPAIR & MAINTENANCE SUP...	150.00
BEARINGS & MORE	07/17/2025	FREIGHT	604-49410-210	GENERAL SUPPLIES	28.00
WEBER'S WADENA HARDWARE	08/01/2025	FUSES	604-49410-220	REPAIR & MAINTENANCE SUP...	3.89
				Department 49410 - WTR PURIFICATION EXPENSE Total:	**4,540.59**
Department: 49415 - WTR DISTRIBUTION EXPENSE					
WEBER'S WADENA HARDWARE	07/17/2025	BATTERIES	604-49415-210	GENERAL SUPPLIES	38.98
				Department 49415 - WTR DISTRIBUTION EXPENSE Total:	**38.98**
Department: 49420 - ADMIN & GENERAL					
ARVIG	07/25/2025	INTERNET PHONE LONG DIST...	604-49420-321	TELEPHONE	8.90
WEST CENTRAL TELEPHONE	07/20/2025	INTERNET	604-49420-210	GENERAL SUPPLIES	81.07
ARVIG	07/25/2025	INTERNET PHONE	604-49420-321	TELEPHONE	161.10
VERIZON WIRELESS	07/22/2025	2 LINES 2 iPADS	604-49420-321	TELEPHONE	82.77
				Department 49420 - ADMIN & GENERAL Total:	**333.84**
Department: 49430 - METER READING & EXPENSE					
MISSOURI RIVER ENERGY SVC	07/17/2025	AMI METER COUNT	604-49430-210	GENERAL SUPPLIES	381.00
CORE & MAIN LP	08/01/2025	WATER METER HEADS	604-49430-210	GENERAL SUPPLIES	1,181.70
CORE & MAIN LP	07/24/2025	REG RETROFIT KIT	604-49430-210	GENERAL SUPPLIES	426.50
WEBER'S WADENA HARDWARE	08/01/2025	BUCKET CABLE TIES NUTS BIT	604-49430-210	GENERAL SUPPLIES	9.58
				Department 49430 - METER READING & EXPENSE Total:	**1,998.78**
				Fund 604 - WATER FUND Total:	**54,824.13**
Fund: 605 - LIQUOR FUND					
MN DEPART OF REVENUE	07/17/2025	SALES AND USE TAX - JUNE 20...	605-20803	SALES TAX	22,041.00
MN DEPART OF REVENUE	07/17/2025	SALES AND USE TAX - JUNE 20...	605-20804	TRANSIT SALES TAX	1,172.00
					23,213.00
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	07/24/2025	INVESTMENT EARNINGS	605-40000-36210	INTEREST EARNINGS	46.96
				Department 40000 - NON DEPARTMENTAL Total:	**46.96**
Department: 49750 - MERCHANDISE PURCHASES					
VINOCOPIA INC	07/10/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	1,365.50
VINOCOPIA INC	07/10/2025	LIQUOR	605-49750-333	FREIGHT	16.50
JOHNSON BROTHERS LIQUORS	07/31/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	1,047.95
JOHNSON BROTHERS LIQUORS	07/31/2025	LIQUOR	605-49750-333	FREIGHT	28.00
JOHNSON BROTHERS LIQUORS	07/31/2025	BEER	605-49750-252	BEER PURCHASES	360.40
JOHNSON BROTHERS LIQUORS	07/31/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	3,218.21
JOHNSON BROTHERS LIQUORS	07/31/2025	LIQUOR	605-49750-333	FREIGHT	84.17

Vendor Name	Payment Date	Description (Payable)	Account Number	Account Name	Amount
NUTRITION EXCELLENCE LLC	07/24/2025	DELTA 9 NIGHTSHOT	605-49750-257	THC BEVERAGE & EDIBLE EXP…	250.00
DAHLHEIMER BEVERAGE	07/10/2025	BEER	605-49750-252	BEER PURCHASES	11,432.60
BEVERAGE WHOLESALERS INC	07/17/2025	BEER	605-49750-252	BEER PURCHASES	5,556.45
BEVERAGE WHOLESALERS INC	07/17/2025	BEER	605-49750-252	BEER PURCHASES	-8.52
DRASTIC MEASURES BREWING	07/10/2025	BEER	605-49750-252	BEER PURCHASES	620.00
GRANITE CITY JOBBING CO. IN…	07/17/2025	CIGARETTES	605-49750-256	CIGARETTE PURCHASES	600.10
HOME CITY ICE CO	07/10/2025	ICE	605-49750-254	MIX & SOFTDRINK PURCHASES	307.14
MASON BROTHERS COMPANY	07/17/2025	CIGARETTES	605-49750-256	CIGARETTE PURCHASES	1,367.26
MASON BROTHERS COMPANY	07/17/2025	CIGARETTES	605-49750-333	FREIGHT	5.14
MASON BROTHERS COMPANY	07/17/2025	MIX	605-49750-254	MIX & SOFTDRINK PURCHASES	239.28
MASON BROTHERS COMPANY	07/17/2025	CIGARETTES	605-49750-256	CIGARETTE PURCHASES	360.50
HOME CITY ICE CO	07/10/2025	ICE	605-49750-254	MIX & SOFTDRINK PURCHASES	134.52
BREAKTHRU BEVERAGE MINN…	07/17/2025	BEER	605-49750-252	BEER PURCHASES	386.41
BREAKTHRU BEVERAGE MINN…	07/17/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	1,455.11
BREAKTHRU BEVERAGE MINN…	07/17/2025	LIQUOR	605-49750-333	FREIGHT	25.90
BERNICK'S	07/17/2025	BEER	605-49750-252	BEER PURCHASES	980.00
D-S BEVERAGES - MINNESOTA	07/10/2025	BEER	605-49750-252	BEER PURCHASES	12,139.95
PAUSTIS WINE COMPANY	07/24/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	1,115.00
PAUSTIS WINE COMPANY	07/24/2025	LIQUOR	605-49750-333	FREIGHT	16.20
PAUSTIS WINE COMPANY	07/24/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	302.00
PAUSTIS WINE COMPANY	07/24/2025	LIQUOR	605-49750-333	FREIGHT	7.20
BEVERAGE WHOLESALERS INC	07/17/2025	BEER	605-49750-252	BEER PURCHASES	3,024.05
DAHLHEIMER BEVERAGE	07/24/2025	BEER	605-49750-252	BEER PURCHASES	11,791.35
SOUTHERN GLAZER'S OF MN	07/24/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	8,157.07
SOUTHERN GLAZER'S OF MN	07/24/2025	LIQUOR	605-49750-333	FREIGHT	140.08
HOME CITY ICE CO	07/24/2025	ICE	605-49750-254	MIX & SOFTDRINK PURCHASES	161.20
VINOCOPIA INC	07/24/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	600.00
BREAKTHRU BEVERAGE MINN…	07/24/2025	BEER	605-49750-252	BEER PURCHASES	47.70
BREAKTHRU BEVERAGE MINN…	07/24/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	3,131.25
BREAKTHRU BEVERAGE MINN…	07/24/2025	LIQUOR	605-49750-333	FREIGHT	62.90
D-S BEVERAGES - MINNESOTA	07/24/2025	BEER	605-49750-252	BEER PURCHASES	-8.31
D-S BEVERAGES - MINNESOTA	07/24/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	564.00
D-S BEVERAGES - MINNESOTA	07/24/2025	BEER	605-49750-252	BEER PURCHASES	3,657.79
BERNICK'S	07/17/2025	MIX	605-49750-254	MIX & SOFTDRINK PURCHASES	24.00
BEVERAGE WHOLESALERS INC	07/24/2025	BEER	605-49750-252	BEER PURCHASES	3,521.75
BEVERAGE WHOLESALERS INC	07/24/2025	BEER	605-49750-252	BEER PURCHASES	-27.00
BEVERAGE WHOLESALERS INC	07/24/2025	BEER	605-49750-252	BEER PURCHASES	170.00
BREAKTHRU BEVERAGE MINN…	07/24/2025	BEER	605-49750-252	BEER PURCHASES	-29.25
BELLBOY CORPORATION	07/24/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	841.35
BELLBOY CORPORATION	07/24/2025	MIX	605-49750-254	MIX & SOFTDRINK PURCHASES	850.46
BELLBOY CORPORATION	07/24/2025	MIX	605-49750-333	FREIGHT	6.00
DAHLHEIMER BEVERAGE	07/24/2025	BEER	605-49750-252	BEER PURCHASES	3,623.95
HOME CITY ICE CO	07/24/2025	ICE	605-49750-254	MIX & SOFTDRINK PURCHASES	449.58
BELLBOY CORPORATION	07/24/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	-78.00
BELLBOY CORPORATION	07/24/2025	LIQUOR	605-49750-333	FREIGHT	-1.65
DAHLHEIMER BEVERAGE	07/24/2025	BEER	605-49750-252	BEER PURCHASES	702.60
SOUTHERN GLAZER'S OF MN	07/24/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	2,480.42
SOUTHERN GLAZER'S OF MN	07/24/2025	LIQUOR	605-49750-333	FREIGHT	43.56
SOUTHERN GLAZER'S OF MN	07/24/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	167.12
SOUTHERN GLAZER'S OF MN	07/24/2025	LIQUOR	605-49750-333	FREIGHT	6.15
BREAKTHRU BEVERAGE MINN…	07/24/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	3,628.00
BREAKTHRU BEVERAGE MINN…	07/24/2025	LIQUOR	605-49750-333	FREIGHT	51.19
D-S BEVERAGES - MINNESOTA	07/24/2025	BEER	605-49750-252	BEER PURCHASES	-368.95
BERNICK'S	08/01/2025	THC	605-49750-257	THC BEVERAGE & EDIBLE EXP…	125.00
BERNICK'S	08/01/2025	BEER	605-49750-252	BEER PURCHASES	1,242.55
BERNICK'S	08/01/2025	MIX	605-49750-254	MIX & SOFTDRINK PURCHASES	42.00
BERNICK'S	08/01/2025	BEER	605-49750-252	BEER PURCHASES	-66.00
D-S BEVERAGES - MINNESOTA	07/24/2025	BEER	605-49750-252	BEER PURCHASES	9,727.00
DAHLHEIMER BEVERAGE	08/01/2025	BEER	605-49750-252	BEER PURCHASES	-19.00
PEPSI BEVERAGE COMPANY	08/01/2025	MIX	605-49750-254	MIX & SOFTDRINK PURCHASES	246.75

Vendor Name	Payment Date	Description (Payable)	Account Number	Account Name	Amount
VIKING COCA COLA	08/01/2025	MIX	605-49750-254	MIX & SOFTDRINK PURCHASES	239.65
BEVERAGE WHOLESALERS INC	08/01/2025	BEER	605-49750-252	BEER PURCHASES	4,136.10
DRASTIC MEASURES BREWING	08/01/2025	BEER	605-49750-252	BEER PURCHASES	872.00
DAHLHEIMER BEVERAGE	08/01/2025	BEER	605-49750-252	BEER PURCHASES	9,515.90
MASON BROTHERS COMPANY	08/01/2025	CIGARETTES	605-49750-256	CIGARETTE PURCHASES	1,551.39
MASON BROTHERS COMPANY	08/01/2025	MIX	605-49750-254	MIX & SOFTDRINK PURCHASES	105.10
SOUTHERN GLAZER'S OF MN	08/01/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	4,184.50
SOUTHERN GLAZER'S OF MN	08/01/2025	LIQUOR	605-49750-333	FREIGHT	73.12
SOUTHERN GLAZER'S OF MN	08/01/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	457.04
SOUTHERN GLAZER'S OF MN	08/01/2025	LIQUOR	605-49750-333	FREIGHT	16.40
JOHNSON BROTHERS LIQUORS	07/31/2025	LIQUOR	605-49750-251	LIQUOR PURCHASES	-30.00
				Department 49750 - MERCHANDISE PURCHASES Total:	**123,222.83**
Department: 49751 - MANAGER EXPENSES					
ILLINOIS CASUALTY COMPANY	07/10/2025	ANNUAL PAY	605-49751-433	DUES AND SUBSCRIPTIONS	1,714.00
WEST CENTRAL TELEPHONE	07/20/2025	INTERNET	605-49751-200	OFFICE SUPPLIES	68.57
WORLDPAY INTEGRATED PA...	07/08/2025	CREDIT CARD FEES	605-49751-225	CREDIT CARD CHARGES	4,658.94
				Department 49751 - MANAGER EXPENSES Total:	**6,441.51**
Department: 49754 - BUILDING MAINTENANCE					
ARVIG	07/25/2025	INTERNET PHONE LONG DIST...	605-49754-321	TELEPHONE	6.19
ARVIG	07/25/2025	INTERNET PHONE	605-49754-321	TELEPHONE	105.93
HOCKERT'S INC.	07/03/2025	LAUNDRY	605-49754-211	CLEANING SUPPLIES	57.98
HOCKERT'S INC.	07/03/2025	LAUNDRY	605-49754-211	CLEANING SUPPLIES	5.32
WEBER'S WADENA HARDWARE	08/01/2025	LIGHT BULBS SPRAY BOTTLES	605-49754-220	REPAIR & MAINTENANCE SUP...	12.85
CITY OF WADENA	07/22/2025	UTILITY CHARGES	605-49754-380	UTILITIES	941.41
5 STAR DISPOSAL	07/18/2025	GARBAGE	605-49754-380	UTILITIES	7.81
				Department 49754 - BUILDING MAINTENANCE Total:	**1,137.49**
				Fund 605 - LIQUOR FUND Total:	**154,061.79**
Fund: 606 - WELLNESS CENTER					
WORLDPAY INTEGRATED PA...	07/08/2025	CREDIT CARD FEES	606-20800	CREDIT CARD FEES CHARGED	76.54
MN DEPART OF REVENUE	07/17/2025	SALES AND USE TAX - JUNE 20...	606-20803	SALES TAX	2,191.00
MN DEPART OF REVENUE	07/17/2025	SALES AND USE TAX - JUNE 20...	606-20804	TRANSIT TAX	159.00
					2,426.54
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	07/24/2025	INVESTMENT EARNINGS	606-40000-36210	INTEREST EARNINGS	-25.28
				Department 40000 - NON DEPARTMENTAL Total:	**-25.28**
Department: 49391 - THERAPY POOL					
HINMAN ELECTRIC	08/01/2025	SERVICE CALL 7-16-25 STEAM ...	606-49391-211	GENERAL SUPPLIES	130.50
				Department 49391 - THERAPY POOL Total:	**130.50**
Department: 49392 - FITNESS EXPENSES					
FARGO GLASS & PAINT CO	07/10/2025	WINDOW	606-49392-400	EQUIPMENT MAINTENANCE	2,584.82
				Department 49392 - FITNESS EXPENSES Total:	**2,584.82**
Department: 49394 - ADMIN & GENERAL					
ARVIG	07/25/2025	INTERNET PHONE LONG DIST...	606-49394-321	TELEPHONE EXPENSE	82.85
WEST CENTRAL TELEPHONE	07/20/2025	INTERNET	606-49394-380	UTILITIES	350.00
WEST CENTRAL TELEPHONE	07/20/2025	INTERNET	606-49394-200	OFFICE SUPPLIES	85.07
ARVIG	07/25/2025	INTERNET PHONE SECURITY TV	606-49394-380	UTILITIES	580.48
MERICKEL LUMBER & HDWR	07/17/2025	SNIPS FLEX SEAL	606-49394-220	EQUIPMENT MNT SUPPLIES	61.97
UHL COMPANY INC	07/10/2025	PREVENTATIVE MAINTENANCE..	606-49394-380	UTILITIES	6,004.00
HOCKERT'S INC.	07/03/2025	LAUNDRY	606-49394-211	GENERAL SUPPLIES	139.00
BALANCED BY MELISSA	07/03/2025	CLASSES	606-49394-107	CONTRACTED SERVICES	260.00
MONICA BROWNE	07/03/2025	TRAINING	606-49394-107	CONTRACTED SERVICES	72.00
KODY VAN DEN EYKEL	07/03/2025	TRAININGS & CLASSES	606-49394-107	CONTRACTED SERVICES	1,120.00
JESSICA RICHTER	07/03/2025	CLASSES	606-49394-107	CONTRACTED SERVICES	360.00
MONEY MOVERS INC.	07/11/2025	MONTHLY MAINTENANCE FEE...	606-49394-200	OFFICE SUPPLIES	10.75
JUST A FRIEND HOME SERVIC...	07/17/2025	SERVICE CALL 7-7-25 TOILETS ...	606-49394-400	EQUIPMENT MAINTENANCE	245.34
WORLDPAY INTEGRATED PA...	07/08/2025	CREDIT CARD FEES	606-49394-225	WELLNESS CREDIT CARD FEES ...	329.63
DACOTAH PAPER CO	07/17/2025	HANDLE BAG CADDY FLOOR P...	606-49394-210	CLEANING SUPPLIES	1,141.99
HORIZON COMMERCIAL POOL...	07/10/2025	HOSE HANGAR CHEMICALS	606-49394-211	GENERAL SUPPLIES	237.44

Vendor Name	Payment Date	Description (Payable)	Account Number	Account Name	Amount
MERICKEL LUMBER & HDWR	07/17/2025	TOILET SEAT	606-49394-211	GENERAL SUPPLIES	31.99
WEBER'S WADENA HARDWARE	07/17/2025	LANDSCAPE FABRIC STAPLES ...	606-49394-211	GENERAL SUPPLIES	37.02
MERICKEL LUMBER & HDWR	07/17/2025	MULCH	606-49394-211	GENERAL SUPPLIES	149.75
DACOTAH PAPER CO	07/17/2025	SERVICE CALL THROTTLE CON...	606-49394-400	EQUIPMENT MAINTENANCE	304.03
CITY OF WADENA	07/22/2025	UTILITY CHARGES	606-49394-380	UTILITIES	10,535.36
SAMUEL ERICKSON	07/24/2025	FUEL - LAWNMOWER	606-49394-200	OFFICE SUPPLIES	38.72
5 STAR DISPOSAL	07/18/2025	GARBAGE	606-49394-380	UTILITIES	98.62
BALANCED BY MELISSA	08/01/2025	CLASSES	606-49394-107	CONTRACTED SERVICES	180.00
				Department 49394 - ADMIN & GENERAL Total:	**22,456.01**
				Fund 606 - WELLNESS CENTER Total:	**27,572.59**
Fund: 807 - FIRE RELIEF ASSOCIATION					
Department: 40000 - NON DEPARTMENTAL					
BPS CAPITAL MANAGEMENT, ...	07/24/2025	INVESTMENT EARNINGS	807-40000-36210	INTEREST EARNINGS	-1.57
				Department 40000 - NON DEPARTMENTAL Total:	**-1.57**
Department: 41000 - RELIEF EXPENSES					
STAR SQUADS LLC	07/24/2025	WIRE FRONT GRILL LIGHTS SIR...	807-41000-500	MACHINERY & EQUIPMENT	715.00
				Department 41000 - RELIEF EXPENSES Total:	**715.00**
				Fund 807 - FIRE RELIEF ASSOCIATION Total:	**713.43**
				Grand Total:	**1,581,593.24**

Report Summary

Fund Summary

Fund	Payment Amount
101 - GENERAL FUND	66,992.78
204 - LIBRARY ENDOWMENT FUND	1.32
205 - PINEWOOD ESTATES	12.67
207 - WDA REVOLVING LOAN FUND	41.01
208 - WDA LOAN FUND	1.84
209 - UNRESTRICTED MIF RLF	4.41
210 - MIF REVOLVING LOAN FUND	3.23
211 - MIF RLF #2	17.66
212 - SCDG COMMERCIAL FUND	4,081.40
213 - SCDG COMMERCIAL 2021	0.72
214 - SCDG HOUSING FUND	-0.05
216 - INNOVATIVE MIF RLF	2.14
217 - KERN MIF LOAN	1.62
315 - G.O. REFUNDING BONDS 2012	3.74
316 - PFA NOTES OF 2015	86.95
401 - CAPITAL PROJECTS FUND	-16.55
402 - HWY 10 PHASE 2 PROJECT	10,075.00
403 - DTED SMALL CITIES GRANT	-0.35
404 - SEWER/WATER CIP	42.85
406 - HWY 10 CITY UTILITIES PROJECT	809,970.17
601 - SEWER FUND	58,011.89
602 - GOLF FUND	35,604.72
603 - ELECTRIC FUND	359,482.13
604 - WATER FUND	54,824.13
605 - LIQUOR FUND	154,061.79
606 - WELLNESS CENTER	27,572.59
807 - FIRE RELIEF ASSOCIATION	713.43
Grand Total:	**1,581,593.24**

Account Summary

Account Number	Account Name	Payment Amount
101-20803	SALES TAX	1,146.00
101-20804	TRANSIT SALES TAX	83.00
101-40000-36210	INTEREST RECEIVED	192.95
101-41100-304	LEGAL FEES	1,867.12
101-41100-321	PHONE SERVICE - LONG ...	57.54
101-41100-340	C.V.B. PAYMENTS & EXP...	4,166.77
101-41100-350	PRINTING, PUBLISHING ...	172.61
101-41100-490	TAX ABATEMENT REIMB...	4,541.06
101-41400-417	CLOTHING ALLOWANCE	185.96
101-41900-200	OFFICE SUPPLIES	227.72
101-41900-220	REPAIR & MAINTENANCE..	11.88
101-41900-321	TELEPHONE	27.40
101-41920-211	CLEANING SUPPLIES	61.46
101-41920-401	BUILDING MAINTENANCE	106.43
101-42100-200	OFFICE SUPPLIES	40.56
101-42100-201	COMPUTER SUPPORT EX...	265.80
101-42100-211	GENERAL SUPPLIES	149.00
101-42100-321	TELEPHONE	385.34
101-42100-350	PRINTING, PUBLISHING ...	56.25
101-42100-35104	ADMINISTRATIVE FINES	32.50
101-42100-380	UTILITIES	310.60
101-42100-400	VEHICLE REPAIR & MAIN...	39.00
101-42200-200	OFFICE SUPPLIES	128.07
101-42200-210	FIREFIGHTING SUPPLIES...	729.82
101-42200-321	TELEPHONE	6.43
101-42200-380	UTILITIES	643.42

Account Summary

Account Number	Account Name	Payment Amount
101-42200-400	EQUIPMENT REPAIR & …	79.75
101-43100-200	OFFICE SUPPLIES	50.00
101-43100-210	GENERAL SUPPLIES	447.02
101-43100-228	SAFETY EXPENSES	2,272.50
101-43100-321	CELL PHONE REIMB	77.45
101-43115-200	OFFICE SUPPLIES	168.57
101-43115-210	GENERAL SUPPLIES	141.51
101-43115-321	TELEPHONE	50.21
101-43115-380	UTILITIES	613.92
101-43121-224	ST. MAINTENANCE MAT…	620.00
101-43126-220	MAINTENANCE SUPPLIES	325.36
101-43160-210	GENERAL SUPPLIES	124.81
101-43160-400	EQUIPMENT REPAIR & …	748.02
101-43170-400	EQUIPMENT REPAIR & …	45.98
101-43230-305	DUMPING FEES	788.88
101-43260-216	CHEMICALS & CHEMICAL…	183.61
101-45122-380	UTILITIES	1,296.17
101-45124-380	UTILITIES	2,495.30
101-45130-216	POOL CHEMICALS	1,010.46
101-45130-380	UTILITIES	2,012.93
101-45130-400	POOL MAINTENANCE	43.73
101-45150-107	CONTRACTED WAGES	1,064.10
101-45150-220	REPAIR & MAINTENANCE..	40.01
101-45150-321	TELEPHONE	157.51
101-45150-380	UTILITIES	1,269.34
101-45150-400	EQUIPMENT REPAIR & …	121.50
101-45200-200	OFFICE SUPPLIES	25.00
101-45200-212	MOTOR FUELS & LUBRIC…	1,228.29
101-45200-220	REPAIR & MAINTENANCE..	77.80
101-45200-380	UTILITIES	1,294.94
101-45200-400	EQUIPMENT REPAIR & …	2,897.50
101-45250-226	FLOWERS	800.00
101-45500-200	OFFICE SUPPLIES	38.95
101-45500-220	BUILDING REPAIR & MA…	360.00
101-45500-225	LIBRARY SUPPLIES & PR…	400.00
101-45500-380	UTILITIES	737.71
101-47000-610	BOND INTEREST	25,000.00
101-47000-620	BOND AGENT FEES	495.00
101-49300-321	TELEPHONE	73.20
101-49300-380	UTILITIES	863.81
101-49300-400	EQUIPMENT REPAIR & …	89.44
101-49370-200	OFFICE SUPPLIES	68.57
101-49370-321	TELEPHONE EXPENSE	21.28
101-49370-331	SCHOOLS, MEETING & T…	637.96
204-40000-36210	INTEREST EARNINGS	1.32
205-40000-36210	INTEREST EARNINGS	12.67
207-40000-36210	INTEREST EARNINGS	41.01
208-40000-36210	INTEREST INCOME	1.84
209-40000-36210	INTEREST EARNINGS	4.41
210-40000-36210	INTEREST EARNINGS	3.23
211-40000-36210	INTEREST EARNINGS	17.66
212-40000-36210	INTEREST EARNINGS	4.66
212-47000-370	LOAN EXPENSES	4,076.74
213-40000-36210	INTEREST EARNINGS	0.72
214-40000-36210	INTEREST EARNINGS	-0.05
216-40000-36210	INTEREST EARNINGS	2.14
217-40000-36210	INTEREST EARNINGS	1.62
315-40000-36210	INTEREST EARNINGS	3.74

Account Summary

Account Number	Account Name	Payment Amount
316-40000-36210	INTEREST EARNINGS	86.95
401-40000-36210	INTEREST EARNINGS	-68.01
401-49630-425	LIBRARY REMODEL PROJ...	51.46
402-43100-421	HWY 10 PHASE 2 ROAD ...	10,075.00
403-40000-36210	INTEREST EARNINGS	-0.35
404-40000-36210	INTEREST EARNINGS	42.85
406-43100-421	HWY 10 UTILITIES ROAD ...	85,879.51
406-49415-421	HWY 10 UTILITIES WATE...	362,045.33
406-49450-421	HWY 10 UTILITIES SEWER..	362,045.33
601-40000-36210	INTEREST EARNINGS	81.89
601-47000-610	BOND INTEREST	42,700.00
601-47000-620	BOND AGENT FEES/EXP...	247.50
601-49450-220	REPAIR & MAINTENANCE..	4,331.50
601-49470-216	CHEMICALS & CHEMICAL...	405.06
601-49470-380	UTILITIES	262.48
601-49480-200	OFFICE SUPPLIES	267.36
601-49480-210	GENERAL SUPPLIES	52.00
601-49480-216	CHEMICALS & CHEMICAL...	2,776.00
601-49480-218	LAB & TESTING EXPENSE	522.75
601-49480-220	REPAIR & MAINTENANCE..	97.66
601-49480-315	SANITATION EXPENSE	104.55
601-49480-321	TELEPHONE	154.32
601-49480-331	SCHOOLS, MEETINGS & ...	1,054.11
601-49480-380	UTILITIES	3,707.46
601-49480-400	EQUIPMENT REPAIR & ...	1,247.25
602-20800	CREDIT CARD FEES CHA...	742.23
602-20803	SALES TAX	5,186.00
602-20804	TRANSIT SALES TAX	351.00
602-40000-36210	INTEREST EARNINGS	10.58
602-49830-251	PRO MERCHANDISE PUR...	275.76
602-49830-252	CLOTHING & NONTAXAB...	4,215.08
602-49830-254	FOOD PURCHASES	5,817.70
602-49830-255	BEER PURCHASES	3,196.62
602-49831-212	MOTOR FUELS & LUBRIC...	2,695.16
602-49831-225	COURSE MAINTENANCE ...	5,420.64
602-49831-240	TOOLS & EQUIPMENT	304.92
602-49831-400	EQUIPMENT REPAIR & ...	3,733.76
602-49833-201	COMPUTER/SOFTWARE ...	413.65
602-49833-210	CLUBHOUSE EXPENSES	222.43
602-49833-220	MAINTENANCE SUPPLIES	95.35
602-49833-225	CREDIT CARD FEES	748.12
602-49833-350	ADVERTISING EXPENSE	46.86
602-49833-380	UTILITIES	1,943.86
602-49833-419	HANDICAP EXPENSES	185.00
603-11111	CUSTOMER ACCOUNTS ...	114.05
603-20800	CREDIT CARD FEES	2.28
603-20803	SALES TAX	21,486.00
603-20804	TRANSIT SALES TAX	1,563.00
603-22000	CONSUMER DEPOSITS	60.00
603-40000-36210	INTEREST EARNINGS	464.48
603-47500-610	BOND INTEREST & CHA...	9,342.50
603-47500-620	BOND AGENT FEES	495.00
603-49555-900	PURCHASED POWER	308,119.14
603-49584-220	REPAIR & MAINTENANCE..	164.38
603-49586-220	REPAIR & MAINTENANCE..	5,457.20
603-49592-220	REPAIR & MAINTENANCE..	2,039.50
603-49594-220	REPAIR & MAINTENANCE..	132.23
603-49903-200	OFFICE SUPPLIES	1,736.91

Account Summary

Account Number	Account Name	Payment Amount
603-49903-321	TELEPHONE CHARGES	417.26
603-49903-322	POSTAGE	977.19
603-49908-307	ENERGY CONSERVATION...	100.00
603-49920-200	OFFICE SUPPLIES	1,298.29
603-49920-321	TELEPHONE	507.37
603-49920-418	SAFETY GLASSES	13.82
603-49928-418	SAFETY TRAINING EXPE...	2,461.47
603-49932-210	OPERATING SUPPLIES	163.61
603-49932-220	REPAIR & MAINTENANCE..	892.25
603-49932-240	SMALL TOOLS & EQUIP...	19.20
603-49933-400	EQUIPMENT REPAIR & ...	1,455.00
604-40000-36210	INTEREST EARNINGS	101.03
604-47500-610	BOND INTEREST	42,700.00
604-47500-620	BOND AGENT FEES	247.50
604-49405-380	UTILITIES	4,863.41
604-49410-210	GENERAL SUPPLIES	2,219.86
604-49410-220	REPAIR & MAINTENANCE..	2,320.73
604-49415-210	GENERAL SUPPLIES	38.98
604-49420-210	GENERAL SUPPLIES	81.07
604-49420-321	TELEPHONE	252.77
604-49430-210	GENERAL SUPPLIES	1,998.78
605-20803	SALES TAX	22,041.00
605-20804	TRANSIT SALES TAX	1,172.00
605-40000-36210	INTEREST EARNINGS	46.96
605-49750-251	LIQUOR PURCHASES	32,606.52
605-49750-252	BEER PURCHASES	82,981.52
605-49750-254	MIX & SOFTDRINK PURC...	2,799.68
605-49750-256	CIGARETTE PURCHASES	3,879.25
605-49750-257	THC BEVERAGE & EDIBLE...	375.00
605-49750-333	FREIGHT	580.86
605-49751-200	OFFICE SUPPLIES	68.57
605-49751-225	CREDIT CARD CHARGES	4,658.94
605-49751-433	DUES AND SUBSCRIPTIO...	1,714.00
605-49754-211	CLEANING SUPPLIES	63.30
605-49754-220	REPAIR & MAINTENANCE..	12.85
605-49754-321	TELEPHONE	112.12
605-49754-380	UTILITIES	949.22
606-20800	CREDIT CARD FEES CHA...	76.54
606-20803	SALES TAX	2,191.00
606-20804	TRANSIT TAX	159.00
606-40000-36210	INTEREST EARNINGS	-25.28
606-49391-211	GENERAL SUPPLIES	130.50
606-49392-400	EQUIPMENT MAINTENA...	2,584.82
606-49394-107	CONTRACTED SERVICES	1,992.00
606-49394-200	OFFICE SUPPLIES	134.54
606-49394-210	CLEANING SUPPLIES	1,141.99
606-49394-211	GENERAL SUPPLIES	595.20
606-49394-220	EQUIPMENT MNT SUPPL...	61.97
606-49394-225	WELLNESS CREDIT CARD...	329.63
606-49394-321	TELEPHONE EXPENSE	82.85
606-49394-380	UTILITIES	17,568.46
606-49394-400	EQUIPMENT MAINTENA...	549.37
807-40000-36210	INTEREST EARNINGS	-1.57
807-41000-500	MACHINERY & EQUIPM...	715.00
	Grand Total:	**1,581,593.24**

Project Account Summary

Project Account Key	Payment Amount
None	1,581,593.24
Grand Total:	**1,581,593.24**

City of Wadena, MN

Prior-Year Comparative Income Statement

Account Summary

For the Period Ending 07/31/2025

		2024 July Activity	2025 July Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
Fund: 101 - GENERAL FUND							
Revenue							
101-40000-31020	CURRENT AD VALOREM TAXES	$0.00	$0.00	0.00%	$398,483.00	$399,566.83	0.27%
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 VOLOREM TAX	$0.00	$0.00	0.00%	$32,816.22	$36,735.13	11.94%
101-40000-31028	HRA TAX SETTLEMENTS	($22,133.45)	$0.00	100.00%	$442.22	$25,242.54	5,608.14%
101-40000-31030	DELIQUENT AD VOLOREM TAXES	$0.00	$0.00	0.00%	$11,942.96	$17,101.09	43.19%
101-40000-31040	HOUSING AUTH. IN LIEU OF TAXES	$0.00	$0.00	0.00%	$10,800.19	$11,112.03	2.89%
101-40000-31410	HOTEL/MOTEL TAX	$6,342.89	$4,184.61	-34.03%	$18,912.37	$19,815.34	4.77%
101-40000-31810	CABLE T.V. FRANCHISE FEES	$0.00	$0.00	0.00%	$45,822.31	$24,618.58	-46.27%
101-40000-31820	GAS FRANCHISE FEES	$0.00	$0.00	0.00%	$24,084.70	$23,995.57	-0.37%
101-40000-32110	LIQUOR LICENSE ON & OFF	$0.00	$225.00	0.00%	$19,934.00	$21,934.00	10.03%
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	$525.00	16.67%
101-40000-32140	PEDDLERS PERMITS	$0.00	$0.00	0.00%	$0.00	$280.00	0.00%
101-40000-32170	REFUSE OR JUNK DEALER LICENSE	$0.00	$0.00	0.00%	$80.00	$240.00	200.00%
101-40000-32190	OTHER LICENSES & PERMITS	$0.00	$0.00	0.00%	$830.00	$570.00	-31.33%
101-40000-32210	BUILDING PERMITS	$425.00	$1,370.00	222.35%	$5,710.00	$5,070.00	-11.21%
101-40000-32230	SIGN PERMIT	$0.00	$0.00	0.00%	$300.00	$225.00	-25.00%
101-40000-32240	RIGHT OF WAY PERMIT FEES	$0.00	$5,715.00	0.00%	$125.00	$7,098.25	5,578.60%
101-40000-33410	LOCAL (LGA) GOVERNMENT AID	$1,066,731.50	$867,333.64	-18.69%	$1,066,731.50	$1,068,197.50	0.14%
101-40000-33412	SM CITIES ROAD & BRIDGE AID	$0.00	$20,340.50	0.00%	$0.00	$20,340.50	0.00%
101-40000-33423	OTHER STATE AIDS & GRANTS	$57,361.00	$0.00	-100.00%	$58,655.28	$188,651.00	221.63%
101-40000-33424	STATE AIRPORT MAINTENANCE REIM	$0.00	$0.00	0.00%	$27,493.00	$0.00	-100.00%
101-40000-34110	CITY OFFICE POP	$79.47	($0.50)	-100.63%	($450.71)	$0.50	100.11%
101-40000-34185	DARE G.S. DONATIONS	$0.00	$0.00	0.00%	$83.53	$0.00	-100.00%
101-40000-34187	CRIME PREVENTION DONATIONS	$0.00	$0.00	0.00%	$0.00	$100.00	0.00%
101-40000-34190	POLICE ACCIDENT REPORTS	$5.58	$13.95	150.00%	$81.86	$69.75	-14.79%
101-40000-34195	SPECIAL EVENT POLICE OFFICE	$0.00	$170.40	0.00%	$823.00	$3,367.49	309.17%
101-40000-34200	PUBLIC SAFETY (POLICE DEPT.)	$0.00	$0.00	0.00%	$0.00	$75.00	0.00%
101-40000-34201	FIRE DEPARTMENT MISC. REVENUE	$0.00	$600.00	0.00%	$2,000.00	$600.00	-70.00%
101-40000-34202	FIRE DEPT. (EMERGENCY CALLS)	$0.00	$0.00	0.00%	($1,500.00)	$28,962.86	2,030.86%
101-40000-34203	FIRE DEPT. (STANDBY FEES)	$0.00	$0.00	0.00%	$70,551.00	$108,907.00	54.37%
101-40000-34300	HIGHWAYS AND STREETS	$1,417.05	$2,077.40	46.60%	$11,477.36	$23,775.56	107.15%
101-40000-34400	SHELTER REVENUES	$1,262.00	$1,070.00	-15.21%	$5,367.00	$7,160.70	33.42%
101-40000-34402	CAMPGROUND (CAMPING,MDSE,ETC)	$13,450.10	$13,211.66	-1.77%	$36,993.47	$44,054.95	19.09%

		2024 July Activity	2025 July Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
101-40000-34406	SENIOR BANNER REVENUE	$0.00	$0.00	0.00%	$0.00	$1,885.00	0.00%
101-40000-34500	PLANNING & ZONING	$0.00	$100.00	0.00%	$0.00	$250.00	0.00%
101-40000-34600	AIRPORT LAND LEASES/HANGAR RNT	$2,110.00	$2,710.00	28.44%	$31,572.04	$16,736.00	-46.99%
101-40000-34625	AIRPORT DONATIONS & MISC	$0.00	$9,000.00	0.00%	$20.00	$9,000.00	44,900.00%
101-40000-34650	AIRPORT FUEL	$2,191.70	$2,838.47	29.51%	$10,827.46	$10,289.95	-4.96%
101-40000-36100	SPEC.ASSMTS. PRINCIPAL	$2,900.06	$0.00	-100.00%	$29,165.31	$21,718.62	-25.53%
101-40000-36101	INTEREST ON SPECIAL ASSESSMENT	$0.00	$0.00	0.00%	$10,241.07	$4,282.10	-58.19%
101-40000-36102	INTEREST ON DELINQUENT TAXES	$0.00	$0.00	0.00%	$543.63	$0.00	-100.00%
101-40000-36210	INTEREST RECEIVED	$6,503.53	$9,573.97	47.21%	$44,818.00	$54,676.45	22.00%
101-40000-36216	LIBRARY DONATIONS	$33.00	$0.00	-100.00%	$363.91	$5,109.88	1,304.16%
101-40000-36232	RENTS-ALL OTHER	$1,587.00	$1,512.00	-4.73%	$13,793.00	$27,641.00	100.40%
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	$1,623.01	$240,002.82	14,687.51%	$6,341.70	$239,002.82	3,668.75%
101-40000-36261	SPECIAL ASSESSMENT SEARCH	$0.00	$280.00	0.00%	$0.00	$2,080.00	0.00%
101-40000-36262	LIBRARY DEBT DONATIONS	$0.00	$0.00	0.00%	$146,160.00	$137,000.00	-6.27%
101-40000-36270	(FISCAL HOST) DONATIONS	$0.00	$0.00	0.00%	$0.00	$10,550.00	0.00%
101-40000-36300	CHANGE IN FAIR VALUE/INVESTMNT	$22,496.15	($3,670.47)	-116.32%	$12,169.86	$19,171.05	57.53%
101-40000-37450	LATE FEES	$156.96	$56.16	-64.22%	($37.44)	$219.35	685.87%
101-40000-39201	TRANSFERS FROM ELECTRIC FUND	$27,084.00	$27,084.00	0.00%	$189,580.00	$189,588.00	0.00%
101-40000-39203	TRANSFERS FROM LIQUOR FUND	$10,000.00	$10,000.00	0.00%	$70,000.00	$70,000.00	0.00%
101-42100-33430	LOCAL POLICE AIDS & DONATIONS	$91,565.65	$1,446.42	-98.42%	$91,565.65	($47,974.35)	-152.39%
101-42100-35101	COURT FINES	$1,227.19	$581.16	-52.64%	$16,918.53	$11,646.51	-31.16%
101-42100-35104	ADMINISTRATIVE FINES	$30.00	$72.50	141.67%	$8,710.00	$7,570.00	-13.09%
101-42200-33423	FIRE STATE AIDS & GRANTS	$7,875.55	$0.00	-100.00%	$11,915.55	$1,468.60	-87.67%
101-42200-33430	LOCAL FIRE AIDS & DONATIONS	$46,582.20	$524.00	-98.88%	$46,582.20	$10,698.40	-77.03%
101-45200-33430	LOCAL PARKS AIDS & DONATIONS	$2,450.00	$0.00	-100.00%	$2,450.00	$17,639.32	619.97%
	Revenue Total:	**$1,351,357.14**	**$1,218,422.69**	**-9.84%**	**$2,600,269.54**	**$2,911,024.05**	**11.95%**
Expense							
101-41100-107	CONTRACTED SERVICES	$0.00	$0.00	0.00%	$522.50	$0.00	100.00%
101-41100-301	AUDIT FEES	$0.00	$0.00	0.00%	$0.00	$8,626.68	0.00%
101-41100-303	CITY CODE CODIFICATION	$0.00	$0.00	0.00%	$781.24	$0.00	100.00%
101-41100-304	LEGAL FEES	$0.00	$1,867.12	0.00%	$28,760.00	$15,382.12	46.52%
101-41100-321	PHONE SERVICE - LONG DISTANCE	$56.37	($56.81)	200.78%	($156.78)	$0.08	-100.05%
101-41100-340	C.V.B. PAYMENTS & EXPENSES	$2,608.10	$4,166.77	-59.76%	$14,434.35	$15,850.96	-9.81%
101-41100-350	PRINTING, PUBLISHING & ADV.	$133.13	$195.56	-46.89%	$3,246.80	$6,057.15	-86.56%
101-41100-365	SENIOR CITIZENS BLDG EXPENSE	$0.00	$0.00	0.00%	$1,636.92	$241.00	85.28%
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	$0.00	$0.00	0.00%	$117.90	$173.31	-47.00%
101-41100-433	DUES AND SUBSCRIPTIONS	$0.00	$0.00	0.00%	$7,751.00	$20,878.52	-169.37%
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	$0.00	$0.00	0.00%	$4,000.00	$0.00	100.00%

		2024 July Activity	2025 July Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
101-41100-490	TAX ABATEMENT REIMBURSEMENTS	$0.00	$4,541.06	0.00%	$7,561.59	$6,802.91	10.03%
101-41110-103	SALARIES PART TIME REGULAR	$4,431.13	$2,316.67	47.72%	$18,494.20	$13,450.02	27.27%
101-41110-122	F.I.C.A.	$339.00	$177.24	47.72%	$1,414.91	$1,029.00	27.27%
101-41110-201	COUNCIL TECHNOLOGY EXPENSE	$0.00	$0.00	0.00%	$0.00	$171.69	0.00%
101-41110-331	SCHOOLS, MEETING & TRAVEL EXP.	$0.00	$0.00	0.00%	$0.00	$552.30	0.00%
101-41110-350	PRINTING, PUBLISHING & ADV.	$137.00	$0.00	100.00%	$156.99	$901.65	-474.34%
101-41400-101	SALARIES-FULL TIME REGULAR	$4,329.48	$4,414.26	-1.96%	$22,787.17	$22,062.71	3.18%
101-41400-121	P.E.R.A.	$321.42	$331.08	-3.01%	$1,705.77	$1,654.76	2.99%
101-41400-122	F.I.C.A.	$293.85	$314.40	-6.99%	$1,593.63	$1,535.15	3.67%
101-41400-131	HEALTH, LIFE, HSA, DEFERRED COMP	$632.12	$474.55	24.93%	$3,587.47	$3,242.91	9.60%
101-41400-133	LIFE INSURANCE	$10.48	$0.00	100.00%	$42.06	$0.00	100.00%
101-41400-331	SCHOOLS, MEETING & TRAVEL EXP.	$70.00	$0.00	100.00%	$2,772.29	$3,040.08	-9.66%
101-41400-360	INSURANCE	$0.00	$0.00	0.00%	$11.00	$0.00	100.00%
101-41400-417	CLOTHING ALLOWANCE	$0.00	$185.96	0.00%	$0.00	$185.96	0.00%
101-41400-433	DUES AND SUBSCRIPTIONS	$0.00	$0.00	0.00%	$50.00	$264.00	-428.00%
101-41410-107	ELECTION WORKERS	$0.00	$0.00	0.00%	$2,488.34	$0.00	100.00%
101-41410-121	P.E.R.A.	$0.00	$0.00	0.00%	$0.00	$170.22	0.00%
101-41410-122	F.I.C.A.	$0.00	$0.00	0.00%	$0.00	$171.84	0.00%
101-41410-131	HEALTH INSURANCE	$0.00	$0.00	0.00%	$0.00	$228.55	0.00%
101-41410-210	ELECTION EQUIPMENT	$0.00	$0.00	0.00%	$157.21	$0.00	100.00%
101-41410-331	MASLOWSKI FACILITY RENTAL FEES	$0.00	$0.00	0.00%	$750.00	$0.00	100.00%
101-41530-101	SALARIES FULL TIME REGULAR	$11,028.15	$11,473.15	-4.04%	$69,785.86	$57,142.93	18.12%
101-41530-102	SALARIES FULL TIME OVERTIME	$0.00	$0.00	0.00%	$17.56	$0.00	100.00%
101-41530-121	P.E.R.A.	$821.38	$860.48	-4.76%	$5,185.80	$4,302.69	17.03%
101-41530-122	F.I.C.A.	$768.49	$837.29	-8.95%	$4,901.39	$4,041.95	17.53%
101-41530-131	HEALTH, LIFE, HSA, DEFERRED COMP	$767.76	$1,843.26	-140.08%	$14,496.66	$12,303.36	15.13%
101-41530-133	LIFE INSURANCE	$46.95	$0.00	100.00%	$218.67	$0.00	100.00%
101-41530-142	SEVERENCE PAY	$0.00	$0.00	0.00%	$7,661.16	$0.00	100.00%
101-41530-331	SCHOOLS, MEETINGS & TRAVEL	$500.00	$0.00	100.00%	$500.00	$3,702.14	-640.43%
101-41530-360	INSURANCE	$0.00	$0.00	0.00%	$11.00	$0.00	100.00%
101-41530-417	CLOTHING ALLOWANCE	$0.00	$0.00	0.00%	$387.47	$350.00	9.67%
101-41530-433	DUES & SUBSCRIPTIONS	$0.00	$0.00	0.00%	$390.00	$0.00	100.00%
101-41900-101	SALARIES FULL TIME REGULAR	$8,842.30	$9,568.12	-8.21%	$47,615.32	$48,017.15	-0.84%
101-41900-121	P.E.R.A.	$663.16	$717.60	-8.21%	$3,426.57	$3,601.23	-5.10%
101-41900-122	F.I.C.A.	$651.19	$708.57	-8.81%	$3,477.95	$3,521.22	-1.24%
101-41900-131	HEALTH, LIFE, HSA, DEFERRED COMP	$1,356.46	$1,038.70	23.43%	$7,202.11	$7,037.41	2.29%
101-41900-133	LIFE INSURANCE	$32.00	$0.00	100.00%	$129.80	$0.00	100.00%
101-41900-200	OFFICE SUPPLIES	$165.83	$227.72	-37.32%	$983.84	$4,210.72	-327.99%
101-41900-220	REPAIR & MAINTENANCE SUPPLIES	$0.00	$11.88	0.00%	$0.00	$11.88	0.00%
101-41900-225	ADDITIONAL MAPPING PURCHASES	$1,560.00	$0.00	100.00%	$1,560.00	$1,560.00	0.00%
101-41900-321	TELEPHONE	$27.13	$27.40	-1.00%	$220.11	$164.64	25.20%
101-41900-360	INSURANCE	$0.00	$0.00	0.00%	$11.00	$0.00	100.00%

		2024 July Activity	2025 July Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
101-41920-101	SALARIES FULL TIME REGULAR	$1,473.37	$1,706.10	-15.80%	$10,161.59	$13,157.90	-29.49%
101-41920-121	P.E.R.A.	$109.11	$127.95	-17.27%	$735.17	$986.64	-34.21%
101-41920-122	F.I.C.A.	$105.58	$126.70	-20.00%	$730.72	$968.06	-32.48%
101-41920-131	HEALTH, LIFE, HSA, DEFERRED COMP	$298.10	$234.73	21.26%	$1,977.11	$2,370.61	-19.90%
101-41920-133	LIFE INSURANCE	$7.13	$0.00	100.00%	$34.30	$0.00	100.00%
101-41920-200	OFFICE SUPPLIES/COPIER LEASE	$154.65	$0.00	100.00%	$2,525.92	$527.20	79.13%
101-41920-211	CLEANING SUPPLIES	$1,247.77	$61.46	95.07%	$832.68	$2,547.98	-206.00%
101-41920-250	POP PURCHASES	$0.00	$0.00	0.00%	$317.10	$16.93	94.66%
101-41920-360	INSURANCE	$0.00	$0.00	0.00%	$113.00	$0.00	100.00%
101-41920-400	EQUIPMENT MAINTENANCE & EXPENS	$453.29	$0.00	100.00%	$717.38	$884.35	-23.27%
101-41920-401	BUILDING MAINTENANCE	$262.92	$106.43	59.52%	$444.31	$1,212.94	-172.99%
101-41920-417	CLOTHING ALLOWANCE	$0.00	$0.00	0.00%	$140.00	$0.00	100.00%
101-42100-101	SALARIES FULL TIME REGULAR	$82,669.64	$95,377.10	-15.37%	$439,950.16	$474,001.03	-7.74%
101-42100-102	SALARIES FULL TIME OVERTIME	$6,200.51	$4,679.07	24.54%	$24,225.49	$31,224.50	-28.89%
101-42100-103	SALARIES PART TIME REGULAR	$6,701.40	$5,531.76	17.45%	$26,937.99	$36,695.84	-36.22%
101-42100-121	P.E.R.A.	$16,169.32	$17,867.57	-10.50%	$83,476.60	$92,000.76	-10.21%
101-42100-122	F.I.C.A.	$1,783.44	$1,941.16	-8.84%	$9,352.43	$9,846.22	-5.28%
101-42100-131	HEALTH, LIFE, HSA, DEFERRED COMP	$14,332.99	$13,782.70	3.84%	$74,894.24	$89,853.62	-19.97%
101-42100-133	LIFE INSURANCE	$249.89	$0.00	100.00%	$951.81	$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	$226.78	$84.85	62.58%	$3,549.14	$2,181.35	38.54%
101-42100-201	COMPUTER SUPPORT EXPENSE	$758.42	$265.80	64.95%	$17,438.27	$8,783.87	49.63%
101-42100-210	POLICE EQUIPMENT	$5,501.15	$0.00	100.00%	$7,871.08	$5,595.33	28.91%
101-42100-211	GENERAL SUPPLIES	$360.24	$149.00	58.64%	$2,974.98	$1,472.18	50.51%
101-42100-212	MOTOR FUELS & LUBRICANTS	$1,839.33	$0.00	100.00%	$11,692.92	$12,649.64	-8.18%
101-42100-220	REPAIR & MAINTENANCE SUPPLIES	$320.86	$0.00	100.00%	$518.91	$531.61	-2.45%
101-42100-231	INVESTIGATION SUPPLIES	$0.00	$0.00	0.00%	$54.43	$151.98	-179.22%
101-42100-308	CRIME PREVENTION PROGRAMS	$0.00	$0.00	0.00%	$0.00	$171.19	0.00%
101-42100-310	EMERGENCY MANAGEMENT EXPENSES	$0.00	$0.00	0.00%	$200.00	$200.00	0.00%
101-42100-321	TELEPHONE	$257.16	$3,150.06	-1,124.94%	$1,357.46	$4,985.73	-267.28%
101-42100-322	POSTAGE	$5.78	$0.00	100.00%	$112.72	$174.96	-55.22%
101-42100-331	SCHOOLS, MEETING & TRAVEL EXP.	$1,415.00	$0.00	100.00%	$5,985.68	$5,895.55	1.51%
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	$56.25	0.00%	($268.25)	$281.25	-204.85%
101-42100-360	INSURANCE	$0.00	$0.00	0.00%	$4,011.00	$0.00	100.00%
101-42100-380	UTILITIES	$263.66	$310.60	-17.80%	$3,241.53	$3,503.63	-8.09%
101-42100-400	VEHICLE REPAIR & MAINTENANCE	$401.52	($141.00)	135.12%	$2,295.80	$10,421.16	-353.92%
101-42100-417	CLOTHING ALLOWANCE	$802.03	$0.00	100.00%	$4,369.73	$3,491.84	20.09%
101-42100-433	DUES AND SUBSCRIPTIONS	$1,150.00	$1,700.00	-47.83%	$3,596.00	$4,515.88	-25.58%
101-42100-440	GRANT EXPENSES	$0.00	($179.33)	0.00%	$0.00	$17,094.80	0.00%
101-42160-434	DARE EXPENSES	$0.00	$0.00	0.00%	$1,761.64	$0.00	100.00%
101-42160-435	DRUG & FORFEITURES EXPENSES	$0.00	($4,180.13)	0.00%	$9,578.58	$1,827.99	80.92%

		2024 July Activity	2025 July Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
101-42160-436	RED FLAG/GREEN FLAG EXENSES	$202.48	$0.00	100.00%	$302.48	$0.00	100.00%
101-42200-101	SALARIES FULL TIME REGULAR	$294.69	$842.00	-185.72%	$2,429.89	$3,749.02	-54.29%
101-42200-102	SALARIES FULL TIME OVERTIME	$564.54	$613.65	-8.70%	$4,492.99	$7,517.16	-67.31%
101-42200-103	SALARIES PART TIME REGULAR	$1,145.10	$795.60	30.52%	$23,058.61	$3,429.67	85.13%
101-42200-104	OFFICER SALARY	$9,569.61	$1,309.68	86.31%	$9,569.61	$6,881.70	28.09%
101-42200-105	TRAINING/MEETING	$11,622.60	$920.43	92.08%	$14,772.49	$9,799.68	33.66%
101-42200-106	FIRE CALL PAY	$3,410.51	$1,256.46	63.16%	$8,118.61	$12,301.62	-51.52%
101-42200-121	P.E.R.A.	$76.21	$144.91	-90.15%	$432.47	$1,079.90	-149.71%
101-42200-122	F.I.C.A. AND/OR MEDICARE	$634.84	$215.24	66.10%	$1,454.78	$1,635.21	-12.40%
101-42200-124	FIRE RELIEF ASSOC CLEARING ACCOU…	$0.00	$0.00	0.00%	$0.00	($20.06)	0.00%
101-42200-131	HEALTH, LIFE, HSA, DEFERRED COMP	$180.19	$76.01	57.82%	$1,142.95	$967.51	15.35%
101-42200-133	LIFE INSURANCE	$3.86	$0.00	100.00%	$18.54	$0.00	100.00%
101-42200-200	OFFICE SUPPLIES	$128.71	$128.07	0.50%	$1,113.37	$1,039.90	6.60%
101-42200-210	FIREFIGHTING SUPPLIES & EQUIP	$3,344.11	$729.82	78.18%	$584.71	$3,660.51	-526.04%
101-42200-211	GENERAL SUPPLIES	$609.61	$0.00	100.00%	$609.61	$1,969.63	-223.10%
101-42200-212	MOTOR FUELS & LUBRICANTS	$134.12	$0.00	100.00%	$1,665.34	$1,862.62	-11.85%
101-42200-309	MUTUAL AID RUN FEES	$0.00	$0.00	0.00%	$0.00	$15,450.00	0.00%
101-42200-321	TELEPHONE	$238.93	$81.43	65.92%	$1,200.99	$1,410.37	-17.43%
101-42200-331	SCHOOLS, MEETING & TRAVEL EXP.	$4,785.93	$0.00	100.00%	$13,856.90	$13,538.87	2.30%
101-42200-360	INSURANCE	$0.00	$0.00	0.00%	($17.00)	$0.00	-100.00%
101-42200-380	UTILITIES	$639.79	$643.42	-0.57%	$8,472.81	$8,308.98	1.93%
101-42200-400	EQUIPMENT REPAIR & MAINTENANCE	$0.00	$79.75	0.00%	$723.81	$6,664.08	-820.69%
101-42200-402	FIREHALL BUILDING MAINTENANCE	$0.00	$0.00	0.00%	$1,141.03	$4,269.77	-274.20%
101-42200-430	FIREFIGHTER PHYSICALS	$35.00	$0.00	100.00%	$160.00	$206.25	-28.91%
101-42200-433	DUES & SUBSCRIPTIONS	$103.00	$0.00	100.00%	$153.00	$338.75	-121.41%
101-43100-101	SALARIES FULL TIME REGULAR	$10,087.91	$9,912.14	1.74%	$60,131.87	$56,403.22	6.20%
101-43100-102	SALARIES FULL TIME OVERTIME	$0.00	$0.00	0.00%	$210.85	$109.31	48.16%
101-43100-121	P.E.R.A.	$768.28	$749.04	2.50%	$4,552.92	$3,978.83	12.61%
101-43100-122	F.I.C.A.	$708.05	$710.06	-0.28%	$4,326.63	$3,763.17	13.02%
101-43100-131	HEALTH, LIFE, HSA, DEFERRED COMP	$1,854.64	$1,448.44	21.90%	$10,260.40	$9,792.08	4.56%
101-43100-133	LIFE INSURANCE	$30.87	$0.00	100.00%	$121.25	$0.00	100.00%
101-43100-200	OFFICE SUPPLIES	$50.00	$50.00	0.00%	$2,129.27	$1,261.49	40.75%
101-43100-210	GENERAL SUPPLIES	$332.48	$447.02	-34.45%	$2,999.58	$836.58	72.11%
101-43100-212	MOTOR FUELS & LUBRICANTS	$681.24	$0.00	100.00%	$2,623.07	$2,022.76	22.89%
101-43100-228	SAFETY EXPENSES	$99.00	$2,272.50	-2,195.45%	$5,632.82	$9,324.89	-65.55%
101-43100-229	SIDEWALK REPAIRS	$0.00	$0.00	0.00%	$0.00	$1,255.34	0.00%
101-43100-315	SANITATION (SHADE TREE)	$0.00	$0.00	0.00%	$330.60	$4,652.19	-1,307.20%
101-43100-321	CELL PHONE REIMB	$191.21	$152.45	20.27%	$1,058.81	$1,252.68	-18.31%
101-43100-331	TRAVEL/MEETING/SCHOOL EXPENSE	$0.00	$0.00	0.00%	$108.49	$25.66	76.35%
101-43100-350	PRINTING, PUBLISHING & ADV.	$0.00	$0.00	0.00%	$92.14	$15.00	83.72%
101-43100-360	INSURANCE	$0.00	$0.00	0.00%	$2,121.00	$0.00	100.00%
101-43100-400	EQUIPMENT REPAIR & MAINTENANCE	$2,128.12	$0.00	100.00%	$2,586.86	$996.22	61.49%

		2024 July Activity	2025 July Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
101-43100-417	UNIFORMS	$132.98	$0.00	100.00%	$1,240.78	$57.96	95.33%
101-43115-101	SALARIES FULL TIME REGULAR	$1,524.72	$762.11	50.02%	$6,085.00	$7,206.58	-18.43%
101-43115-102	SALARIES FULL TIME OVERTIME	$0.00	$0.00	0.00%	$112.12	$176.18	-57.14%
101-43115-121	P.E.R.A.	$122.44	$62.77	48.73%	$504.87	$593.60	-17.57%
101-43115-122	F.I.C.A.	$121.38	$61.84	49.05%	$494.31	$567.80	-14.87%
101-43115-131	HEALTH, LIFE, HSA, DEFERRED COMP	$317.82	$135.27	57.44%	$1,399.34	$1,521.66	-8.74%
101-43115-133	LIFE INSURANCE	$9.37	$0.00	100.00%	$25.79	$0.00	100.00%
101-43115-200	OFFICE SUPPLIES	$196.62	$168.57	14.27%	$1,063.95	$1,293.35	-21.56%
101-43115-210	GENERAL SUPPLIES	$141.51	$141.51	0.00%	$820.43	$650.91	20.66%
101-43115-220	REPAIR & MAINTENANCE SUPPLIES	$354.44	$0.00	100.00%	$5,341.47	$5,903.69	-10.53%
101-43115-321	TELEPHONE	$162.95	$125.21	23.16%	$864.70	$1,004.26	-16.14%
101-43115-360	INSURANCE	$0.00	$0.00	0.00%	($280.00)	$0.00	-100.00%
101-43115-380	UTILITIES	$536.64	$613.92	-14.40%	$14,547.14	$13,990.30	3.83%
101-43115-400	EQUIPMENT REPAIR & MAINTENANCE	$0.00	$0.00	0.00%	$2,256.08	$4,236.15	-87.77%
101-43115-411	LICENSES & PERMITS	$0.00	$0.00	0.00%	$296.25	$196.00	33.84%
101-43121-101	SALARIES FULL TIME REGULAR	$2,119.99	$1,803.64	14.92%	$12,152.89	$11,483.56	5.51%
101-43121-102	SALARIES FULL TIME OVERTIME	$0.00	$0.00	0.00%	$12.27	$0.00	100.00%
101-43121-121	P.E.R.A.	$158.71	$135.26	14.78%	$909.77	$749.33	17.64%
101-43121-122	F.I.C.A.	$161.41	$137.98	14.52%	$910.66	$758.80	16.68%
101-43121-131	HEALTH, LIFE, HSA, DEFERRED COMP	$386.83	$259.25	32.98%	$1,889.36	$1,819.15	3.72%
101-43121-133	LIFE INSURANCE	$11.05	$0.00	100.00%	$20.80	$0.00	100.00%
101-43121-212	MOTOR FUELS & LUBRICANTS	$153.35	$0.00	100.00%	$326.64	$0.00	100.00%
101-43121-220	REPAIR & MAINTENANCE SUPPLIES	$0.00	$0.00	0.00%	$50.42	$147.96	-193.45%
101-43121-224	ST. MAINTENANCE MATERIALS	$3,710.00	$620.00	83.29%	$3,710.00	$5,625.14	-51.62%
101-43121-400	EQUIPMENT REPAIR & MAINTENANCE	$0.00	$0.00	0.00%	$663.51	$0.00	100.00%
101-43122-101	SALARIES FULL TIME REGULAR	$1,792.63	$2,206.79	-23.10%	$9,225.89	$8,823.73	4.36%
101-43122-121	P.E.R.A.	$139.23	$165.52	-18.88%	$701.62	$607.02	13.48%
101-43122-122	F.I.C.A.	$137.14	$168.84	-23.12%	$702.69	$612.98	12.77%
101-43122-131	HEALTH, LIFE, HSA, DEFERRED COMP	$318.16	$295.65	7.08%	$1,673.38	$1,338.07	20.04%
101-43122-133	LIFE INSURANCE	$1.43	$0.00	100.00%	$2.82	$0.00	100.00%
101-43122-212	MOTOR FUELS & LUBRICANTS	$0.00	$0.00	0.00%	$995.71	$0.00	100.00%
101-43122-220	REPAIR & MAINTENANCE SUPPLIES	$0.00	$0.00	0.00%	$100.00	$11,713.29	-11,613.29%
101-43125-101	SALARIES FULL TIME REGULAR	$1,845.00	$1,956.96	-6.07%	$25,570.56	$40,525.72	-58.49%
101-43125-102	SALARIES FULL TIME OVERTIME	$0.00	$0.00	0.00%	$2,365.27	$5,448.24	-130.34%
101-43125-121	P.E.R.A.	$137.67	$146.76	-6.60%	$2,080.08	$2,723.17	-30.92%
101-43125-122	F.I.C.A.	$123.63	$137.98	-11.61%	$1,980.61	$2,628.58	-32.72%
101-43125-131	HEALTH, LIFE, HSA, DEFERRED COMP	$243.39	$198.65	18.38%	$5,487.90	$5,591.23	-1.88%
101-43125-133	LIFE INSURANCE	$4.26	$0.00	100.00%	$65.43	$0.00	100.00%
101-43125-210	GENERAL SUPPLIES	$0.00	$0.00	0.00%	$3,734.83	$2,376.51	36.37%
101-43125-212	MOTOR FUELS & LUBRICANTS	$0.00	$0.00	0.00%	$8,620.82	$12,604.61	-46.21%
101-43125-400	EQUIPMENT REPAIR & MAINTENANCE	$0.00	$0.00	0.00%	$2,367.25	$7,567.09	-219.66%
101-43126-101	SALARIES FULL TIME REGULAR	$3,126.56	$4,451.46	-42.38%	$25,523.08	$18,775.00	26.44%

		2024 July Activity	2025 July Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
101-43126-102	SALARIES FULL TIME OVERTIME	$0.00	$0.00	0.00%	$64.34	$0.00	100.00%
101-43126-121	P.E.R.A.	$235.47	$333.87	-41.79%	$1,926.71	$2,230.05	-15.74%
101-43126-122	F.I.C.A.	$237.78	$340.52	-43.21%	$1,922.08	$2,241.73	-16.63%
101-43126-131	HEALTH INSURANCE	$606.89	$733.81	-20.91%	$4,718.76	$5,270.96	-11.70%
101-43126-133	LIFE INSURANCE	$12.04	$0.00	100.00%	$380.54	$0.00	100.00%
101-43126-212	MOTOR FUELS & LUBRICANTS	$0.00	$0.00	0.00%	$557.45	$2,000.92	-258.94%
101-43126-220	MAINTENANCE SUPPLIES	$0.00	$325.36	0.00%	$4,368.33	$3,230.76	26.04%
101-43126-400	EQUIPMENT REPAIR & MAINTENANCE	$1,784.55	$0.00	100.00%	$11,599.60	$7,767.54	33.04%
101-43160-101	SALARIES FULL TIME REGULAR	$4,444.61	$5,431.37	-22.20%	$4,992.06	$7,132.05	-42.87%
101-43160-121	P.E.R.A.	$330.48	$407.34	-23.26%	$371.93	$518.80	-39.49%
101-43160-122	F.I.C.A.	$336.08	$415.47	-23.62%	$377.23	$528.23	-40.03%
101-43160-131	HEALTH, LIFE, HSA, DEFERRED COMP	$774.04	$528.78	31.69%	$874.05	$814.06	6.86%
101-43160-133	LIFE INSURANCE	$20.23	$0.00	100.00%	$21.74	$0.00	100.00%
101-43160-210	GENERAL SUPPLIES	$2,125.00	$124.81	94.13%	$9,655.45	$7,243.90	24.98%
101-43160-400	EQUIPMENT REPAIR & MAINTENANCE	$0.00	$748.02	0.00%	$0.00	$1,360.75	0.00%
101-43160-405	ENTRANCE SIGN REPAIR	$0.00	$0.00	0.00%	$288.00	$1,750.00	-507.64%
101-43170-101	SALARIES FULL TIME REGULAR	$362.20	$234.90	35.15%	$390.55	$234.90	39.85%
101-43170-121	P.E.R.A.	$29.07	$17.62	39.39%	$31.19	$17.62	43.51%
101-43170-122	F.I.C.A.	$26.45	$15.39	41.81%	$28.62	$15.39	46.23%
101-43170-131	HEALTH, LIFE, HSA, DEFERRED COMP	$70.63	$62.28	11.82%	$70.63	$62.28	11.82%
101-43170-133	LIFE INSURANCE	$0.71	$0.00	100.00%	$0.71	$0.00	100.00%
101-43170-400	EQUIPMENT REPAIR & MAINTENANCE	$0.00	$45.98	0.00%	$0.00	$275.97	0.00%
101-43210-101	SALARIES FULL TIME REGULAR	$1,230.00	$1,916.83	-55.84%	$8,663.50	$8,683.71	-0.23%
101-43210-102	SALARIES FULL TIME OVERTIME	$110.16	$0.00	100.00%	$110.16	$14.58	86.76%
101-43210-121	P.E.R.A.	$100.03	$143.77	-43.73%	$656.84	$621.95	5.31%
101-43210-122	F.I.C.A.	$89.67	$138.81	-54.80%	$608.90	$583.40	4.19%
101-43210-131	HEALTH, LIFE, HSA, DEFERRED COMP	$186.37	$250.25	-34.28%	$1,102.86	$1,209.36	-9.66%
101-43210-133	LIFE INSURANCE	$3.33	$0.00	100.00%	$16.42	$0.00	100.00%
101-43210-212	MOTOR FUELS & LUBRICANTS	$0.00	$0.00	0.00%	$0.00	$419.72	0.00%
101-43220-101	SALARIES FULL TIME REGULAR	$2,319.08	$1,788.32	22.89%	$13,962.12	$16,657.03	-19.30%
101-43220-102	SALARIES FULL TIME OVERTIME	$0.00	$0.00	0.00%	$0.00	$23.85	0.00%
101-43220-121	P.E.R.A.	$172.57	$134.14	22.27%	$1,039.68	$1,084.84	-4.34%
101-43220-122	F.I.C.A.	$160.87	$127.88	20.51%	$975.58	$1,020.51	-4.61%
101-43220-131	HEALTH, LIFE, HSA, DEFERRED COMP	$385.28	$179.83	53.32%	$2,266.72	$2,476.19	-9.24%
101-43220-133	LIFE INSURANCE	$7.09	$0.00	100.00%	$33.15	$0.00	100.00%
101-43220-212	MOTOR FUELS & LUBRICANTS	$236.72	$0.00	100.00%	$1,105.10	$3,960.47	-258.38%
101-43220-400	EQUIPMENT REPAIR & MAINTENANCE	$0.00	$0.00	0.00%	$13,835.07	$2,510.79	81.85%
101-43230-101	SALARIES FULL TIME REGULAR	$1,243.18	$865.20	30.40%	$3,640.15	$3,016.26	17.14%
101-43230-121	P.E.R.A.	$92.92	$64.89	30.17%	$271.13	$226.22	16.56%
101-43230-122	F.I.C.A.	$86.00	$61.95	27.97%	$242.47	$209.04	13.79%
101-43230-131	HEALTH, LIFE, HSA, DEFERRED COMP	$261.93	$119.93	54.21%	$774.70	$633.45	18.23%
101-43230-133	LIFE INSURANCE	$3.17	$0.00	100.00%	$8.07	$0.00	100.00%

		2024 July Activity	2025 July Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
101-43230-214	SUPPLIES - BAGS, CANS, ETC.	$0.00	$0.00	0.00%	$465.52	$1,535.83	-229.92%
101-43230-305	DUMPING FEES	$1,119.93	$788.88	29.56%	$2,935.42	$4,560.83	-55.37%
101-43260-101	SALARIES FULL TIME REGULAR	$481.92	$1,229.82	-155.19%	$1,044.58	$1,375.33	-31.66%
101-43260-121	P.E.R.A.	$36.57	$92.24	-152.23%	$80.91	$103.16	-27.50%
101-43260-122	F.I.C.A.	$33.36	$90.39	-170.95%	$71.15	$101.11	-42.11%
101-43260-131	HEALTH, LIFE, HSA, DEFERRED COMP	$101.79	$134.96	-32.59%	$206.32	$166.68	19.21%
101-43260-133	LIFE INSURANCE	$2.54	$0.00	100.00%	$5.14	$0.00	100.00%
101-43260-216	CHEMICALS & CHEMICAL PRODUCTS	$0.00	$183.61	0.00%	$448.77	$309.38	31.06%
101-43260-400	EQUIPMENT REPAIR & MAINTENANCE	$0.00	$0.00	0.00%	$0.00	$87.60	0.00%
101-45122-101	SALARIES FULL TIME REGULAR	$0.00	$0.00	0.00%	$474.92	$285.01	39.99%
101-45122-121	P.E.R.A.	$0.00	$0.00	0.00%	$35.12	$16.28	53.64%
101-45122-122	F.I.C.A.	$0.00	$0.00	0.00%	$33.81	$15.07	55.43%
101-45122-131	HEALTH, LIFE, HSA, DEFERRED COMP	$0.00	$0.00	0.00%	$104.02	$43.21	58.46%
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	$0.00	$0.00	0.00%	($43.00)	$0.00	-100.00%
101-45122-380	UTILITIES	$638.91	$1,296.17	-102.87%	$1,735.48	$2,720.20	-56.74%
101-45122-400	EQUIPMENT REPAIR & MAINTENANCE	$1,022.45	$0.00	100.00%	$1,022.45	$89.99	91.20%
101-45124-101	SALARIES FULL TIME REGULAR	$0.00	$730.28	0.00%	$2,365.41	$5,308.97	-124.44%
101-45124-103	SALARIES PART TIME REGULAR	$1,645.11	$3,326.28	-102.19%	$3,707.38	$6,987.28	-88.47%
101-45124-121	P.E.R.A.	$0.00	$54.78	0.00%	$175.88	$398.17	-126.39%
101-45124-122	F.I.C.A.	$125.86	$310.34	-146.58%	$463.02	$940.44	-103.11%
101-45124-131	HEALTH, LIFE, HSA, DEFERRED COMP	$0.00	$139.36	0.00%	$306.40	$1,032.85	-237.09%
101-45124-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$1.35	$0.00	100.00%
101-45124-212	MOTOR FUELS & LUBRICANTS	$0.00	$0.00	0.00%	$0.00	$1,592.44	0.00%
101-45124-220	REPAIR & MAINTENANCE SUPPLIES	$0.00	$0.00	0.00%	$2,247.23	$814.69	63.75%
101-45124-380	UTILITIES	$340.59	$2,495.30	-632.64%	$1,072.21	$2,789.98	-160.21%
101-45124-400	EQUIPMENT MAINTENANCE	$0.00	$0.00	0.00%	$319.99	$57.71	81.97%
101-45124-402	SOFTBALL COMPLEX EXPENSE	$0.00	$0.00	0.00%	$21.28	$2,405.00	-11,201.69%
101-45124-403	PLAYGROUND EXPENSES	$0.00	$0.00	0.00%	$180.00	$278.54	-54.74%
101-45124-404	TENNIS COURT EXPENSES	$0.00	$0.00	0.00%	$145.73	$0.00	100.00%
101-45130-216	POOL CHEMICALS	$0.00	$1,010.46	0.00%	$526.93	$1,492.96	-183.33%
101-45130-380	UTILITIES	$1,467.76	$2,012.93	-37.14%	$2,119.55	$2,512.88	-18.56%
101-45130-400	POOL MAINTENANCE	$31.44	$43.73	-39.09%	$1,882.23	$1,250.06	33.59%
101-45150-101	SALARIES FULL TIME REGULAR	$333.56	$145.49	56.38%	$1,577.99	$3,476.00	-120.28%
101-45150-102	SALARIES FULL TIME OVERTIME	$0.00	$0.00	0.00%	$0.00	$37.37	0.00%
101-45150-103	SALARIES PART TIME REGULAR	$899.49	$0.00	100.00%	$899.49	$635.20	29.38%
101-45150-107	CONTRACTED WAGES	$449.40	$1,064.10	-136.78%	$1,847.71	$2,451.44	-32.67%
101-45150-121	P.E.R.A.	$25.03	$10.91	56.41%	$119.16	$238.89	-100.48%
101-45150-122	F.I.C.A.	$54.52	$11.12	79.60%	$145.97	$243.24	-66.64%
101-45150-131	HEALTH, LIFE, HSA, DEFERRED COMP	$57.48	$11.18	80.55%	$302.39	$611.33	-102.17%
101-45150-133	LIFE INSURANCE	$1.92	$0.00	100.00%	$3.66	$0.00	100.00%

		2024 July Activity	2025 July Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
101-45150-200	OFFICE SUPPLIES	$525.99	$0.00	100.00%	$1,903.78	$25.00	98.69%
101-45150-220	REPAIR & MAINTENANCE SUPPLIES	$115.41	$40.01	65.33%	$1,544.79	$4,388.09	-184.06%
101-45150-225	CAMPGROUND CREDIT CARD FEES EX...	$0.00	$0.00	0.00%	$0.00	$660.66	0.00%
101-45150-321	TELEPHONE	$170.00	$157.51	7.35%	$707.00	$672.59	4.87%
101-45150-350	PRINTING, PUBLISHING & ADV.	$0.00	$0.00	0.00%	$2,209.00	$0.00	100.00%
101-45150-380	UTILITIES	$1,386.27	$1,269.34	8.43%	$2,529.20	$2,360.34	6.68%
101-45150-400	EQUIPMENT REPAIR & MAINTENANCE	$0.00	$121.50	0.00%	$91.98	$1,969.99	-2,041.76%
101-45150-433	DUES & SUBSCRIPTIONS	$0.00	$0.00	0.00%	$420.00	$0.00	100.00%
101-45200-101	SALARIES FULL TIME REGULAR	$15,377.50	$17,677.44	-14.96%	$82,940.43	$73,828.50	10.99%
101-45200-102	SALARIES FULL TIME OVERTIME	$365.47	$149.27	59.16%	$1,013.96	$1,722.74	-69.90%
101-45200-103	SALARIES PART TIME REGULAR	$2,193.48	$1,359.80	38.01%	$4,518.17	$2,531.32	43.97%
101-45200-121	P.E.R.A.	$1,176.44	$1,337.01	-13.65%	$6,269.30	$5,434.32	13.32%
101-45200-122	F.I.C.A.	$1,297.73	$1,417.67	-9.24%	$6,401.77	$5,500.86	14.07%
101-45200-131	HEALTH, LIFE, HSA, DEFERRED COMP	$2,899.40	$2,340.91	19.26%	$13,482.20	$11,501.38	14.69%
101-45200-133	LIFE INSURANCE	$58.60	$0.00	100.00%	$213.94	$0.00	100.00%
101-45200-200	OFFICE SUPPLIES	$25.00	$25.00	0.00%	$210.95	$138.98	34.12%
101-45200-212	MOTOR FUELS & LUBRICANTS	$1,585.42	$1,228.29	22.53%	$8,895.39	$3,647.09	59.00%
101-45200-217	OPERATING SUPPLIES-ANIMAL FEED	$0.00	$0.00	0.00%	$963.98	$915.00	5.08%
101-45200-220	REPAIR & MAINTENANCE SUPPLIES	$4,707.14	$77.80	98.35%	$19,347.36	$22,896.24	-18.34%
101-45200-228	SAFETY PROGRAM FEES	$0.00	$0.00	0.00%	$74.00	$0.00	100.00%
101-45200-360	INSURANCE	$0.00	$0.00	0.00%	$584.00	$0.00	100.00%
101-45200-380	UTILITIES	$1,763.36	$1,294.94	26.56%	$4,832.00	$4,653.72	3.69%
101-45200-400	EQUIPMENT REPAIR & MAINTENANCE	$962.24	$2,897.50	-201.12%	$10,309.70	$15,761.84	-52.88%
101-45200-430	FISH PURCHASES	$0.00	$0.00	0.00%	$1,500.00	$1,500.00	0.00%
101-45200-433	DUES AND SUBSCRIPTIONS	$0.00	$0.00	0.00%	$35.00	$35.00	0.00%
101-45200-541	BN PARK REPAIRS (33430)	$0.00	$0.00	0.00%	$0.00	$3,142.90	0.00%
101-45250-225	TREES & LANDSCAPING	$1,300.00	$0.00	100.00%	$1,480.00	$100.00	93.24%
101-45250-226	FLOWERS	$0.00	$800.00	0.00%	$3,660.00	$3,300.00	9.84%
101-45250-350	PRINTING & PLAQUES	$0.00	$0.00	0.00%	($60.00)	$0.00	-100.00%
101-45500-101	SALARIES FULL TIME REGULAR	$1,473.35	$1,499.30	-1.76%	$7,319.48	$5,945.50	18.77%
101-45500-121	P.E.R.A.	$109.08	$112.40	-3.04%	$534.22	$445.88	16.54%
101-45500-122	F.I.C.A.	$105.59	$110.90	-5.03%	$527.04	$434.68	17.52%
101-45500-131	HEALTH, LIFE, HSA, DEFERRED COMP	$298.06	$234.61	21.29%	$1,472.33	$1,241.09	15.71%
101-45500-133	LIFE INSURANCE	$7.13	$0.00	100.00%	$28.34	$0.00	100.00%
101-45500-200	OFFICE SUPPLIES	$168.13	$38.95	76.83%	$832.70	$965.81	-15.99%
101-45500-211	CLEANING & MNT. SUPPLIES	$506.87	$0.00	100.00%	$619.62	$727.55	-17.42%
101-45500-220	BUILDING REPAIR & MAINTENANCE	$1,558.68	$899.55	42.29%	$2,139.24	$1,651.77	22.79%
101-45500-225	LIBRARY SUPPLIES & PROGRAMMING	$0.00	$400.00	0.00%	$1,025.37	$921.48	10.13%
101-45500-226	LIBRARY BOOKS & MATERIALS	$25.00	$0.00	100.00%	$82.00	$0.00	100.00%
101-45500-350	PRINTING, PUBLISHING,ADVERTISN	$379.10	$0.00	100.00%	$379.10	$0.00	100.00%
101-45500-380	UTILITIES	$999.24	$737.71	26.17%	$8,067.00	$5,668.13	29.74%
101-45500-406	ELEVATOR MAINTENANCE	$0.00	$0.00	0.00%	$0.00	$1,931.20	0.00%

		2024 July Activity	2025 July Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
101-45500-433	DUES AND SUBSCRIPTIONS	$0.00	$0.00	0.00%	$1,216.84	$1,337.69	-9.93%
101-45500-450	KITCHIGAMI REGIONAL LIBRARY	$0.00	$0.00	0.00%	$46,074.00	$47,506.50	-3.11%
101-45500-470	LIBRARY GIFTS & DONATIONS EXPE	$0.00	$0.00	0.00%	$355.75	$249.57	29.85%
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	$25,000.00	0.00%	$49,067.50	$51,769.00	-5.51%
101-47000-620	BOND AGENT FEES	$0.00	$495.00	0.00%	$0.00	$495.00	0.00%
101-49300-101	SALARIES FULL TIME REGULAR	$1,925.22	$2,328.24	-20.93%	$11,478.68	$9,029.68	21.34%
101-49300-102	SALARIES FULL TIME OVERTIME	$153.09	$0.00	100.00%	$410.91	$146.81	64.27%
101-49300-121	P.E.R.A.	$157.24	$174.63	-11.06%	$890.29	$685.02	23.06%
101-49300-122	F.I.C.A.	$149.74	$175.57	-17.25%	$863.22	$667.30	22.70%
101-49300-131	HEALTH, LIFE, HSA, DEFERRED COMP	$405.10	$303.76	25.02%	$2,114.69	$1,668.70	21.09%
101-49300-133	LIFE INSURANCE	$7.34	$0.00	100.00%	$32.92	$0.00	100.00%
101-49300-212	MOTOR FUELS & LUBRICANTS	$126.94	$0.00	100.00%	$548.59	$957.69	-74.57%
101-49300-213	FUEL PURCHASES FOR RESALE	$0.00	$7,980.00	0.00%	$8,955.62	$12,180.00	-36.00%
101-49300-220	REPAIR & MAINTENANCE SUPPLIES	$1,105.54	$0.00	100.00%	$4,782.03	$7,548.37	-57.85%
101-49300-225	AIRPORT CREDIT CARD FEES EXPENSE	$0.00	$63.61	0.00%	$0.00	$238.95	0.00%
101-49300-321	TELEPHONE	$74.32	$73.20	1.51%	$445.40	$512.72	-15.11%
101-49300-331	SCHOOLS, MEETINGS & TRAVEL	$0.00	$0.00	0.00%	$393.30	$0.00	100.00%
101-49300-360	INSURANCE	$0.00	$0.00	0.00%	$105.00	$0.00	100.00%
101-49300-380	UTILITIES	$771.01	$863.81	-12.04%	$9,528.41	$9,646.49	-1.24%
101-49300-400	EQUIPMENT REPAIR & MAINTENANCE	$26.55	$89.44	-236.87%	$5,652.70	$8,629.76	-52.67%
101-49300-433	DUES & SUBSCRIPTIONS	$0.00	$0.00	0.00%	$550.00	$700.00	-27.27%
101-49350-457	DONATION EXPENSE OFFSET	($500.00)	$0.00	-100.00%	($24,584.18)	$3,019.00	-112.28%
101-49350-458	DONATIONS & SPECIAL PROJECTS	$0.00	$0.00	0.00%	$440.79	$3,022.50	-585.70%
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	$8,411.16	$8,933.84	-6.21%	$44,533.10	$44,744.96	-0.48%
101-49370-121	P.E.R.A.	$630.84	$670.04	-6.21%	$3,325.92	$3,355.88	-0.90%
101-49370-122	F.I.C.A.	$628.77	$668.16	-6.26%	$3,318.89	$3,323.67	-0.14%
101-49370-131	HEALTH, LIFE, HSA, DEFERRED COMP	$894.33	$663.17	25.85%	$4,704.20	$4,608.45	2.04%
101-49370-133	LIFE INSURANCE	$21.44	$0.00	100.00%	$85.76	$0.00	100.00%
101-49370-200	OFFICE SUPPLIES	$68.57	$68.57	0.00%	$720.82	($303.85)	142.15%
101-49370-304	LEGAL FEES	$0.00	$0.00	0.00%	$9.85	$1,195.00	-12,031.98%
101-49370-321	TELEPHONE EXPENSE	$21.08	$21.28	-0.95%	$298.37	$148.99	50.07%
101-49370-331	SCHOOLS, MEETING & TRAVEL EXP.	$237.33	$637.96	-168.81%	$724.86	$3,349.44	-362.08%
101-49370-342	ADVERTISING EXPENSE	$0.00	$0.00	0.00%	$9,205.00	$7,511.00	18.40%
101-49370-350	PRINTING & PUBLISHING	$0.00	$0.00	0.00%	$45.57	$0.00	100.00%
101-49370-360	INSURANCE	$0.00	$0.00	0.00%	$8.00	$0.00	100.00%
101-49370-417	CLOTHING	$0.00	$0.00	0.00%	$0.00	$168.87	0.00%
101-49370-433	DUES AND SUBSCRIPTIONS	$0.00	$0.00	0.00%	$320.00	$330.00	-3.13%
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	$2,500.00	50.00%
101-49400-540	STREET SHOP HEAVY MACHINERY/EQ...	$0.00	$0.00	0.00%	$125,000.00	$43,231.44	65.41%

		2024 July Activity	2025 July Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
101-49400-541	STREET SHOP MOTOR VEHICLES	$0.00	$0.00	0.00%	$39,540.90	$0.00	100.00%
101-49400-543	STREET SHOP OTHER EQUIPMENT	$0.00	$0.00	0.00%	$0.00	$10,000.00	0.00%
101-49400-550	POLICE MOTOR VEHICLES	$0.00	$0.00	0.00%	$31,978.50	$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	$46,602.20	$0.00	100.00%	$65,289.20	$187.50	99.71%
101-49400-590	EQUIPMENT FOR EXTERNAL ORGS	$0.00	$0.00	0.00%	$500.00	$0.00	100.00%
101-49950-131	HEALTH, LIFE, HSA, DEFERRED COMP	$0.00	$0.00	0.00%	$0.00	($64.00)	0.00%
101-49993-626	TRANSFER TO WELLNESS FUND	$10,415.00	$10,415.00	0.00%	$72,925.00	$72,905.00	0.03%
	Expense Total:	**$399,787.58**	**$353,927.26**	**11.47%**	**$2,559,380.82**	**$2,386,971.44**	**6.74%**
	Fund 101 Surplus (Deficit):	**951,569.56**	**$864,495.43**	**-9.15%**	**$40,888.72**	**$524,052.61**	**1,181.66%**
Fund: 204 - LIBRARY ENDOWMENT FUND							
Revenue							
204-40000-36210	INTEREST EARNINGS	$41.57	$30.14	-27.50%	$317.25	$238.74	-24.75%
	Revenue Total:	**$41.57**	**$30.14**	**-27.50%**	**$317.25**	**$238.74**	**-24.75%**
	Fund 204 Total:	**41.57**	**$30.14**	**-27.50%**	**$317.25**	**$238.74**	**-24.75%**
Fund: 205 - PINEWOOD ESTATES							
Revenue							
205-40000-34500	PINEWOOD ESTATES LOT SALES	$148,054.94	$0.00	-100.00%	$148,054.94	$18,016.30	-87.83%
205-40000-36210	INTEREST EARNINGS	$311.48	($674.34)	-316.50%	$311.48	($4,601.68)	-1,577.36%
	Revenue Total:	**$148,366.42**	**($674.34)**	**-100.45%**	**$148,366.42**	**$13,414.62**	**-90.96%**
Expense							
205-40000-304	LOT EXPENSES	$0.00	$100.31	0.00%	$0.00	$1,952.39	0.00%
	Expense Total:	**$0.00**	**$100.31**	**0.00%**	**$0.00**	**$1,952.39**	**0.00%**
	Fund 205 Surplus (Deficit):	**148,366.42**	**($774.65)**	**-100.52%**	**$148,366.42**	**$11,462.23**	**-92.27%**
Fund: 206 - ARPA FUNDS							
Revenue							
206-40000-36210	INTEREST EARNINGS	$66.11	$0.00	-100.00%	$588.00	$0.00	-100.00%
	Revenue Total:	**$66.11**	**$0.00**	**-100.00%**	**$588.00**	**$0.00**	**-100.00%**
Expense							
206-49390-430	ARPA EXPENDITURES	$0.00	$0.00	0.00%	$24,318.02	($60,000.00)	346.73%
	Expense Total:	**$0.00**	**$0.00**	**0.00%**	**$24,318.02**	**($60,000.00)**	**346.73%**
	Fund 206 Surplus (Deficit):	**66.11**	**$0.00**	**-100.00%**	**($23,730.02)**	**$60,000.00**	**352.84%**
Fund: 207 - WDA REVOLVING LOAN FUND							
Revenue							
207-40000-36210	INTEREST EARNINGS	$912.09	$857.59	-5.98%	$7,009.12	$7,373.85	5.20%
207-40000-36215	LOAN INTEREST	$130.15	$664.60	410.64%	$2,788.28	$3,217.98	15.41%
207-40000-36231	BUILDING RENTS	$900.00	$0.00	-100.00%	$6,300.00	$5,400.00	-14.29%
207-40000-36260	OTHER INCOME	$99,670.00	$0.00	-100.00%	$99,670.00	$0.00	-100.00%

		2024 July Activity	2025 July Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
207-40000-36300	CHANGE IN FAIR VALUE/INVESTMNT	$3,358.26	($763.46)	-122.73%	$2,303.28	$4,291.58	86.32%
	Revenue Total:	**$104,970.50**	**$758.73**	**-99.28%**	**$118,070.68**	**$20,283.41**	**-82.82%**
Expense							
207-46350-368	EXPENSES AGAINST MRES ECON DEV	$0.00	$0.00	0.00%	$0.00	$2,650.00	0.00%
207-46500-304	LEGAL FEES	$0.00	$0.00	0.00%	$925.00	$270.00	70.81%
207-46500-370	DEVELOPMENT LOANS	$0.00	$0.00	0.00%	$8,350.00	$0.00	100.00%
207-46500-401	BUILDING & PROPERTY EXPENSES	$119.17	$0.00	100.00%	$1,669.93	$2,709.68	-62.26%
	Expense Total:	**$119.17**	**$0.00**	**100.00%**	**$10,944.93**	**$5,629.68**	**48.56%**
	Fund 207 Surplus (Deficit):	**104,851.33**	**$758.73**	**-99.28%**	**$107,125.75**	**$14,653.73**	**-86.32%**
Fund: 208 - WDA LOAN FUND							
Revenue							
208-40000-36210	INTEREST INCOME	$45.80	$38.91	-15.04%	$420.06	$345.53	-17.74%
208-40000-36300	CHANGE IN FAIR VALUE/INVESTMNT	$127.36	($28.95)	-122.73%	$87.35	$162.77	86.34%
	Revenue Total:	**$173.16**	**$9.96**	**-94.25%**	**$507.41**	**$508.30**	**0.18%**
	Fund 208 Total:	**173.16**	**$9.96**	**-94.25%**	**$507.41**	**$508.30**	**0.18%**
Fund: 209 - UNRESTRICTED MIF RLF							
Revenue							
209-40000-36210	INTEREST EARNINGS	$90.28	$88.49	-1.98%	$949.87	$850.39	-10.47%
209-40000-36300	CHANGE IN FAIR VALUE/INVESTMNT	$509.44	($115.82)	-122.73%	$349.40	$651.02	86.33%
	Revenue Total:	**$599.72**	**($27.33)**	**-104.56%**	**$1,299.27**	**$1,501.41**	**15.56%**
	Fund 209 Total:	**599.72**	**($27.33)**	**-104.56%**	**$1,299.27**	**$1,501.41**	**15.56%**
Fund: 210 - MIF REVOLVING LOAN FUND							
Revenue							
210-40000-36210	INTEREST EARNINGS	$89.59	$70.54	-21.26%	$732.77	$596.13	-18.65%
210-40000-36300	CHANGE IN FAIR VALUE	$127.36	($28.95)	-122.73%	$87.35	$162.77	86.34%
	Revenue Total:	**$216.95**	**$41.59**	**-80.83%**	**$820.12**	**$758.90**	**-7.46%**
	Fund 210 Total:	**216.95**	**$41.59**	**-80.83%**	**$820.12**	**$758.90**	**-7.46%**
Fund: 211 - MIF RLF #2							
Revenue							
211-40000-36210	INTEREST EARNINGS	$865.29	$335.34	-61.25%	$8,041.10	$3,479.44	-56.73%
211-40000-36215	LOAN INTEREST	$286.02	$909.68	218.05%	$2,480.64	$7,420.92	199.15%
211-40000-36300	CHANGE IN FAIR VALUE	$3,489.90	($793.38)	-122.73%	$2,393.57	$4,459.81	86.32%
	Revenue Total:	**$4,641.21**	**$451.64**	**-90.27%**	**$12,915.31**	**$15,360.17**	**18.93%**
Expense							
211-41110-435	DEVELOPMENT LOANS	$0.00	$0.00	0.00%	$0.00	$77,500.00	0.00%
	Expense Total:	**$0.00**	**$0.00**	**0.00%**	**$0.00**	**$77,500.00**	**0.00%**
	Fund 211 Surplus (Deficit):	**4,641.21**	**$451.64**	**-90.27%**	**$12,915.31**	**($62,139.83)**	**-581.13%**

		2024 July Activity	2025 July Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
Fund: 212 - SCDG COMMERCIAL FUND							
Revenue							
212-40000-36210	INTEREST EARNINGS	$118.68	$79.11	-33.34%	$998.01	$911.82	-8.64%
212-40000-36215	LOAN INTEREST	$132.41	$152.11	14.88%	$1,003.39	$1,516.05	51.09%
212-40000-36300	CHANGE IN FAIR MARKET VALUE	$297.18	($67.56)	-122.73%	$203.82	$379.77	86.33%
	Revenue Total:	**$548.27**	**$163.66**	**-70.15%**	**$2,205.22**	**$2,807.64**	**27.32%**
Expense							
212-47000-370	LOAN EXPENSES	$1,800.00	$15,000.00	-733.33%	$1,800.00	$30,000.00	-1,566.67%
	Expense Total:	**$1,800.00**	**$15,000.00**	**-733.33%**	**$1,800.00**	**$30,000.00**	**-1,566.67%**
	Fund 212 Surplus (Deficit):	**-1,251.73**	**($14,836.34)**	**-1,085.27%**	**$405.22**	**($27,192.36)**	**-6,810.52%**
Fund: 213 - SCDG COMMERCIAL 2021							
Revenue							
213-40000-36210	INTEREST EARNINGS	$17.63	$16.89	-4.20%	$120.49	$124.44	3.28%
213-40000-36215	LOAN INTEREST	$11.35	$8.84	-22.11%	$83.72	$83.07	-0.78%
	Revenue Total:	**$28.98**	**$25.73**	**-11.21%**	**$204.21**	**$207.51**	**1.62%**
	Fund 213 Total:	**28.98**	**$25.73**	**-11.21%**	**$204.21**	**$207.51**	**1.62%**
Fund: 214 - SCDG HOUSING FUND							
Revenue							
214-40000-36210	INTEREST EARNINGS	$57.25	($2.90)	-105.07%	$360.21	$33.72	-90.64%
214-40000-36215	LOAN INTEREST INCOME	$27.55	$108.71	294.59%	$27.55	$263.46	856.30%
214-40000-36300	CHANGE IN FAIR MARKET VALUE	$136.41	($31.01)	-122.73%	$93.55	$174.32	86.34%
	Revenue Total:	**$221.21**	**$74.80**	**-66.19%**	**$481.31**	**$471.50**	**-2.04%**
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):	**221.21**	**$74.80**	**-66.19%**	**($2,569.69)**	**$471.50**	**118.35%**
Fund: 216 - INNOVATIVE MIF RLF							
Revenue							
216-40000-36210	INTEREST EARNINGS	$51.11	$44.68	-12.58%	$481.81	$403.74	-16.20%
216-40000-36300	CHANGE IN FAIR MARKET VALUE	$169.81	($38.61)	-122.74%	$116.46	$217.00	86.33%
	Revenue Total:	**$220.92**	**$6.07**	**-97.25%**	**$598.27**	**$620.74**	**3.76%**
	Fund 216 Total:	**220.92**	**$6.07**	**-97.25%**	**$598.27**	**$620.74**	**3.76%**
Fund: 217 - KERN MIF LOAN							
Revenue							
217-40000-36210	INTEREST EARNINGS	$34.75	$32.87	-5.41%	$353.24	$312.14	-11.64%
217-40000-36300	CHANGE IN FAIR MARKET VALUE	$169.81	($38.61)	-122.74%	$116.46	$217.00	86.33%
	Revenue Total:	**$204.56**	**($5.74)**	**-102.81%**	**$469.70**	**$529.14**	**12.65%**
	Fund 217 Total:	**204.56**	**($5.74)**	**-102.81%**	**$469.70**	**$529.14**	**12.65%**

		2024 July Activity	2025 July Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
Fund: 301 - CHILD CARE FUNDS							
Revenue							
301-40000-33430	LOCAL CHILD CARE DONATIONS	$0.00	$0.00	0.00%	$0.00	$90,000.00	0.00%
301-40000-36210	INTEREST EARNINGS	$0.00	$125.51	0.00%	$0.00	$797.31	0.00%
301-40000-39206	DEED GRANT PAYMENTS	$0.00	$171,430.53	0.00%	$0.00	$171,430.53	0.00%
	Revenue Total:	**$0.00**	**$171,556.04**	**0.00%**	**$0.00**	**$262,227.84**	**0.00%**
Expense							
301-40000-107	CHILDCARE FACILITY ASTERA LEGACY	$0.00	($10,923.26)	0.00%	$0.00	$228,890.81	0.00%
	Expense Total:	**$0.00**	**($10,923.26)**	**0.00%**	**$0.00**	**$228,890.81**	**0.00%**
	Fund 301 Surplus (Deficit):	**0.00**	**$182,479.30**	**0.00%**	**$0.00**	**$33,337.03**	**0.00%**
Fund: 315 - G.O. REFUNDING BONDS 2012							
Revenue							
315-40000-36210	INTEREST EARNINGS	$81.21	$76.13	-6.26%	$819.72	$715.16	-12.76%
315-40000-36300	CHANGE IN FAIR MARKET VALUE	$382.08	($86.86)	-122.73%	$262.04	$488.28	86.34%
	Revenue Total:	**$463.29**	**($10.73)**	**-102.32%**	**$1,081.76**	**$1,203.44**	**11.25%**
	Fund 315 Total:	**463.29**	**($10.73)**	**-102.32%**	**$1,081.76**	**$1,203.44**	**11.25%**
Fund: 316 - PFA NOTES OF 2015							
Revenue							
316-40000-31020	TAX SETTLEMENTS	$0.00	$0.00	0.00%	$142,355.47	$149,839.91	5.26%
316-40000-31030	DELINQUENT AD VOLOREM TAX	$0.00	$0.00	0.00%	$4,309.23	$4,871.58	13.05%
316-40000-36100	SPECIAL ASSESSMENTS	$0.00	$0.00	0.00%	$21,910.20	$23,055.97	5.23%
316-40000-36101	ASSESSMENT INTEREST	$0.00	$0.00	0.00%	$6,480.58	$5,072.86	-21.72%
316-40000-36210	INTEREST EARNINGS	$1,908.46	$1,777.14	-6.88%	$16,881.63	$15,394.87	-8.81%
316-40000-36300	CHANGE IN FAIR VALUE ADJUSTMEN	$8,661.76	($1,969.14)	-122.73%	$5,940.70	$11,069.05	86.33%
	Revenue Total:	**$10,570.22**	**($192.00)**	**-101.82%**	**$197,877.81**	**$209,304.24**	**5.77%**
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):	**10,570.22**	**($192.00)**	**-101.82%**	**$187,232.81**	**$200,134.24**	**6.89%**
Fund: 371 - MN EYECARE TIF 1-12							
Revenue							
371-40000-31061	TIF PAYMENTS FROM COUNTY	$0.00	$0.00	0.00%	$2,983.21	$3,512.65	17.75%
	Revenue Total:	**$0.00**	**$0.00**	**0.00%**	**$2,983.21**	**$3,512.65**	**17.75%**
Expense							
371-49950-141	TIF REIMBURSEMENTS	$0.00	$0.00	0.00%	$2,684.89	$0.00	100.00%
	Expense Total:	**$0.00**	**$0.00**	**0.00%**	**$2,684.89**	**$0.00**	**100.00%**
	Fund 371 Surplus (Deficit):	**0.00**	**$0.00**	**0.00%**	**$298.32**	**$3,512.65**	**1,077.48%**

		2024 July Activity	2025 July Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
Fund: 372 - MERICKEL EC DIST TIF 1-13							
Revenue							
372-40000-31062	TIF PAYMENTS FROM COUNTY	$0.00	$0.00	0.00%	$3,085.98	$0.00	-100.00%
	Revenue Total:	**$0.00**	**$0.00**	**0.00%**	**$3,085.98**	**$0.00**	**-100.00%**
Expense							
372-49950-141	TIF REIMBURSEMENTS	$0.00	$0.00	0.00%	$2,777.38	$0.00	100.00%
	Expense Total:	**$0.00**	**$0.00**	**0.00%**	**$2,777.38**	**$0.00**	**100.00%**
	Fund 372 Surplus (Deficit):	**0.00**	**$0.00**	**0.00%**	**$308.60**	**$0.00**	**-100.00%**
Fund: 373 - MASON BROS TIF 1-14							
Revenue							
373-40000-31063	TIF PAYMENTS FROM COUNTY	$0.00	$0.00	0.00%	$11,157.07	$0.00	-100.00%
	Revenue Total:	**$0.00**	**$0.00**	**0.00%**	**$11,157.07**	**$0.00**	**-100.00%**
Expense							
373-49950-141	TIF REIMBURSEMENTS	$0.00	$0.00	0.00%	$10,041.36	$0.00	100.00%
	Expense Total:	**$0.00**	**$0.00**	**0.00%**	**$10,041.36**	**$0.00**	**100.00%**
	Fund 373 Surplus (Deficit):	**0.00**	**$0.00**	**0.00%**	**$1,115.71**	**$0.00**	**-100.00%**
Fund: 374 - WADENA DEV GRP TIF 1-15							
Revenue							
374-40000-31064	TIF PAYMENTS FROM COUNTY	$0.00	$0.00	0.00%	$5,055.07	$0.00	-100.00%
	Revenue Total:	**$0.00**	**$0.00**	**0.00%**	**$5,055.07**	**$0.00**	**-100.00%**
Expense							
374-49950-141	TIF REIMBURSEMENTS	$0.00	$0.00	0.00%	$4,549.56	$0.00	100.00%
	Expense Total:	**$0.00**	**$0.00**	**0.00%**	**$4,549.56**	**$0.00**	**100.00%**
	Fund 374 Surplus (Deficit):	**0.00**	**$0.00**	**0.00%**	**$505.51**	**$0.00**	**-100.00%**
Fund: 375 - HADC - TIF 1-18							
Revenue							
375-40000-31064	TIF PAYMENTS FROM COUNTY	$0.00	$0.00	0.00%	$20,780.83	$22,161.73	6.65%
	Revenue Total:	**$0.00**	**$0.00**	**0.00%**	**$20,780.83**	**$22,161.73**	**6.65%**
	Fund 375 Total:	**0.00**	**$0.00**	**0.00%**	**$20,780.83**	**$22,161.73**	**6.65%**
Fund: 389 - ROACH - TIF 1-10							
Expense							
389-49950-141	TIF REIMBURSEMENTS	$0.00	$0.00	0.00%	$18,702.76	$0.00	100.00%
	Expense Total:	**$0.00**	**$0.00**	**0.00%**	**$18,702.76**	**$0.00**	**100.00%**
	Fund 389 Total:	**0.00**	**$0.00**	**0.00%**	**$18,702.76**	**$0.00**	**100.00%**
Fund: 401 - CAPITAL PROJECTS FUND							
Revenue							
401-40000-33700	HWY 10 WADENA CTY/STATE OF MN ...	$78,649.86	$0.00	-100.00%	$78,649.86	$0.00	-100.00%
401-40000-36210	INTEREST EARNINGS	($1,385.48)	($1,935.30)	-39.68%	($247.79)	($9,512.31)	-3,738.86%

		2024 July Activity	2025 July Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
401-40000-36260	MISCELLANEOUS REVENUE	($220,814.04)	$0.00	100.00%	($184,613.90)	$0.00	100.00%
401-40000-36300	CHANGE IN FAIR VALUE	$6,993.99	($1,571.15)	-122.46%	$8,862.95	$8,831.81	-0.35%
	Revenue Total:	**($136,555.67)**	**($3,506.45)**	**97.43%**	**($97,348.88)**	**($680.50)**	**99.30%**
Expense							
401-49300-460	AIRPORT BEACON PROJECT	$0.00	$0.00	0.00%	$0.00	$8,159.90	0.00%
401-49630-421	HIGHWAY 10 RECONSTRUCTION	$47,641.05	$0.00	100.00%	$118,943.37	$144,361.22	-21.37%
401-49630-425	LIBRARY REMODEL PROJECT	$57.91	$51.46	11.14%	$621.94	$13,599.77	-2,086.67%
401-49630-428	GREENWOOD AVE STREET IMP	$0.00	$0.00	0.00%	$3,400.00	$0.00	100.00%
401-49630-571	FOLKESTAD DEVELOPMENT	$187.50	$0.00	100.00%	$2,593.31	$0.00	100.00%
	Expense Total:	**$47,886.46**	**$51.46**	**99.89%**	**$125,558.62**	**$166,120.89**	**-32.31%**
	Fund 401 Surplus (Deficit):	**-184,442.13**	**($3,557.91)**	**98.07%**	**($222,907.50)**	**($166,801.39)**	**25.17%**
Fund: 402 - HWY 10 PHASE 2 PROJECT							
Revenue							
402-40000-34702	HWY 10 MISC REVENUE	$0.00	$0.00	0.00%	$0.00	$400.00	0.00%
	Revenue Total:	**$0.00**	**$0.00**	**0.00%**	**$0.00**	**$400.00**	**0.00%**
Expense							
402-43100-421	HWY 10 PHASE 2 ROAD EXPENSE	$0.00	$10,075.00	0.00%	$0.00	$232,112.00	0.00%
402-49415-421	HWY 10 PHASE 2 WATER EXPENSE	$0.00	$0.00	0.00%	$0.00	$932,175.15	0.00%
402-49450-421	HWY 10 PHASE 2 SEWER EXPENSE	$0.00	$0.00	0.00%	$0.00	$932,175.15	0.00%
	Expense Total:	**$0.00**	**$10,075.00**	**0.00%**	**$0.00**	**$2,096,462.30**	**0.00%**
	Fund 402 Surplus (Deficit):	**0.00**	**($10,075.00)**	**0.00%**	**$0.00**	**($2,096,062.30)**	**0.00%**
Fund: 403 - DTED SMALL CITIES GRANT							
Revenue							
403-40000-36210	INTEREST EARNINGS	$0.00	($7.91)	0.00%	$0.00	($16.69)	0.00%
403-40000-39206	DEED GRANT REVENUE	$0.00	$0.00	0.00%	$76,024.51	$31,608.71	-58.42%
	Revenue Total:	**$0.00**	**($7.91)**	**0.00%**	**$76,024.51**	**$31,592.02**	**-58.44%**
Expense							
403-46300-225	GENERAL ADMIN EXPENSES	$0.00	$0.00	0.00%	$7,910.01	$0.00	100.00%
403-46400-300	RENTAL CONSTRUCTION EXPENSES	$0.00	$0.00	0.00%	$44,639.50	$0.00	100.00%
	Expense Total:	**$0.00**	**$0.00**	**0.00%**	**$52,549.51**	**$0.00**	**100.00%**
	Fund 403 Surplus (Deficit):	**0.00**	**($7.91)**	**0.00%**	**$23,475.00**	**$31,592.02**	**34.58%**
Fund: 404 - SEWER/WATER CIP							
Revenue							
404-40000-31030	DELINQUENT AD VOLOREM TAX	$0.00	$0.00	0.00%	$0.00	$1,105.27	0.00%
404-40000-36100	SPECIAL ASSESSMENTS	$0.00	$0.00	0.00%	$175,838.71	$202,260.98	15.03%
404-40000-36101	ASSESSMENT INTEREST	$0.00	$0.00	0.00%	$171.20	$3,899.83	2,177.94%
404-40000-36210	INTEREST EARNINGS	$3,232.13	$520.28	-83.90%	$33,827.10	$10,787.53	-68.11%
404-40000-36300	CHANGE IN FAIR VALUE ADJUSTMEN	$19,575.12	($4,450.16)	-122.73%	$13,425.70	$25,015.44	86.33%
	Revenue Total:	**$22,807.25**	**($3,929.88)**	**-117.23%**	**$223,262.71**	**$243,069.05**	**8.87%**

		2024 July Activity	2025 July Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
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%	$180,795.00	$88,600.00	50.99%
404-49993-491	TCHC/GREENWOOD APPEAL REIMBU	$0.00	$0.00	0.00%	$3,920.88	$0.00	100.00%
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%**	**$341,717.87**	**$248,600.00**	**27.25%**
	Fund 404 Surplus (Deficit):	**22,807.25**	**($3,929.88)**	**-117.23%**	**($118,455.16)**	**($5,530.95)**	**95.33%**
Fund: 405 - HWY 71 & 29 PROJECT							
Revenue							
405-40000-36210	INTEREST EARNINGS	$0.00	($4.18)	0.00%	$0.00	($11.13)	0.00%
	Revenue Total:	**$0.00**	**($4.18)**	**0.00%**	**$0.00**	**($11.13)**	**0.00%**
Expense							
405-43100-421	71/29 PROJECT ROAD EXPENSES	$0.00	$0.00	0.00%	$0.00	$2,779.07	0.00%
	Expense Total:	**$0.00**	**$0.00**	**0.00%**	**$0.00**	**$2,779.07**	**0.00%**
	Fund 405 Surplus (Deficit):	**0.00**	**($4.18)**	**0.00%**	**$0.00**	**($2,790.20)**	**0.00%**
Fund: 406 - HWY 10 CITY UTILITIES PROJECT							
Revenue							
406-40000-33700	WADENA COUNTY PAYMENTS	$0.00	$374,366.13	0.00%	$0.00	$374,366.13	0.00%
406-40000-36210	INTEREST EARNINGS	$0.00	($1,310.63)	0.00%	$0.00	($1,984.73)	0.00%
	Revenue Total:	**$0.00**	**$373,055.50**	**0.00%**	**$0.00**	**$372,381.40**	**0.00%**
Expense							
406-43100-421	HWY 10 UTILITIES ROAD EXPENSES	$0.00	$85,879.51	0.00%	$0.00	$130,916.92	0.00%
406-49415-421	HWY 10 UTILITIES WATER EXPENSE	$0.00	$362,045.33	0.00%	$0.00	$561,045.76	0.00%
406-49450-421	HWY 10 UTILITIES SEWER EXPENSES	$0.00	$362,045.33	0.00%	$0.00	$560,907.76	0.00%
	Expense Total:	**$0.00**	**$809,970.17**	**0.00%**	**$0.00**	**$1,252,870.44**	**0.00%**
	Fund 406 Surplus (Deficit):	**0.00**	**($436,914.67)**	**0.00%**	**$0.00**	**($880,489.04)**	**0.00%**
Fund: 601 - SEWER FUND							
Revenue							
601-40000-31020	CURRENT AD VALOREM TAXES	$0.00	$0.00	0.00%	$104,670.55	$107,038.12	2.26%
601-40000-36100	SPECIAL ASSESSMENTS	$0.00	$0.00	0.00%	$16,566.26	$17,432.54	5.23%
601-40000-36101	ASSESSMENT INTEREST	$0.00	$0.00	0.00%	$4,899.96	$3,835.58	-21.72%
601-40000-36210	INTEREST EARNINGS	($1,411.31)	$1,885.94	233.63%	($13,916.55)	$12,579.87	190.40%
601-40000-37270	SEWER - CUSTOMER SERVICES	$0.00	$125.40	0.00%	$1,294.00	$1,260.60	-2.58%
601-40000-37440	RESIDENTIAL SEWER SALES	$69,798.16	$66,986.37	-4.03%	$409,849.15	$440,005.61	7.36%
601-40000-37442	COMMERCIAL SEWER SALES	$56,738.76	$48,284.22	-14.90%	$332,928.60	$321,919.81	-3.31%
601-40000-37448	SEWER CONNECTION FEE(SAC)	$0.00	$10,950.00	0.00%	$11,582.00	$21,822.00	88.41%
	Revenue Total:	**$125,125.61**	**$128,231.93**	**2.48%**	**$867,873.97**	**$925,894.13**	**6.69%**
Expense							
601-47000-610	BOND INTEREST	$0.00	$42,700.00	0.00%	$22,910.34	$62,701.34	-173.68%

		2024 July Activity	2025 July Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
601-47000-620	BOND AGENT FEES/EXPENSE	$0.00	$247.50	0.00%	$0.00	$247.50	0.00%
601-49450-101	SALARIES FULL TIME REGULAR	$7,234.65	$5,740.72	20.65%	$27,626.54	$21,685.07	21.51%
601-49450-102	SALARIES FULL TIME OVERTIME	$0.00	$45.35	0.00%	$29.27	$393.24	-1,243.49%
601-49450-121	P.E.R.A.	$538.91	$433.96	19.47%	$2,058.41	$1,591.22	22.70%
601-49450-122	F.I.C.A.	$523.24	$426.07	18.57%	$1,989.78	$1,554.30	21.89%
601-49450-131	HEALTH, LIFE, HSA, DEFERRED COMP	$1,176.41	$905.99	22.99%	$4,485.06	$3,488.01	22.23%
601-49450-133	LIFE INSURANCE	$19.65	$0.00	100.00%	$75.62	$0.00	100.00%
601-49450-212	MOTOR FUELS & LUBRICANTS	$91.58	$0.00	100.00%	$91.58	$860.78	-839.92%
601-49450-220	REPAIR & MAINTENANCE SUPPLIES	$209.00	$4,331.50	-1,972.49%	$438.33	$8,096.78	-1,747.19%
601-49450-228	SAFETY EXPENSE	$950.26	$0.00	100.00%	$1,554.03	$0.00	100.00%
601-49450-310	ONE-CALL SERVICE	$24.97	$49.95	-100.04%	$161.34	$330.77	-105.01%
601-49450-331	SCHOOLS, MEETING & TRAVEL EXP.	$0.00	$0.00	0.00%	$637.21	$0.00	100.00%
601-49450-400	EQUIPMENT REPAIR & MAINTENANCE	$17.34	$0.00	100.00%	$1,004.07	$3.00	99.70%
601-49450-431	SEWER CONNECTION EXPENSE(SAC)	$719.03	$0.00	100.00%	$719.03	$0.00	100.00%
601-49450-432	MANHOLE/MAINLINE REPAIRS	$0.00	$0.00	0.00%	$14,653.00	$2,062.22	85.93%
601-49460-101	SALARIES FULL TIME REGULAR	$1,259.00	$575.48	54.29%	$2,076.52	$2,904.69	-39.88%
601-49460-121	P.E.R.A.	$93.17	$43.16	53.68%	$157.70	$217.84	-38.14%
601-49460-122	F.I.C.A.	$91.82	$44.02	52.06%	$153.85	$221.57	-44.02%
601-49460-131	HEALTH, LIFE, HSA, DEFERRED COMP	$201.04	$110.03	45.27%	$427.11	$515.82	-20.77%
601-49460-133	LIFE INSURANCE	$7.23	$0.00	100.00%	$8.75	$0.00	100.00%
601-49460-220	REPAIR & MAINTENANCE SUPPLIES	$373.52	$0.00	100.00%	$443.32	$299.00	32.55%
601-49460-400	EQUIPMENT REPAIR & MAINTENANCE	$0.00	$0.00	0.00%	$1.35	$639.59	-47,277.04%
601-49470-101	SALARIES FULL TIME REGULAR	$375.80	$717.23	-90.85%	$2,054.04	$3,154.11	-53.56%
601-49470-102	SALARIES FULL TIME OVERTIME	$0.00	$164.22	0.00%	$218.74	$375.12	-71.49%
601-49470-121	P.E.R.A.	$27.93	$66.11	-136.70%	$173.60	$262.65	-51.30%
601-49470-122	F.I.C.A.	$27.31	$66.36	-142.99%	$166.45	$261.86	-57.32%
601-49470-131	HEALTH, LIFE, HSA, DEFERRED COMP	$61.47	$87.96	-43.09%	$381.42	$512.93	-34.48%
601-49470-133	LIFE INSURANCE	$1.52	$0.00	100.00%	$8.42	$0.00	100.00%
601-49470-212	MOTOR FUELS & LUBRICANTS	$257.60	$0.00	100.00%	$545.71	$171.24	68.62%
601-49470-216	CHEMICALS & CHEMICAL PRODUCTS	$0.00	$405.06	0.00%	$4,290.00	$2,835.42	33.91%
601-49470-240	TOOLS & OTHER EQUIPMENT	$0.00	$0.00	0.00%	$28.18	$0.00	100.00%
601-49470-321	TELEPHONE CHARGES	$0.00	$0.00	0.00%	$2,320.00	$2,320.00	0.00%
601-49470-380	UTILITIES	$317.81	$262.48	17.41%	$2,053.67	$1,633.27	20.47%
601-49470-400	EQUIPMENT REPAIR & MAINTENANCE	$0.00	$0.00	0.00%	$42.50	$0.00	100.00%
601-49480-101	SALARIES FULL TIME REGULAR	$16,712.15	$20,218.16	-20.98%	$89,535.10	$108,459.31	-21.14%
601-49480-102	SALARIES FULL TIME OVERTIME	$0.00	$1,401.30	0.00%	$5,388.97	$5,108.30	5.21%
601-49480-121	P.E.R.A.	$1,286.28	$1,623.72	-26.23%	$7,160.42	$8,455.13	-18.08%
601-49480-122	F.I.C.A.	$1,207.32	$1,620.75	-34.24%	$6,898.11	$8,347.96	-21.02%
601-49480-131	HEALTH, LIFE, HSA, DEFERRED COMP	$3,208.62	$2,116.83	34.03%	$14,824.17	$16,366.86	-10.41%
601-49480-133	LIFE INSURANCE	$63.81	$0.00	100.00%	$264.70	$0.00	100.00%
601-49480-142	UNEMPLOYMENT AND SEVERENCE P...	$0.00	$0.00	0.00%	$6,809.92	$0.00	100.00%
601-49480-200	OFFICE SUPPLIES	$269.26	$267.36	0.71%	$2,556.83	$2,039.91	20.22%

		2024 July Activity	2025 July Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
601-49480-210	GENERAL SUPPLIES	$52.00	$52.00	0.00%	$394.69	$936.97	-137.39%
601-49480-212	MOTOR FUELS & LUBRICANTS	$32.99	$0.00	100.00%	$2,515.85	$2,664.31	-5.90%
601-49480-216	CHEMICALS & CHEMICAL PRODUCTS	$2,554.72	$2,776.00	-8.66%	$43,139.49	$24,348.64	43.56%
601-49480-218	LAB & TESTING EXPENSE	$1,943.70	$522.75	73.11%	$15,946.33	$10,688.91	32.97%
601-49480-220	REPAIR & MAINTENANCE SUPPLIES	$1,535.27	$97.66	93.64%	$10,179.32	$19,091.98	-87.56%
601-49480-228	SAFETY EXPENSES	$2,195.53	$0.00	100.00%	$3,723.72	$479.84	87.11%
601-49480-240	TOOLS & OTHER EQUIPMENT	$0.00	$0.00	0.00%	$0.00	$234.54	0.00%
601-49480-315	SANITATION EXPENSE	$119.31	$104.55	12.37%	$789.67	$694.93	12.00%
601-49480-321	TELEPHONE	$189.93	$184.32	2.95%	$941.05	$1,294.11	-37.52%
601-49480-331	SCHOOLS, MEETINGS & TRAVEL	$195.00	$1,054.11	-440.57%	$1,313.96	$2,716.06	-106.71%
601-49480-360	INSURANCE	($2,051.45)	$0.00	-100.00%	($12,900.69)	($41.71)	-99.68%
601-49480-380	UTILITIES	$5,295.40	$3,707.46	29.99%	$70,392.21	$58,702.66	16.61%
601-49480-400	EQUIPMENT REPAIR & MAINTENANCE	$65.00	$1,247.25	-1,818.85%	$9,421.46	$31,557.52	-234.95%
601-49480-417	UNIFORMS	$54.95	$0.00	100.00%	$908.01	$263.93	70.93%
601-49480-433	DUES AND SUBSCRIPTIONS	$0.00	$0.00	0.00%	$1,470.00	$3,181.38	-116.42%
601-49480-444	SAC EXPENSES	$0.00	$0.00	0.00%	$0.00	$13,977.82	0.00%
601-49480-520	BUILDINGS & STRUCTURES	$677.75	$0.00	100.00%	$10,323.27	$3,361.00	67.44%
601-49490-101	SALARIES FULL TIME REGULAR	$2,949.81	$2,830.68	4.04%	$15,228.35	$15,332.22	-0.68%
601-49490-102	SALARIES FULL TIME OVERITME	$0.00	$90.69	0.00%	$1.35	$453.45	-33,488.89%
601-49490-121	P.E.R.A.	$218.28	$219.11	-0.38%	$1,130.28	$1,189.59	-5.25%
601-49490-122	F.I.C.A.	$209.46	$215.89	-3.07%	$1,076.67	$1,148.20	-6.64%
601-49490-131	HEALTH, LIFE, HSA, DEFERRED COMP	$479.91	$341.42	28.86%	$2,328.49	$2,500.05	-7.37%
601-49490-133	LIFE INSURANCE	$10.28	$0.00	100.00%	$30.24	$0.00	100.00%
601-49490-301	AUDITING FEE	$0.00	$0.00	0.00%	$0.00	$3,721.25	0.00%
601-49970-420	DEPRECIATION	$41,700.00	$41,700.00	0.00%	$291,900.00	$291,900.00	0.00%
	Expense Total:	**$95,775.54**	**$139,815.16**	**-45.98%**	**$697,676.88**	**$758,514.46**	**-8.72%**
	Fund 601 Surplus (Deficit):	**29,350.07**	**($11,583.23)**	**-139.47%**	**$170,197.09**	**$167,379.67**	**-1.66%**
Fund: 602 - GOLF FUND							
Revenue							
602-40000-36210	INTEREST EARNINGS	$69.41	$264.81	281.52%	$891.33	($32.68)	-103.67%
602-40000-36300	CHANGE IN FAIR VALUE	$268.32	($61.00)	-122.73%	$184.02	$342.89	86.33%
602-40000-37210	PULL TAB RENTAL & INCOME	$0.00	$243.57	0.00%	$0.00	$734.16	0.00%
602-40000-38040	MEMBERSHIP FEES	$670.56	$628.63	-6.25%	$38,599.14	$151,528.48	292.57%
602-40000-38041	GREEN FEES	$22,410.81	$28,277.67	26.18%	$72,072.84	$84,495.24	17.24%
602-40000-38042	PRO MERCHANDISE SALES	$7,698.97	$8,801.39	14.32%	$32,173.85	$26,236.24	-18.45%
602-40000-38043	CLOTHING & NONTAXABLE SALES	$3,026.72	$2,868.14	-5.24%	$20,078.12	$16,281.86	-18.91%
602-40000-38044	LIQUOR AND BEER SALES	$16,153.24	$14,733.34	-8.79%	$51,372.19	$51,407.91	0.07%
602-40000-38045	FOOD SALES	$7,553.80	$8,535.15	12.99%	$21,775.08	$26,020.97	19.50%
602-40000-38046	COURSE RENTAL	$13,731.00	$21,878.00	59.33%	$31,452.00	$30,437.72	-3.22%
602-40000-38047	CART STORAGE & LOCKERS	$0.00	$600.00	0.00%	$13,415.00	$12,707.75	-5.27%
602-40000-38048	REC. DEPT. & SCHOOL LEASES	$0.00	$0.00	0.00%	$3,000.00	$3,000.00	0.00%

		2024 July Activity	2025 July Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
602-40000-38049	TOURNAMENT INCOME	$295.00	$0.00	-100.00%	$2,357.91	$0.00	-100.00%
602-40000-38050	OTHER INCOME	$0.00	$0.00	0.00%	$555.79	$385.17	-30.70%
602-40000-38051	RENTAL REVENUE	$17,455.83	$23,418.79	34.16%	$90,910.89	$109,015.66	19.91%
602-40000-38052	RANGE INCOME	$2,527.50	$3,438.47	36.04%	$14,531.10	$15,976.81	9.95%
602-40000-38055	HANDICAPS	$40.00	$40.00	0.00%	$1,825.00	$1,175.00	-35.62%
602-40000-39000	DONATIONS/CONTRIBUTIONS	$0.00	$4,500.00	0.00%	$25,650.95	$26,500.00	3.31%
	Revenue Total:	**$91,901.16**	**$118,166.96**	**28.58%**	**$420,845.21**	**$556,213.18**	**32.17%**
Expense							
602-41110-142	UNEMPLOYMENT COMP&SEVERENCE	$0.00	$0.00	0.00%	$2,128.10	$0.00	100.00%
602-49420-142	UNEMPLOYMENT AND SEVERENCE P…	$39,614.41	$0.00	100.00%	$39,614.41	$0.00	100.00%
602-49830-251	PRO MERCHANDISE PURCHASES	$737.11	$275.76	62.59%	$36,130.02	$39,721.12	-9.94%
602-49830-252	CLOTHING & NONTAXABLE ITEMS	$1,885.38	$4,215.08	-123.57%	$21,149.79	$21,247.39	-0.46%
602-49830-253	LIQUOR PURCHASES	$2,029.42	$0.00	100.00%	$4,453.81	$2,788.00	37.40%
602-49830-254	FOOD PURCHASES	$1,510.79	$5,817.70	-285.08%	$11,444.58	$16,777.94	-46.60%
602-49830-255	BEER PURCHASES	$5,176.52	$3,790.12	26.78%	$15,990.84	$15,428.62	3.52%
602-49831-101	SALARIES FULL TIME REGULAR	$2,370.25	$7,015.80	-195.99%	$29,340.02	$35,073.24	-19.54%
602-49831-103	SALARIES PART TIME REGULAR	$21,030.50	$20,359.39	3.19%	$35,895.11	$46,428.64	-29.35%
602-49831-121	P.E.R.A.	$107.22	$526.18	-390.75%	$2,144.80	$2,630.47	-22.64%
602-49831-122	F.I.C.A.	$1,790.15	$2,094.20	-16.98%	$5,004.92	$6,230.75	-24.49%
602-49831-131	HEALTH, LIFE, HSA, DEFERRED COMP	$402.39	$888.18	-120.73%	$3,746.01	$6,619.33	-76.70%
602-49831-133	LIFE INSURANCE	$14.48	$0.00	100.00%	$71.68	$0.00	100.00%
602-49831-212	MOTOR FUELS & LUBRICANTS	$3,570.89	$2,695.16	24.52%	$9,589.04	$8,171.20	14.79%
602-49831-225	COURSE MAINTENANCE SUPPLIES	$1,981.58	$5,420.64	-173.55%	$20,855.52	$33,091.49	-58.67%
602-49831-240	TOOLS & EQUIPMENT	$4,195.00	$304.92	92.73%	$4,713.85	$67.70	98.56%
602-49831-321	TELEPHONE	$0.00	$0.00	0.00%	$455.33	$0.00	100.00%
602-49831-400	EQUIPMENT REPAIR & MAINTENANCE	$2,453.12	$3,733.76	-52.20%	$11,499.03	$17,061.03	-48.37%
602-49831-415	COURSE EQUIPMENT RENTALS	$0.00	$0.00	0.00%	$0.00	$361.25	0.00%
602-49831-417	CLOTHING ALLOWANCE	$0.00	$0.00	0.00%	$344.94	$0.00	100.00%
602-49833-101	SALARIES FULL TIME REGULAR	$10,649.19	$11,234.52	-5.50%	$56,547.73	$56,127.68	0.74%
602-49833-103	SALARIES PART TIME REGULAR	$18,568.54	$18,991.43	-2.28%	$39,143.09	$38,771.48	0.95%
602-49833-121	P.E.R.A.	$800.45	$848.20	-5.97%	$4,252.24	$4,250.39	0.04%
602-49833-122	F.I.C.A.	$2,163.66	$2,261.61	-4.53%	$6,962.20	$6,931.00	0.45%
602-49833-131	HEALTH, LIFE, HSA, DEFERRED COMP	$2,245.07	$1,808.85	19.43%	$11,849.14	$11,781.33	0.57%
602-49833-133	LIFE INSURANCE	$31.46	$0.00	100.00%	$124.21	$0.00	100.00%
602-49833-200	OFFICE SUPPLIES	$0.00	$0.00	0.00%	$379.62	$398.59	-5.00%
602-49833-201	COMPUTER/SOFTWARE EXPENSE	$398.16	$413.65	-3.89%	$3,220.93	$2,711.58	15.81%
602-49833-210	CLUBHOUSE EXPENSES	$1,039.26	$222.43	78.60%	$3,013.96	$5,524.50	-83.30%
602-49833-220	MAINTENANCE SUPPLIES	$95.35	$95.35	0.00%	$286.05	$286.05	0.00%
602-49833-225	CREDIT CARD FEES	$1,646.61	$748.12	54.57%	$7,538.27	$8,583.69	-13.87%
602-49833-301	AUDITING FEES	$0.00	$0.00	0.00%	$0.00	$1,212.88	0.00%
602-49833-321	TELEPHONE EXPENSE	$113.37	$75.00	33.84%	$567.21	$525.00	7.44%
602-49833-350	ADVERTISING EXPENSE	($8.43)	$46.86	-655.87%	$5,098.62	$12,515.90	-145.48%

		2024 July Activity	2025 July Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
602-49833-360	INSURANCE EXPENSE	$0.00	$0.00	0.00%	$351.00	$0.00	100.00%
602-49833-380	UTILITIES	$2,050.84	$1,943.86	5.22%	$6,610.84	$8,229.49	-24.48%
602-49833-400	EQUIPMENT MAINTENANCE	$0.00	$625.00	0.00%	$0.00	$946.00	0.00%
602-49833-411	LICENSES & PERMITS	$0.00	$0.00	0.00%	$160.00	$175.00	-9.38%
602-49833-415	CLUBHOUSE RENTALS(CARTS)	$1,180.00	$0.00	100.00%	$2,880.00	$0.00	100.00%
602-49833-419	HANDICAP EXPENSES	$0.00	$185.00	0.00%	$0.00	$185.00	0.00%
602-49833-433	DUES & SUBSCRIPTIONS	$1,080.00	$0.00	100.00%	$3,514.70	$1,626.35	53.73%
602-49834-560	CART CAPITAL LEASE	$3,750.00	$0.00	100.00%	$9,200.00	$0.00	100.00%
602-49970-420	DEPRECIATION EXPENSE	$3,262.00	$3,262.00	0.00%	$22,834.00	$22,834.00	0.00%
	Expense Total:	**$137,934.74**	**$99,898.77**	**27.58%**	**$439,105.61**	**$435,314.08**	**0.86%**
	Fund 602 Surplus (Deficit):	**-46,033.58**	**$18,268.19**	**139.68%**	**($18,260.40)**	**$120,899.10**	**762.08%**
Fund: 603 - ELECTRIC FUND							
Revenue							
603-40000-36210	INTEREST EARNINGS	$8,749.10	$9,729.40	11.20%	$97,702.15	$92,640.61	-5.18%
603-40000-36300	CHANGE IN FAIR VALUE/INVESTMNT	$57,140.75	($12,990.23)	-122.73%	$39,190.28	$73,021.24	86.32%
603-40000-37450	LATE CHARGES	$4,967.42	$2,472.93	-50.22%	$20,294.95	$18,446.67	-9.11%
603-40000-37451	ELECTRIC SERVICE REVENUES	$0.00	$0.00	0.00%	$340.00	$0.00	-100.00%
603-40000-37452	OVERHEAD MAINTENANCE CHARGES	$0.00	$0.00	0.00%	$407.44	$0.00	-100.00%
603-40000-37454	POLE RENTAL CONTRACTS	$0.00	$0.00	0.00%	($5,560.00)	$2,560.00	146.04%
603-40000-37456	OTHER ELECTRIC REVENUES	$2,354.90	$456.70	-80.61%	$7,652.21	$51,339.63	570.91%
603-40000-37457	EV CHARGER REVENUE	$0.00	$549.46	0.00%	$0.00	$549.46	0.00%
603-40000-37458	NEW LINE EXTENSION COSTS REIMB	$1,660.55	$255,610.00	15,293.09%	$4,773.05	$260,800.73	5,364.03%
603-40000-37459	EQUIPMENT RENTAL CHARGES	$38.12	$158.39	315.50%	$414.59	$905.94	118.51%
603-40000-37460	MRES REIMBURSEMENTS	$150.00	$100.00	-33.33%	$1,822.00	$5,937.60	225.88%
603-40000-37461	RESIDENTIAL ELECTRIC SALES	$145,851.70	$156,200.78	7.10%	$1,142,958.59	$1,245,333.43	8.96%
603-40000-37462	COMMERCIAL ELECTRIC SALES	$309,083.82	$326,433.86	5.61%	$2,143,163.28	$2,309,359.10	7.75%
603-40000-37463	ON CALL REIMBUSEMENTS-HENNING	$0.00	$2,610.00	0.00%	$0.00	$2,610.00	0.00%
	Revenue Total:	**$529,996.36**	**$741,331.29**	**39.87%**	**$3,453,158.54**	**$4,063,504.41**	**17.68%**
Expense							
603-40750-101	SALARIES FULL TIME - REGULAR	$18,374.01	$12,338.58	32.85%	$29,024.41	$38,933.38	-34.14%
603-40750-102	SALARIES FULL TIME - OVERTIME	$0.00	$0.00	0.00%	$0.00	$111.60	0.00%
603-40750-121	P.E.R.A.	$1,396.98	$940.44	32.68%	$2,232.81	$2,943.41	-31.83%
603-40750-122	F.I.C.A.	$1,215.88	$876.39	27.92%	$1,928.13	$2,669.50	-38.45%
603-40750-131	HEALTH, LIFE, HSA, DEFERRED COMP	$3,761.70	$44.91	98.81%	$6,197.12	$1,007.48	83.74%
603-40750-133	LIFE INSURANCE	$40.53	$0.00	100.00%	$41.88	$0.00	100.00%
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	$9,342.50	0.00%	$22,030.00	$19,660.00	10.76%
603-47500-620	BOND AGENT FEES	$0.00	$495.00	0.00%	$0.00	$495.00	0.00%
603-49555-225	UTILITY CREDIT CARD FEES EXPENSE	$0.00	$0.00	0.00%	$0.00	$3,043.79	0.00%
603-49555-900	PURCHASED POWER	$263,299.05	$308,119.14	-17.02%	$1,823,360.93	$2,148,250.33	-17.82%
603-49580-101	SALARIES FULL TIME REGULAR	$2,555.94	$2,715.96	-6.26%	$13,559.84	$13,598.64	-0.29%

		2024 July Activity	2025 July Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
603-49580-121	P.E.R.A.	$191.70	$203.68	-6.25%	$1,009.81	$1,020.89	-1.10%
603-49580-122	F.I.C.A.	$195.54	$206.55	-5.63%	$1,030.14	$1,032.38	-0.22%
603-49580-131	HEALTH, LIFE, HSA, DEFERRED COMP	$238.50	$177.97	25.38%	$1,244.76	$1,241.21	0.29%
603-49580-133	LIFE INSURANCE	$5.72	$0.00	100.00%	$22.80	$0.00	100.00%
603-49581-101	SALARIES FULL TIME REGULAR	$1,277.97	$1,357.98	-6.26%	$6,840.87	$6,866.54	-0.38%
603-49581-121	P.E.R.A.	$95.85	$101.84	-6.25%	$509.50	$515.49	-1.18%
603-49581-122	F.I.C.A.	$97.74	$103.26	-5.65%	$518.54	$520.15	-0.31%
603-49581-131	HEALTH, LIFE, HSA, DEFERRED COMP	$119.25	$88.97	25.39%	$636.12	$641.83	-0.90%
603-49581-133	LIFE INSURANCE	$2.86	$0.00	100.00%	$11.40	$0.00	100.00%
603-49581-220	REPAIR & MAINTENANCE SUPPLIES	$4,538.00	$0.00	100.00%	$4,548.48	$0.00	100.00%
603-49581-321	TELEPHONE	$0.00	$0.00	0.00%	$82.48	$165.56	-100.73%
603-49582-220	REPAIR & MAINTENANCE SUPPLIES	$0.00	$0.00	0.00%	$726.69	$135.55	81.35%
603-49583-101	SALARIES FULL TIME REGULAR	$383.40	$407.41	-6.26%	$2,033.92	$2,039.89	-0.29%
603-49583-121	P.E.R.A.	$28.74	$30.55	-6.30%	$151.43	$153.11	-1.11%
603-49583-122	F.I.C.A.	$29.34	$30.99	-5.62%	$154.59	$154.92	-0.21%
603-49583-131	HEALTH, LIFE, HSA, DEFERRED COMP	$35.76	$26.67	25.42%	$186.69	$186.02	0.36%
603-49583-133	LIFE INSURANCE	$0.86	$0.00	100.00%	$3.42	$0.00	100.00%
603-49583-220	REPAIR & MAINTENANCE SUPPLIES	$0.00	$0.00	0.00%	$9.12	$0.00	100.00%
603-49584-101	SALARIES FULL TIME REGULAR	$383.40	$407.41	-6.26%	$2,033.92	$2,389.89	-17.50%
603-49584-121	P.E.R.A.	$28.74	$30.55	-6.30%	$151.43	$179.36	-18.44%
603-49584-122	F.I.C.A.	$29.34	$30.99	-5.62%	$154.59	$178.57	-15.51%
603-49584-131	HEALTH, LIFE, HSA, DEFERRED COMP	$35.76	$26.67	25.42%	$186.69	$269.23	-44.21%
603-49584-133	LIFE INSURANCE	$0.86	$0.00	100.00%	$3.42	$0.00	100.00%
603-49584-220	REPAIR & MAINTENANCE SUPPLIES	$108.96	$214.33	-96.71%	$1,679.46	$763.69	54.53%
603-49585-220	REPAIR & MAINTENANCE SUPPLIES	$0.00	$0.00	0.00%	$0.00	$3.95	0.00%
603-49586-220	REPAIR & MAINTENANCE SUPPLIES	$656.20	$6,104.40	-830.27%	$5,254.60	$9,380.80	-78.53%
603-49588-101	SALARIES FULL TIME REGULAR	$0.00	$0.00	0.00%	$1,986.24	$0.00	100.00%
603-49588-102	SALARIES FULL TIME OVERTIME	$2,214.19	$1,630.01	26.38%	$11,983.82	$9,564.78	20.19%
603-49588-121	P.E.R.A.	$170.39	$122.26	28.25%	$1,045.95	$717.36	31.42%
603-49588-122	F.I.C.A.	$147.98	$117.31	20.73%	$936.02	$658.41	29.66%
603-49588-131	HEALTH, LIFE, HSA, DEFERRED COMP	$364.71	$62.79	82.78%	$2,247.24	$800.71	64.37%
603-49588-133	LIFE INSURANCE	$4.56	$0.00	100.00%	$15.05	$0.00	100.00%
603-49590-101	SALARIES FULL TIME REGULAR	$2,635.26	$2,715.96	-3.06%	$15,097.55	$13,773.64	8.77%
603-49590-121	P.E.R.A.	$197.65	$203.68	-3.05%	$1,123.59	$1,034.02	7.97%
603-49590-122	F.I.C.A.	$200.72	$206.55	-2.90%	$1,129.70	$1,045.77	7.43%
603-49590-131	HEALTH, LIFE, HSA, DEFERRED COMP	$255.00	$177.97	30.21%	$1,639.95	$1,241.21	24.31%
603-49590-133	LIFE INSURANCE	$6.06	$0.00	100.00%	$24.10	$0.00	100.00%
603-49591-101	SALARIES FULL TIME REGULAR	$31.85	$519.86	-1,532.21%	$336.18	$910.82	-170.93%
603-49591-121	P.E.R.A.	$2.37	$44.50	-1,777.64%	$25.18	$73.82	-193.17%
603-49591-122	F.I.C.A.	$1.89	$35.66	-1,786.77%	$24.62	$62.46	-153.70%
603-49591-131	HEALTH, LIFE, HSA, DEFERRED COMP	$8.76	$174.63	-1,893.49%	$15.64	$248.10	-1,486.32%
603-49591-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$0.18	$0.00	100.00%

		2024 July Activity	2025 July Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
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	$1,448.07	$1,274.29	12.00%	$10,474.68	$14,154.98	-35.14%
603-49592-102	SALARIES FULL TIME OVERTIME	$494.94	$578.66	-16.92%	$2,393.06	$3,065.75	-28.11%
603-49592-121	P.E.R.A.	$148.82	$138.96	6.63%	$962.92	$1,291.52	-34.13%
603-49592-122	F.I.C.A.	$130.10	$131.59	-1.15%	$864.49	$1,160.99	-34.30%
603-49592-131	HEALTH, LIFE, HSA, DEFERRED COMP	$337.33	$211.30	37.36%	$2,225.38	$3,547.50	-59.41%
603-49592-133	LIFE INSURANCE	$4.22	$0.00	100.00%	$21.53	$0.00	100.00%
603-49592-220	REPAIR & MAINTENANCE SUPPLIES	$153.43	$2,039.50	-1,229.27%	$17,864.82	$4,711.61	73.63%
603-49593-101	SALARIES FULL TIME REGULAR	$3,254.65	$5,177.59	-59.08%	$40,330.43	$34,664.95	14.05%
603-49593-102	SALARIES FULL TIME OVERTIME	$0.00	$286.53	0.00%	$1,451.08	$1,102.34	24.03%
603-49593-121	P.E.R.A.	$243.63	$409.83	-68.22%	$3,117.89	$2,682.65	13.96%
603-49593-122	F.I.C.A.	$216.90	$380.36	-75.36%	$2,803.65	$2,430.59	13.31%
603-49593-131	HEALTH, LIFE, HSA, DEFERRED COMP	$622.27	$839.20	-34.86%	$6,734.14	$7,548.02	-12.09%
603-49593-133	LIFE INSURANCE	$6.45	$0.00	100.00%	$42.45	$0.00	100.00%
603-49593-220	REPAIR & MAINTENANCE SUPPLIES	$0.00	$0.00	0.00%	$5,141.72	$65.71	98.72%
603-49594-101	SALARIES FULL TIME REGULAR	$14,399.47	$17,667.65	-22.70%	$82,316.81	$65,756.79	20.12%
603-49594-102	SALARIES FULL TIME OVERTIME	$66.91	$0.00	100.00%	$1,155.64	$950.35	17.76%
603-49594-121	P.E.R.A.	$1,110.85	$1,343.12	-20.91%	$6,203.94	$5,021.14	19.07%
603-49594-122	F.I.C.A.	$960.72	$1,244.56	-29.54%	$5,598.54	$4,557.73	18.59%
603-49594-131	HEALTH, LIFE, HSA, DEFERRED COMP	$2,807.39	$3,300.02	-17.55%	$15,137.62	$16,917.73	-11.76%
603-49594-133	LIFE INSURANCE	$26.45	$0.00	100.00%	$100.85	$0.00	100.00%
603-49594-220	REPAIR & MAINTENANCE SUPPLIES	$53.65	$132.23	-146.47%	$10,983.55	$12,003.74	-9.29%
603-49595-101	SALARIES FULL TIME REGULAR	$0.00	$94.52	0.00%	$115.98	$189.04	-62.99%
603-49595-121	P.E.R.A.	$0.00	$7.09	0.00%	$8.64	$14.18	-64.12%
603-49595-122	F.I.C.A.	$0.00	$7.23	0.00%	$7.82	$13.49	-72.51%
603-49595-131	HEALTH, LIFE, HSA, DEFERRED COMP	$0.00	$0.00	0.00%	$20.63	$21.84	-5.87%
603-49595-220	REPAIR & MAINTENANCE SUPPLIES	$0.00	$0.00	0.00%	$24.58	$737.58	-2,900.73%
603-49596-101	SALARIES FULL TIME REGULAR	$571.07	$2,655.13	-364.94%	$4,504.25	$12,390.34	-175.08%
603-49596-102	SALARIES FULL TIME OVERTIME	$0.00	$0.00	0.00%	$0.00	$131.25	0.00%
603-49596-121	P.E.R.A.	$42.53	$199.13	-368.21%	$335.60	$939.10	-179.83%
603-49596-122	F.I.C.A.	$37.51	$187.36	-399.49%	$301.25	$856.92	-184.45%
603-49596-131	HEALTH, LIFE, HSA, DEFERRED COMP	$126.37	$619.60	-390.31%	$1,364.86	$2,804.41	-105.47%
603-49596-133	LIFE INSURANCE	$0.71	$0.00	100.00%	$0.71	$0.00	100.00%
603-49596-220	REPAIR & MAINTENANCE SUPPLIES	$0.00	$0.00	0.00%	$2,250.56	$10,579.99	-370.10%
603-49597-101	SALARIES FULL TIME REGULAR	$0.00	$0.00	0.00%	$840.74	$1,152.52	-37.08%
603-49597-121	P.E.R.A.	$0.00	$0.00	0.00%	$62.59	$86.45	-38.12%
603-49597-122	F.I.C.A.	$0.00	$0.00	0.00%	$56.89	$77.24	-35.77%
603-49597-131	HEALTH, LIFE, HSA, DEFERRED COMP	$0.00	$0.00	0.00%	$207.97	$348.01	-67.34%
603-49597-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$1.78	$0.00	100.00%
603-49597-220	REPAIR & MAINTENANCE SUPPLIES	$0.00	$0.00	0.00%	$0.00	$2,040.12	0.00%
603-49598-101	SALARIES FULL TIME REGULAR	$0.00	$0.00	0.00%	$109.52	$350.00	-219.58%
603-49598-121	P.E.R.A.	$0.00	$0.00	0.00%	$8.21	$26.25	-219.73%

		2024 July Activity	2025 July Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
603-49598-122	F.I.C.A.	$0.00	$0.00	0.00%	$6.71	$23.33	-247.69%
603-49598-131	HEALTH, LIFE, HSA, DEFERRED COMP	$0.00	$0.00	0.00%	$24.47	$84.92	-247.04%
603-49598-220	REPAIR & MAINTENANCE SUPPLIES	$0.00	$0.00	0.00%	$922.64	$0.00	100.00%
603-49901-101	SALARIES FULL TIME REGULAR	$2,254.12	$4,846.34	-115.00%	$18,523.75	$18,244.44	1.51%
603-49901-102	SALARIES FULL TIME OVERTIME	$0.00	$0.00	0.00%	$116.60	$65.63	43.71%
603-49901-121	P.E.R.A.	$170.17	$364.97	-114.47%	$1,370.58	$1,375.00	-0.32%
603-49901-122	F.I.C.A.	$142.86	$329.93	-130.95%	$1,183.07	$1,181.87	0.10%
603-49901-131	HEALTH, LIFE, HSA, DEFERRED COMP	$628.79	$886.87	-41.04%	$4,559.13	$4,958.17	-8.75%
603-49901-133	LIFE INSURANCE	$8.38	$0.00	100.00%	$42.37	$0.00	100.00%
603-49902-101	SALARIES FULL TIME REGULAR	$5,389.27	$815.36	84.87%	$17,743.72	$9,235.12	47.95%
603-49902-102	SALARIES FULL TIME OVERTIME	$0.00	$122.99	0.00%	$130.86	$245.98	-87.97%
603-49902-121	P.E.R.A.	$422.12	$70.38	83.33%	$1,331.63	$714.25	46.36%
603-49902-122	F.I.C.A.	$323.51	$65.82	79.65%	$1,115.68	$599.72	46.25%
603-49902-131	HEALTH, LIFE, HSA, DEFERRED COMP	$1,518.87	$121.46	92.00%	$4,430.27	$2,815.74	36.44%
603-49902-133	LIFE INSURANCE	$18.71	$0.00	100.00%	$58.05	$0.00	100.00%
603-49903-101	SALARIES FULL TIME REGULAR	$6,739.36	$8,401.64	-24.67%	$40,322.24	$42,505.38	-5.41%
603-49903-102	OVERTIME	$0.00	$0.00	0.00%	$1.46	$0.00	100.00%
603-49903-121	PERA	$505.41	$630.12	-24.68%	$2,984.20	$3,188.06	-6.83%
603-49903-122	FICA	$420.19	$586.08	-39.48%	$2,503.96	$2,707.94	-8.15%
603-49903-131	HEALTH, LIFE, HSA, DEFERRED COMP	$1,845.00	$1,643.14	10.94%	$11,076.16	$11,179.99	-0.94%
603-49903-133	LIFE INSURANCE	$29.15	$0.00	100.00%	$127.07	$0.00	100.00%
603-49903-200	OFFICE SUPPLIES	$0.00	$1,736.91	0.00%	$11,146.88	$12,528.17	-12.39%
603-49903-321	TELEPHONE CHARGES	$424.52	$417.26	1.71%	$2,481.08	$3,018.19	-21.65%
603-49903-322	POSTAGE	$927.30	$977.19	-5.38%	$6,775.51	$5,846.77	13.71%
603-49908-101	SALARIES FULL TIME REGULAR	$191.10	$554.57	-190.20%	$3,010.38	$2,384.31	20.80%
603-49908-121	P.E.R.A.	$14.62	$41.59	-184.47%	$224.44	$178.85	20.31%
603-49908-122	F.I.C.A.	$11.34	$37.41	-229.89%	$178.64	$150.12	15.97%
603-49908-131	HEALTH, LIFE, HSA, DEFERRED COMP	$52.50	$91.71	-74.69%	$775.95	$635.94	18.04%
603-49908-133	LIFE INSURANCE	$0.72	$0.00	100.00%	$7.43	$0.00	100.00%
603-49908-307	ENERGY CONSERVATION PRGMS	$150.00	$100.00	33.33%	$3,054.00	$5,937.60	-94.42%
603-49908-342	ENERGY CONSERVATION ADVERTISNG	$0.00	$0.00	0.00%	$3,500.00	$0.00	100.00%
603-49910-101	SALARIES-FULL TIME REGULAR	$0.00	$0.00	0.00%	$0.00	$720.42	0.00%
603-49910-102	OVERTIME	$0.00	$1,768.17	0.00%	$0.00	$2,148.88	0.00%
603-49910-121	PERA	$0.00	$134.88	0.00%	$0.00	$217.45	0.00%
603-49910-122	F.I.C.A. AND/OR MEDICARE	$0.00	$124.01	0.00%	$0.00	$197.35	0.00%
603-49910-131	HEALTH, LIFE, HSA & DEFFERED COMP…	$0.00	$84.56	0.00%	$0.00	$764.08	0.00%
603-49920-101	SALARIES FULL TIME REGULAR	$14,186.86	$12,896.24	9.10%	$74,849.13	$65,835.31	12.04%
603-49920-102	SALARIES FULL TIME OVERTIME	$0.00	$0.00	0.00%	$7.31	$0.00	100.00%
603-49920-121	P.E.R.A.	$1,080.73	$981.31	9.20%	$5,726.05	$5,048.60	11.83%
603-49920-122	F.I.C.A.	$1,005.80	$956.47	4.90%	$5,400.96	$4,825.40	10.66%
603-49920-131	HEALTH, LIFE, HSA, DEFERRED COMP	$2,466.53	$1,484.85	39.80%	$13,542.98	$10,246.59	24.34%
603-49920-133	LIFE INSURANCE	$47.24	$0.00	100.00%	$176.10	$0.00	100.00%

		2024 July Activity	2025 July Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
603-49920-142	UNEMPLOYMENT/SEVERENCE PAY	$0.00	$0.00	0.00%	$9,789.26	$0.00	100.00%
603-49920-200	OFFICE SUPPLIES	$1,597.09	$1,298.29	18.71%	$75,730.41	$13,099.91	82.70%
603-49920-210	OPERATING SUPPLIES	($62.46)	$0.00	-100.00%	$0.00	$0.00	0.00%
603-49920-301	AUDITING FEE	$0.00	$0.00	0.00%	$0.00	$14,720.36	0.00%
603-49920-303	ENGINEERING FEES	$0.00	$0.00	0.00%	$13,145.00	$805.50	93.87%
603-49920-306	DRUG TESTING EXPENSES	$134.00	$0.00	100.00%	$134.00	$373.41	-178.66%
603-49920-321	TELEPHONE	$770.18	$692.37	10.10%	$5,285.60	$4,818.11	8.84%
603-49920-322	POSTAGE	$1,000.00	$0.00	100.00%	$4,500.00	$7,857.31	-74.61%
603-49920-342	ADVERTISING EXPENSE	$0.00	$0.00	0.00%	$2,951.63	$2,252.50	23.69%
603-49920-360	INSURANCE	$0.00	$0.00	0.00%	$1,090.00	$100.00	90.83%
603-49920-417	CLOTHING ALLOWANCE	$0.00	$0.00	0.00%	$7,900.41	$6,390.68	19.11%
603-49920-418	SAFETY GLASSES	$0.00	$13.82	0.00%	$11.24	$266.55	-2,271.44%
603-49920-433	DUES AND SUBSCRIPTIONS	$4,592.04	$0.00	100.00%	$12,503.93	$17,562.04	-40.45%
603-49925-101	SALARIES FULL TIME REGULAR	$0.00	$537.76	0.00%	$1,647.08	$1,719.52	-4.40%
603-49925-121	P.E.R.A.	$0.00	$40.34	0.00%	$122.52	$128.96	-5.26%
603-49925-122	F.I.C.A.	$0.00	$33.39	0.00%	$99.02	$112.99	-14.11%
603-49925-131	HEALTH, LIFE, HSA, DEFERRED COMP	$0.00	$130.91	0.00%	$492.37	$510.63	-3.71%
603-49925-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$3.58	$0.00	100.00%
603-49925-331	SCHOOLS, MEETING & TRAVEL EXP.	$564.14	$0.00	100.00%	$1,135.46	$0.00	100.00%
603-49928-101	SALARIES FULL TIME REGULAR	$162.89	$175.61	-7.81%	$1,230.61	$2,009.90	-63.33%
603-49928-121	P.E.R.A.	$12.14	$13.16	-8.40%	$91.51	$150.72	-64.70%
603-49928-122	F.I.C.A.	$10.82	$13.42	-24.03%	$81.08	$136.64	-68.52%
603-49928-131	HEALTH, LIFE, HSA, DEFERRED COMP	$32.03	$0.00	100.00%	$333.50	$504.79	-51.36%
603-49928-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$0.99	$0.00	100.00%
603-49928-331	MEETING EXPENSES	$6.88	$0.00	100.00%	$126.56	$46.89	62.95%
603-49928-418	SAFETY TRAINING EXPENSES	$2,337.36	$2,461.47	-5.31%	$7,117.04	$7,684.48	-7.97%
603-49930-101	SALARIES FULL TIME REGULAR	$0.00	$0.00	0.00%	$10,200.20	$3,054.78	70.05%
603-49930-121	P.E.R.A	$0.00	$0.00	0.00%	$759.22	$229.11	69.82%
603-49930-122	F.I.C.A.	$0.00	$0.00	0.00%	$694.51	$229.64	66.93%
603-49930-131	HEALTH, LIFE, HSA, DEFERRED COMP	$0.00	$0.00	0.00%	$1,813.18	$253.43	86.02%
603-49930-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$13.14	$0.00	100.00%
603-49930-220	REPAIR & MAINTENANCE SUPPLIES	$640.91	$0.00	100.00%	$2,837.83	$2,331.44	17.84%
603-49932-101	SALARIES FULL TIME REGULAR	$1,046.30	$2,429.90	-132.24%	$22,848.32	$16,386.45	28.28%
603-49932-121	P.E.R.A.	$78.64	$182.23	-131.73%	$1,697.07	$1,229.01	27.58%
603-49932-122	F.I.C.A.	$71.64	$169.82	-137.05%	$1,572.38	$1,131.09	28.07%
603-49932-131	HEALTH, LIFE, HSA, DEFERRED COMP	$223.82	$1,015.98	-353.93%	$4,795.52	$4,395.39	8.34%
603-49932-133	LIFE INSURANCE	$3.22	$0.00	100.00%	$32.48	$0.00	100.00%
603-49932-210	OPERATING SUPPLIES	$160.67	$163.61	-1.83%	$1,996.18	$2,259.42	-13.19%
603-49932-220	REPAIR & MAINTENANCE SUPPLIES	$0.00	$892.25	0.00%	$21.58	$1,861.07	-8,524.05%
603-49932-225	TREES AND LANDSCAPING	$0.00	$0.00	0.00%	$0.00	$58.67	0.00%
603-49932-240	SMALL TOOLS & EQUIPMENT	$15.99	$19.20	-20.08%	$1,530.18	$1,447.35	5.41%
603-49932-400	EQUIPMENT REPAIR & MAINTENANCE	$0.00	$0.00	0.00%	$284.68	$0.00	100.00%

		2024 July Activity	2025 July Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
603-49933-101	SALARIES FULL TIME REGULAR	$548.53	$575.04	-4.83%	$10,516.20	$15,062.27	-43.23%
603-49933-121	P.E.R.A.	$42.56	$43.10	-1.27%	$790.47	$1,132.06	-43.21%
603-49933-122	F.I.C.A.	$37.33	$40.32	-8.01%	$708.45	$1,038.38	-46.57%
603-49933-131	HEALTH, LIFE, HSA, DEFERRED COMP	$116.99	$283.02	-141.92%	$3,033.87	$3,371.31	-11.12%
603-49933-133	LIFE INSURANCE	$0.54	$0.00	100.00%	$7.19	$0.00	100.00%
603-49933-212	MOTOR FUELS & LUBRICANTS	$534.41	$0.00	100.00%	$5,159.79	$5,346.70	-3.62%
603-49933-220	REPAIR & MAINTENANCE SUPPLIES	$0.00	$0.00	0.00%	$219.82	$43.92	80.02%
603-49933-240	SMALL TOOLS & EQUIPMENT	$0.00	$0.00	0.00%	$0.00	$62.27	0.00%
603-49933-320	COMMUNICATION EQUIP. REPAIRS	$0.00	$0.00	0.00%	$0.00	$236.55	0.00%
603-49933-400	EQUIPMENT REPAIR & MAINTENANCE	$399.17	$1,455.00	-264.51%	$8,181.87	$8,126.17	0.68%
603-49960-365	INSURANCE CLAIM REV/EXPENSE	$0.00	$0.00	0.00%	$0.00	($39,502.95)	0.00%
603-49970-420	DEPRECIATION	$45,086.00	$45,086.00	0.00%	$315,602.00	$315,602.00	0.00%
603-49980-635	INTEREST EXP. (DEPOSIT REFUND)	$276.84	$347.00	-25.34%	$1,001.09	$870.88	13.01%
603-49990-622	TRANSFER TO GENERAL FUND	$27,084.00	$27,084.00	0.00%	$189,580.00	$189,588.00	0.00%
603-49993-522	INVENTORY PURCHASES	$10,566.40	$0.00	100.00%	$313,127.84	$278,684.38	11.00%
603-49995-107	CONTRACT LABOR	$0.00	$0.00	0.00%	$7,982.00	$7,720.50	3.28%
603-49995-512	STATION EQUIPMENT	$0.00	$0.00	0.00%	$0.00	$32,556.87	0.00%
603-49995-526	TRANSPORTATION EQUIPMENT	$0.00	$0.00	0.00%	$193,179.31	$19,679.99	89.81%
	Expense Total:	**$471,700.65**	**$515,829.01**	**-9.36%**	**$3,736,479.40**	**$3,743,721.19**	**-0.19%**
	Fund 603 Surplus (Deficit):	**58,295.71**	**$225,502.28**	**286.82%**	**($283,320.86)**	**$319,783.22**	**212.87%**
Fund: 604 - WATER FUND							
Revenue							
604-40000-31020	CURRENT AD VALOREM TAXES	$0.00	$0.00	0.00%	$94,801.78	$96,798.92	2.11%
604-40000-36100	SPECIAL ASSESSMENTS RECEIVABLE	$0.00	$0.00	0.00%	$14,963.08	$15,104.10	0.94%
604-40000-36101	SPECIAL ASSESSMENT INTEREST	$0.00	$0.00	0.00%	$4,425.76	$3,464.38	-21.72%
604-40000-36210	INTEREST EARNINGS	$2,625.27	$2,255.59	-14.08%	$18,608.09	$17,070.92	-8.26%
604-40000-36300	CHANGE IN FAIR VALUE/INVESTMNT	$1,988.33	($452.02)	-122.73%	$1,363.71	$2,540.91	86.32%
604-40000-37100	RESIDENTIAL WATER SALES	$50,076.99	$41,934.98	-16.26%	$255,732.05	$260,825.41	1.99%
604-40000-37102	COMMERCIAL WATER SALES	$37,618.78	$47,064.98	25.11%	$183,838.26	$204,674.73	11.33%
604-40000-37110	WATER SERVICE CHARGES	$0.00	$0.00	0.00%	$1,040.00	$640.00	-38.46%
604-40000-37120	WATER CUSTOMER SERVICES	$391.54	$1,622.78	314.46%	$6,628.37	$13,140.67	98.25%
604-40000-37130	TOWER LEASE INCOME	$0.00	$0.00	0.00%	$0.00	($155.00)	0.00%
604-40000-37450	LATE FEES	$0.00	$1.71	0.00%	$0.00	$6.54	0.00%
	Revenue Total:	**$92,700.91**	**$92,428.02**	**-0.29%**	**$581,401.10**	**$614,111.58**	**5.63%**
Expense							
604-47500-610	BOND INTEREST	$0.00	$42,700.00	0.00%	$9,000.00	$50,455.00	-460.61%
604-47500-620	BOND AGENT FEES	$0.00	$247.50	0.00%	$0.00	$247.50	0.00%
604-49400-101	SALARIES FULL TIME REGULAR	$0.00	$0.00	0.00%	$0.00	$238.38	0.00%
604-49400-121	PERA	$0.00	$0.00	0.00%	$0.00	$17.88	0.00%
604-49400-122	FICA	$0.00	$0.00	0.00%	$0.00	$14.70	0.00%
604-49400-131	HEALTH, LIFE, HSA, DEFERRED COMP	$0.00	$0.00	0.00%	$0.00	$82.73	0.00%

		2024 July Activity	2025 July Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
604-49405-101	SALARIES FULL TIME REGULAR	$0.00	$0.00	0.00%	$1,286.11	$1,047.90	18.52%
604-49405-102	SALARIES FULL TIME OVERTIME	$442.87	$428.81	3.17%	$1,950.09	$2,160.63	-10.80%
604-49405-121	P.E.R.A.	$34.08	$32.17	5.60%	$241.79	$240.62	0.48%
604-49405-122	F.I.C.A.	$29.62	$30.77	-3.88%	$211.24	$217.92	-3.16%
604-49405-131	HEALTH, LIFE, HSA, DEFERRED COMP	$72.96	$14.75	79.78%	$624.89	$361.61	42.13%
604-49405-133	LIFE INSURANCE	$0.90	$0.00	100.00%	$8.33	$0.00	100.00%
604-49405-380	UTILITIES	$7,564.28	$4,863.41	35.71%	$48,394.87	$33,539.47	30.70%
604-49405-400	EQUIPMENT REPAIR & MAINTENANCE	$0.00	$0.00	0.00%	$0.00	$56.22	0.00%
604-49410-101	SALARIES FULL TIME REGULAR	$7,362.07	$6,484.87	11.92%	$47,356.68	$40,134.70	15.25%
604-49410-102	SALARIES FULL TIME OVERTIME	$561.85	$913.46	-62.58%	$3,747.60	$3,651.76	2.56%
604-49410-121	P.E.R.A.	$618.67	$554.89	10.31%	$3,777.16	$3,294.05	12.79%
604-49410-122	F.I.C.A.	$524.25	$521.43	0.54%	$3,410.41	$2,941.88	13.74%
604-49410-131	HEALTH, LIFE, HSA, DEFERRED COMP	$1,312.26	$988.31	24.69%	$8,448.26	$9,522.57	-12.72%
604-49410-133	LIFE INSURANCE	$13.36	$0.00	100.00%	$85.57	$0.00	100.00%
604-49410-210	GENERAL SUPPLIES	$3,072.83	$2,394.86	22.06%	$24,260.14	$19,467.48	19.76%
604-49410-220	REPAIR & MAINTENANCE SUPPLIES	$0.00	$2,320.73	0.00%	$6,064.97	$4,903.43	19.15%
604-49410-321	CELL PHONE EXPENSE	$0.00	$0.00	0.00%	$87.44	$0.00	100.00%
604-49410-400	EQUIPMENT REPAIR & MAINTENANCE	$0.00	$0.00	0.00%	$2,886.61	$8,440.09	-192.39%
604-49415-101	SALARIES FULL TIME REGULAR	$3,333.85	$7,514.45	-125.40%	$17,651.83	$29,490.47	-67.07%
604-49415-102	SALARIES FULL TIME OVERTIME	$0.00	$1,140.48	0.00%	$0.00	$1,466.33	0.00%
604-49415-121	P.E.R.A.	$254.13	$649.09	-155.42%	$1,327.25	$2,323.34	-75.05%
604-49415-122	F.I.C.A.	$229.31	$583.62	-154.51%	$1,123.97	$2,034.53	-81.01%
604-49415-131	HEALTH, LIFE, HSA, DEFERRED COMP	$744.38	$1,334.31	-79.25%	$4,253.46	$7,601.65	-78.72%
604-49415-133	LIFE INSURANCE	$6.50	$0.00	100.00%	$39.00	$0.00	100.00%
604-49415-210	GENERAL SUPPLIES	$1,085.53	$38.98	96.41%	$13,836.98	$3,725.00	73.08%
604-49415-220	REPAIR & MAINTENANCE SUPPLIES	$217.41	$0.00	100.00%	$4,884.78	$13,039.31	-166.94%
604-49415-400	EQUIPMENT REPAIR & MAINTENANCE	$0.00	$0.00	0.00%	$0.00	$304.03	0.00%
604-49415-402	WATER TOWER REPAIRS	$0.00	$0.00	0.00%	$0.00	$250.00	0.00%
604-49420-101	SALARIES FULL TIME REGULAR	$5,533.35	$4,922.49	11.04%	$32,000.88	$26,585.31	16.92%
604-49420-102	SALARIES FULL TIME OVERTIME	$0.00	$0.00	0.00%	$91.15	$0.00	100.00%
604-49420-121	P.E.R.A.	$416.56	$374.82	10.02%	$2,391.72	$2,039.88	14.71%
604-49420-122	F.I.C.A.	$395.82	$365.56	7.64%	$2,258.80	$1,950.83	13.63%
604-49420-131	HEALTH, LIFE, HSA, DEFERRED COMP	$729.47	$593.71	18.61%	$4,295.92	$4,128.22	3.90%
604-49420-133	LIFE INSURANCE	$12.69	$0.00	100.00%	$55.92	$0.00	100.00%
604-49420-142	SEVERENCE PAY	$0.00	$0.00	0.00%	$6,809.92	$0.00	100.00%
604-49420-210	GENERAL SUPPLIES	$329.05	$81.07	75.36%	$1,431.61	$2,473.72	-72.79%
604-49420-301	AUDITING FEE	$0.00	$0.00	0.00%	$0.00	$2,774.90	0.00%
604-49420-321	TELEPHONE	$220.01	$327.77	-48.98%	$1,552.72	$1,893.47	-21.95%
604-49420-331	SCHOOLS, MEETING & TRAVEL EXP.	$0.00	$0.00	0.00%	$836.56	$450.00	46.21%
604-49420-360	INSURANCE	$0.00	$0.00	0.00%	($342.00)	$0.00	-100.00%
604-49420-433	DUES AND SUBSCRIPTIONS	($706.66)	$0.00	-100.00%	$11,757.59	$13,212.00	-12.37%
604-49420-530	IMPROVEMENTS OTHER THAN BLDGS	$0.00	$0.00	0.00%	$21,917.53	$0.00	100.00%

		2024 July Activity	2025 July Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
604-49420-570	WATER TREATMENT PLNT EXPANSION	$0.00	$0.00	0.00%	$116,226.69	$0.00	100.00%
604-49425-101	SALARIES FULL TIME REGULAR	$0.00	$81.99	0.00%	$855.54	$2,322.01	-171.41%
604-49425-121	P.E.R.A.	$0.00	$6.15	0.00%	$64.07	$174.16	-171.83%
604-49425-122	F.I.C.A.	$0.00	$4.94	0.00%	$53.33	$149.02	-179.43%
604-49425-131	HEALTH, LIFE, HSA, DEFERRED COMP	$0.00	$30.79	0.00%	$223.97	$739.19	-230.04%
604-49425-133	LIFE INSURANCE	$0.00	$0.00	0.00%	$4.26	$0.00	100.00%
604-49425-220	REPAIR & MAINTENANCE SUPPLIES	$0.00	$0.00	0.00%	$1,199.14	$1,495.00	-24.67%
604-49425-400	EQUIPMENT REPAIR & MAINTENANCE	$0.00	$0.00	0.00%	$0.00	$511.84	0.00%
604-49430-101	SALARIES FULL TIME REGULAR	$2,874.07	$1,444.07	49.76%	$8,174.10	$8,036.55	1.68%
604-49430-121	P.E.R.A.	$218.94	$108.31	50.53%	$608.28	$606.48	0.30%
604-49430-122	F.I.C.A.	$174.25	$94.93	45.52%	$504.11	$497.94	1.22%
604-49430-131	HEALTH, LIFE, HSA, DEFERRED COMP	$827.65	$233.52	71.79%	$2,285.94	$2,565.12	-12.21%
604-49430-133	LIFE INSURANCE	$13.89	$0.00	100.00%	$26.50	$0.00	100.00%
604-49430-210	GENERAL SUPPLIES	$377.00	$2,379.78	-531.24%	$3,413.01	$10,221.25	-199.48%
604-49435-101	SALARIES FULL TIME REGULAR	$3,241.00	$1,337.38	58.74%	$15,221.23	$6,022.95	60.43%
604-49435-102	SALARIES FULL TIME OVERTIME	$0.00	$0.00	0.00%	$123.15	$0.00	100.00%
604-49435-121	P.E.R.A.	$252.26	$100.34	60.22%	$1,151.22	$452.50	60.69%
604-49435-122	F.I.C.A.	$216.69	$92.29	57.41%	$1,018.58	$405.84	60.16%
604-49435-131	HEALTH, LIFE, HSA, DEFERRED COMP	$534.03	$195.11	63.46%	$2,568.70	$1,373.89	46.51%
604-49435-133	LIFE INSURANCE	$6.04	$0.00	100.00%	$31.36	$0.00	100.00%
604-49435-210	GENERAL SUPPLIES	$0.00	$0.00	0.00%	$99.39	$0.00	100.00%
604-49440-101	SALARIES FULL TIME REGULAR	$239.44	$0.00	100.00%	$1,606.96	($8,808.10)	648.12%
604-49440-102	SALARIES FULL TIME OVERTIME	$0.00	$0.00	0.00%	$0.00	$13.25	0.00%
604-49440-121	P.E.R.A.	$19.65	$0.00	100.00%	$121.82	$368.95	-202.86%
604-49440-122	F.I.C.A.	$14.58	$0.00	100.00%	$115.46	$301.48	-161.11%
604-49440-131	HEALTH, LIFE, HSA, DEFERRED COMP	$69.63	$0.00	100.00%	$256.38	$1,487.67	-480.26%
604-49440-133	LIFE INSURANCE	$1.42	$0.00	100.00%	$1.94	$0.00	100.00%
604-49440-212	MOTOR FUELS & LUBRICANTS	$344.39	$0.00	100.00%	$1,727.33	$1,337.95	22.54%
604-49440-400	EQUIPMENT REPAIR & MAINTENANCE	$0.00	$0.00	0.00%	$245.31	$151.83	38.11%
604-49970-420	DEPRECIATION	$21,681.00	$21,681.00	0.00%	$151,767.00	$151,767.00	0.00%
604-49993-522	INVENTORY PURCHASES	$21,132.80	$0.00	100.00%	$32,250.95	$37,784.78	-17.16%
	Expense Total:	**$86,650.13**	**$108,212.91**	**-24.88%**	**$631,963.47**	**$516,758.06**	**18.23%**
	Fund 604 Surplus (Deficit):	**6,050.78**	**($15,784.89)**	**-360.87%**	**($50,562.37)**	**$97,353.52**	**292.54%**
Fund: 605 - LIQUOR FUND							
Revenue							
605-40000-36210	INTEREST EARNINGS	$1,125.75	$1,018.64	-9.51%	$10,181.28	$8,834.44	-13.23%
605-40000-36300	CHANGE IN FAIR VALUE/INVESTMNT	$3,294.22	($748.90)	-122.73%	$2,259.37	$4,209.75	86.32%
605-40000-37811	LIQUOR SALES-OFF SALE	$106,962.14	$86,833.13	-18.82%	$669,985.12	$627,764.19	-6.30%
605-40000-37812	BEER SALES-OFF SALE	$164,331.17	$144,470.86	-12.09%	$849,823.25	$824,616.64	-2.97%
605-40000-37814	SOFT DRINKS-OFF SALE	$8,699.62	$8,094.88	-6.95%	$39,653.69	$39,662.89	0.02%
605-40000-37818	THC BEVERAGE & EDIBLE SALES	$0.00	$2,443.82	0.00%	$0.00	$11,091.80	0.00%

		2024 July Activity	2025 July Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
605-40000-37820	CIGARETTE SALES	$2,512.83	$2,972.00	18.27%	$19,000.46	$23,883.00	25.70%
605-40000-37835	MISCELLANEOUS REVENUES	$0.00	($80.00)	0.00%	$261.65	$576.57	120.36%
	Revenue Total:	**$286,925.73**	**$245,004.43**	**-14.61%**	**$1,591,164.82**	**$1,540,639.28**	**-3.18%**
Expense							
605-49750-251	LIQUOR PURCHASES	$89,781.64	$32,606.52	63.68%	$530,802.87	$487,671.93	8.13%
605-49750-252	BEER PURCHASES	$106,569.27	$99,912.30	6.25%	$642,043.18	$655,781.82	-2.14%
605-49750-254	MIX & SOFTDRINK PURCHASES	$2,950.54	$3,001.58	-1.73%	$14,848.13	$14,229.61	4.17%
605-49750-255	PLASTIC CUPS,MUGS,MIRRORS,ETC.	$0.00	$300.00	0.00%	$0.00	$300.00	0.00%
605-49750-256	CIGARETTE PURCHASES	$2,013.36	$3,879.25	-92.68%	$18,929.22	$23,089.22	-21.98%
605-49750-257	THC BEVERAGE & EDIBLE EXPENSE	$0.00	$375.00	0.00%	$0.00	$3,389.78	0.00%
605-49750-333	FREIGHT	$2,331.08	$580.86	75.08%	$11,852.96	$10,177.17	14.14%
605-49751-101	SALARIES FULL TIME REGULAR	$11,706.90	$12,412.44	-6.03%	$63,066.60	$62,012.73	1.67%
605-49751-121	P.E.R.A.	$883.71	$936.54	-5.98%	$5,048.05	$4,695.32	6.99%
605-49751-122	F.I.C.A.	$779.42	$864.31	-10.89%	$4,206.86	$4,185.44	0.51%
605-49751-131	HEALTH, LIFE, HSA, DEFERRED COMP	$2,388.18	$1,869.23	21.73%	$12,531.99	$12,628.54	-0.77%
605-49751-133	LIFE INSURANCE	$34.88	$0.00	100.00%	$132.44	$0.00	100.00%
605-49751-142	SEVERENCE PAY	$0.00	$0.00	0.00%	$7,235.54	$0.00	100.00%
605-49751-200	OFFICE SUPPLIES	$238.32	$68.57	71.23%	$1,050.54	$1,133.96	-7.94%
605-49751-214	BOTTLE BAGS, ICE BAGS, ETC.	$125.14	$0.00	100.00%	$7,312.85	$2,069.32	71.70%
605-49751-225	CREDIT CARD CHARGES	$8,668.33	$4,658.94	46.25%	$39,958.73	$27,369.83	31.50%
605-49751-301	AUDITING FEE	$0.00	$0.00	0.00%	$0.00	$5,827.58	0.00%
605-49751-321	CELL PHONE REIMB	$112.50	$75.00	33.33%	$492.18	$525.00	-6.67%
605-49751-331	SCHOOLS, MEETING & TRAVEL EXP.	$0.00	$0.00	0.00%	$1,161.23	$82.09	92.93%
605-49751-342	ADVERTISING EXPENSE	$0.00	$260.00	0.00%	$1,520.75	$1,805.25	-18.71%
605-49751-360	INSURANCE	$0.00	$0.00	0.00%	$844.00	$0.00	100.00%
605-49751-432	BAD DEBT EXPENSES	$0.00	$0.00	0.00%	$10.00	($85.73)	957.30%
605-49751-433	DUES AND SUBSCRIPTIONS	$1,667.00	$1,714.00	-2.82%	$1,667.00	$3,206.37	-92.34%
605-49751-560	FURNITURE & FIXTURES	$240.16	$0.00	100.00%	$240.16	$597.82	-148.93%
605-49752-101	SALARIES FULL TIME REGULAR	$12,050.40	$12,549.60	-4.14%	$63,613.74	$62,716.08	1.41%
605-49752-102	SALARIES FULL TIME OVERTIME	$0.00	$905.46	0.00%	$1,552.82	$2,603.81	-67.68%
605-49752-103	SALARIES PART TIME REGULAR	$9,198.15	$10,168.57	-10.55%	$48,028.83	$48,398.69	-0.77%
605-49752-121	P.E.R.A.	$1,545.91	$1,508.20	2.44%	$20,581.71	$7,506.31	63.53%
605-49752-122	F.I.C.A.	$1,560.46	$1,770.08	-13.43%	$8,316.78	$8,456.40	-1.68%
605-49752-131	HEALTH, LIFE, HSA, DEFERRED COMP	$2,829.96	$2,209.22	21.93%	$14,884.83	$14,369.09	3.46%
605-49752-133	LIFE INSURANCE	$57.20	$0.00	100.00%	$228.80	$0.00	100.00%
605-49752-417	CLOTHING ALLOWANCE	$118.00	$0.00	100.00%	$295.00	$242.97	17.64%
605-49754-211	CLEANING SUPPLIES	$82.46	$63.30	23.24%	$970.03	$979.80	-1.01%
605-49754-220	REPAIR & MAINTENANCE SUPPLIES	$672.06	$12.85	98.09%	$1,175.96	$700.85	40.40%
605-49754-321	TELEPHONE	$110.27	$112.12	-1.68%	$821.32	$784.89	4.44%
605-49754-380	UTILITIES	$970.41	$949.22	2.18%	$6,520.99	$5,595.97	14.19%
605-49754-400	EQUIPMENT REPAIR & MAINTENANCE	$86.21	$0.00	100.00%	$463.52	$1,023.13	-120.73%
605-49960-365	INSURANCE CLAIMS EXPENSE/REVEN	$0.00	$0.00	0.00%	($1,000.00)	$0.00	-100.00%

		2024 July Activity	2025 July Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
605-49970-420	DEPRECIATION	$1,318.00	$1,318.00	0.00%	$9,226.00	$9,226.00	0.00%
605-49990-000	TRANSFER TO GENERAL FUND	$10,000.00	$10,000.00	0.00%	$70,000.00	$70,000.00	0.00%
	Expense Total:	**$271,089.92**	**$205,081.16**	**24.35%**	**$1,610,635.61**	**$1,553,297.04**	**3.56%**
	Fund 605 Surplus (Deficit):	**15,835.81**	**$39,923.27**	**152.11%**	**($19,470.79)**	**($12,657.76)**	**34.99%**
Fund: 606 - WELLNESS CENTER							
Revenue							
606-40000-33423	OTHER STATE AIDS & GRANTS	$0.00	$0.00	0.00%	$10,000.00	$0.00	-100.00%
606-40000-36210	INTEREST EARNINGS	($393.26)	($638.50)	-62.36%	($2,571.65)	($4,087.86)	-58.96%
606-40000-37210	RENTALS	$4,155.45	$5,112.24	23.02%	$33,840.45	$38,967.96	15.15%
606-40000-37212	AQUATIC CLASSES	$2,520.00	$3,105.00	23.21%	$21,980.00	$22,281.03	1.37%
606-40000-37214	DRYLAND/AEROBIC REVENUES	$940.00	$175.00	-81.38%	$2,535.00	$3,380.00	33.33%
606-40000-37220	MEMBERSHIP FEES	$15,765.88	$19,274.14	22.25%	$151,209.68	$155,950.73	3.14%
606-40000-37222	LEASE REVENUE	$3,499.34	$4,883.00	39.54%	$27,594.38	$35,057.95	27.05%
606-40000-37224	MISCELLENOUS REVENUE	$90.00	$0.00	-100.00%	$210.00	$120.00	-42.86%
606-40000-37226	VENDING	$0.00	$1,515.73	0.00%	$0.00	$2,570.08	0.00%
606-40000-37228	ADVERTISING	$0.00	$0.00	0.00%	$0.00	$0.15	0.00%
606-40000-37230	MERCHANDISE REVENUE	$2,064.11	$653.14	-68.36%	$9,676.32	$5,983.76	-38.16%
606-40000-37232	DAILY FEES	$8,499.73	$9,442.21	11.09%	$82,271.14	$80,240.60	-2.47%
606-40000-39205	TRANSFER FROM GENERAL FUND	$10,415.00	$10,415.00	0.00%	$72,925.00	$72,905.00	-0.03%
606-48000-39000	FRIENDS OF MAS CONTRIBUTIONS	$0.00	$0.00	0.00%	$0.00	$41,759.76	0.00%
	Revenue Total:	**$47,556.25**	**$53,936.96**	**13.42%**	**$409,670.32**	**$455,129.16**	**11.10%**
Expense							
606-41110-142	UNEMPLOYMENT/SEVERENCE	$0.00	$0.00	0.00%	$2,128.10	$0.00	100.00%
606-49390-101	SALARIES FULL TIME REGULAR	$3,536.76	$4,258.08	-20.39%	$22,109.24	$21,282.88	3.74%
606-49390-102	SALARIES OVERTIME	$0.00	$0.00	0.00%	$681.94	$0.00	100.00%
606-49390-103	WAGES PART TIME	$17,870.44	$15,890.53	11.08%	$66,780.19	$64,121.17	3.98%
606-49390-121	PERA	$786.87	$696.90	11.43%	$4,632.48	$3,873.55	16.38%
606-49390-122	FICA	$1,613.98	$1,525.72	5.47%	$6,726.17	$6,430.22	4.40%
606-49390-131	HEALTH, LIFE, HSA, DEFERRED COMP	$859.30	$775.23	9.78%	$5,115.03	$5,163.26	-0.94%
606-49390-133	LIFE INSURANCE	$12.75	$0.00	100.00%	$64.03	$0.00	100.00%
606-49390-211	GENERAL SUPPLIES	$509.42	$0.00	100.00%	$1,742.31	$439.99	74.75%
606-49390-216	CHEMICALS	$0.00	$0.00	0.00%	$10,846.10	$8,999.25	17.03%
606-49390-220	MAINTENANCE SUPPLIES	$565.50	$0.00	100.00%	$4,953.36	$827.25	83.30%
606-49390-331	SCHOOLS, MEETINGS & TRAVEL	$0.00	$0.00	0.00%	$1,219.64	$4,072.29	-233.89%
606-49390-400	EQUIPMENT MAINTENANCE	$492.73	$0.00	100.00%	$4,093.41	$1,960.59	52.10%
606-49390-440	FRIENDS OF MAS CONTRIBUTION EXP...	$0.00	$0.00	0.00%	$0.00	$41,759.76	0.00%
606-49390-441	RED CROSS FEES	$0.00	$0.00	0.00%	$0.00	$300.00	0.00%
606-49391-101	SALARIES FULL TIME REGULAR	$1,178.92	$1,419.36	-20.39%	$7,369.76	$7,094.29	3.74%
606-49391-103	SALARIES PART TIME	$1,574.29	$1,377.02	12.53%	$8,146.57	$6,850.42	15.91%
606-49391-121	PERA	$197.87	$183.18	7.42%	$1,133.37	$941.67	16.91%
606-49391-122	FICA	$202.82	$208.74	-2.92%	$1,145.33	$1,032.54	9.85%

		2024 July Activity	2025 July Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
606-49391-131	HEALTH, LIFE, HSA, DEFERRED COMP	$286.45	$258.43	9.78%	$1,705.06	$1,721.21	-0.95%
606-49391-133	LIFE INSURANCE	$4.25	$0.00	100.00%	$21.34	$0.00	100.00%
606-49391-211	GENERAL SUPPLIES	$0.00	$130.50	0.00%	$240.52	$130.50	45.74%
606-49391-216	CHEMICALS	$0.00	$925.56	0.00%	$0.00	$3,080.56	0.00%
606-49391-220	MAINTENANCE SUPPLIES	$0.00	$149.24	0.00%	$265.82	$149.24	43.86%
606-49392-101	SALARIES FULL TIME REGULAR	$3,536.76	$4,258.08	-20.39%	$22,109.24	$21,282.88	3.74%
606-49392-103	SALARIES PART TIME	$4,722.86	$4,130.96	12.53%	$24,439.51	$20,551.10	15.91%
606-49392-121	PERA	$593.58	$549.55	7.42%	$3,393.81	$2,824.90	16.76%
606-49392-122	FICA	$608.19	$626.07	-2.94%	$3,434.87	$3,097.06	9.83%
606-49392-131	HEALTH, LIFE, HSA, DEFERRED COMP	$859.30	$775.23	9.78%	$5,115.03	$5,163.26	-0.94%
606-49392-133	LIFE INSURANCE	$12.75	$0.00	100.00%	$64.03	$0.00	100.00%
606-49392-211	GENERAL SUPPLIES	$0.00	$0.00	0.00%	$96.01	$372.15	-287.62%
606-49392-220	MAINTENANCE SUPPLIES	$0.00	$0.00	0.00%	$2,818.78	$109.68	96.11%
606-49392-400	EQUIPMENT MAINTENANCE	$0.00	$2,584.82	0.00%	$2,540.68	$4,832.89	-90.22%
606-49392-433	DUES AND SUBSCRIPTIONS	$0.00	$0.00	0.00%	$699.00	$0.00	100.00%
606-49394-101	SALARIES FULL TIME REGULAR	$4,593.44	$5,345.39	-16.37%	$27,862.43	$26,916.64	3.39%
606-49394-103	SALARIES PART TIME	$4,869.93	$9,187.85	-88.66%	$25,083.80	$48,881.45	-94.87%
606-49394-107	CONTRACTED SERVICES	$732.00	$1,992.00	-172.13%	$5,152.00	$6,732.00	-30.67%
606-49394-121	PERA	$691.20	$1,015.87	-46.97%	$20,705.36	$5,412.63	73.86%
606-49394-122	FICA	$700.72	$1,097.52	-56.63%	$3,925.81	$5,704.32	-45.30%
606-49394-131	HEALTH, LIFE, HSA, DEFERRED COMP	$1,034.81	$889.69	14.02%	$6,077.62	$5,980.06	1.61%
606-49394-133	LIFE INSURANCE	$15.97	$0.00	100.00%	$74.27	$0.00	100.00%
606-49394-200	OFFICE SUPPLIES	$688.97	$279.54	59.43%	$6,578.02	$4,522.72	31.24%
606-49394-210	CLEANING SUPPLIES	$448.28	$1,141.99	-154.75%	$4,486.67	$6,719.33	-49.76%
606-49394-211	GENERAL SUPPLIES	$1,526.47	$595.20	61.01%	$7,646.87	$6,238.29	18.42%
606-49394-220	EQUIPMENT MNT SUPPLIES	$0.00	$61.97	0.00%	$2,742.10	$2,490.42	9.18%
606-49394-225	WELLNESS CREDIT CARD FEES EXPENSE	$0.00	$329.63	0.00%	$0.00	$4,166.70	0.00%
606-49394-254	GENERAL MERCHANDISE FOR RESALE	$505.10	$0.00	100.00%	$2,286.05	$2,137.23	6.51%
606-49394-301	AUDITING FEES	$0.00	$0.00	0.00%	$0.00	$2,116.35	0.00%
606-49394-304	LEGAL EXPENSES	$0.00	$0.00	0.00%	$0.00	$280.00	0.00%
606-49394-321	TELEPHONE EXPENSE	$197.76	$157.85	20.18%	$1,444.82	$1,106.65	23.41%
606-49394-331	SCHOOLS, MEETINGS & TRAVEL	$0.00	$0.00	0.00%	$386.99	$99.00	74.42%
606-49394-350	PRINTING, PUBLISHING, ADVERTIS	$338.00	$0.00	100.00%	$4,052.60	$3,716.92	8.28%
606-49394-360	INSURANCE EXPENSE	$0.00	$0.00	0.00%	$4,006.00	$0.00	100.00%
606-49394-380	UTILITIES	$13,473.76	$17,568.46	-30.39%	$86,276.78	$93,287.31	-8.13%
606-49394-400	EQUIPMENT MAINTENANCE	$5,863.50	$549.37	90.63%	$26,266.27	$23,069.97	12.17%
606-49394-417	CLOTHING ALLOWANCE	$0.00	$0.00	0.00%	$0.00	$138.77	0.00%
606-49394-432	BAD DEBT EXPENSE	$0.00	$0.00	0.00%	($6.66)	$97.00	-1,556.46%
606-49970-420	DEPRECIATION EXPENSE	$22,040.00	$22,040.00	0.00%	$154,280.00	$154,280.00	0.00%
	Expense Total:	**$97,745.70**	**$102,975.53**	**-5.35%**	**$605,158.53**	**$642,558.32**	**-6.18%**
	Fund 606 Surplus (Deficit):	**-50,189.45**	**($49,038.57)**	**2.29%**	**($195,488.21)**	**($187,429.16)**	**4.12%**

		2024 July Activity	2025 July Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
Fund: 801 - MERICKEL PARK TRUST FUND							
Revenue							
801-40000-36210	INTEREST EARNINGS	$0.00	$16.34	0.00%	$0.00	$16.34	0.00%
	Revenue Total:	**$0.00**	**$16.34**	**0.00%**	**$0.00**	**$16.34**	**0.00%**
	Fund 801 Total:	**0.00**	**$16.34**	**0.00%**	**$0.00**	**$16.34**	**0.00%**
Fund: 802 - BETTY STARK SB PARK TRUST							
Revenue							
802-40000-36210	INVESTMENT EARNINGS	$0.00	$595.42	0.00%	$0.00	$1,116.70	0.00%
	Revenue Total:	**$0.00**	**$595.42**	**0.00%**	**$0.00**	**$1,116.70**	**0.00%**
	Fund 802 Total:	**0.00**	**$595.42**	**0.00%**	**$0.00**	**$1,116.70**	**0.00%**
Fund: 805 - INVESTED CAPITAL ACCT							
Revenue							
805-40000-33423	ONE-TIME PUBLIC SAFETY AID 2023	$0.00	$0.00	0.00%	$0.00	($188,651.00)	0.00%
805-40000-36210	INTEREST EARNINGS	$0.00	$2,473.39	0.00%	$0.00	$2,437.65	0.00%
805-42100-39000	CAPITAL OUTLAY REVENUE-POLICE	$0.00	$0.00	0.00%	$0.00	$59,970.33	0.00%
805-45200-33430	STARK DONATION SUNNYBROOK MAI...	$0.00	$0.00	0.00%	$0.00	$1,980.49	0.00%
	Revenue Total:	**$0.00**	**$2,473.39**	**0.00%**	**$0.00**	**($124,262.53)**	**0.00%**
Expense							
805-41920-520	CITY BUILDINGS & STRUCTURES EXP	$0.00	$0.00	0.00%	$0.00	$3,903.78	0.00%
805-41920-545	SIRENS EXP	$0.00	$0.00	0.00%	$0.00	$20,474.23	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**	**$0.00**	**0.00%**	**$0.00**	**$78,669.01**	**0.00%**
	Fund 805 Surplus (Deficit):	**0.00**	**$2,473.39**	**0.00%**	**$0.00**	**($202,931.54)**	**0.00%**
Fund: 807 - FIRE RELIEF ASSOCIATION							
Revenue							
807-40000-33510	CONTRIBUTIONS/DONATIONS	$0.00	$0.00	0.00%	$19,285.08	$0.00	-100.00%
807-40000-36210	INTEREST EARNINGS	$40.64	($36.55)	-189.94%	$82.31	($171.48)	-308.33%
	Revenue Total:	**$40.64**	**($36.55)**	**-189.94%**	**$19,367.39**	**($171.48)**	**-100.89%**
Expense							
807-41000-500	MACHINERY & EQUIPMENT	$0.00	$715.00	0.00%	$0.00	$18,242.32	0.00%
	Expense Total:	**$0.00**	**$715.00**	**0.00%**	**$0.00**	**$18,242.32**	**0.00%**
	Fund 807 Surplus (Deficit):	**40.64**	**($751.55)**	**-1,949.29%**	**$19,367.39**	**($18,413.80)**	**-195.08%**
Fund: 901 - GENERAL FIXED ASSETS							
Revenue							
901-40000-36210	INVESTMENT INTEREST	$841.25	$277.98	-66.96%	$5,827.14	$2,125.17	-63.53%
901-40000-39210	TRSF FROM GENERAL RESERVES	$0.00	$0.00	0.00%	$291,687.00	$0.00	-100.00%
	Revenue Total:	**$841.25**	**$277.98**	**-66.96%**	**$297,514.14**	**$2,125.17**	**-99.29%**

		2024 July Activity	2025 July Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
Expense							
901-49400-540	HEAVY MACHINERY/EQUIPMENT	$0.00	$0.00	0.00%	$43,231.44	$0.00	100.00%
901-49400-545	SIRENS-CAPITAL OUTLAY	$0.00	$0.00	0.00%	$0.00	$500.00	0.00%
901-49400-550	MOTOR VEHICLES	$0.00	$0.00	0.00%	$3,851.41	$9,043.44	-134.81%
	Expense Total:	**$0.00**	**$0.00**	**0.00%**	**$47,082.85**	**$9,543.44**	**79.73%**
	Fund 901 Surplus (Deficit):	**841.25**	**$277.98**	**-66.96%**	**$250,431.29**	**($7,418.27)**	**-102.96%**
	Total Surplus (Deficit):	**$1,073,539.83**	**$787,935.68**	**-26.60%**	**$35,244.20**	**($2,056,362.13)**	**-5,934.61%**

Group Summary

Account Typ...	2024 July Activity	2025 July Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
Fund: 101 - GENERAL FUND						
Revenue	$1,351,357.14	$1,218,422.69	-9.84%	$2,600,269.54	$2,911,024.05	11.95%
Expense	$399,787.58	$353,927.26	11.47%	$2,559,380.82	$2,386,971.44	6.74%
Fund 101 Surplus (Deficit):	**$951,569.56**	**$864,495.43**	**-9.15%**	**$40,888.72**	**$524,052.61**	**1,181.66%**
Fund: 204 - LIBRARY ENDOWMENT FUND						
Revenue	$41.57	$30.14	-27.50%	$317.25	$238.74	-24.75%
Fund 204 Total:	**$41.57**	**$30.14**	**-27.50%**	**$317.25**	**$238.74**	**-24.75%**
Fund: 205 - PINEWOOD ESTATES						
Revenue	$148,366.42	($674.34)	-100.45%	$148,366.42	$13,414.62	-90.96%
Expense	$0.00	$100.31	0.00%	$0.00	$1,952.39	0.00%
Fund 205 Surplus (Deficit):	**$148,366.42**	**($774.65)**	**-100.52%**	**$148,366.42**	**$11,462.23**	**-92.27%**
Fund: 206 - ARPA FUNDS						
Revenue	$66.11	$0.00	-100.00%	$588.00	$0.00	-100.00%
Expense	$0.00	$0.00	0.00%	$24,318.02	($60,000.00)	346.73%
Fund 206 Surplus (Deficit):	**$66.11**	**$0.00**	**-100.00%**	**($23,730.02)**	**$60,000.00**	**352.84%**
Fund: 207 - WDA REVOLVING LOAN FUND						
Revenue	$104,970.50	$758.73	-99.28%	$118,070.68	$20,283.41	-82.82%
Expense	$119.17	$0.00	100.00%	$10,944.93	$5,629.68	48.56%
Fund 207 Surplus (Deficit):	**$104,851.33**	**$758.73**	**-99.28%**	**$107,125.75**	**$14,653.73**	**-86.32%**
Fund: 208 - WDA LOAN FUND						
Revenue	$173.16	$9.96	-94.25%	$507.41	$508.30	0.18%
Fund 208 Total:	**$173.16**	**$9.96**	**-94.25%**	**$507.41**	**$508.30**	**0.18%**
Fund: 209 - UNRESTRICTED MIF RLF						
Revenue	$599.72	($27.33)	-104.56%	$1,299.27	$1,501.41	15.56%
Fund 209 Total:	**$599.72**	**($27.33)**	**-104.56%**	**$1,299.27**	**$1,501.41**	**15.56%**
Fund: 210 - MIF REVOLVING LOAN FUND						
Revenue	$216.95	$41.59	-80.83%	$820.12	$758.90	-7.46%
Fund 210 Total:	**$216.95**	**$41.59**	**-80.83%**	**$820.12**	**$758.90**	**-7.46%**
Fund: 211 - MIF RLF #2						
Revenue	$4,641.21	$451.64	-90.27%	$12,915.31	$15,360.17	18.93%
Expense	$0.00	$0.00	0.00%	$0.00	$77,500.00	0.00%
Fund 211 Surplus (Deficit):	**$4,641.21**	**$451.64**	**-90.27%**	**$12,915.31**	**($62,139.83)**	**-581.13%**
Fund: 212 - SCDG COMMERCIAL FUND						
Revenue	$548.27	$163.66	-70.15%	$2,205.22	$2,807.64	27.32%
Expense	$1,800.00	$15,000.00	-733.33%	$1,800.00	$30,000.00	-1,566.67%
Fund 212 Surplus (Deficit):	**($1,251.73)**	**($14,836.34)**	**-1,085.27%**	**$405.22**	**($27,192.36)**	**-6,810.52%**

Account Typ...	2024 July Activity	2025 July Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
Fund: 213 - SCDG COMMERCIAL 2021						
Revenue	$28.98	$25.73	-11.21%	$204.21	$207.51	1.62%
Fund 213 Total:	**$28.98**	**$25.73**	**-11.21%**	**$204.21**	**$207.51**	**1.62%**
Fund: 214 - SCDG HOUSING FUND						
Revenue	$221.21	$74.80	-66.19%	$481.31	$471.50	-2.04%
Expense	$0.00	$0.00	0.00%	$3,051.00	$0.00	100.00%
Fund 214 Surplus (Deficit):	**$221.21**	**$74.80**	**-66.19%**	**($2,569.69)**	**$471.50**	**118.35%**
Fund: 216 - INNOVATIVE MIF RLF						
Revenue	$220.92	$6.07	-97.25%	$598.27	$620.74	3.76%
Fund 216 Total:	**$220.92**	**$6.07**	**-97.25%**	**$598.27**	**$620.74**	**3.76%**
Fund: 217 - KERN MIF LOAN						
Revenue	$204.56	($5.74)	-102.81%	$469.70	$529.14	12.65%
Fund 217 Total:	**$204.56**	**($5.74)**	**-102.81%**	**$469.70**	**$529.14**	**12.65%**
Fund: 301 - CHILD CARE FUNDS						
Revenue	$0.00	$171,556.04	0.00%	$0.00	$262,227.84	0.00%
Expense	$0.00	($10,923.26)	0.00%	$0.00	$228,890.81	0.00%
Fund 301 Surplus (Deficit):	**$0.00**	**$182,479.30**	**0.00%**	**$0.00**	**$33,337.03**	**0.00%**
Fund: 315 - G.O. REFUNDING BONDS 2012						
Revenue	$463.29	($10.73)	-102.32%	$1,081.76	$1,203.44	11.25%
Fund 315 Total:	**$463.29**	**($10.73)**	**-102.32%**	**$1,081.76**	**$1,203.44**	**11.25%**
Fund: 316 - PFA NOTES OF 2015						
Revenue	$10,570.22	($192.00)	-101.82%	$197,877.81	$209,304.24	5.77%
Expense	$0.00	$0.00	0.00%	$10,645.00	$9,170.00	13.86%
Fund 316 Surplus (Deficit):	**$10,570.22**	**($192.00)**	**-101.82%**	**$187,232.81**	**$200,134.24**	**6.89%**
Fund: 371 - MN EYECARE TIF 1-12						
Revenue	$0.00	$0.00	0.00%	$2,983.21	$3,512.65	17.75%
Expense	$0.00	$0.00	0.00%	$2,684.89	$0.00	100.00%
Fund 371 Surplus (Deficit):	**$0.00**	**$0.00**	**0.00%**	**$298.32**	**$3,512.65**	**1,077.48%**
Fund: 372 - MERICKEL EC DIST TIF 1-13						
Revenue	$0.00	$0.00	0.00%	$3,085.98	$0.00	-100.00%
Expense	$0.00	$0.00	0.00%	$2,777.38	$0.00	100.00%
Fund 372 Surplus (Deficit):	**$0.00**	**$0.00**	**0.00%**	**$308.60**	**$0.00**	**-100.00%**
Fund: 373 - MASON BROS TIF 1-14						
Revenue	$0.00	$0.00	0.00%	$11,157.07	$0.00	-100.00%
Expense	$0.00	$0.00	0.00%	$10,041.36	$0.00	100.00%
Fund 373 Surplus (Deficit):	**$0.00**	**$0.00**	**0.00%**	**$1,115.71**	**$0.00**	**-100.00%**
Fund: 374 - WADENA DEV GRP TIF 1-15						
Revenue	$0.00	$0.00	0.00%	$5,055.07	$0.00	-100.00%

Account Typ...		2024 July Activity	2025 July Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
Expense		$0.00	$0.00	0.00%	$4,549.56	$0.00	100.00%
	Fund 374 Surplus (Deficit):	**$0.00**	**$0.00**	**0.00%**	**$505.51**	**$0.00**	**-100.00%**
Fund: 375 - HADC - TIF 1-18							
Revenue		$0.00	$0.00	0.00%	$20,780.83	$22,161.73	6.65%
	Fund 375 Total:	**$0.00**	**$0.00**	**0.00%**	**$20,780.83**	**$22,161.73**	**6.65%**
Fund: 389 - ROACH - TIF 1-10							
Expense		$0.00	$0.00	0.00%	$18,702.76	$0.00	100.00%
	Fund 389 Total:	**$0.00**	**$0.00**	**0.00%**	**$18,702.76**	**$0.00**	**100.00%**
Fund: 401 - CAPITAL PROJECTS FUND							
Revenue		($136,555.67)	($3,506.45)	97.43%	($97,348.88)	($680.50)	99.30%
Expense		$47,886.46	$51.46	99.89%	$125,558.62	$166,120.89	-32.31%
	Fund 401 Surplus (Deficit):	**($184,442.13)**	**($3,557.91)**	**98.07%**	**($222,907.50)**	**($166,801.39)**	**25.17%**
Fund: 402 - HWY 10 PHASE 2 PROJECT							
Revenue		$0.00	$0.00	0.00%	$0.00	$400.00	0.00%
Expense		$0.00	$10,075.00	0.00%	$0.00	$2,096,462.30	0.00%
	Fund 402 Surplus (Deficit):	**$0.00**	**($10,075.00)**	**0.00%**	**$0.00**	**($2,096,062.30)**	**0.00%**
Fund: 403 - DTED SMALL CITIES GRANT							
Revenue		$0.00	($7.91)	0.00%	$76,024.51	$31,592.02	-58.44%
Expense		$0.00	$0.00	0.00%	$52,549.51	$0.00	100.00%
	Fund 403 Surplus (Deficit):	**$0.00**	**($7.91)**	**0.00%**	**$23,475.00**	**$31,592.02**	**34.58%**
Fund: 404 - SEWER/WATER CIP							
Revenue		$22,807.25	($3,929.88)	-117.23%	$223,262.71	$243,069.05	8.87%
Expense		$0.00	$0.00	0.00%	$341,717.87	$248,600.00	27.25%
	Fund 404 Surplus (Deficit):	**$22,807.25**	**($3,929.88)**	**-117.23%**	**($118,455.16)**	**($5,530.95)**	**95.33%**
Fund: 405 - HWY 71 & 29 PROJECT							
Revenue		$0.00	($4.18)	0.00%	$0.00	($11.13)	0.00%
Expense		$0.00	$0.00	0.00%	$0.00	$2,779.07	0.00%
	Fund 405 Surplus (Deficit):	**$0.00**	**($4.18)**	**0.00%**	**$0.00**	**($2,790.20)**	**0.00%**
Fund: 406 - HWY 10 CITY UTILITIES PROJECT							
Revenue		$0.00	$373,055.50	0.00%	$0.00	$372,381.40	0.00%
Expense		$0.00	$809,970.17	0.00%	$0.00	$1,252,870.44	0.00%
	Fund 406 Surplus (Deficit):	**$0.00**	**($436,914.67)**	**0.00%**	**$0.00**	**($880,489.04)**	**0.00%**
Fund: 601 - SEWER FUND							
Revenue		$125,125.61	$128,231.93	2.48%	$867,873.97	$925,894.13	6.69%
Expense		$95,775.54	$139,815.16	-45.98%	$697,676.88	$758,514.46	-8.72%
	Fund 601 Surplus (Deficit):	**$29,350.07**	**($11,583.23)**	**-139.47%**	**$170,197.09**	**$167,379.67**	**-1.66%**
Fund: 602 - GOLF FUND							
Revenue		$91,901.16	$118,166.96	28.58%	$420,845.21	$556,213.18	32.17%
Expense		$137,934.74	$99,898.77	27.58%	$439,105.61	$435,314.08	0.86%

Account Typ...		2024 July Activity	2025 July Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
	Fund 602 Surplus (Deficit):	**($46,033.58)**	**$18,268.19**	**139.68%**	**($18,260.40)**	**$120,899.10**	**762.08%**
Fund: 603 - ELECTRIC FUND							
Revenue		$529,996.36	$741,331.29	39.87%	$3,453,158.54	$4,063,504.41	17.68%
Expense		$471,700.65	$515,829.01	-9.36%	$3,736,479.40	$3,743,721.19	-0.19%
	Fund 603 Surplus (Deficit):	**$58,295.71**	**$225,502.28**	**286.82%**	**($283,320.86)**	**$319,783.22**	**212.87%**
Fund: 604 - WATER FUND							
Revenue		$92,700.91	$92,428.02	-0.29%	$581,401.10	$614,111.58	5.63%
Expense		$86,650.13	$108,212.91	-24.88%	$631,963.47	$516,758.06	18.23%
	Fund 604 Surplus (Deficit):	**$6,050.78**	**($15,784.89)**	**-360.87%**	**($50,562.37)**	**$97,353.52**	**292.54%**
Fund: 605 - LIQUOR FUND							
Revenue		$286,925.73	$245,004.43	-14.61%	$1,591,164.82	$1,540,639.28	-3.18%
Expense		$271,089.92	$205,081.16	24.35%	$1,610,635.61	$1,553,297.04	3.56%
	Fund 605 Surplus (Deficit):	**$15,835.81**	**$39,923.27**	**152.11%**	**($19,470.79)**	**($12,657.76)**	**34.99%**
Fund: 606 - WELLNESS CENTER							
Revenue		$47,556.25	$53,936.96	13.42%	$409,670.32	$455,129.16	11.10%
Expense		$97,745.70	$102,975.53	-5.35%	$605,158.53	$642,558.32	-6.18%
	Fund 606 Surplus (Deficit):	**($50,189.45)**	**($49,038.57)**	**2.29%**	**($195,488.21)**	**($187,429.16)**	**4.12%**
Fund: 801 - MERICKEL PARK TRUST FUND							
Revenue		$0.00	$16.34	0.00%	$0.00	$16.34	0.00%
	Fund 801 Total:	**$0.00**	**$16.34**	**0.00%**	**$0.00**	**$16.34**	**0.00%**
Fund: 802 - BETTY STARK SB PARK TRUST							
Revenue		$0.00	$595.42	0.00%	$0.00	$1,116.70	0.00%
	Fund 802 Total:	**$0.00**	**$595.42**	**0.00%**	**$0.00**	**$1,116.70**	**0.00%**
Fund: 805 - INVESTED CAPITAL ACCT							
Revenue		$0.00	$2,473.39	0.00%	$0.00	($124,262.53)	0.00%
Expense		$0.00	$0.00	0.00%	$0.00	$78,669.01	0.00%
	Fund 805 Surplus (Deficit):	**$0.00**	**$2,473.39**	**0.00%**	**$0.00**	**($202,931.54)**	**0.00%**
Fund: 807 - FIRE RELIEF ASSOCIATION							
Revenue		$40.64	($36.55)	-189.94%	$19,367.39	($171.48)	-100.89%
Expense		$0.00	$715.00	0.00%	$0.00	$18,242.32	0.00%
	Fund 807 Surplus (Deficit):	**$40.64**	**($751.55)**	**-1,949.29%**	**$19,367.39**	**($18,413.80)**	**-195.08%**
Fund: 901 - GENERAL FIXED ASSETS							
Revenue		$841.25	$277.98	-66.96%	$297,514.14	$2,125.17	-99.29%
Expense		$0.00	$0.00	0.00%	$47,082.85	$9,543.44	79.73%
	Fund 901 Surplus (Deficit):	**$841.25**	**$277.98**	**-66.96%**	**$250,431.29**	**($7,418.27)**	**-102.96%**
	Total Surplus (Deficit):	**$1,073,539.83**	**$787,935.68**	**-26.60%**	**$35,244.20**	**($2,056,362.13)**	**-5,934.61%**

Fund Summary

Fund	2024 July Activity	2025 July Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
101 - GENERAL FUND	$951,569.56	$864,495.43	-9.15%	$40,888.72	$524,052.61	1,181.66%
204 - LIBRARY ENDOWMENT ...	$41.57	$30.14	-27.50%	$317.25	$238.74	-24.75%
205 - PINEWOOD ESTATES	$148,366.42	($774.65)	-100.52%	$148,366.42	$11,462.23	-92.27%
206 - ARPA FUNDS	$66.11	$0.00	-100.00%	($23,730.02)	$60,000.00	352.84%
207 - WDA REVOLVING LOAN...	$104,851.33	$758.73	-99.28%	$107,125.75	$14,653.73	-86.32%
208 - WDA LOAN FUND	$173.16	$9.96	-94.25%	$507.41	$508.30	0.18%
209 - UNRESTRICTED MIF RLF	$599.72	($27.33)	-104.56%	$1,299.27	$1,501.41	15.56%
210 - MIF REVOLVING LOAN ...	$216.95	$41.59	-80.83%	$820.12	$758.90	-7.46%
211 - MIF RLF #2	$4,641.21	$451.64	-90.27%	$12,915.31	($62,139.83)	-581.13%
212 - SCDG COMMERCIAL F...	($1,251.73)	($14,836.34)	-1,085.27%	$405.22	($27,192.36)	-6,810.52%
213 - SCDG COMMERCIAL 20...	$28.98	$25.73	-11.21%	$204.21	$207.51	1.62%
214 - SCDG HOUSING FUND	$221.21	$74.80	-66.19%	($2,569.69)	$471.50	118.35%
216 - INNOVATIVE MIF RLF	$220.92	$6.07	-97.25%	$598.27	$620.74	3.76%
217 - KERN MIF LOAN	$204.56	($5.74)	-102.81%	$469.70	$529.14	12.65%
301 - CHILD CARE FUNDS	$0.00	$182,479.30	0.00%	$0.00	$33,337.03	0.00%
315 - G.O. REFUNDING BON...	$463.29	($10.73)	-102.32%	$1,081.76	$1,203.44	11.25%
316 - PFA NOTES OF 2015	$10,570.22	($192.00)	-101.82%	$187,232.81	$200,134.24	6.89%
371 - MN EYECARE TIF 1-12	$0.00	$0.00	0.00%	$298.32	$3,512.65	1,077.48%
372 - MERICKEL EC DIST TIF 1...	$0.00	$0.00	0.00%	$308.60	$0.00	-100.00%
373 - MASON BROS TIF 1-14	$0.00	$0.00	0.00%	$1,115.71	$0.00	-100.00%
374 - WADENA DEV GRP TIF 1..	$0.00	$0.00	0.00%	$505.51	$0.00	-100.00%
375 - HADC - TIF 1-18	$0.00	$0.00	0.00%	$20,780.83	$22,161.73	6.65%
389 - ROACH - TIF 1-10	$0.00	$0.00	0.00%	($18,702.76)	$0.00	100.00%
401 - CAPITAL PROJECTS FU...	($184,442.13)	($3,557.91)	98.07%	($222,907.50)	($166,801.39)	25.17%
402 - HWY 10 PHASE 2 PROJ...	$0.00	($10,075.00)	0.00%	$0.00	($2,096,062.30)	0.00%
403 - DTED SMALL CITIES GR...	$0.00	($7.91)	0.00%	$23,475.00	$31,592.02	34.58%
404 - SEWER/WATER CIP	$22,807.25	($3,929.88)	-117.23%	($118,455.16)	($5,530.95)	95.33%
405 - HWY 71 & 29 PROJECT	$0.00	($4.18)	0.00%	$0.00	($2,790.20)	0.00%
406 - HWY 10 CITY UTILITIES ...	$0.00	($436,914.67)	0.00%	$0.00	($880,489.04)	0.00%
601 - SEWER FUND	$29,350.07	($11,583.23)	-139.47%	$170,197.09	$167,379.67	-1.66%
602 - GOLF FUND	($46,033.58)	$18,268.19	139.68%	($18,260.40)	$120,899.10	762.08%
603 - ELECTRIC FUND	$58,295.71	$225,502.28	286.82%	($283,320.86)	$319,783.22	212.87%
604 - WATER FUND	$6,050.78	($15,784.89)	-360.87%	($50,562.37)	$97,353.52	292.54%
605 - LIQUOR FUND	$15,835.81	$39,923.27	152.11%	($19,470.79)	($12,657.76)	34.99%
606 - WELLNESS CENTER	($50,189.45)	($49,038.57)	2.29%	($195,488.21)	($187,429.16)	4.12%
801 - MERICKEL PARK TRUST ...	$0.00	$16.34	0.00%	$0.00	$16.34	0.00%
802 - BETTY STARK SB PARK ...	$0.00	$595.42	0.00%	$0.00	$1,116.70	0.00%
805 - INVESTED CAPITAL ACCT	$0.00	$2,473.39	0.00%	$0.00	($202,931.54)	0.00%
807 - FIRE RELIEF ASSOCIATI...	$40.64	($751.55)	-1,949.29%	$19,367.39	($18,413.80)	-195.08%
901 - GENERAL FIXED ASSETS	$841.25	$277.98	-66.96%	$250,431.29	($7,418.27)	-102.96%

Fund	2024 July Activity	2025 July Activity	Variance %	2024 YTD Activity	2025 YTD Activity	Variance %
901 - GENERAL FIXED ASSETS						
Total Surplus (Deficit):	**1,073,539.83**	**$787,935.68**	**-26.60%**	**35,244.20**	**($2,056,362.13)**	**-5,934.61%**

222 2nd Street SE
Wadena, MN 56482

Regular City Council Minutes
Tuesday, July 8, 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 Duke Harrison, Mark Lunde, and Wade Miller. Mac Nelson was absent.

CONSENT CALENDAR

Motion approving the consent calendar items.

A. Claims Register Summary
B. Monthly Financial Reports
C. City Council Meeting Minutes:
   a. June 10, 2025, Regular Meeting
   b. June 16, 2025, Special Meeting

Moved by:	Lunde	Seconded by:	Miller
Roll call vote:	Deiss, Harrison, Lunde, Miller		

Public Hearing: DEED Minnesota Investment Fund (MIF) loan agreement.

Mason Brothers is working on an expansion which will boost local jobs and tax base. To help fund the project with gap financing, the City is seeking to apply for a Minnesota Investment Fund (MIF) loan. At this time, the loan is 3% below-market interest rate, which qualifies for the city's business subsidy program. Statutes require a public hearing to be held.

The City services the loan directly from DEED funds and retains up to 40% or maximum of $100,000 of the repayment to be used for future development initiatives. The city has successfully used this program several times benefiting both the community and businesses.

Moved by:	Lunde	Seconded by:	Miller
Vote in Favor:	Deiss, Lunde, Miller		
Abstain:	Harrison		

Motion to close the public hearing at 5:07 pm.

Moved by:	Lunde	Seconded by:	Miller
Vote in Favor:	Deiss, Harrison, Lunde, Miller		

NEW BUSINESS

Resolution 2025-30: Motion approving the issuance and sale of $3,245,000 general obligation bonds, series 2025A, pledging for the security thereof special assessments for the Highway 10/71/29 projects.

George Eilertson from Northland Public Finance discussed the issuance and sale of $3,245,000 General Obligation bonds. Also presenting a summary of the recent bond sale related to financing the city's share of major improvement projects on TH10/71/29.
The required public hearing was held in June.
The $3,245,000 general obligation bonds have a 20-year term structure determined to best fit for the project versus a shorter option. The bond sale lower interest rate benefits from an AA- rating due to Wadena's diverse economy, ag, manufacturing, retail, and service sectors.
A strong financial profile with years of break-even general fund results, and reserves maintained well above the city's policy minimum, currently at 81%, is exceeding the six-month reserve requirement for annual operating expenditures.
To further improve the rating and marketability, bond insurance was purchased, boosting the bonds from AA- to AA. This allowed the city to receive slightly lower interest rates and attracted additional investors, including mutual funds that specifically seek insured bonds.
The true interest cost for the bonds is 4.35%. The bonds are callable beginning February 2033 with 23% of the principal repaid; leaving roughly $2.5 million outstanding and providing flexibility to refinance in the future if market conditions become favorable.
The amount issued, $3,245,000, is $85,000 less than the preliminary project amount listed on the agenda. This difference is due to a premium received when the bonds were sold—investors paid an upfront premium in exchange for higher-coupon bonds, which increased the city's available funds and allowed for a smaller principal issue.

Moved by:	Lunde	Seconded by:	Miller
Roll Call Vote:	Deiss, Harrison, Lunde, Miller		

Resolution 2025-31: Motion authorizing the City to apply for a $250,000 DEED MIF loan on behalf of Mason Brothers.

The loan application amount is $250,000 and will be prepared and submitted when all necessary documentation is collected from Mason Brothers.

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

Resolution 2025-32: Motion authorizing participation in the Community Concern for Youth Program with Todd-Wadena Community Corrections in the amount of $4,534.00.

Chief Naomi Plautz reports this is annual money budgeted to the program that mentors closely with the youth, instead of going to court and receiving a criminal record. That it is a great program that's been in place since she started with the city. She is grateful for the monies to support it every year.

Moved by:	Miller	Seconded by:	Harrison
Roll Call Vote:	Deiss, Harrison, Lunde, Miller		

Resolution 2025-33: Motion designating board/committee appointments and assignments.

The council updated appointments and assignments following Dan Sartell's resignation.

Moved by:	Lunde	Seconded by:	Harrison
Roll Call Vote:	Deiss, Harrison, Lunde, Miller		

Resolution 2025-34: Motion accepting donations.

Moved by:	Lunde	Seconded by:	Harrison
Vote in Favor:	Deiss, Harrison, Lunde, Miller		

Resolution 2025-35: Motion authorizing delegation of authority to the city administrator and finance director to make electronic fund transfers.

Moved by:	Lunde	Seconded by:	Miller
Roll Call Vote:	Deiss, Harrison, Lunde, Miller		

Action 25-40: Motion adopting an Electric Funds Transfer (EFT) Policy.

Authorizing the City Administrator and Finance Director to initiate EFTs.

Moved by:	Lunde	Seconded by:	Harrison
Vote in Favor:	Deiss, Harrison, Lunde, Miller		

Actions 25-41; 25-42, and 25-43: Motion to table the Wastewater Foreman resignation and options until a special meeting July 15, 2025, at 4:00 pm.

The council tabled this item to allow additional time to review previous wage studies and gather information on the positions pay grade or potential contracted services with an outside company to manage the city's wastewater plant.

Moved by:	Lunde	Seconded by:	Harrison
Vote in Favor:	Deiss, Harrison, Lunde, Miller		

Action 25-44: Motion approving the Park Boards recommendation to place Murals in various city parks and on city buildings.

Local artists Sarah Brown and Kent Scheer presented a plan to create murals in city parks.
Strong support was received from the Park Board. Sarah intends to fund the initial murals herself and pursue outside donations for any additional work.
No city funds are required at this time. Placement of murals will be coordinated with Public Works Director Dan Kovar to avoid interfering with building access or safety.
The project aims to enhance the community's character and is recommended for conditional approval, subject to funding, site-specific permissions, and safety considerations.

Moved by:	Harrison	Seconded by:	Miller
Vote in Favor:	Deiss, Harrison, Lunde, Miller		

Action 25-45: Motion approving a temporary On-Sale liquor licenses for Wadena County Ag Society, 221 Harry Rich Drive, July 27, 2025, August 1-2, 2025, and August 16, 2025.

Moved by:	Lunde	Seconded by:	Harrison
Vote in Favor:	Deiss, Harrison, Lunde, Miller		

MEETING OPEN TO THE PUBLIC AT 5:48PM

Pioneer Journalist Nicole Stracek could not attend the meeting; reports that names are coming in and the new name will be decided by the City Council at August's Regular Meeting.

DEPARTMENT REPORTS

Public Works Department – Dan Kovar Nothing to report.

Utilities Department - Superintendent David Evans

- Street lighting has been removed on Highway 71 between Birch and Fir, no street lighting along that stretch for now. When the next northern section is closed, those lights will be removed, but the first section will be restored.

- The water main in front of Merickel's is complete; the second bacteria passed. Businesses will be connected to the new system and cleanup will begin. Coordination with MnDOT is underway to avoid restoration to areas that will disturbed again.
- Concrete barriers collapsed near Merickel's. This was on the contractor with no city liability. The contractor was aware of a potential issue but did not act before the barrier collapsed.
- Chlorine is currently being flushed from the hydrants in the project area as part of final testing and water quality assurance.

Authority and Planning & Zoning – Dean Uselman

- The buckwheat growers building demolition project is nearly complete, with most of the structure already disassembled and moved off-site. The contractor plans to return this weekend and continue into next week until the building is fully removed.
- On the Roach housing project at Pinewood Estates, four foundations are finished, and two more footings are ready to be poured. The project will include 14 duplexes (28 units) and a community space, with the development approaching the halfway point on foundation work and progressing well.

Police Department – Naomi Plautz

- The body camera audit was completed, but due to recent legislative changes, updates to our policy were required.
- For the 2nd St detour, adjustments to the stoplight can only be made onsite, not remotely, and the light currently allows too little time for traffic to proceed, causing significant backups. Plans are in place to lengthen the green light and monitor timing throughout the day as traffic adjusts to the detour. The Colfax stoplight is also being monitored for impacts, but so far it handles overflow as expected, mainly used by through-traffic rather than locals.

Fire Department – Cody Yglesias Not Present.

Wadena Liquor Store – Tim Booth

- Reported steady sales and updated the construction impact hasn't affected revenue at this time.

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

Whitetail Run Golf Course – Kevin Ross Not Present.

City Administrator – Kim Schroeder

- Receiving concerns about traffic confusion and safety on Hwy 10 near 2nd Street. Drivers are mistaking the right turn lane for a continuation of the four-lane road. Placed a request to MnDOT to add additional signage or cones in the turn lane to prevent thru traffic from misusing it as an express lane, making it clear the road narrows. The city will continue to consult with MnDOT about possible solutions, including cones or updated lane signage.

COUNCIL REPORTS

Duke Harrison:

- A former council member inquired about the quiet zone train crossing and status of associated funds. Approximately $250,000 remains earmarked, but the main challenge is meeting new pedestrian safety requirements, such as installing and maintaining crossing arms. The city will need to coordinate with county officials and engineers before proceeding and review any requirements that have changed since project inception.
- It was also reported that ceramic artwork at the corner across from the brewery is deteriorating, with pieces falling onto the sidewalk and creating a potential safety hazard. Responsibility for cleanup and maintenance lies with the building owners, and the city may send notices similar to those for sidewalk mowing or nuisances, recommending prompt cleanup to prevent injuries. The city will reach out to building owners and, if needed, arrange for temporary cleanup.

Mark Lunde: Nothing to add.
Mac Nelson: Not Present.
Wade Miller: Nothing to add.
Mayor George Deiss:

- Suggested to optimize traffic signals on Second Street, proposed to alternate the north and southbound signals, using the existing but inactive green arrow to facilitate smoother westbound turns and help reduce traffic congestion, particularly during detours. Staff will monitor traffic patterns and evaluate possible adjustments.

Action Motion: Motion to adjourn at 6:18pm.

Moved by:	Lunde	Seconded by:	Miller
Vote in favor:	Deiss, Harrison, Lunde, Miller		

_____
George Deiss, Mayor

Attest: _____
Kim Schroeder, City Administrator

222 2nd Street SE
Wadena, MN 56482

Special City Council Minutes
Monday, July 15, 2025

CALL TO ORDER AND ROLL CALL

Comprising a quorum of the City Council, the meeting was called to order at 4:14 pm with the following members present: Mayor George Deiss, Council Members Duke Harrison, Wade Miller and Mac Nelson.
Wade Miller entered the meeting at 4:20 pm.

Action 25-41: Motion to decline acceptance of Wastewater Foreman Paul Moe's resignation.

Moved by:	Nelson	Seconded by:	Harrison
Vote in favor:	Deiss, Harrison, Miller, Nelson		

Action 25-42: Motion approving to adjust the Wastewater Foreman position from pay grade 8 to pay grade 9 and move Wastewater Foreman Paul Moe's pay from grade 8 step 2 to grade 9 step 2.

Upon receiving a resignation notice the mayor, administrator, and public works director reviewed the position's pay. The position requires a minimum of 7 years to obtain the Class A licensure. In addition, it's a supervisory position with higher level education, decision making, problem solving and potential hazardous working conditions. When reviewing the job description and requirements of the position the recommendation was to increase the pay grade one grade higher.
Paul Moe was approached with this change and accepted to stay.

Moved by:	Miller	Seconded by:	Harrison
Vote in favor:	Deiss, Harrison, Miller, Nelson		

Action: Motion to adjourn at 4:37 pm.

Moved by:	Nelson	Seconded by:	Miller
Vote in favor:	Deiss, Harrison, Miller, Nelson		

_____
George Deiss, Mayor

Attest: _____
Kim Schroeder, City Administrator

ACTION MEMORANDUM 25-46

Subject: Pig & Wing Challenge, Request to Close Aldrich Ave
From: Naomi Plautz, Police Chief
Agenda Date: August 12, 2025

Background Information:
Competition teams start showing up early, request to close Aldrich Ave. from Jefferson St to 2nd Street SW starting midnight until the event ends around 6:00 pm.

Action Request:
Approve temporary closure of Aldrich Ave SW from Jefferson St to 2nd Street SW starting midnight Saturday, September 6, 2025, to approx. 6:00 pm.

Council Action: ☐ **Approved**
☐ **Defeated**
☐ **Amended:** _____

ACTION MEMORANDUM 25-47

Subject: Oktoberfest, Request to Close Aldrich Ave
From: Ash Doebbeling, Drastic Measures Brewing
Agenda Date: August 12, 2025

Background Information:
Drastic Measures is requesting to close Aldrich Ave from Jefferson St and include the alley behind the brewery along with possible use of BN Park, starting noon until the event ends around 10:00 pm.

Action Request:
Approve use of BN Park and closing a portion of Aldrich Ave. from Jefferson St and including the alley behind the brewery, Saturday, September 27, 2025, from noon to approx. 10:00 pm.

Council Action: ☐ **Approved**
☐ **Defeated**
☐ **Amended:** _____

ACTION MEMORANDUM 25-48

Subject: Temporary On-Sale Liquor License for Wadena Elks Lodge
From: Kim Schroeder, City Administrator
Agenda Date: August 12, 2025

Action Request:
Approve a temporary 1-4 day on-sale liquor license for Wadena Elks Lodge at 210 South Jefferson St, September 6, 2025, contingent on state approval, receiving necessary paperwork, insurance certification, and fees.

Council Action: ☐ **Approved**
☐ **Defeated**
☐ **Amended:** _____

ACTION MEMORANDUM 25-49

Subject: Approve New Massage License
From: Kim Schroeder, City Administrator
Agenda Date: August 12, 2025

Background Information:
The following businesses have submitted a license application.

- Balanced by Melissa – Melissa Larson

All necessary paperwork, payment, and background check have successfully been completed.

Action Request:
Approve license.

Council Action: ☐ **Approved**
☐ **Defeated**
☐ **Amended:** _____

ACTION MEMORANDUM 25-50

Subject: Approve New Tattoo License
From: Kim Schroeder, City Administrator
Agenda Date: August 12, 2025

Background Information:
The following businesses have submitted a license application.

- Downtown Ink – Jessica Hall

All necessary paperwork, payment, and background check have successfully been completed.

Action Request:
Approve license.

Council Action: ☐ **Approved**
☐ **Defeated**
☐ **Amended:** _____

ACTION MEMORANDUM 25-51

Subject: Approve New Taxicab License
From: Kim Schroeder, City Administrator
Agenda Date: August 12, 2025

Background Information:
The following businesses have submitted an application.

- Rideway LLC – Edward & Amber Ure

All necessary paperwork, payment, and background check have successfully been completed.

Action Request:
Approve license.

Council Action: ☐ **Approved**
☐ **Defeated**
☐ **Amended:** _____

ACTION MEMORANDUM 25-52

Subject: Property/Casualty Liability Coverage Form for Monetary Limits
From: Kim Schroeder, City Administrator
Agenda Date: August 12, 2025

Background Information:
The city must annually decide whether to waive or not waive property/casualty liability coverage limits.
Previous years the city has not waived monetary coverage limits.

Action Request:
Approve to not waive monetary liability coverage limits.

Council Action: ☐ **Approved**
☐ **Defeated**
☐ **Amended:** _____

LIABILITY COVERAGE WAIVER FORM

Members who obtain liability coverage through the League of Minnesota Cities Insurance Trust (LMCIT) must complete and return this form to LMCIT before their effective date of coverage. Email completed form to your city's underwriter, to pstech@lmc.org, or fax to 651.281.1298.

The decision to waive or not waive the statutory tort limits must be made annually by the member's governing body, in consultation with its attorney if necessary.

Members who obtain liability coverage from LMCIT must decide whether to waive the statutory tort liability limits to the extent of the coverage purchased. The decision has the following effects:

- *If the member does not waive the statutory tort limits*, an individual claimant could recover no more than $500,000 on any claim to which the statutory tort limits apply. The total all claimants could recover for a single occurrence to which the statutory tort limits apply would be limited to $1,500,000. These statutory tort limits would apply regardless of whether the member purchases the optional LMCIT excess liability coverage.

- *If the member waives the statutory tort limits and does not purchase excess liability coverage*, a single claimant could recover up to $2,000,000 for a single occurrence (under the waive option, the tort cap liability limits are only waived to the extent of the member's liability coverage limits, and the LMCIT per occurrence limit is $2,000,000). The total all claimants could recover for a single occurrence to which the statutory tort limits apply would also be limited to $2,000,000, regardless of the number of claimants.

- *If the member waives the statutory tort limits and purchases excess liability coverage*, a single claimant could potentially recover an amount up to the limit of the coverage purchased. The total all claimants could recover for a single occurrence to which the statutory tort limits apply would also be limited to the amount of coverage purchased, regardless of the number of claimants.

Claims to which the statutory municipal tort limits do not apply are not affected by this decision.

LMCIT Member Name:

Check one:

☐ The member **DOES NOT WAIVE** the monetary limits on municipal tort liability established by Minn. Stat. § 466.04.

☐ The member **WAIVES** the monetary limits on municipal tort liability established by Minn. Stat. § 466.04, to the extent of the limits of the liability coverage obtained from LMCIT.

Date of member's governing body meeting:

Signature:_____ Position:

ACTION MEMORANDUM 25-58

Subject: Temporary On-Sale Liquor License for Wadena Ag Society
From: Kim Schroeder, City Administrator
Agenda Date: August 12, 2025

Action Request:
Approve a temporary 1-4 day on-sale liquor license for Wadena Elks Lodge at 221 Harry Rich Drive, September 6, 2025, and October 4, 2025, contingent on state approval, receiving necessary paperwork, insurance certification, and fees.

Council Action: ☐ **Approved**
☐ **Defeated**
☐ **Amended:** _____

Abdo

Lighting the path forward

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City of Wadena

2024 Financial Statement Audit



Introduction

- Audit Results
- General Fund Results
- Other Governmental Funds
- Enterprise Funds
- Key Performance Indicators

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Audit Results

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Auditor's Opinion



Unmodified Opinion

Minnesota Legal Compliance



One instance of non-compliance noted

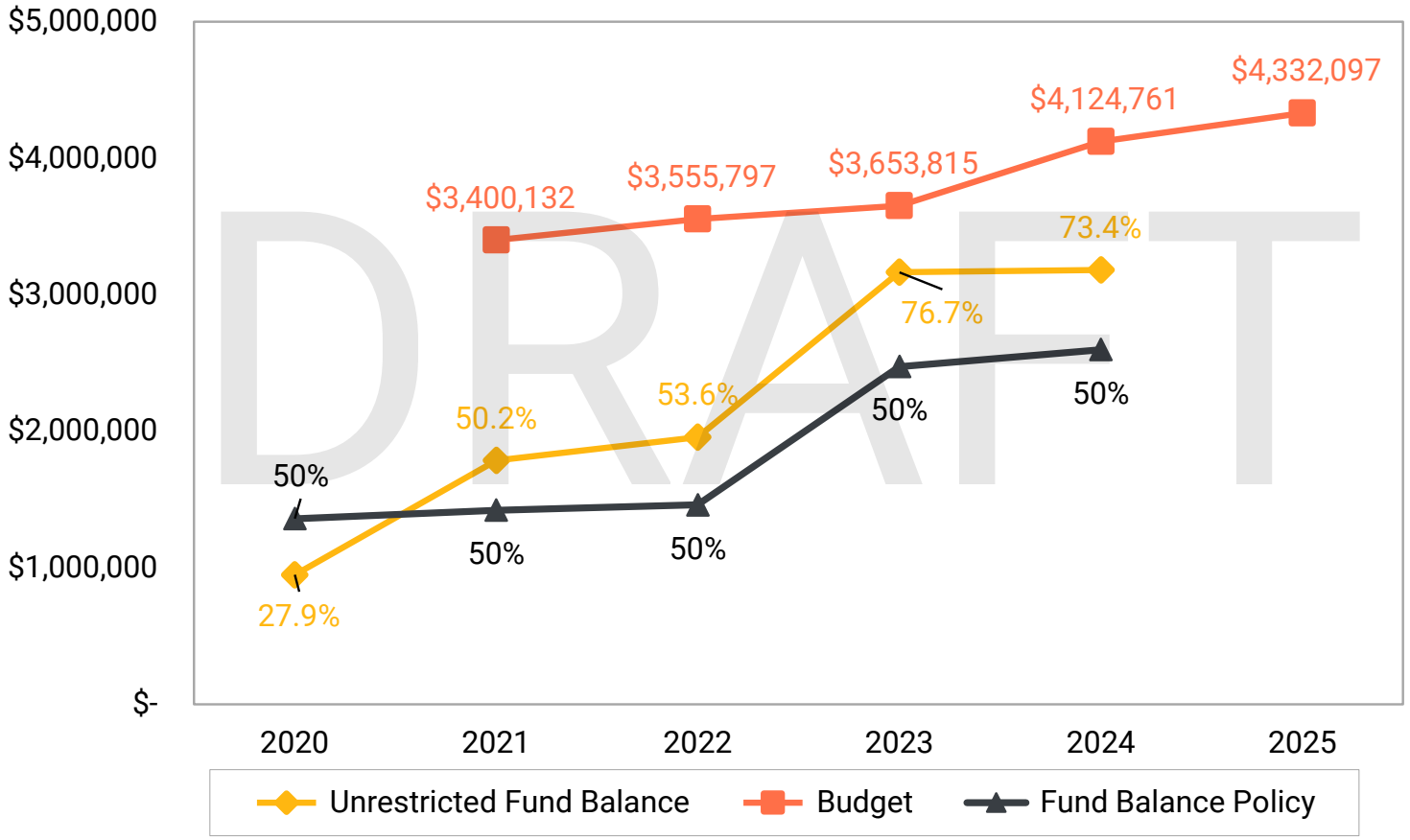
Audit Results
2024 Audit Findings

- Preparation of Financial Statements
- Segregation of Duties
- Journal Entry Review
- Material Audit Adjustments
- Time Period for Payment
  - Legal Compliance Finding

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General Fund Reserves to Budget



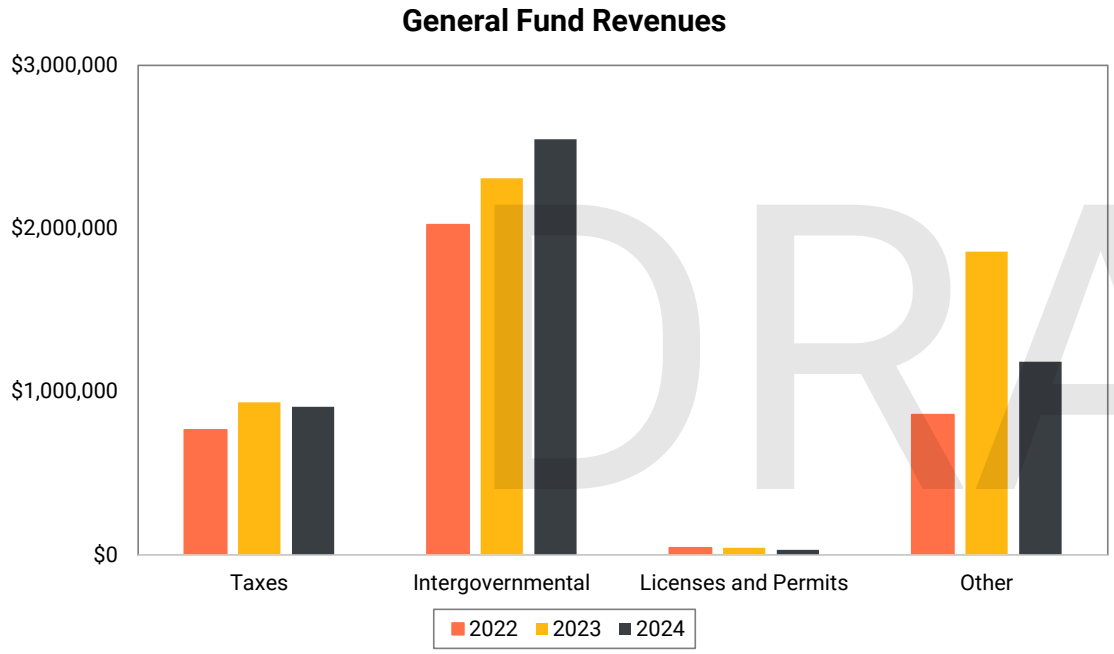
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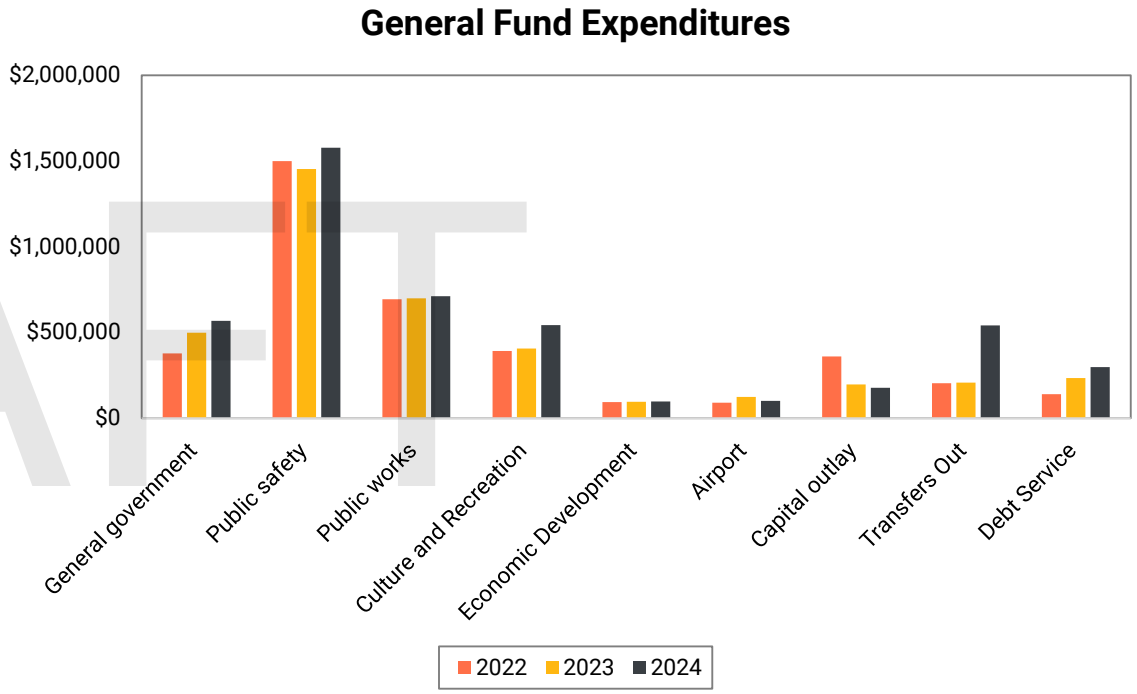
General Fund Budget to Actual

	Final Budget Amounts	Actual Amounts	Variance with Final Budget
Revenues	$ 3,679,761	$ 4,163,973	$ 484,212
Expenditures	3,947,761	4,071,545	(123,784)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(268,000)	92,428	360,428
Other Financing Sources (Uses)			
Transfers in	445,000	482,084	37,084
Transfers out	(177,000)	(540,931)	(363,931)
Total Other Financing Sources (Uses)	268,000	(30,683)	(298,683)
Net Change in Fund Balances	-	61,745	61,745
Fund Balances, January 1	3,233,240	3,233,240	-
Fund Balances, December 31	$ 3,233,240	$ 3,294,985	$ 61,745

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General Fund Revenues and Expenditures by Type

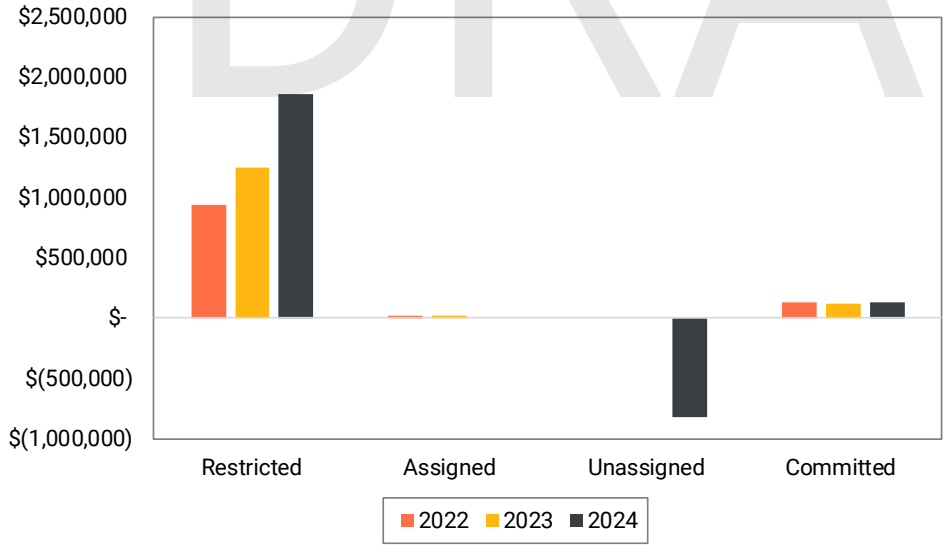




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Special Revenue and Component Unit Balances

Fund	Fund Balances December 31, 2024	2023	Increase (Decrease)
Major			
Pinewood Estates	$ (796,201)	$ -	$ (796,201)
Nonmajor			
Library Endowment	20,725	19,485	1,240
ARPA	(30,000)	55,221	(85,221)
WDA Revolving Loan	751,927	550,721	201,206
WDA Loan	28,555	27,753	802
Unrestricted MIF RLF	68,056	65,961	2,095
MIF Revolving Loan	50,310	49,015	1,295
MIF RLF #2	692,217	672,227	19,990
SCDG Commercial	134,864	137,059	(2,195)
SCDG Commercial 2021	21,894	21,556	338
SCDG Housing	19,407	25,857	(6,450)
Innovative MIF RLF	33,129	32,179	950
Kern MIF	25,002	24,248	754
Child Care Funds	80,314	-	80,314
TIF Funds	69,556	59,506	10,050
Total	$ 1,169,755	$ 1,740,788	$ (571,033)

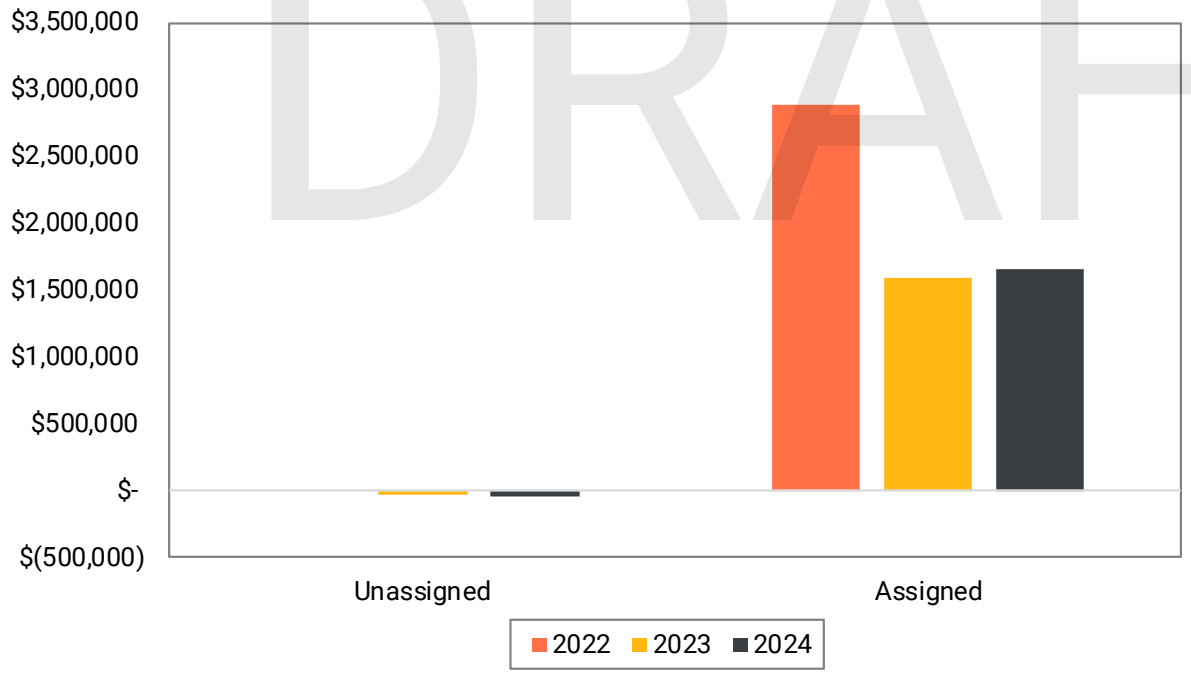


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Capital Project Fund Balance

Fund	Fund Balances December 31, 2024	2023	Increase (Decrease)
Major			
TCHC Utility Improvement	$ 694,559	$ 594,976	$ 99,583
Nonmajor			
DTED Small Cities Grant Capital Project	(37,110)	(31,225)	(5,885)
Capital Equipment	302,106	-	302,106
Capital Project	668,397	1,001,491	(333,094)
Total	$ 1,627,952	$ 1,565,242	$ 62,710

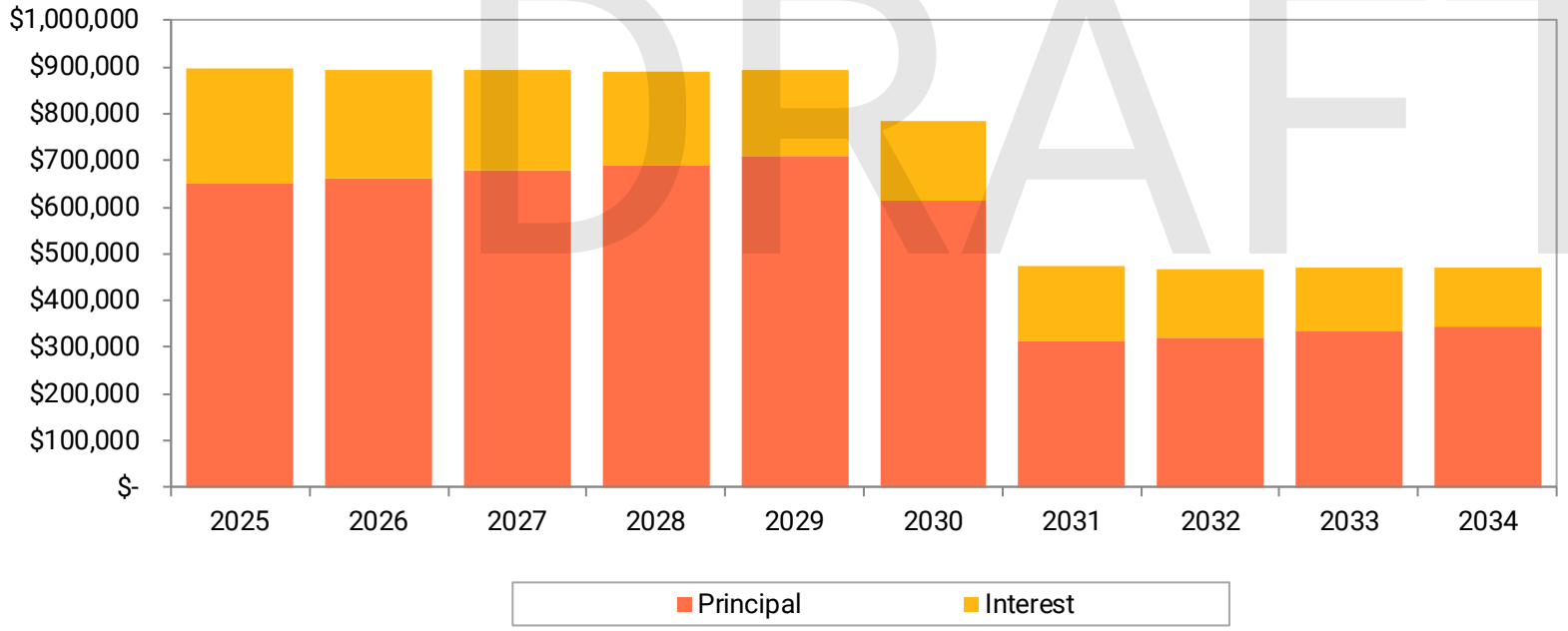
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Debt Service

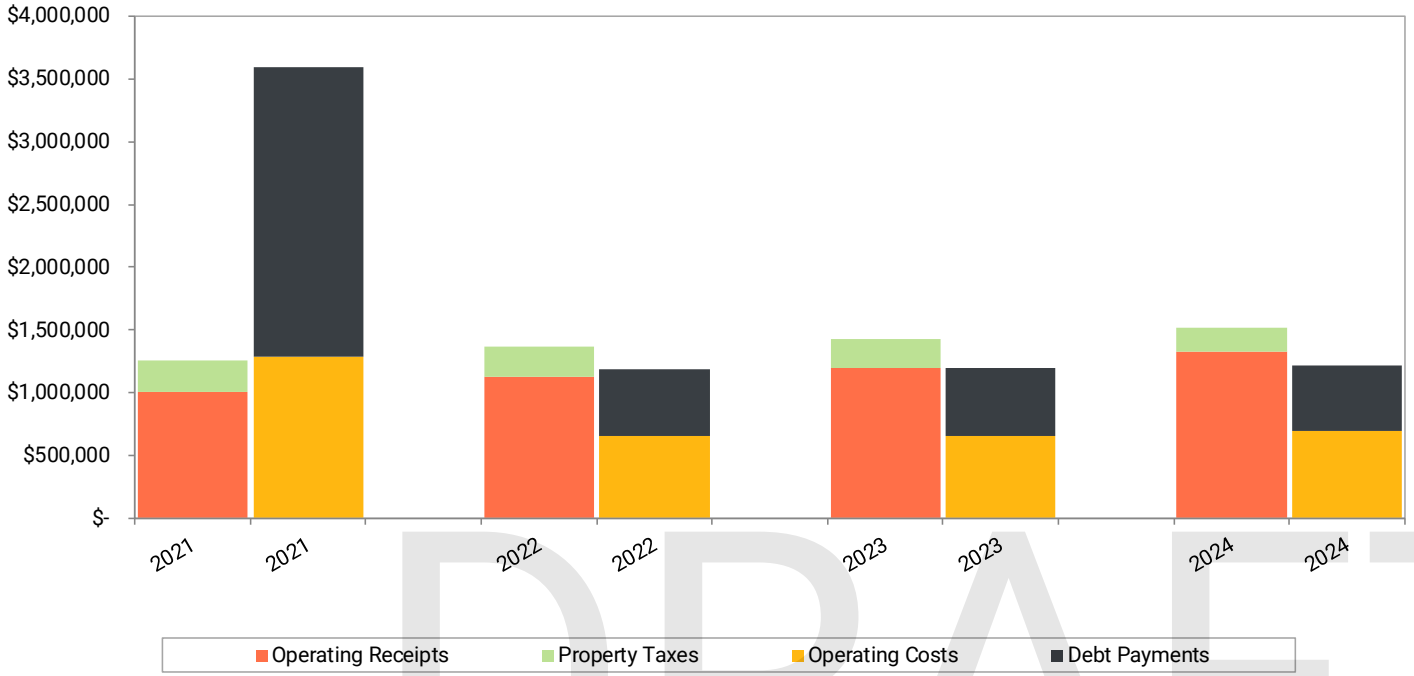
Debt Description	Cash Balance	Total Assets	Bonds Outstanding	Year of Maturity
2022A G.O Improvement Bond	$ 57,568	$ 57,764	$ 4,430,000	02/01/43
2021A G.O Capial Improvement Bond	-	-	2,060,000	02/01/42
2019B G.O Equipment Certificates	-	-	494,000	02/01/29
PFA Notes 2015	1,187,995	1,457,221	1,834,000	08/20/30
Total	$ 1,245,563	$ 1,514,985	$ 8,818,000	
		Total Remaining Interest Payments	$ 2,377,930	

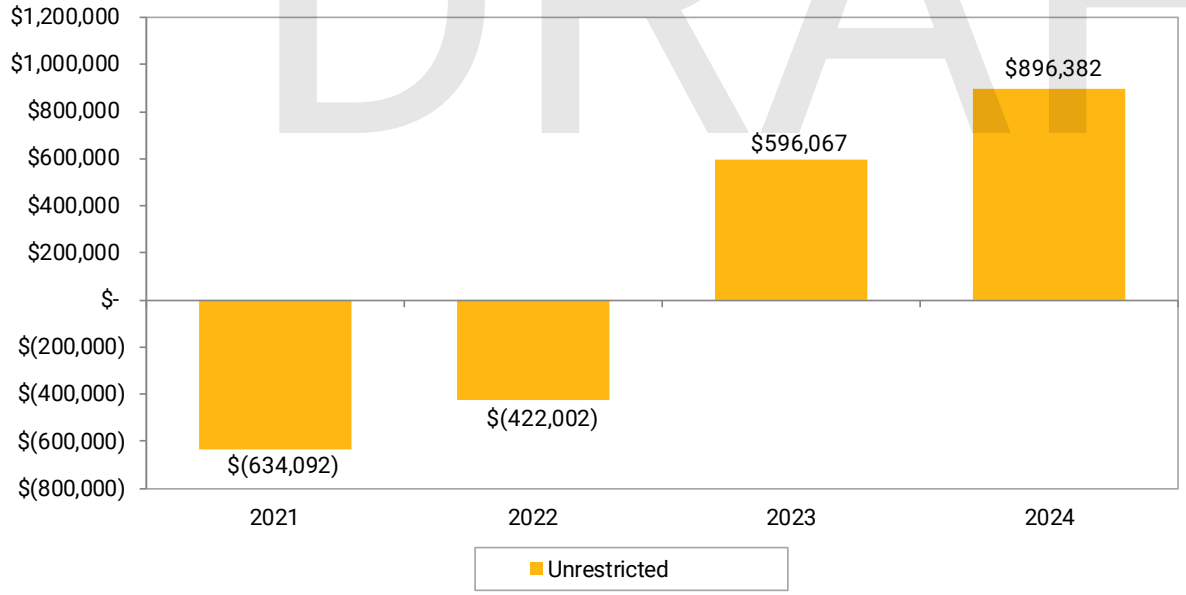
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Sewer Fund

Cash Flows from Operations and Cash Balances

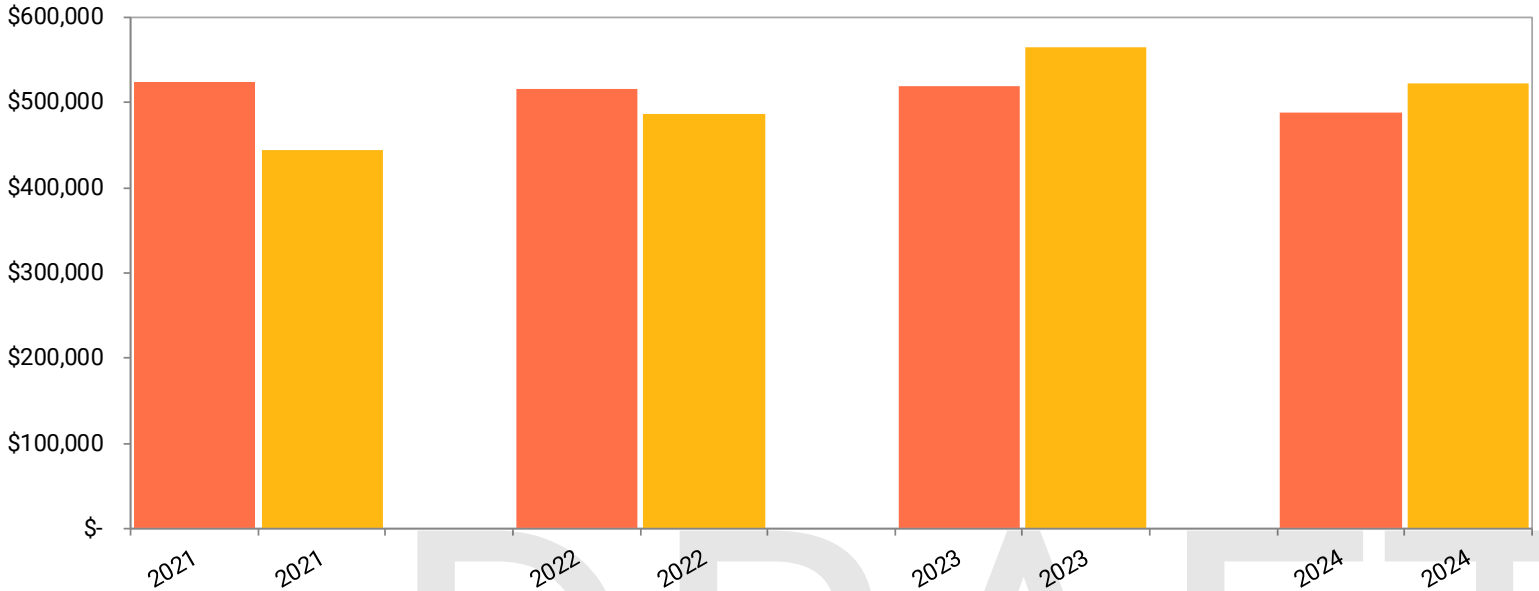


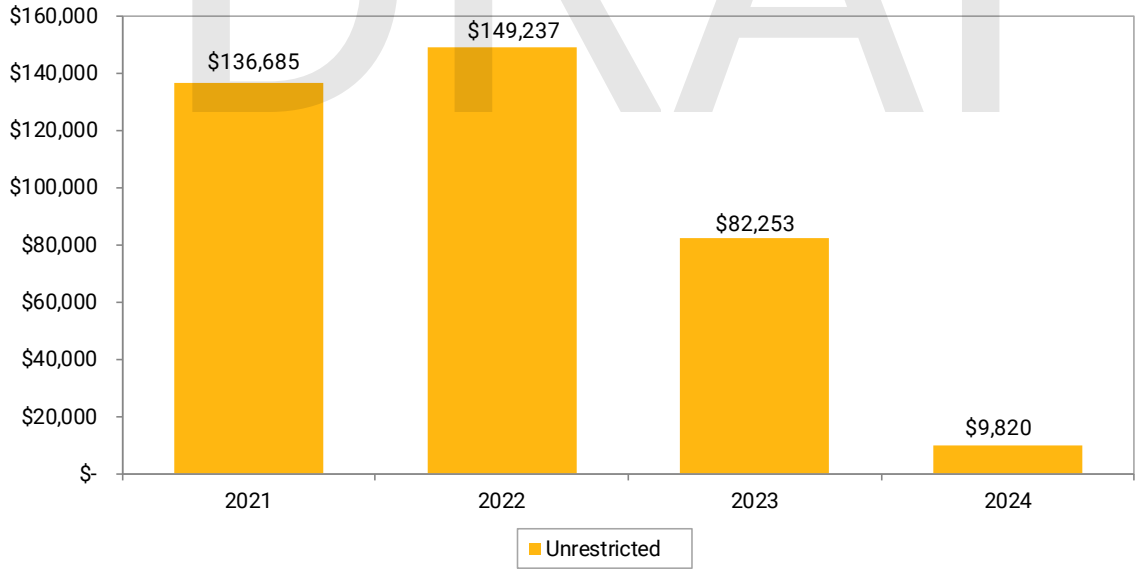


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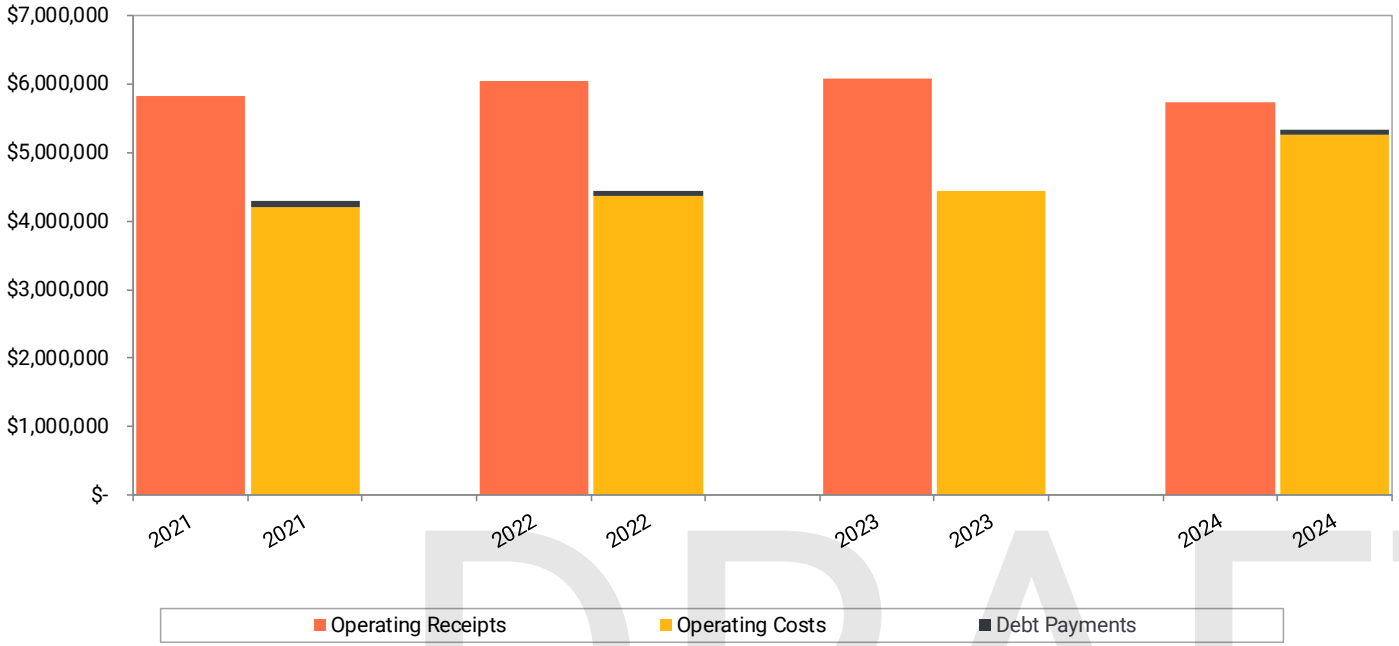
Golf Fund

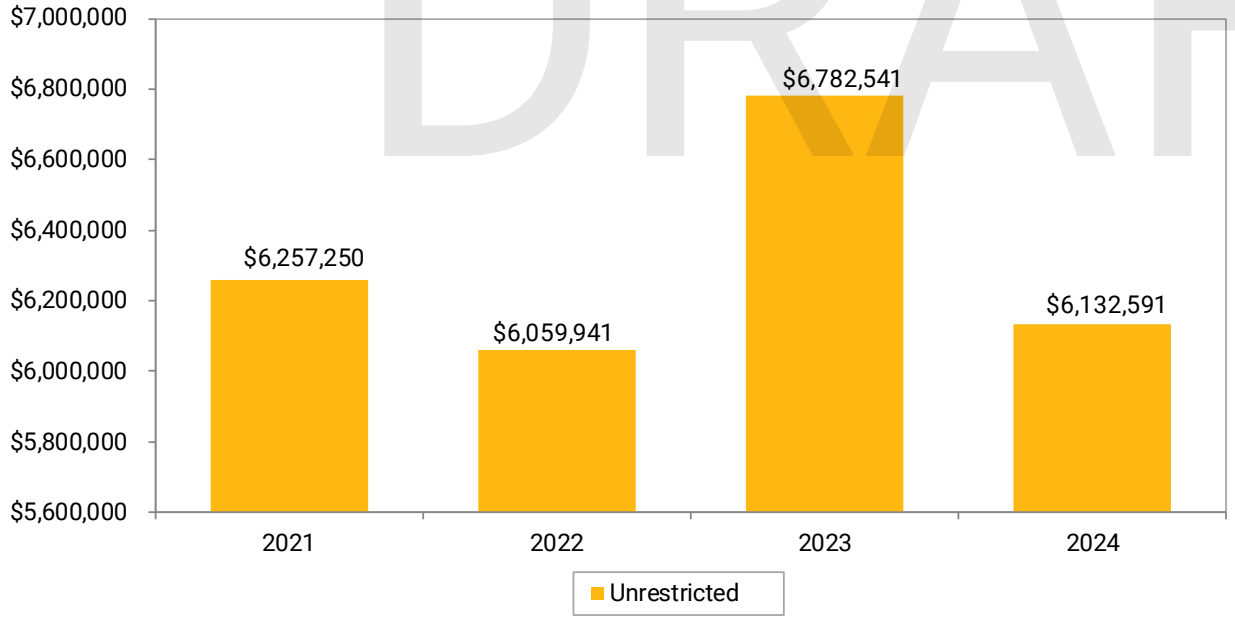
Cash Flows from Operations and Cash Balances





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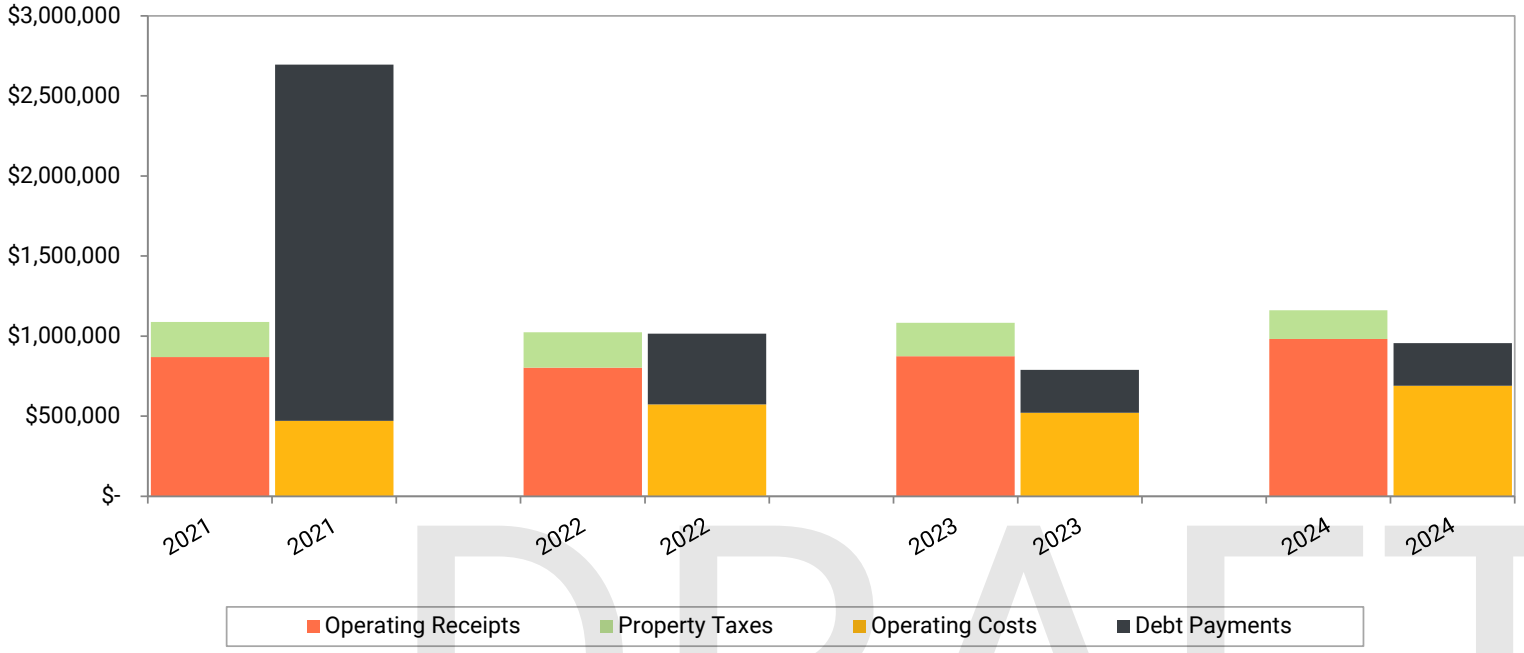
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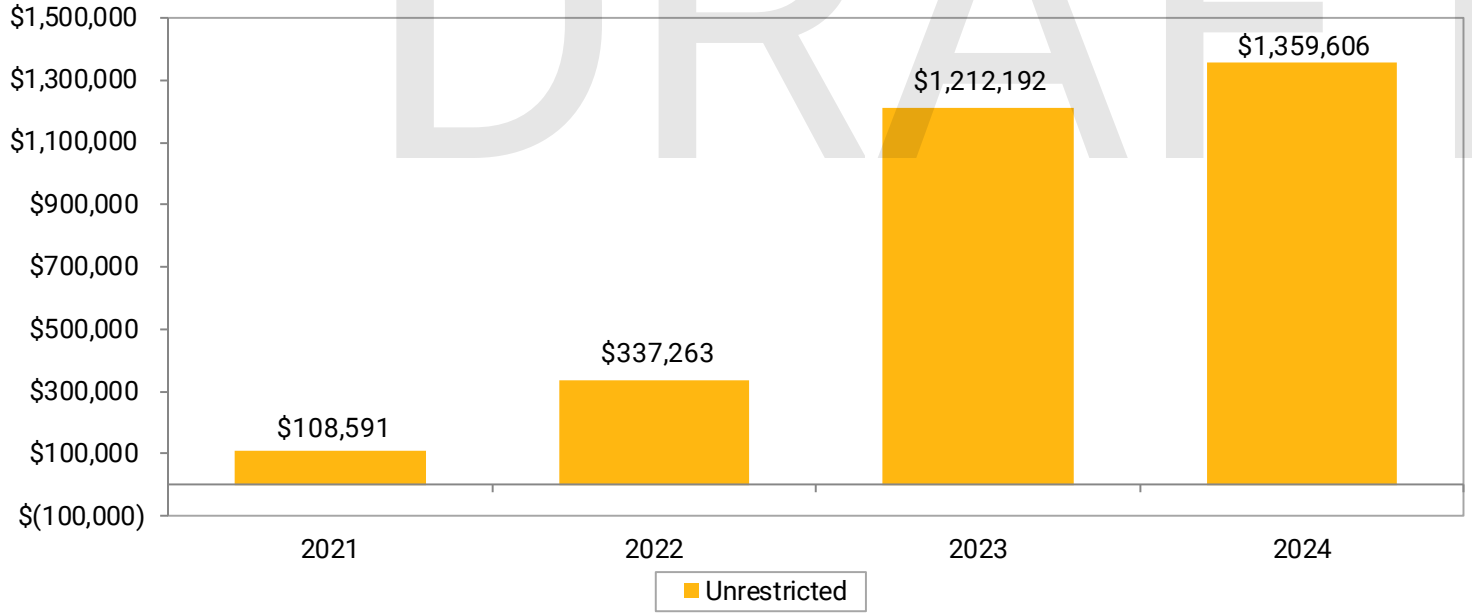
Electric Fund

Cash Flows from Operations and Cash Balances

Water Fund

Cash Flows from Operations and Cash Balances

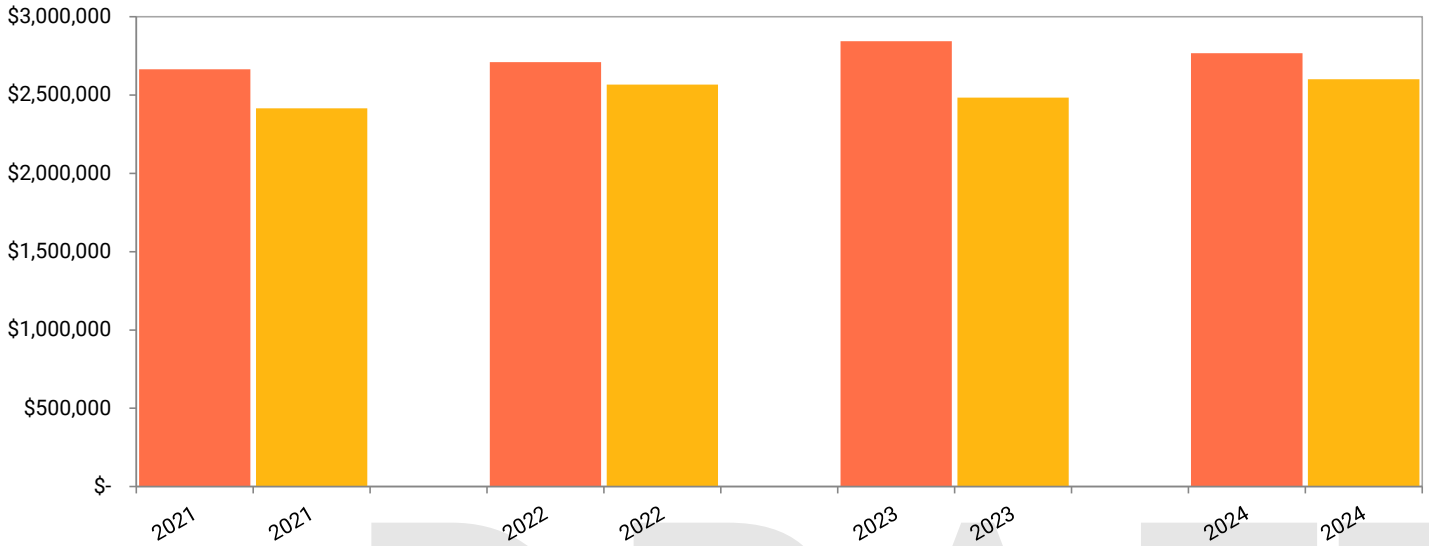


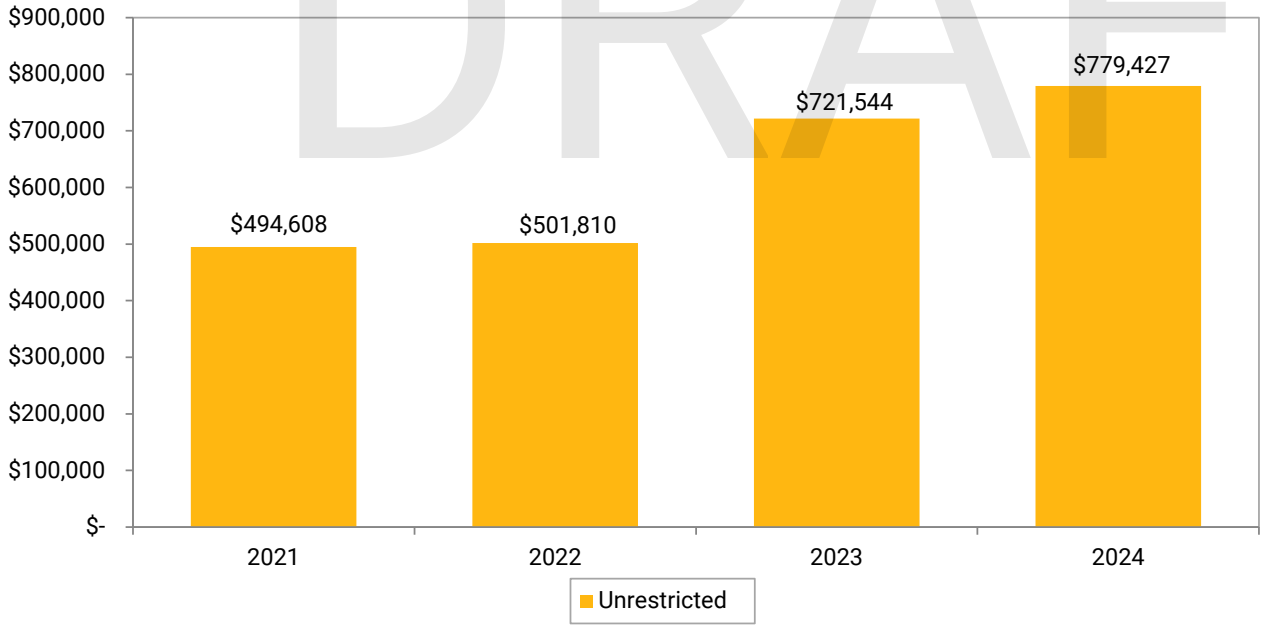


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Municipal Liquor Fund

Cash Flows from Operations and Cash Balances





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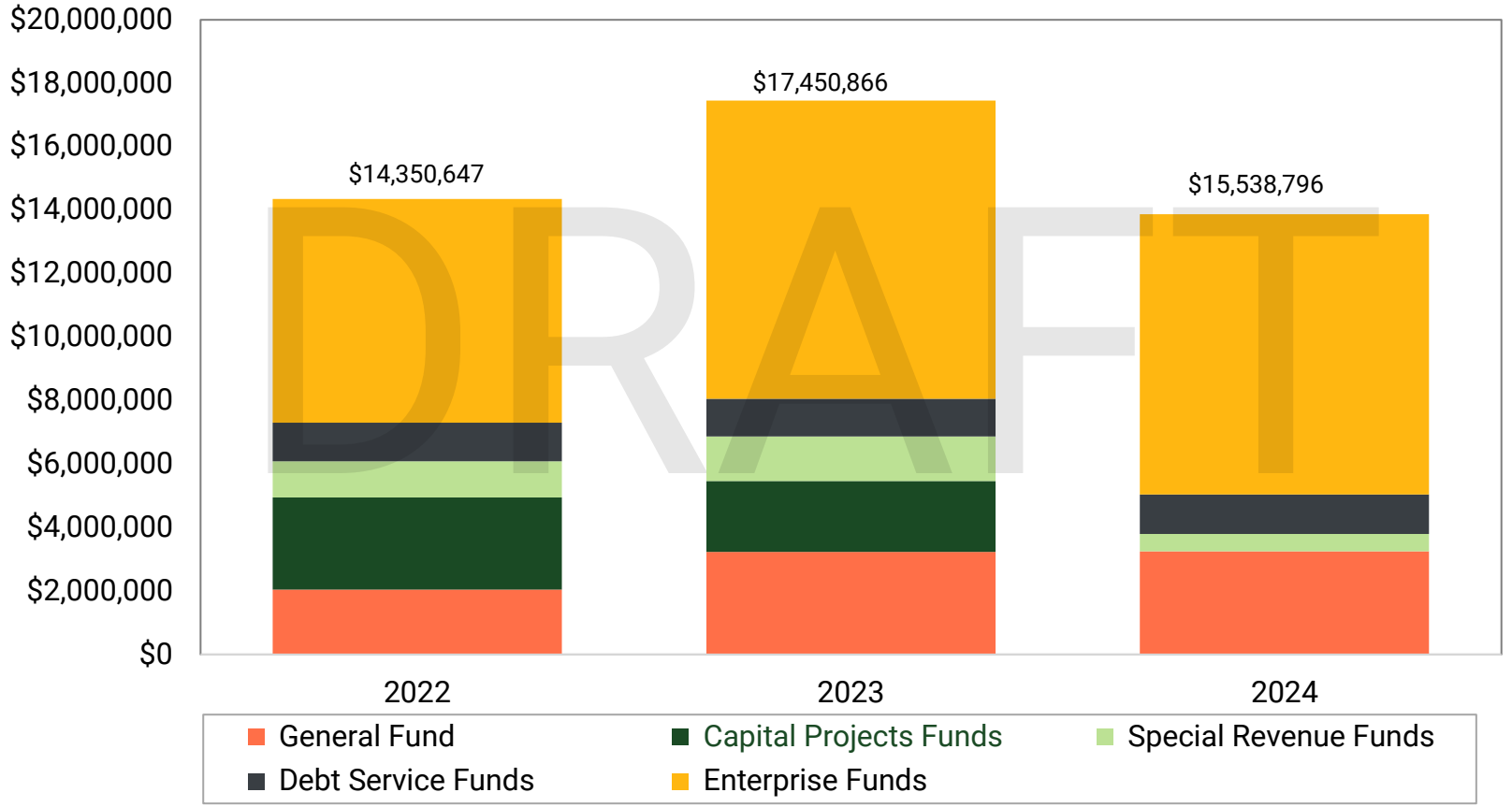
Wellness Center Fund

Cash Flows from Operations and Cash Balances



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Cash and Investments Balances



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Your Abdo Team

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FINANCIAL STATEMENTS

CITY OF WADENA
WADENA MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2024

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City of Wadena, Minnesota
Annual Financial Report
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For the Year Ended December 31, 2024

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* FRA Tables to be added later

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INTRODUCTORY SECTION

CITY OF WADENA
WADENA, MINNESOTA

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FOR THE YEAR ENDED
DECEMBER 31, 2024

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City of Wadena, Minnesota
Elected and Appointed Officials
For the Year Ended December 31, 2024

ELECTED

Name	Title	Term Expires
George Deiss	Mayor	December 31, 2026
Wade Miller	Council Member	December 31, 2028
Dan Sartell	Council Member	December 31, 2026
Mark Lunde	Council Member	December 31, 2026
Mac Nelson	Council Member	December 31, 2028

CITY OFFICIALS - APPOINTED

Name	Title
Kim Shroeder	City Administrator
Penny Poling	Finance Officer
Jeff Pederson	City Attorney
Naomi Plautz	Police Chief
Cody Yglesias	Fire Chief
Dean Uselman	Planning and Zoning/WDA Director
Daniel Kovar	Public Works Director
David Evans	Utility Superintendent
Tim Booth	Municipal Liquor Manager
Kevin Ross	Golf Course Manager
Lisa Anderson	Wellness Center Manager

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FINANCIAL SECTION

CITY OF WADENA
WADENA, MINNESOTA

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FOR THE YEAR ENDED
DECEMBER 31, 2024

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Wadena, Minnesota

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of governmental activities, the business-type activities, discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Wadena, Minnesota (the City), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, discretely presented component unit, each major fund and the aggregate remaining fund information of the City as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparison for the General fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Housing and Redevelopment Authority of Wadena, the discretely presented component unit as of June 30, 2024. Those statements were audited by other auditors whose report has been furnished to us, and our opinions, insofar as it relates to the amounts included for Housing and Redevelopment Authority of Wadena, is based solely on the report of the other auditors.

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Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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Change in Accounting Principle

As described in Note 8 to the financial statements, the City adopted the provisions of Governmental Accounting Standard Board (GASB) Statement No. 100, Accounting Changes and Error Corrections, for the year ended December 31, 2024. Adoption of the provisions of these statements results in significant change to the classifications of the components of the financial statements. Our opinion is not modified with respect to this matter.

As described in Note 8 to the financial statements, the City adopted the provisions of Governmental Accounting Standard Board (GASB) Statement No. 101, Compensated Absences, for the year ended December 31, 2024. Adoption of the provisions of these statements results in significant change to the classifications of the components of the financial statements. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis starting on page 17 and the schedule of Employer's Share of the Net Pension Liability, the schedule of Employer's Contributions, the related note disclosures, the Schedule of Changes in Net Pension Liability (Asset) and Related Ratios, and the Schedule of Changes in the City's OPEB Liability and Related Ratios, starting on page 80 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinion on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated NEED DATE, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

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Management's Discussion and Analysis

As management of the City of Wadena, Minnesota (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2024.

Financial Highlights

- The assets and deferred outflows or resources of the City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year as shown in the summary of net position on the following pages. The unrestricted amount of net position may be used to meet the City's ongoing obligations to citizens and creditors.

- The City's total net position increased as shown in the summary of changes in net position table on the following pages. The increase is mainly due to an increase in charges for services and operating grants and contributions not restricted to specific programs.

- For the current fiscal year, the City's governmental funds fund balances are shown in the Financial Analysis of the City's Funds section of the MD&A. The total fund balance decreased in comparison with the prior year. The decrease is mainly due to the activity in the Pinewood Estates fund. The total of assigned and unassigned as shown in the governmental fund balance table is available for spending at the City's discretion.

- The unassigned fund balance in the General fund as shown in the financial analysis of the city's funds section increased from prior year. The increase was due to revenues exceeding budget.

- The City's total bonded debt decreased during the fiscal year. The decrease was a result of regularly scheduled debt repayments.

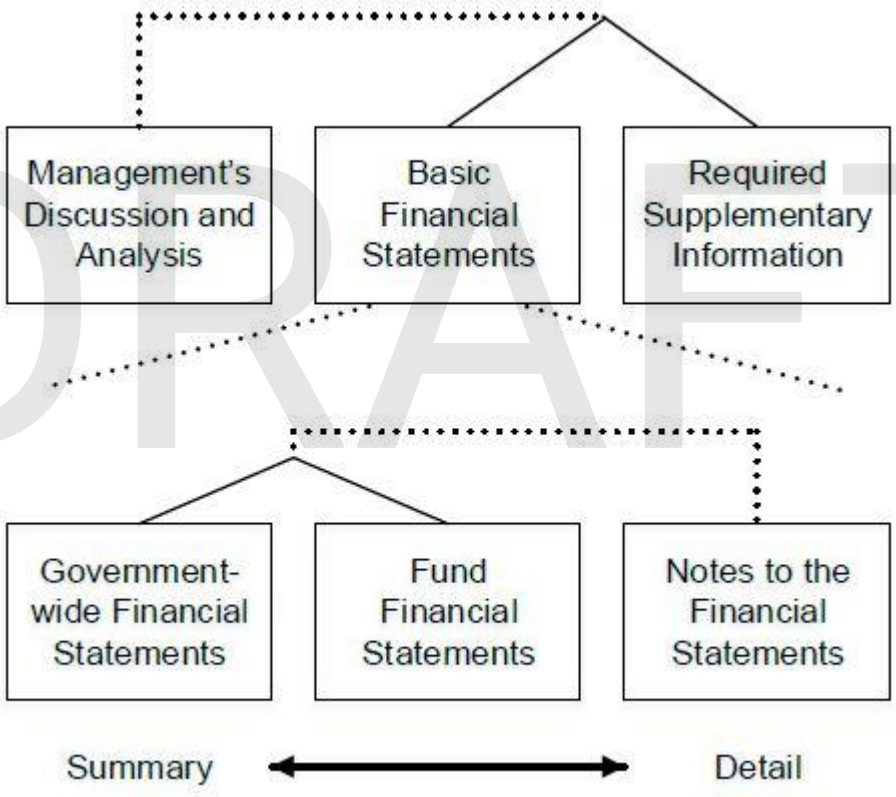
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Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplemental information in addition to the basic financial statements themselves.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of combining and individual fund financial statements and schedules that further explain and support the information in the financial statements. Figure 1 shows how the required parts of this annual report are arranged and relate to one another. In addition to these required elements, we have included a section with combining and individual fund financial statements and schedules that provide details about nonmajor governmental funds, which are added together and presented in single columns in the basic financial statements.

Figure 1
Required Components of the
City's Annual Financial Report



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Figure 2 summarizes the major features of the City's financial statements, including the portion of the City government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Figure 2
Major Features of the Government-wide and Fund Financial Statements

		Fund Financial Statements	
	Government-wide Statements	**Governmental Funds**	**Proprietary Funds**
Scope	Entire City government (except fiduciary funds) and the City's component units	The activities of the City that are not proprietary or fiduciary, such as police, fire and parks	Activities the City operates similar to private businesses, such as the water and sewer system
Required financial statements	• Statement of Net Position • Statement of Activities	• Balance Sheet • Statement of Revenues, Expenditures, and Changes in Fund Balances	• Statement of Net Position • Statement of Revenues, Expenses and Changes in Fund Net Position • Statement of Cash Flows
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term
Type of deferred outflows/inflows of resources information	All deferred outflows/inflows of resources, regardless of when cash is received or paid	Only deferred outflows of resources expected to be used up and deferred inflows of resources that come due during the year or soon thereafter; no capital assets included	All deferred outflows/inflows of resources, regardless of when cash is received or paid
Type of in flow/out flow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid

Government-wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference being reported as *net position*. Over time, increases or decreases in net position balances may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenue (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, public works, culture and recreation and interest on long-term debt. The business-type activities of the City include Water and Sewer.

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The government-wide financial statements include not only the City itself (known as the *primary government*), but also a legally separate Economic Development Authority (EDA) which is backed by the full faith and credit of the City of Becker. Financial information for this *component unit* is discretely presented for the primary government.

The government-wide financial statements start on page 31 of this report.

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact by the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General, Pinewood Estates and TCHC Utility Improvement fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements or schedules* elsewhere in this report.

The City adopts an annual appropriated budget for its General. A budgetary comparison statement has been provided for the General fund to demonstrate compliance with this budget.

The basic governmental fund financial statements start on page 36 of this report.

Proprietary Fund. The City maintains one type of proprietary fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprise funds to account for its Water and Sewer operations.

The Proprietary fund provides the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for each of the enterprise funds which are considered to be major funds of the City.

The basic proprietary fund financial statements start on page 40 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements start on page 45 of this report.

Required Supplementary Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's progress in funding its obligation to provide pensions benefits to its employees. Required supplementary information can be found starting on page 80 of this report.

Other Information. The combining statements referred to earlier in connection with nonmajor governmental funds are presented following the notes to the financial statements. Combining and individual fund statements and schedules start on page 88 of this report.

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Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources at the close of the most recent fiscal year as noted below.

By far, the largest portion of the City's net position reflects its investment in capital assets (e.g., land, buildings, machinery and equipment); less any related debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's net investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

City of Wadena's Summary of Net Position

	Governmental Activities			Business-type Activities		
	2024	2023	Increase (Decrease)	2024	2023	Increase (Decrease)
Assets						
Current and other assets	$ 11,639,132	$ 10,992,944	$ 646,188	$ 13,674,564	$ 11,922,716	$ 1,751,848
Capital assets	17,818,636	18,147,275	(328,639)	41,169,866	41,978,799	(808,933)
Total Assets	29,457,768	29,140,219	317,549	54,844,430	53,901,515	942,915
Deferred Outflows of Resources						
Deferred pension resources	1,270,423	1,230,834	39,589	222,608	245,709	(23,101)
Deferred OPEB resources	5,086	-	5,086	6,036	-	6,036
Total Deferred Outflows of Resources	1,275,509	1,230,834	44,675	228,644	245,709	(17,065)
Liabilities						
Long-term liabilities outstanding	10,535,237	10,902,832	(367,595)	6,583,603	6,700,145	(116,542)
Other liabilities	273,759	3,199,959	(2,926,200)	775,910	1,728,637	(952,727)
Total Liabilities	10,808,996	14,102,791	(3,293,795)	7,359,513	8,428,782	(1,069,269)
Deferred Inflows of Resources						
Deferred pension resources	1,556,203	1,288,954	267,249	592,568	475,241	117,327
Deferred OPEB resources	45,287	-	45,287	53,736	-	53,736
Deferred lease resources	-	-	-	1,330,301	-	1,330,301
Deferred note resources	-	-	-	-	-	-
Deferred special assessments	-	-	-	-	-	-
Total Deferred Inflows of Resources	1,601,490	1,288,954	312,536	1,976,605	475,241	1,501,364
Net Position						
Net investment in capital assets	8,727,099	8,399,519	327,580	35,762,866	35,786,799	(23,933)
Restricted	3,622,617	4,095,243	(472,626)	-	-	-
Unrestricted	5,973,075	2,484,546	3,488,529	9,974,090	9,456,402	517,688
Total Net Position	$ 18,322,791	$ 14,979,308	$ 3,343,483	$ 45,736,956	$ 45,243,201	$ 493,755
Net Position as a percent of Total						
Net investment in capital assets	47.6 %	56.1 %		78.2 %	79.1 %	
Restricted	19.8	27.3		-	-	
Unrestricted	32.6	16.6		21.8	20.9	
Total	100.0	100.0		100.0	100.0	

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An additional portion of the City's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* may be used to meet the City's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City is able to report positive balances in all three categories of net position, both for the City as a whole, as well as for its separate governmental and business-type activities.

Governmental Activities. Governmental activities increased the City's net position as shown in the table below. Key elements of those changes are as follows:

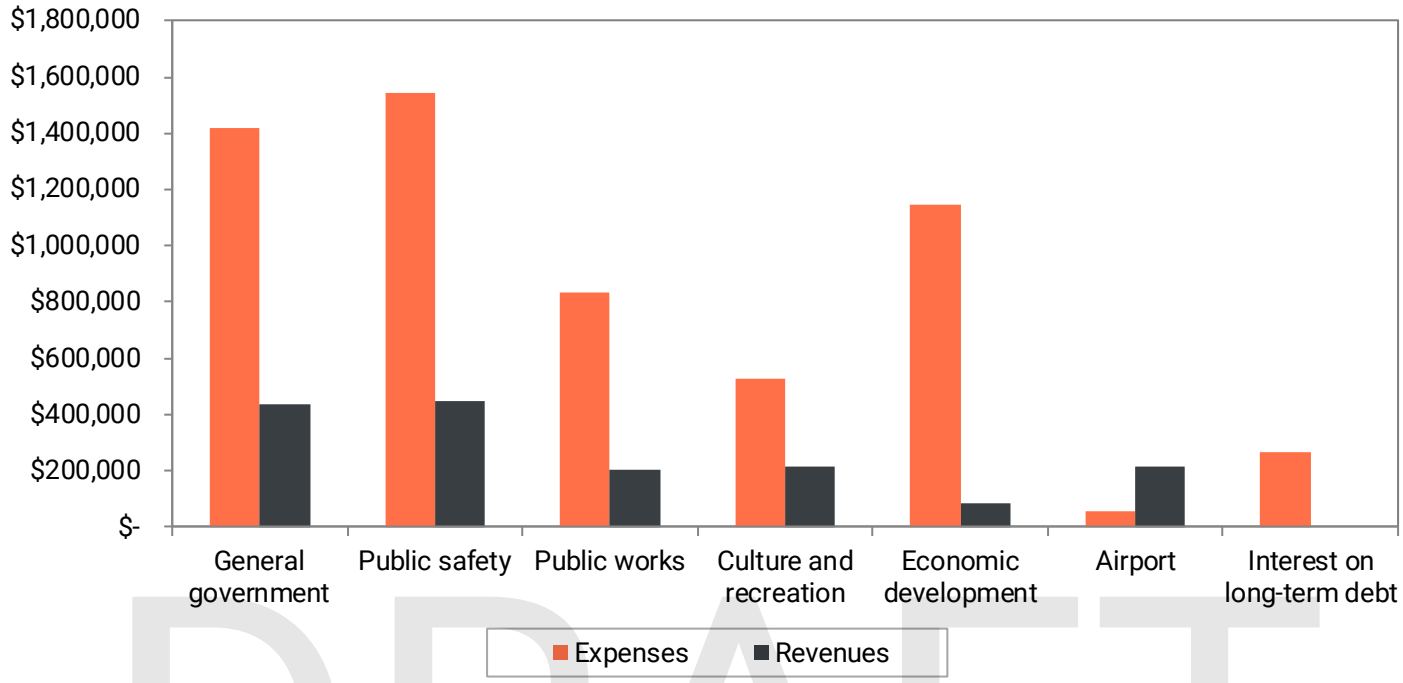
City of Wadena's Changes in Net Position

	Governmental Activities			Business-type Activities		
	2024	2023	Increase (Decrease)	2024	2023	Increase (Decrease)
Revenues						
Program Revenues						
Charges for services	$ 425,362	$ 589,205	$ (163,843)	$ 11,827,192	$ 11,662,188	$ 165,004
Operating grants and contributions	846,923	724,146	122,777	94,481	-	94,481
Capital grants and contributions	324,907	818,213	(493,306)	9,137	-	9,137
General Revenues						
Taxes	1,230,032	1,376,320	(146,288)	379,736	377,686	2,050
Franchise taxes	101,888	-	101,888	-	-	-
Grants and contributions not restricted to specific programs	2,208,611	1,864,056	344,555	-	-	-
Unrestricted investment earnings (loss)	327,479	830,647	(503,168)	281,842	(173,224)	455,066
Gain on sale of capital assets	76,300	-	76,300	-	-	-
Total Revenues	5,541,502	6,202,587	(661,085)	12,592,388	11,866,650	725,738
Expenses						
General government	1,420,266	575,789	844,477	-	-	-
Public safety	1,542,997	1,626,592	(83,595)	-	-	-
Public works	836,185	935,611	(99,426)	-	-	-
Culture and recreation	527,875	403,618	124,257	-	-	-
Economic development	1,147,205	431,849	715,356	-	-	-
Airport	58,176	264,681	(206,505)	-	-	-
Interest on long-term debt	266,756	275,067	(8,311)	-	-	-
Sewer	-	-	-	1,105,249	1,166,684	(61,435)
Golf course	-	-	-	628,077	607,063	21,014
Electric	-	-	-	5,093,047	5,024,387	68,660
Water	-	-	-	928,145	784,312	143,833
Municipal liquor	-	-	-	2,603,189	2,611,092	(7,903)
Wellness center	-	-	-	1,243,955	939,005	304,950
Total Expenses	5,799,460	4,513,207	1,286,253	11,601,662	11,132,543	469,119
Increase in Net Position before Transfers	(257,958)	1,689,380	(1,947,338)	990,726	734,107	256,619
Transfers	346,669	(1,606,696)	1,953,365	(346,669)	1,606,696	(1,953,365)
Change in Net Position	88,711	82,684	6,027	644,057	2,340,803	(1,696,746)
Net Position, January 1	14,979,308	14,896,624	82,684	45,238,017	42,897,214	2,340,803
Prior period adjustment	3,254,772	-	3,254,772	(145,118)	-	-
Net Position, December 31	$ 18,322,791	$ 14,979,308	$ 3,343,483	$ 45,736,956	$ 45,238,017	$ 644,057

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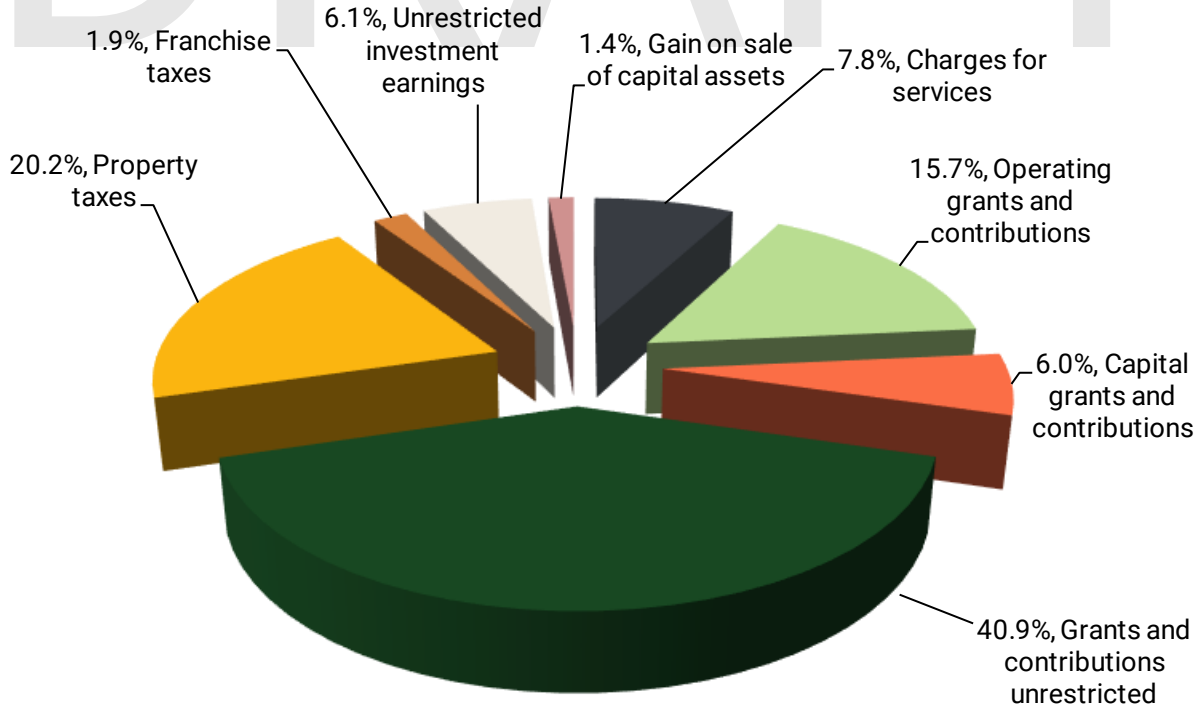
The following graph depicts various governmental activities and shows the revenue and expenses directly related to those activities.

Expenses and Program Revenues - Governmental Activities

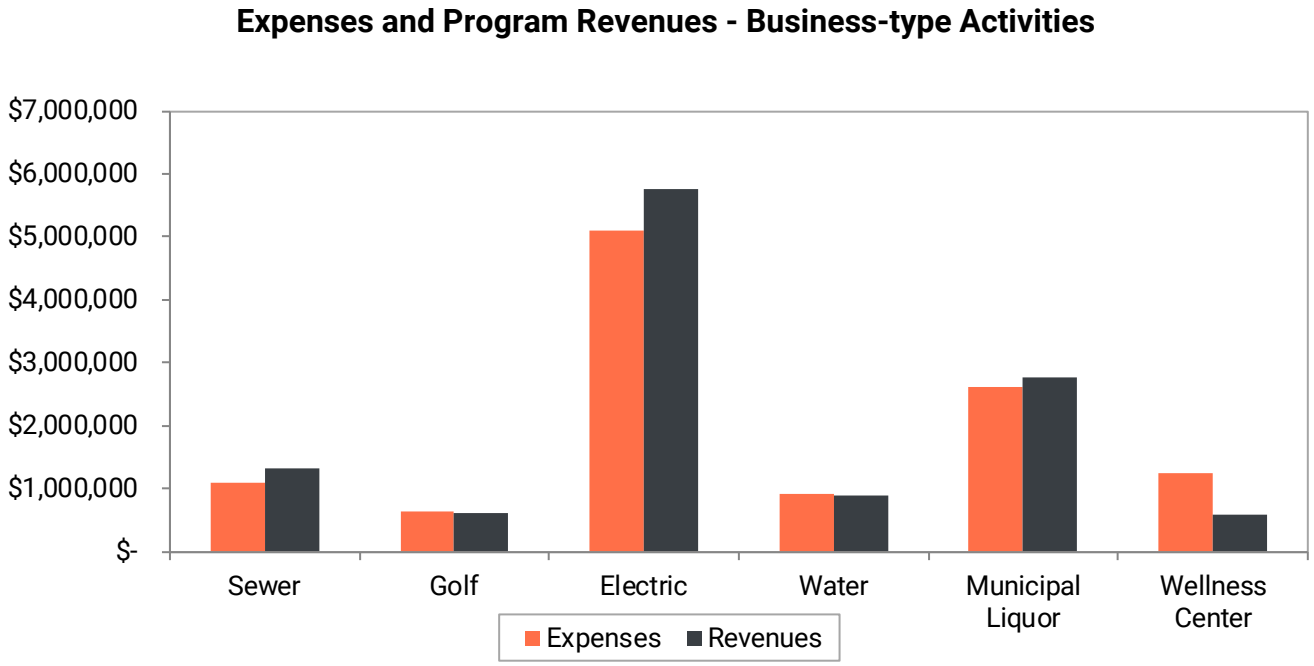


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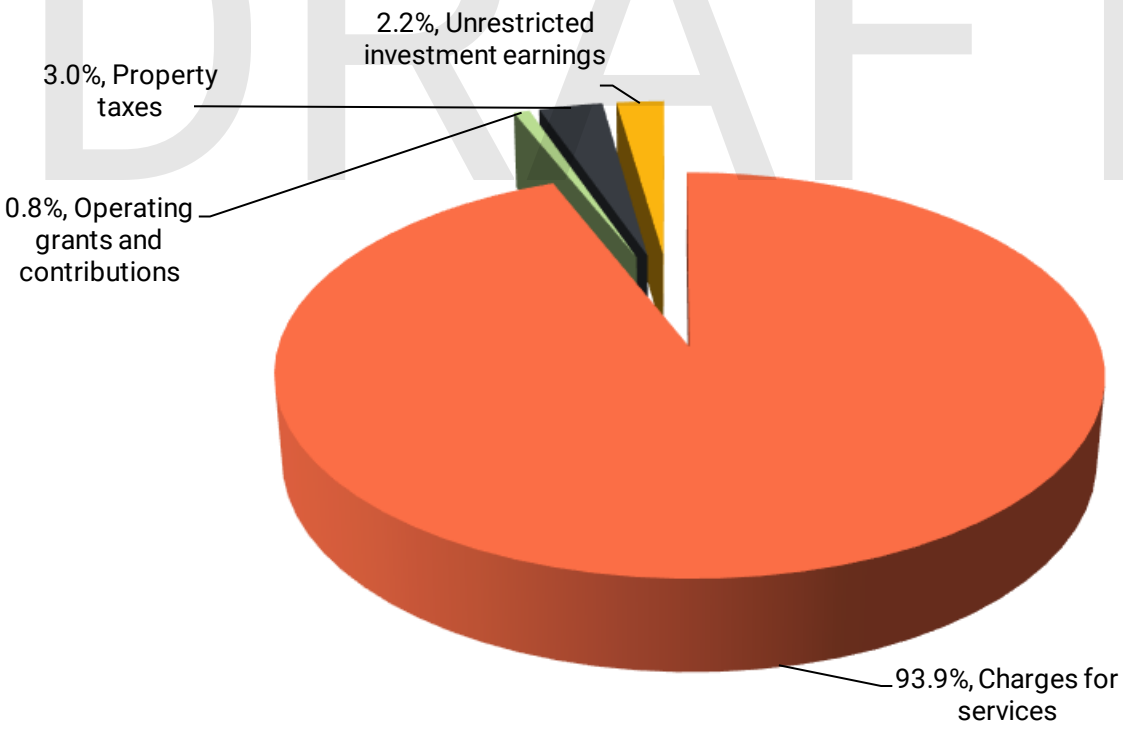
Revenues by Source - Governmental Activities



Business-type Activities: Business-type activities increased the City's net position as shown in the changes in net position table.



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Financial Analysis of the City's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

Governmental Funds. The focus of the City's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the City's financing requirements. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. The table below outlines the governmental fund balances for the year ending December 31, 2024.

	General	Pinewood Estates	TCHC Utility Improvement	Other Governmental Funds	Total	Prior Year Total	Increase/ (Decrease)
Fund Balances							
Nonspendable	$ 113,146	$ -	$ -	$ -	$ 113,146	$ 67,752	$ 45,394
Restricted	-	-	-	3,155,287	3,155,287	4,095,243	(939,956)
Committed	-	-	-	129,594	129,594	125,893	3,701
Assigned	-	-	694,559	970,503	1,665,062	19,485	1,645,577
Unassigned	3,181,839	(796,201)	-	(67,110)	2,318,528	3,134,263	(815,735)
Total Fund Balances	$ 3,294,985	$ (796,201)	$ 694,559	$ 4,188,274	$ 7,381,617	$ 7,442,636	$ (61,019)

As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances shown above.

The General fund is the chief operating fund of the City. At the end of the current year, the fund balance of the General fund is shown in the table above. As a measure of the General fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. The total unassigned fund balance as a percent of total fund expenditures is shown in the chart below along with total fund balance as a percent of total expenditures.

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	Current Year Ending Balance	Prior Year Ending Balance	Increase/ (Decrease)
General Fund Fund Balances			
Nonspendable	$ 113,146	$ 67,752	$ 45,394
Unassigned	3,181,839	3,165,488	16,351
Total General Fund Balances	$ 3,294,985	$ 3,233,240	$ 61,745
General Fund expenditures	$ 4,071,545	$ 3,703,848	
Unassigned as a percent of expenditures	78.1%	85.5%	
Total fund balance as a percent of expenditures	80.9%	87.3%	

The fund balance of the City's General fund increased during the current fiscal year. The increase mainly resulted from greater than expected revenues.

Other major governmental fund analysis is shown below:

	December 31, 2024	December 31, 2023	Increase (Decrease)
Pinewood Estates	$ (796,201)	$ -	$ (796,201)
The fund balance decreased in the Pinewood Estates fund do to activity related to assets held for resale.			
TCHC Utility Improvement	$ 694,559	$ 594,976	$ 99,583
The fund balance of the TCHC Utility Improvement fund increased due to revenues exceeding expenditures in the current			

Proprietary Fund. The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Net position of the City's proprietary funds increased or (decreased) as follows:

	Ending Net Position 2024	Ending Net Position 2023	Increase/ (Decrease)
Sewer Utility	$ 9,419,485	$ 9,017,793	$ 401,692
The increase in net position is due to operating on nonoperating revenues exceeding expenditures in the current year.			
Golf Course	$ 730,037	$ 753,834	$ (23,797)
The decrease in net position was due to operating expenditures exceeding operating and nonoperating revenues.			
Electric Utility	$ 18,818,486	$ 18,282,570	$ 535,916
The decrease in net position was due to a transfer made to the General fund during the year.			
Water Utility	$ 7,174,785	$ 6,997,161	$ 177,624
The increase in net position is due to operating on nonoperating revenues exceeding expenditures in the current year.			
Municipal Liquor	$ 723,098	$ 668,303	$ 54,795
The increase in net position is due to operating on nonoperating revenues exceeding expenditures in the current year. A transfer made to the General fund during the year offset some of the additional revenue received.			
Wellness Center	$ 8,871,065	$ 9,373,238	$ (502,173)
The decrease in net position was due to operating expenditures exceeding operating and nonoperating revenues. A transfer from the General fund during the year offset some of the additional expenditures.			

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General Fund Budgetary Highlights

	Final Budget Amounts	Actual Amounts	Variance with Final Budget
Revenues	$ 3,679,761	$ 4,163,973	$ 484,212
Expenditures	3,947,761	4,071,545	(123,784)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(268,000)	92,428	360,428
Other Financing Sources (Uses)			
Transfers in	445,000	482,084	37,084
Transfers out	(177,000)	(540,931)	(363,931)
Total Other Financing Sources (Uses)	268,000	(30,683)	(298,683)
Net Change in Fund Balances	-	61,745	61,745
Fund Balances, January 1	3,233,240	3,233,240	-
Fund Balances, December 31	$ 3,233,240	$ 3,294,985	$ 61,745

The City's General fund budget was not amended during the year.

Capital Asset and Debt Administration

Capital Assets. The City's investment in capital assets for its governmental and business type activities as of December 31, 2024, is shown below in the capital asset table (net of accumulated depreciation and amortization). This investment in capital assets includes land, structures, improvements, leased buildings, machinery and equipment, park facilities, and roads Major capital asset events during the current fiscal year included the following:

- Completion of Library Remodel that was started in 2021.
- Ongoing sewer and water related improvement projects.
- Work in progress started on a Freightliner M2-106 for the Electric Fund.
- Waterslide Refurbishment project started for the Wellness Center.

City of Wadena's Capital Assets
(Net of Depreciation and Amortization)

	Governmental Activities			Business-type Activities		
	2024	2023	Increase (Decrease)	2024	2023	Increase (Decrease)
Land	$ 2,127,215	$ 2,127,215	$ -	$ 976,172	$ 976,172	$ -
Construction in progress	28,164	2,540,357	(2,512,193)	375,798	3,849,121	(3,473,323)
Buildings	4,152,836	1,676,234	2,476,602	16,825,688	17,309,026	(483,338)
Infrastructure	2,157,985	2,248,955	(90,970)	22,191,255	18,949,428	3,241,827
Improvements other than buildings	1,693,123	1,840,821	(147,698)	-	-	-
Machinery and equipment	7,659,313	7,713,692	(54,379)	800,953	895,052	(94,099)
Total	$ 17,818,636	$ 18,147,274	$ (328,638)	$ 41,169,866	$ 41,978,799	$ (808,933)
Percent increase (decrease)			-1.8%			-1.9%

Long-term Debt. At the end of the current fiscal year, the City had total bonded debt outstanding consisting of special assessment debt, revenue related debt and general obligation debt as noted in the table below. While all of the City's bonds have revenue streams, they are all backed by the full faith and credit of the city.

City of Wadena's Long-term Liabilities

	Governmental Activities			Business-type Activities		
	2024	2023	Increase (Decrease)	2024	2023	Increase (Decrease)
G.O. Improvement Bonds	$ 6,490,000	$ 6,740,000	$ (250,000)	$ -	$ -	$ -
Unamortized Bond Premium	52,422	55,335	(2,913)	-	-	-
General Obligation Revenue Bonds	-	-	-	2,137,000	2,397,000	(260,000)
G.O. Special Assessment Bonds	494,000	585,000	(91,000)	-	-	-
PFA Loan	1,834,000	2,129,000	(295,000)	3,270,000	3,795,000	-
Intergovernmental Note	221,900	237,750	(15,850)	-	-	-
Financed Purchase	221,115	238,420	(17,305)	-	-	-
Total	$ 9,313,437	$ 9,985,505	$ (672,068)	$ 5,407,000	$ 6,192,000	$ (260,000)
Percent increase (decrease)			-6.7%			-4.2%

The City's total debt decreased during the current fiscal year related to scheduled bond payments.

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Minnesota statutes limit the amount of net general obligation debt a City may issue to 3 percent of the market value of taxable property within the City. Net debt is debt payable solely from ad valorem taxes. The current debt limitation for the City is approximately $56.9 million. The City is well below the legal debt margin.

Economic Factors and Next Year's Budgets and Rates

All of these factors were considered in the preparation of the City's budget for the 2025 fiscal year.

Business Growth & Downtown Revitalization
The City supports local businesses affected by downtown TH71/Highway 10 construction (2025–2026) with low-interest, deferred commercial loans—offering up to $60,000 for improvements like signage and street access. Plans for industrial park expansion along Highway 10 East aim to drive job creation and enhance the tax base.

Strategic Infrastructure Investment
Significant upgrades—including underground utilities on Highway 10, water/sewer expansion, and new high-speed EV charging stations—are underway to stimulate commerce and attract travelers. The multi-year Highway 71/29/10 projects will modernize transportation, balancing minimized disruption with long-term economic benefits. Funding comes from state and federal grants, supplemented by modest utility rate increases for infrastructure resilience.

Healthcare Expansion
Astera Health broke ground in May 2024 on a new cancer center, set to open in July 2025. This state-of-the-art facility will expand local access to cancer treatments, including radiation and infusion services, enhancing healthcare quality and reducing travel for regional patients. This $23.7 million investment marks a major boost to Wadena's healthcare infrastructure.

Housing & Workforce Initiatives
Efforts continue to close childcare gaps and support labor market participation through grants and partnerships, including DEED and ARPA funds. Residential and business development are supported by proactive land acquisition and tax levies managed by the HRA and WDA.

Financial Stability & Forward Planning
The 2023 city audit reflected strong fiscal health with an unmodified rating. Regular reviews and moderate increases in utility rates ensure ongoing service quality and help prevent financial shortfalls.

Outlook

Wadena's forward momentum hinges on carefully coordinated downtown revitalization and highway projects, healthcare infrastructure advancements, and sustained industrial growth. With prudent financial management and ongoing grant pursuits, the city is positioned for diversified and sustainable economic development.

Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City's Finance Officer or City Administrator, City of Wadena, 222 Second Street S.E., P.O. Box 30, Wadena, MN 56482.

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF WADENA
WADENA, MINNESOTA

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FOR THE YEAR ENDED
DECEMBER 31, 2024

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City of Wadena, Minnesota
Statement of Net Position
December 31, 2024

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Housing and Redevelopment Authority
Assets				
Cash and temporary investments	$ 6,710,252	$ 8,828,544	$ 15,538,796	$ 1,996,469
Restricted cash and temporary investments	-	-	-	94,724
Receivables				
Accounts	20,082	734,676	754,758	25,727
Accrued interest	30,362	32,106	62,468	-
Taxes	42,994	-	42,994	-
Special assessments	3,803,732	375,217	4,178,949	-
Lease	-	1,327,611	1,327,611	-
Notes	-	-	-	18,993
Loans	704,969	-	704,969	
Internal balances	(640,000)	640,000	-	-
Due from other governments	10,135	-	10,135	-
Prepaid items	113,146	34,170	147,316	3,093
Inventories	-	1,702,240	1,702,240	-
Assets held for resale	597,812	-	597,812	148,298
Pension asset	245,648	-	245,648	-
Capital assets				
Land and construction in progress	2,155,379	1,351,970	3,507,349	465,270
Depreciable (net of accumulated depreciation/amortization)	15,663,257	39,817,896	55,481,153	1,093,080
Total Assets	29,457,768	54,844,430	84,302,198	3,845,654
Deferred Outflows of Resources				
Deferred other post employment benefits	5,086	6,036	11,122	-
Deferred pension resources	1,270,423	222,608	1,493,031	-
Total Deferred Outflows of Resources	1,275,509	228,644	1,504,153	
Liabilities				
Accounts payable	86,111	340,050	426,161	61,005
Accrued salaries and benefits payable	79,030	96,769	175,799	6,630
Deposits payable	-	162,097	162,097	90,888
Due to other governments		-	-	171
Accrued interest payable	108,618	31,729	140,347	-
Unearned revenue	-	145,265	145,265	2,006
Noncurrent liabilities				
Due within one year				
Long-term liabilities	741,489	799,000	1,540,489	118,809
Due in more than one year			-	
Long-term liabilities	8,718,934	4,786,338	13,505,272	341,550
Net pension liability	990,499	898,215	1,888,714	-
Other post-employment benefits	84,315	100,050	184,365	-
Total Liabilities	10,808,996	7,359,513	18,168,509	621,059
Deferred Inflows of Resources				
Deferred pension resources	1,556,203	592,568	2,148,771	-
Deferred OPEB resources	45,287	53,736	99,023	-
Deferred lease resources	-	1,330,301	1,330,301	-
Total Deferred Inflows of Resources	1,601,490	1,976,605	3,578,095	-
Net Position				
Net investment in capital assets	8,727,099	35,762,866	44,489,965	1,152,350
Restricted for				
Debt service	1,406,367	-	1,406,367	-
Fire Relief pension	245,648	-	245,648	-
TIF	69,556	-	69,556	-
Permanent funds	34,684	-	34,684	-
Economic development	1,866,362	-	1,866,362	3,836
Unrestricted	5,973,075	9,974,090	15,947,165	2,068,409
Total Net Position	$ 18,322,791	$ 45,736,956	$ 64,059,747	$ 3,224,595

The notes to the financial statements are an integral part of this statement.

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City of Wadena, Minnesota
Statement of Activities
For the Year Ended December 31, 2024

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Governmental Activities				
General government	$ 1,420,266	$ 119,114	$ 311,377	$ 4,494
Public safety	1,542,997	113,684	331,726	-
Public works	836,185	39,680	-	164,674
Culture and recreation	527,875	59,743	153,820	-
Economic development	1,147,205	32,341	50,000	-
Airport	58,176	60,800	-	155,739
Interest on long-term debt	266,756	-	-	-
Total Governmental Activities	5,799,460	425,362	846,923	324,907
Business-type Activities				
Sewer	1,105,249	1,310,216	-	4,801
Golf course	628,077	602,081	-	-
Electric	5,093,047	5,757,130	-	-
Water	928,145	888,521	-	4,336
Municipal liquor	2,603,189	2,767,187	-	-
Wellness center	1,243,955	502,057	94,481	-
Total Business-type Activities	11,601,662	11,827,192	94,481	9,137
Total Primary Government	$ 17,401,122	$ 12,252,554	$ 941,404	$ 334,044
Component Unit				
Housing and Redevelopment Authority	$ 1,763,401	$ 885,684	$ 1,143,008	$ 115,235

General Revenues	
Taxes	
Property taxes, levied for general purposes	
Property taxes, levied for debt service	
Property taxes, levied for TIF	
Other taxes	
Franchise taxes	
State grants and contributions not restricted to specific programs	
Unrestricted investment earnings	
Gain on sale of capital assets	
Transfers	
Total General Revenues and Transfers	
Change in Net Position	
Net Position, January 1	
Error Correction	
Net Position, December 31	

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The notes to the financial statements are an integral part of this statement.

Net (Expenses) Revenues and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Housing and Redevelopment Authority
$ (985,281)	$ -	$ (985,281)	$ -
(1,097,587)	-	(1,097,587)	-
(631,831)	-	(631,831)	-
(314,312)	-	(314,312)	-
(1,064,864)	-	(1,064,864)	-
158,363	-	158,363	-
(266,756)	-	(266,756)	-
(4,202,268)	-	(4,202,268)	-
-	209,768	209,768	-
-	(25,996)	(25,996)	-
-	664,083	664,083	-
-	(35,288)	(35,288)	-
-	163,998	163,998	-
-	(647,417)	(647,417)	-
-	329,148	329,148	-
(4,202,268)	329,148	(3,873,120)	-
-	-	-	380,526
835,526	-	835,526	-
258,295	379,736	638,031	-
100,503	-	100,503	-
35,708	-	35,708	-
101,888	-	101,888	-
2,208,611	-	2,208,611	-
327,479	281,842	609,321	11,584
76,300	-	76,300	-
346,669	(346,669)	-	-
4,290,979	314,909	4,605,888	11,584
88,711	644,057	732,768	392,110
14,979,308	45,238,017	60,217,325	2,827,466
3,254,772	(145,118)	3,109,654	5,019
$ 18,322,791	$ 45,736,956	$ 64,059,747	$ 3,224,595

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FUND FINANCIAL STATEMENTS

CITY OF WADENA
WADENA, MINNESOTA

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FOR THE YEAR ENDED
DECEMBER 31, 2024

City of Wadena, Minnesota
Balance Sheet
Governmental Funds
December 31, 2024

	General	Pinewood Estates	TCHC Utility Improvement	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and temporary investments	$ 3,251,723	$ (754,013)	$ 684,947	$ 3,527,595	$ 6,710,252
Receivables					
Accounts	19,340	-	-	742	20,082
Accrued interest	7,871	-	10,025	12,466	30,362
Taxes	42,994	-	-	-	42,994
Special assessments	101,208	-	3,441,780	260,744	3,803,732
Loans	-	-	-	704,969	704,969
Due from other governments	5,752	-	337	4,046	10,135
Prepaid items	113,146	-	-	-	113,146
Land held for resale	-	597,812	-	-	597,812
Total Assets	$ 3,542,034	$ (156,201)	$ 4,137,089	$ 4,510,562	$ 12,033,484
Liabilities					
Accounts payable	$ 23,817	$ -	$ 750	$ 61,544	$ 86,111
Accrued salaries and benefits payable	79,030	-	-	-	79,030
Due to other funds	-	640,000	-	-	640,000
Total Liabilities	102,847	640,000	750	61,544	805,141
Deferred Inflows of Resources					
Unavailable revenue - taxes	42,994	-	-	-	42,994
Unavailable revenue - special assessments	101,208	-	3,441,780	260,744	3,803,732
Total Deferred Inflows of Resources	144,202	-	3,441,780	260,744	3,846,726
Fund Balances					
Nonspendable	113,146	-	-	-	113,146
Restricted	-	-	-	3,155,287	3,155,287
Committed	-	-	-	129,594	129,594
Assigned	-	-	694,559	970,503	1,665,062
Unassigned	3,181,839	(796,201)	-	(67,110)	2,318,528
Total Fund Balances	3,294,985	(796,201)	694,559	4,188,274	7,381,617
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 3,542,034	$ (156,201)	$ 4,137,089	$ 4,510,562	$ 12,033,484

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The notes to the financial statements are an integral part of this statement.

City of Wadena, Minnesota
Reconciliation of the Balance Sheet
to the Statement of Net Position
Governmental Funds
December 31, 2024

Amounts reported for governmental activities in the statement of net position are different because

Total Fund Balances - Governmental Funds	$ 7,381,617
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.	
Cost of capital and leased assets	26,244,907
Less: accumulated depreciation/amortization	(8,426,271)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds.	
Long-term liabilities at year-end consist of	
Compensated absences payable	(146,986)
Other postemployment benefits payable	(84,315)
Net pension liability	(990,499)
Lease payable	(221,115)
Bonds payable	(8,818,000)
Bond premium	(52,422)
Intergovernmental payable	(221,900)
Some receivables are not available soon enough to pay for the current period's expenditures, and therefore are unavailable in the funds.	
Taxes	42,994
Special assessments	3,803,732
Governmental funds do not report long-term amounts related to pensions.	
Deferred outflows of pension resources	1,270,423
Deferred inflows of pension resources	(1,556,203)
Deferred outflows of other post employment benefit resources	5,086
Deferred inflows of pension resources	(45,287)
Pension asset	245,648
Governmental funds do not report a liability for accrued interest until due and payable.	(108,618)
Total Net Position - Governmental Activities	$ 18,322,791

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The notes to the financial statements are an integral part of this statement.

City of Wadena, Minnesota
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2024

	General	Pinewood Estates	Formerly Major Fund Capital Projects	TCHC Utility Improvement	Other Governmental Funds	Total Governmental Funds
Revenues						
Taxes	$ 908,853	$ -		$ -	$ 380,073	$ 1,288,926
Licenses and permits	32,999	-		-	-	32,999
Intergovernmental	2,547,558	-		-	405,499	2,953,057
Charges for services	258,790	-		-	-	258,790
Fines and forfeitures	32,298	-		-	-	32,298
Special assessments	35,678	-		377,796	51,816	465,290
Interest on investments	162,805	833		65,552	98,289	327,479
Miscellaneous	184,992	-		-	125,826	310,818
Total Revenues	4,163,973	833		443,348	1,061,503	5,669,657
Expenditures						
Current						
General government	583,210	-		-	666,367	1,249,577
Public safety	1,577,126	-		-	-	1,577,126
Public works	711,793	-		-	-	711,793
Culture and recreation	527,641	-		-	-	527,641
Economic development	96,770	850,179		-	210,417	1,157,366
Airport	100,752	-		-	-	100,752
Capital outlay						
General government	42,009	-		-	61,535	103,544
Public safety	90,296	-		-	-	90,296
Public works	39,541	-		-	-	39,541
Culture and recreation	4,545	-		-	-	4,545
Economic development	-	-		-	-	-
Debt service						
Principal	231,469	-		155,000	295,000	681,469
Interest and other charges	66,393	-		188,765	21,290	276,448
Total Expenditures	4,071,545	850,179		343,765	1,254,609	6,520,098
Excess (Deficiency) of Revenues Over (Under) Expenditures	92,428	(849,346)		99,583	(193,106)	(850,441)
Other Financing Sources (Uses)						
Transfers in	482,084	53,145		-	570,071	1,105,300
Sale of capital assets	-	-		-	76,300	76,300
Issuance of finance purchase	28,164	-		-	-	28,164
Transfers out	(540,931)	-		-	(217,700)	(758,631)
Total Other Financing Sources (Uses)	(30,683)	53,145		-	428,671	451,133
Net Change in Fund Balances	61,745	(796,201)		99,583	235,565	(399,308)
Fund Balances, January 1, as previously reported	3,233,240	-	1,001,491	594,976	3,614,420	8,444,127
Change within financial reporting entity(major to non major)	-	-	(1,001,491)	-	-	(1,001,491)
Error correction	-	-	-	-	338,289	338,289
Fund Balances, January 1, as adjusted or restated	3,233,240	-	-	594,976	3,952,709	7,780,925
Fund Balances, December 31	$ 3,294,985	$ (796,201)	$ -	$ 694,559	$ 4,188,274	$ 7,381,617

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The notes to the financial statements are an integral part of this statement.

City of Wadena, Minnesota
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities
Governmental Funds
For the Year Ended December 31, 2024

Amounts reported for governmental activities in the statement of activities are different because

Total Net Change in Fund Balances - Governmental Funds	$	(399,308)
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense.		
Capital outlay		334,889
Depreciation/amortization expense		(658,245)
Governmental funds report a gain (loss) on sale of capital assets to the extent of cash exchanged, whereas the disposition of the assets book value is included in the total gain (loss) in the statement of activities.		
Net book value of disposed capital assets		(5,282)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are amortized in the statement of activities.		
Principal repayments		636,000
Lease repayments		45,469
Amortization of bond premium		2,913
Finance purchase issued		(28,164)
Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.		6,779
Certain revenues are recognized as soon as they are earned. Under the modified accrual basis of accounting certain revenues cannot be recognized until they are available to liquidate liabilities of the current period.		
Property taxes		42,994
Special assessments		(264,938)
Intergovernmental		15,850
Long-term pension activity is not reported in governmental funds.		
Pension expense		325,787
Pension revenue		17,489
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Other post-emplyment benefits		16,478
Change in Net Position - Governmental Activities	$	88,711

The notes to the financial statements are an integral part of this statement.

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City of Wadena, Minnesota

Statement of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual
General Fund
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues				
Taxes	$ 907,720	$ 907,720	$ 908,853	$ 1,133
Licenses and permits	35,960	35,960	32,999	(2,961)
Intergovernmental	2,275,213	2,275,213	2,547,558	272,345
Charges for services	283,100	283,100	258,790	(24,310)
Fines and forfeitures	25,000	25,000	32,298	7,298
Special assessments	32,018	32,018	35,678	3,660
Interest on investments	20,000	20,000	162,805	142,805
Miscellaneous	100,750	100,750	184,992	84,242
Total Revenues	3,679,761	3,679,761	4,163,973	484,212
Expenditures				
Current				
General government	535,635	535,635	568,273	(32,638)
Public safety	1,491,714	1,491,714	1,577,126	(85,412)
Public works	722,659	722,659	711,793	10,866
Culture and recreation	462,020	462,020	527,641	(65,621)
Economic development	104,046	104,046	96,770	7,276
Airport	97,595	97,595	100,752	(3,157)
Miscellaneous	3,163	3,163	14,937	(11,774)
Capital outlay	289,687	289,687	176,391	113,296
Debt service	241,242	241,242	297,862	(56,620)
Total Expenditures	3,947,761	3,947,761	4,071,545	(123,784)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(268,000)	(268,000)	92,428	360,428
Other Financing Sources (Uses)				
Lease proceeds	-	-	28,164	28,164
Transfers in	445,000	445,000	482,084	37,084
Transfers out	(177,000)	(177,000)	(540,931)	(363,931)
Total Other Financing Sources (Uses)	268,000	268,000	(30,683)	(298,683)
Net Change in Fund Balances	-	-	61,745	61,745
Fund Balances, January 1	3,233,240	3,233,240	3,233,240	-
Fund Balances, December 31	$ 3,233,240	$ 3,233,240	$ 3,294,985	$ 61,745

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The notes to the financial statements are an integral part of this statement.

City of Wadena, Minnesota
Statement of Net Position
Proprietary Funds
December 31, 2024

	Business-type Activities - Enterprise funds						
	Sewer	Golf Course	Electric	Water	Municipal Liquor	Wellness Center	Totals
Assets							
Current Assets							
Cash and temporary investments	$ 896,382	$ 9,820	$ 6,132,591	$ 1,359,606	$ 779,427	$ (349,282)	$ 8,828,544
Receivables							
Accrued interest	-	137	29,264	1,018	1,687	-	32,106
Accounts	111,804	(2,711)	563,865	64,737	(4,869)	1,850	734,676
Special assessments	197,148	-	-	178,069	-	-	375,217
Lease	-	-	-	1,327,611	-	-	1,327,611
Due from other funds	-	-	1,455,000	-	-	-	1,455,000
Inventories	-	12,876	1,356,490	50,508	277,802	4,564	1,702,240
Prepaid items	6,281	2,123	12,722	3,904	5,274	3,866	34,170
Total Current Assets	1,211,615	22,245	9,549,932	2,985,453	1,059,321	(339,002)	14,489,564
Noncurrent Assets							
Capital assets							
Land	4,600	579,176	132,927	2,850	-	256,619	976,172
Construction in progress	-	-	285,498	-	-	90,300	375,798
Buildings and systems	6,540,864	423,598	2,634,881	2,563,749	208,946	11,529,706	23,901,744
Improvements other than buildings	9,834,428	-	14,462,088	8,700,153	-	-	32,996,669
Machinery and equipment	2,477,331	721,128	1,342,449	779,380	118,729	394,998	5,834,015
Less accumulated depreciation	(7,220,923)	(814,187)	(7,991,458)	(3,981,591)	(276,933)	(2,629,440)	(22,914,532)
Total Capital Assets (Net of Accumulated Depreciation)	11,636,300	909,715	10,866,385	8,064,541	50,742	9,642,183	41,169,866
Total Assets	12,847,915	931,960	20,416,317	11,049,994	1,110,063	9,303,181	55,659,430
Deferred Outflows of Resources							
Deferred pension resources	26,433	12,850	61,062	21,645	47,836	52,782	222,608
Deferred OPEB resources	764	455	2,585	774	880	578	6,036
Total Deferred Outflows of Resources	27,197	13,305	63,647	22,419	48,716	53,360	228,644
Liabilities							
Current Liabilities							
Accounts payable	14,449	2,020	238,822	14,617	53,709	16,433	340,050
Accrued salaries and benefits payable	12,350	4,806	36,989	11,001	15,660	15,963	96,769
Due to other funds	-	-	-	815,000	-	-	815,000
Accrued interest payable	16,668	-	8,598	6,463	-	-	31,729
Deposits payable	-	-	162,097	-	-	-	162,097
Bonds payable - current	482,000	-	65,000	252,000	-	-	799,000
Total Current Liabilities	525,467	6,826	511,506	1,099,081	69,369	32,396	2,244,645
Noncurrent Liabilities							
Compensated absences payable	4,681	41,123	88,904	4,567	23,538	15,525	178,338
Net pension liability	106,656	51,850	246,381	87,338	193,017	212,973	898,215
Other post-employment benefits	12,660	7,541	42,856	12,831	14,587	9,575	100,050
Bonds payable	2,729,000	-	580,000	1,299,000	-	-	4,608,000
Unearned Revenue		69,631	6,271			69,363	145,265
Total Noncurrent Liabilities	2,852,997	170,145	964,412	1,403,736	231,142	307,436	5,929,868
Total Liabilities	3,378,464	176,971	1,475,918	2,502,817	300,511	339,832	8,174,513
Deferred Inflows of Resources							
Deferred pension resources	70,363	34,207	162,542	57,619	127,336	140,501	592,568
Deferred OPEB resources	6,800	4,050	23,018	6,891	7,834	5,143	53,736
Deferred lease resources	-	-	-	1,330,301	-	-	1,330,301
Total Deferred Inflows of Resources	77,163	38,257	185,560	1,394,811	135,170	145,644	1,976,605
Net Position							
Net investment in capital assets	8,425,300	909,715	10,221,385	6,513,541	50,742	9,642,183	35,762,866
Unrestricted	994,185	(179,678)	8,597,101	661,244	672,356	(771,118)	9,974,090
Total Net Position	$ 9,419,485	$ 730,037	$ 18,818,486	$ 7,174,785	$ 723,098	$ 8,871,065	$ 45,736,956

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The notes to the financial statements are an integral part of this statement.

City of Wadena, Minnesota
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2024

	Business-type Activities - Enterprise funds						
	Sewer	Golf Course	Electric	Water	Municipal Liquor	Wellness Center	Totals
Sales and Cost of Sales							
Sales	$ -	$ 198,253	$ -	$ -	$ 2,757,740	$ -	$ 2,955,993
Cost of sales	-	(110,302)	-	-	(2,008,371)	-	(2,118,673)
Gross profit	-	87,951	-	-	749,369	-	837,320
Operating Revenues							
Charges for services	1,306,197	372,199	5,733,600	813,354	-	462,483	8,687,833
Miscellaneous	4,019	2,422	23,530	3,715	9,447	39,574	82,707
Total Operating Revenues	1,310,216	374,621	5,757,130	817,069	9,447	502,057	8,770,540
Operating Expenses							
Wages and salaries	289,631	302,789	831,973	253,350	360,041	397,703	2,435,487
Employee benefits	25,894	(10,640)	75,597	17,923	98,681	186,542	393,997
Materials and supplies	143,860	45,731	219,140	90,076	17,114	68,298	584,219
Repairs and maintenance	79,270	55,469	337,753	162,628	7,716	87,344	730,180
Professional services	32,178	23,273	119,238	18,638	22,102	63,625	279,054
Utilities	118,316	15,499	-	84,056	11,217	160,940	390,028
Depreciation	367,611	48,903	541,739	262,650	7,945	268,065	1,496,913
Miscellaneous	2,928	36,751	2,939,673	21,011	70,002	11,438	3,081,803
Total Operating Expenses	1,059,688	517,775	5,065,113	910,332	594,818	1,243,955	9,391,681
Operating Gain (Loss)	250,528	(55,203)	692,017	(93,263)	(585,371)	(741,898)	(703,848)
Nonoperating Revenues (Expenses)							
Taxes	199,225	-	-	180,511	-	-	379,736
Intergovernmental	-	-	-	-	-	94,481	94,481
Interest on investments	(7,301)	2,199	223,917	32,401	20,797	9,829	281,842
Lease revenue	-	-	-	71,452	-	-	71,452
Other income	-	29,207	-	-	-	-	29,207
Gain on disposal of capital assets (loss)	-	-	1,860	-	-	-	1,860
Special Assessment	4,801	-	-	4,336	-	-	9,137
Interest and other expenses	(45,561)	-	(29,794)	(17,813)	-	-	(93,168)
Total Nonoperating Revenues (Expenses)	151,164	31,406	195,983	270,887	20,797	104,310	774,547
Income (Loss) Before Transfers and Contributions	401,692	(23,797)	888,000	177,624	184,795	(637,588)	990,726
Transfers In	-	-	-	-	-	135,415	135,415
Transfers Out	-	-	(352,084)	-	(130,000)	-	(482,084)
Change in Net Position	401,692	(23,797)	535,916	177,624	54,795	(502,173)	644,057
Net Position, January 1, as previously presented	9,035,866	767,740	17,429,731	7,925,857	690,845	9,387,978	45,238,017
Error correction	(18,073)	(13,906)	852,839	(928,696)	(22,542)	(14,740)	(145,118)
Net Position, January 1, as adjusted or restated	9,017,793	753,834	18,282,570	6,997,161	668,303	9,373,238	45,092,899
Net Position, December 31	$ 9,419,485	$ 730,037	$ 18,818,486	$ 7,174,785	$ 723,098	$ 8,871,065	$ 45,736,956

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The notes to the financial statements are an integral part of this statement.

City of Wadena, Minnesota
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2024

	Business-type Activities - Enterprise funds						
	Sewer	Golf Course	Electric	Water	Municipal Liquor	Wellness Center	Totals
Cash Flows from Operating Activities							
Receipts from customers and users	$ 1,322,668	$ 488,179	$ 5,734,359	$ 981,424	$ 2,767,590	$ 544,436	$ 11,838,656
Payments to suppliers	(362,359)	(172,554)	(4,296,955)	(379,282)	(2,195,114)	(375,401)	(7,781,665)
Payments to employees	(334,898)	(349,630)	(957,761)	(310,148)	(405,675)	(431,369)	(2,789,481)
Net Cash Provided (Used) by Operating Activities	625,411	(34,005)	479,643	291,994	166,801	(262,334)	1,267,510
Cash Flows from Noncapital Financing Activities							
Intergovernmental	-	-	-	-	-	94,481	94,481
Receipt (payment) on interfund balances	-	-	(545,000)	(95,000)	-	-	(640,000)
Transfers from other funds	-	-	-	-	-	135,415	135,415
Transfers to other funds	-	-	(352,084)	-	(130,000)	-	(482,084)
Net Cash Provided (Used) by Noncapital Financing Activities	-	-	(897,084)	(95,000)	(130,000)	229,896	(892,188)
Cash Flows from Capital Financing Activities							
Property taxes	199,225	-	-	180,511	-	-	379,736
Special assessments	4,801	-	-	4,336	-	-	9,137
Proceeds from sale of capital assets	-	-	1,860	-	-	-	1,860
Acquisition of property and equipment	-	(40,651)	(372,563)	-	-	(113,257)	(526,471)
Interest paid on bonds	(45,821)	-	(30,669)	(18,000)	-	-	(94,490)
Principal paid on bonds	(476,000)	-	(60,000)	(249,000)	-	-	(785,000)
Net Cash Provided (Used) by Capital Financing Activities	(317,795)	(40,651)	(461,372)	(82,153)	-	(113,257)	(1,015,228)
Cash Flows from Investing Activities							
Interest received from investments	(7,301)	2,223	228,863	32,573	21,082	9,829	287,269
Net Increase (Decrease) in Cash and Cash Equivalents	300,315	(72,433)	(649,950)	147,414	57,883	(135,866)	(352,637)
Cash and Cash Equivalents, January 1	596,067	82,253	6,782,541	1,212,192	721,544	(213,416)	9,181,181
Cash and Cash Equivalents, December 31	$ 896,382	$ 9,820	$ 6,132,591	$ 1,359,606	$ 779,427	$ (349,282)	$ 8,828,544
Reconciliation of Operating Loss to Net Cash Provided (Used) by Operating Activities							
Operating loss	$ 250,528	$ (55,203)	$ 692,017	$ (93,263)	$ (585,371)	$ (741,898)	(533,190)
Adjustments to reconcile operating loss to net cash provided (used) by operating activities							
Other income related to operations	-	29,207	-	71,452	749,369	-	850,028
Depreciation	367,611	48,903	541,739	262,650	7,945	268,065	1,496,913
(Increase) decrease in assets and deferred outflows							
Accounts receivable	(18,705)	-	(17,879)	62,071	403	33,358	59,248
Special assessment receivable	31,157	-	-	28,142	-	-	59,299
Lease receivable	-	-	-	(1,327,611)	-	-	(1,327,611)
Due from other funds	-	-	-	-	-	-	-
Inventories	-	(986)	(449,909)	(17,268)	(22,496)	-	(490,659)
Prepaid items	2,409	884	829	157	113	4,108	8,500
Deferred pension resources	(764)	(455)	(2,585)	(774)	(880)	(578)	(6,036)
Deferred OPEB resources	14,128	5,276	28,636	3,994	(8,883)	(20,050)	23,101
Increase (decrease) in liabilities and deferred inflows							
Accounts payable	11,784	4,271	(232,071)	14,238	(36,209)	12,136	(225,851)
Accrued salaries and benefits payable	6,715	1,344	2,806	4,216	3,964	3,917	22,962
Customer deposits payable	-	-	(5,448)	-	-	-	(5,448)
Unearned revenue	-	(3,600)	556	-	-	-	(3,044)
Compensated absences	(1,872)	(22,143)	12,071	(18,239)	5,359	1,753	(23,071)
Net pension liability	(78,068)	(62,617)	(155,572)	(52,583)	(15,226)	52,569	(311,497)
Other post-employment benefits	12,660	7,541	(14,305)	(5,865)	14,587	9,575	24,193
Deferred pension resources	21,028	9,523	55,740	23,485	46,292	100,547	256,615
Deferred OPEB resources	6,800	4,050	23,018	6,891	7,834	5,143	53,736
Deferred lease resources	-	-	-	1,330,301	-	9,021	1,339,322
Net Cash Provided (Used) by Operating Activities	$ 625,411	$ (34,005)	$ 479,643	$ 291,994	$ 166,801	$ (262,334)	$ 1,267,510
Schedule of Noncash Capital Financing Activities							
Error Correction	$ 18,073	$ 13,906	$ (852,839)	$ 928,696	$ 22,542	$ 14,740	$ 145,118
Capital assets purchased on account	$ -	$ -	$ 161,509	$ -	$ -	$ -	$ 161,509

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The notes to the financial statements are an integral part of this statement.

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Note 1: Summary of Significant Accounting Policies

A. Reporting Entity

The City of Wadena was incorporated June 1, 1874, and is a fourth-class statutory city under Minnesota Statutes with a Council-Mayor form of government. The accounting policies of the City, as reflected in the accompanying financial statements, conform to accounting principles generally accepted in the United States of America for local government units as prescribed by the Governmental Accounting Standards Board and the American Institute of Certified Public Accountants.

The City's financial statements include all funds for which the City is considered to be financially accountable.

The City is a primary government because it is a special-purpose government that has a separate elected governing body, is legally separate, and is fiscally independent of other state or local governments. Additionally, the City is not included in any other governmental reporting entity.

The accompanying financial statements present the governmental and business-type funds of the City.

Component units are legally separate organizations for which elected officials of the primary government are financially accountable. The City is financially accountable if it appoints a voting majority of the organization's governing body and is either:

1. Able to impose its will on that organization, or
2. There is potential for the organization to provide specific financial benefits to or impose financial burdens on the City. The City may be financially accountable if an organization is fiscally dependent on the City.

Wadena Development Authority (WDA)

Blended component units are separate legal entities, but are so intertwined with the City that they are, in substance, the same as the City. The Wadena Development Authority operates under the authority and direction of the City Council and is included herein as a blended component unit presented as a department of the General Fund.

Housing and Redevelopment Authority (WHRA)

Discretely presented component units are entities for which the City is considered to be financially accountable or for which the nature and significance of their relationship with the City are such that exclusion would cause the City's financial statements to be misleading or incomplete. The City has determined that Housing and Redevelopment Authority would fall under the heading of a discretely presented component unit. The Housing and Redevelopment Authority's fiscal year end presented in this report is June 30, 2024. The Housing and Redevelopment Authority's statements may be obtained at their office.

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Note 1: Summary of Significant Accounting Policies (Continued)

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the City and its component units. *Governmental activities,* which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities,* which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues.*

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting,* as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Fiduciary funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting.* Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the City.

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available.

Non-exchange transactions, in which the City receives value without directly giving equal value in return, include property taxes, grants, entitlement and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the tax is levied. Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the City must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

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Note 1: Summary of Significant Accounting Policies (Continued)

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are also recorded as unearned revenue.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

The City reports the following major governmental funds:

The *General fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Pinewood Estates fund* accounts for the activities related to the development of Pinewood Estates.

The *Capital Projects fund* accounts for the accumulation of resources necessary to fund future capital improvements and equipment purchases.

The *TCHC Utility Improvement fund* accounts for resources accumulated to fund utility related improvements.

The City reports the following major enterprise funds:

The *Sewer Utility fund* accounts for the provision of sanitary sewer service to the residents of the City.

The *Water Utility fund* accounts for the provision of water service to the residents of the City.

The *Electric Utility fund* accounts for the provision of electric service the residents of the City.

The *Municipal Liquor fund* accounts for the provision of liquor store activity.

The *Wellness Center fund* accounts for the provision of wellness center activity.

The *Golf Course fund* accounts for the provision of golf course activity.

As a general rule, the effect of interfund activity has been eliminated from government-wide financial statements. Exceptions to this general rule are charges between the City's water and sewer functions and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position/Fund Balance

Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. The proprietary funds' portion in the government-wide cash and temporary investments pool is considered to be cash and cash equivalents for purposes of the statement of cash flows.

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Note 1: Summary of Significant Accounting Policies (Continued)

Cash balances from all funds are pooled and invested, to the extent available, in certificates of deposit and other authorized investments. Earnings from such investments are allocated on the basis of applicable participation by each of the funds.

The City may also invest idle funds as authorized by Minnesota statutes, as follows:

1. Direct obligations or obligations guaranteed by the United States or its agencies.

2. Shares of investment companies registered under the Federal Investment Company Act of 1940 and received the highest credit rating, rated in one of the two highest rating categories by a statistical rating agency, and have a final maturity of thirteen months or less.

3. General obligations of a state or local government with taxing powers rated “A” or better; revenue obligations rated “AA” or better.

4. General obligations of the Minnesota Housing Finance Agency rated “A” or better.

5. Obligation of a school district with an original maturity not exceeding 13 months and (i) rated in the highest category by a national bond rating service or (ii) enrolled in the credit enhancement program pursuant to statute section 126C.55.

6. Bankers’ acceptances of United States banks eligible for purchase by the Federal Reserve System.

7. Commercial paper issued by United States banks corporations or their Canadian subsidiaries, of highest quality category by at least two nationally recognized rating agencies, and maturing in 270 days or less.

8. Repurchase or reverse repurchase agreements and securities lending agreements with financial institutions qualified as a “depository” by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding $10,000,000, a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York, or certain Minnesota securities broker-dealers.

9. Guaranteed Investment Contracts (GIC's) issued or guaranteed by a United States commercial bank, a domestic branch of a foreign bank, a United States insurance company, or its Canadian subsidiary, whose similar debt obligations were rated in one of the top two rating categories by a nationally recognized rating agency.

The City has adopted a formal investment policy that details the primary objectives of the City’s investment activities.

The broker money market investment pool operates in accordance with appropriate State laws and regulations. The reported value of the pool is the same as the fair value of the pool share.

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The City has the following recurring fair value measurements as of December 31, 2024:

- Municipal securities of $7,592,034 are value using quoted market prices (Level 1 inputs)

- US government securities of $2,325,151 are valued using quoted market prices (Level 1 inputs)

- Negotiable Certificates of Deposits of $1,201,966 are valued using a matrix pricing model (Level 2 inputs)

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Note 1: Summary of Significant Accounting Policies (Continued)

The Minnesota Municipal Money Market Fund is regulated by Minnesota statutes and the Board of Directors of the League of Minnesota Cities and is an external investment pool not registered with the Securities Exchange Commission (SEC) that follows the regulatory rules of the SEC. The City's investment in this trust is measured at the net asset value per share provided by the pool, which is based on an amortized cost method that approximates fair value. Financial statements of the 4M Fund can be obtained by contracting RBC Global Management at 100 South Fifth Street, Suite 2300, Minneapolis, MN 55402-1240.

Property Taxes

The City Council annually adopts a tax levy and certifies it to the County in December for collection the following year. The County is responsible for collecting all property taxes for the City. These taxes attach an enforceable lien on taxable property within the City on January 1 and are payable by the property owners in two installments. The taxes are collected by the County Treasurer and tax settlements are made to the City during January, June and November each year.

Delinquent taxes receivable include the past six years' uncollected taxes. Delinquent taxes have been offset by a deferred inflow of resources for delinquent taxes not received within 60 days after year end in the governmental fund financial statements.

Accounts Receivable

Accounts receivable include amounts billed for services provided before year end. Rent receivable of the primary government and the discretely present housing and redevelopment component unit have been reported net of uncollectible amounts. Delinquent utility charges are annually certified to the county for collection. As a result, there is no allowance for uncollectable amounts in the other enterprise funds

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Special Assessments

Special assessments represent the financing for public improvements paid for by benefiting property owners. These assessments are recorded as receivables upon certification to the County. Special assessments are recognized as revenue when they are annually certified to the County or received in cash or within 60 days after year end. All governmental special assessments receivable are offset by a deferred inflow of resources in the fund financial statements.

Interfund Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by a nonspendable fund balance account in the General fund or a restricted, committed or assigned account in applicable governmental funds to indicate the constraint on these resources.

Inventories and Prepaid Items

All inventories are stated at the lower of cost or market on the first-in, first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Note 1: Summary of Significant Accounting Policies (Continued)

Lease Receivable

The City's lease receivable is measured at the present value of lease payments expected to be received during the lease term. Under the lease agreement, the City may receive variable lease payments that are dependent upon the lessee's revenue. The variable payments are recorded as an inflow of resources in the period the payment is received.

A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

Land Held for Resale

The City acquires properties for redevelopment purposes. These properties are reported at their net realizable value in the financial statements. Any costs incurred that are above a property's net realizable value are reported as expenditures of the current period.

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets, (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than $10,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or extend its useful life beyond the original estimate.

Property, plant and equipment of the City are depreciated using the straight-line method over the following estimated useful lives:

Assets	Useful Lives in Years
Buildings	50
Improvements other than buildings	40
Machinery and equipment	5 - 15
General plant and system	25 - 50
Infrastructure	25

Deferred Outflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has two items which qualify for reporting in this category. Accordingly, the items, deferred pension resources and deferred other postemployment benefit resources, are reported only in the statement of net position. These items result from actuarial calculations and current year pension contributions.

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Note 1: Summary of Significant Accounting Policies (Continued)

Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is also a provision for payout of unpaid accumulated sick leave when an employee separates from service with the City. All vacation pay is accrued when incurred in the governmental and proprietary funds. It is expected the vacation pay will be liquidated with expendable available financial resources. A liability for accumulated sick leave is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Postemployment Benefits other than Pensions

Under Minnesota statue 471.61, subdivision 2b., public employers must allow retirees and their dependents to continue coverage indefinitely in an employer-sponsored health care plan, under the following conditions: 1) Retirees must be receiving (or eligible to receive) an annuity from a Minnesota public pension plan, 2) Coverage must continue in a group plan until age 65, and retirees must pay no more than the group premium, and 3) Retirees may obtain dependent coverage immediately before retirement. All premiums are funded on a pay-as-you-go basis. The liability was actuarially determined, in accordance with GASB 75, at January 1, 2024. The General fund is typically used to liquidate governmental other postemployment benefits payable.

Long-term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statement of net position. Bond premiums and discounts are delayed and amortized over the life of the bonds using the straight-line method for governmental activities. Bond issuance costs are reported as an expense in the period incurred.

In the fund financial statements, governmental fund types recognized bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Pensions

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and additions to/deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA except that PERA's fiscal year end is June 30. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. The General fund is typically used to liquidate the governmental net pension liability.

The total pension expense for the General Employee Plan (GERP), Police and Fire Plan (PEPFP), and Fire Relief Association is as follows:

	GERF	PEPFF	FRA	Total
City's proportionate share	$ (35,184)	$ (492,266)	$ (6,098)	$ (533,548)
Proportionate share of State's contribution	840	2,885	-	3,725
Total pension expense	$ (34,344)	$ (489,381)	$ (6,098)	$ (529,823)

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Note 1: Summary of Significant Accounting Policies (Continued)

Deferred Inflows of Resources

In addition to liabilities, the statement of net position and fund financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has the following items listed below reported in the statement of net position and governmental funds balance sheet.

- *Unavailable revenues* are presented in the governmental funds from two sources: property taxes and special assessments, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

- *Deferred pension resources* are reported only in the statements of net position and results from actuarial calculations.

- *Deferred other postemployment benefit resources* are reported only in the statements of net position and results from actuarial calculations.

- *Deferred loan resources* are reported in the governmental funds balance sheet and are deferred to the period the amounts become available. This item is also reported in the statement of net position.

- *Deferred lease resources* are reported in the proprietary funds balance sheet and are deferred to the period the amounts become available. This item is also reported in the statement of net position.

Fund Balance

In the fund financial statements, fund balance is divided into five classifications based primarily on the extent to which the City is bound to observe constraints imposed upon the use of resources reported in the governmental funds. These classifications are defined as follows:

Nonspendable - Amounts that cannot be spent because they are not in spendable form, such as prepaid items, due from other funds, and land held for resale.

Restricted - Amounts related to externally imposed constraints established by creditors, grantors or contributors; or constraints imposed by state statutory provisions.

Committed - Amounts constrained for specific purposes that are internally imposed by formal action (resolution) of the City Council, which is the City's highest level of decision-making authority. Committed amounts cannot be used for any other purpose unless the City Council modifies or rescinds the commitment by resolution.

Assigned - Amounts constrained for specific purposes that are internally imposed. In governmental funds other than the General fund, assigned fund balance represents all remaining amounts that are not classified as nonspendable and are neither restricted nor committed. In the General fund, assigned amounts represent intended uses established by the City Council itself or by an official to which the governing body delegates the authority. The City Council has adopted a fund balance policy which delegates the authority to assign amounts for specific purposes to the City Administrator or Finance Director.

Unassigned - The residual classification for the General fund and also negative residual amounts in other funds.

City Council establishes fund balance commitments by passage of a resolution. This is typically done through adoption and amendment of the budget. Assigned fund balance is established by City Council through adoption or amendment of the budget as intended for specific purpose.

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Note 1: Summary of Significant Accounting Policies (Continued)

The City has formally adopted a fund balance policy for the General fund. The City's policy is to maintain a minimum unassigned fund balance of 6 months of budgeted operating expenditures for cash-flow timing needs.

The City considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available. Additionally, the City would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

The City will strive to maintain a minimum general fund balance of six months of operating expenditures.

Net Position

In the government-wide financial statements, net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net position is displayed in three components:

a. Net investment in capital assets - Consists of capital assets, net of accumulated depreciation reduced by any outstanding debt attributable to acquire capital assets.

b. Restricted net position - Consist of net position balances restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, laws or regulations of other governments.

c. Unrestricted net position - All other net position balances that do not meet the definition of "restricted" or "net investment in capital assets".

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

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Note 2: Stewardship, Compliance and Accountability

A. Budgetary Information

GASB Statement No. 34 requires that budget vs. actual information be presented for the General Fund and major special revenue funds with adopted budgets. Budget vs. actual information and related notes can be found in the required supplementary information following this report.

B. Excess of Expenditures Over Appropriations

For the year ended December 31, 2024, expenditures exceeded appropriations in the following funds:

Fund	Budget	Actual	Excess of Expenditures over Appropriations
Major			
General	$ 3,947,761	$ 4,071,545	$ 123,784

These excess expenditures were funded by excess fund balance and greater than anticipated revenues.

Note 2: Stewardship, Compliance and Accountability (Continued)

C. Deficit Fund Equity

As of December 31, 2024 the following funds reported deficit equity:

Fund	Amount
Major	
Pinewood Estates	$ (796,201)
Nonmajor	
Fire Relief Association	(7,040)
Mason Bros TIF 1-14	(16)
DTED Small Cities Grant Capital Project	(37,110)
ARPA	(30,000)

The deficits/s are expected to be eliminated with future revenues related to future tax collections and transfers from other funds.

Note 3: Detailed Notes on All Funds

A. Deposits and Investments

Custodial credit risk for deposits and investments is the risk that in the event of a bank failure, the City's deposits and investments may not be returned or the City will not be able to recover collateral securities in the possession of an outside party. In accordance with Minnesota statutes and as authorized by the City Council, the City maintains deposits at those depository banks, all of which are members of the Federal Reserve System.

Minnesota statutes require that all City deposits be protected by insurance, surety bond or collateral. The market value of collateral pledged must equal 110 percent of the deposits not covered by insurance or bonds, which the exception of irrevocable standby letters of credit issued by Federal Home Loan Banks as this type of collateral only requires collateral pledged equal to 100 percent of the deposits not covered by insurance or bonds.

Authorized collateral in lieu of a corporate surety bond includes:

- United States government Treasury bills, Treasury notes, Treasury bonds;
- Issues of United States government agencies and instrumentalities as quoted by a recognized industry quotation service available to the government entity;
- General obligation securities of any state or local government with taxing powers which is rated "A" or better by a national bond rating service, or revenue obligation securities of any state or local government with taxing powers which is rated "AA" or better by a national bond rating service;
- General obligation securities of a local government with taxing powers may be pledged as collateral against funds deposited by that same local government entity;
- Irrevocable standby letters of credit issued by Federal Home Loan Banks to a municipality accompanied by written evidence that the bank's public debt is rated "AA" or better by Moody's Investors Service, Inc., or Standard & Poor's Corporation; and
- Time deposits that are fully insured by any federal agency.

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Note 3: Detailed Notes on All Funds (Continued)

Minnesota statutes require that all collateral shall be placed in safekeeping in a restricted account at a Federal Reserve Bank, or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral. The selection should be approved by the City.

At year end, the City's carrying amount of deposits was $1,785,023 and the bank balance was $2,026,800. Of the bank balance, $500,000 was covered by federal depository insurance; the remaining bank balance was covered by collateral held by the City's agent in the City's name.

Investments

As of December 31, 2024, the City had the following investments that are insured or registered, or securities held by the City or its agent in the City's name.

Types of Investments	Credit Quality/ Ratings (1)	Segmented Time Distribution (2)	Amount	Fair Value Measurement Using		
				Level 1	Level 2	Level 3
Non-pooled Investments at Amortized Costs						
Money Market Funds	N/A	less than 1 year	$ 2,632,467			
Non-pooled Investments at Fair Value						
U.S. Treasury Bill	N/A	less than 1 year	1,094,532	$ 1,094,532	$ -	$ -
Government Agency Securities	AA+	more than 3 years	124,935	124,935	-	-
Government Agency Securities	NR	more than 3 years	1,105,684	1,105,684	-	-
Municipal Securities	AAA	less than 1 year	138,130	138,130	-	-
Municipal Securities	AAA	1 to 3 years	317,916	317,916	-	-
Municipal Securities	AAA	more than 3 years	605,419	605,419	-	-
Municipal Securities	AA+	less than 1 year	249,240	249,240	-	-
Municipal Securities	AA+	1 to 3 years	1,651,840	1,651,840	-	-
Municipal Securities	AA+	more than 3 years	300,845	300,845	-	-
Municipal Securities	AA	less than 1 year	323,854	323,854	-	-
Municipal Securities	AA	1 to 3 years	881,565	881,565	-	-
Municipal Securities	AA	more than 3 years	1,092,196	1,092,196	-	-
Municipal Securities	AA-	1 to 3 years	369,709	369,709	-	-
Municipal Securities	AA-	more than 3 years	1,065,334	1,065,334	-	-
Municipal Securities	A+	1 to 3 years	188,392	188,392	-	-
Municipal Securities	BBB	more than 3 years	92,802	92,802	-	-
Municipal Securities	NR	1 to 3 years	250,225	250,225	-	-
Municipal Securities	NR	more than 3 years	64,567	64,567	-	-
Negotiable certificates of deposits	N/A	less than 1 year	1,201,966	-	1,201,966	-
Total Investments			$ 13,751,618	$ 9,917,185	$ 1,201,966	$ -

(1) Ratings were provided by various credit rating agencies where applicable to indicate associated credit risk.
(2) Interest rate risk disclosed using the segmented time distribution method.
N/A Indicates not applicable or available.

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Note 3: Detailed Notes on All Funds (Continued)

- *Credit Risk*. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Ratings are provided by various credit rating agencies and where applicable, indicate associated credit risk. Minnesota statutes limit the City's investments.

- *Custodial Credit Risk*. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The City's investment policy does not address custodial credit risk but typically limits its exposure by purchasing insured or registered investments.

- *Concentration of Credit Risk.* The concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The City's investment policy does not address concentration of credit risk.

- *Interest Rate Risk.* The interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the City manages its exposure to declines in fair values by limiting long term investments of the portfolio. The maturity of the long term investments cannot exceed seven years.

Cash Summary

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A reconciliation of cash as shown on the statement of net position for the City follows:

Carrying Amount of Deposits	$ 3,781,347
Restricted cash and temporary investments	94,724
Investments	13,751,618
Cash on Hand	2,300
Total	$ 17,629,989
As Presented on the Statement of Net Position	
Primary Government	
Cash and temporary investments	$ 15,538,796
Component Unit	
Cash and temporary investments	1,996,469
Restricted cash and temporary investments	94,724
Total	$ 17,629,989

B. Receivables

Loans Receivable

Primary Government

As of December 31, 2024, loans receivable consisted of loans from individuals and organizations and had a total balance of $704,970. The loans have maturity dates between 2024 and 2032 and interest rates ranging from 1% to 8.25%.

Discretely Presented Component Unit

As of June 30, 2024, loans receivable consisted of loans from organizations and had a total balance of $379,410. The terms of the loans range from 60 months to 7 years and pay interest at a rate of 3%.

Note 3: Detailed Notes on All Funds (Continued)

C. Capital Assets

Capital asset activity for the year ended December 31, 2024 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets, not being Depreciated/Amortized				
Land	$ 2,127,215	$ -	$ -	$ 2,127,215
Construction in progress	2,540,357	28,164	(2,540,357)	28,164
Total Capital Assets, not being Depreciated/Amortized	4,667,572	28,164	(2,540,357)	2,155,379
Capital Assets, being Depreciated/Amortized				
Buildings	3,375,679	2,540,357	-	5,916,036
Improvements other than buildings	4,034,991	8,685	-	4,043,676
Machinery and equipment	4,926,900	167,002	(137,998)	4,955,904
Infrastructure	9,042,874	131,038	-	9,173,912
Total Capital Assets being Depreciated/Amortized	21,380,444	2,847,082	(137,998)	24,089,528
Less Accumulated Depreciation/Amortization for				
Buildings	(1,699,445)	(63,755)	-	(1,763,200)
Improvements other than buildings	(1,786,036)	(99,655)	-	(1,885,691)
Machinery and equipment	(3,086,079)	(309,418)	132,716	(3,262,781)
Infrastructure	(1,329,182)	(185,417)	-	(1,514,599)
Total Accumulated Depreciation/Amortization	(7,900,742)	(658,245)	132,716	(8,426,271)
Total Capital Assets, being Depreciated/Amortized, Net	13,479,702	2,188,837	(5,282)	15,663,257
Governmental Activities Capital Assets, Net	$ 18,147,274	$ 2,217,001	$ (2,545,639)	$ 17,818,636

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Note 3: Detailed Notes on All Funds (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type Activities				
Capital Assets, not being Depreciated				
Land	$ 976,172	$ -	$ -	$ 976,172
Construction in progress	3,849,121	375,798	(3,849,121)	375,798
Total Capital Assets, not being Depreciated	4,825,293	375,798	(3,849,121)	1,351,970
Capital Assets, being Depreciated				
Buildings	23,878,787	22,957	-	23,901,744
Machinery and equipment	5,700,928	139,422	(6,335)	5,834,015
General plant and system	28,997,745	3,998,924	-	32,996,669
Total Capital Assets, being Depreciated	58,577,460	4,161,303	(6,335)	62,732,428
Less Accumulated Depreciation for				
Buildings	(6,569,761)	(506,295)	-	(7,076,056)
Machinery and equipment	(4,805,876)	(233,521)	6,335	(5,033,062)
General plant and system	(10,048,317)	(757,097)	-	(10,805,414)
Total Accumulated Depreciation	(21,423,954)	(1,496,913)	6,335	(22,914,532)
Total Capital Assets, being Depreciated, Net	37,153,506	2,664,390	-	39,817,896
Business-type Activities Capital Assets, Net	$ 41,978,799	$ 3,040,188	$ (3,849,121)	$ 41,169,866

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Note 3: Detailed Notes on All Funds (Continued)

Depreciation and amortization expense was charged to the functions/programs of the City as follows:

Governmental Activities	
General government	$ 150,285
Public safety	87,298
Public works	273,277
Culture and recreation	58,923
Airport	88,462
Total Depreciation/Amortization Expense - Governmental Activities	$ 658,245
Business-type Activities	
Sewer	$ 367,611
Golf course	48,903
Electric	541,739
Water	262,650
Municpal liquor	7,945
Wellness center	268,065
Total Depreciation Expense - Business-type Activities	$ 1,496,913

D. Interfund Receivables, Payables and Transfers

Interfund Receivables and Payables

Due to/from funds represent reclassifications of temporary cash deficits in individual fund and other short term loans expected to be repaid within one year. The amount owing between funds represents reclassification of temporary cash deficits. At year end, the balances were as follows:

Receivable Fund	Payable Fund	Amount
Electric	Water	$ 815,000
Electric	Pinewood Estates	640,000
Total		$ 1,455,000

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Note 3: Detailed Notes on All Funds (Continued)

Interfund Transfers

The following interfund transfers were made during 2024:

	Transfers In				
Fund	General	Pinewood Estates	Wellness Center	NonMajor	Total
Transfers out					
General Fund	$ -	$ -	$ 135,415	$ 405,516	$ 540,931
Liquor	130,000	-	-	-	130,000
Electric	352,084	-	-	-	352,084
Nonmajor	-	53,145	-	164,555	217,700
Total	$ 482,084	$ 53,145	$ 135,415	$ 570,071	$ 1,240,715

Explanations for the interfund transfers are noted below:

- The $135,415 transfer was made from the General fund to the Wellness Center fund to support pool related expenses due to a tornado.
- The $152,815 transfer was made to allocate proceeds from the sale of land to the proper special revenue funds.
- The $352,084 transfer was made from the Electric Utility fund to the General fund to support other funds and projects as needed using excess receipts.
- The $130,000 transfer was made from the Municipal Liquor fund to the General fund to support other funds and projects as needed using excess receipts.
- The $34,885 transfer was made to allocate proceeds from the sale of land to the proper special revenue funds.

E. Lease Receivable

As of December 31, 2024, the City had the following lease receivables:

Description	Issue Date	Discount Rate	Current Year Inflow of Resources	Balance at Year End
AT&T Tower Lease	01/01/24	2.93 %	$ 34,081	$ 782,443
Verizion Tower Lease	01/01/24	3.32	36,429	545,168
				$ 1,327,611

The City entered into an agreement with AT&T for a tower lease on January 1, 2024 which runs through January 1, 2047. The City will receive an annual payment of 35,509 at an interest rate of 3.32%. The payments will increase 3% annually. The agreement contains renewal options if both parties agree.

The City entered into an agreement with Verizon for a tower lease on January 1, 2024 which runs through January 1, 2039. The City will receive an annual payment of 37,6919 at an interest rate of 3.32%. The payments will increase 3% annually. The agreement contains renewal options if both parties agree.

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Note 3: Detailed Notes on All Funds (Continued)

F. General Long-term Debt

General Obligation Bonds

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities. These bonds are reported in the proprietary funds if they are expected to be repaid from proprietary fund revenues. In addition, general obligation bonds have been issued to refund special assessments related bonds.

General obligation bonds are direct obligations and pledge the full faith and credit of the City. General obligation bonds currently outstanding are as follows:

Description	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End
2022A G.O Improvement Bond	$ 4,585,000	4.00 %	07/13/22	02/01/43	$ 4,430,000
2021A G.O Capial Improvement Bond	2,240,000	2.00	10/13/21	02/01/42	2,060,000
Total G.O. Bonds					$ 6,490,000

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The annual service requirements to maturity for the general obligation bonds are as follows:

Year Ending December 31,	Governmental Activities		
	Principal	Interest	Total
2025	$ 260,000	$ 213,700	$ 473,700
2026	265,000	205,700	470,700
2027	275,000	196,900	471,900
2028	280,000	187,800	467,800
2029	295,000	178,350	473,350
2030-2034	1,615,000	737,650	2,352,650
2035-2039	1,880,000	446,750	2,326,750
2040-2043	1,620,000	112,250	1,732,250
Total	$ 6,490,000	$ 2,279,100	$ 8,769,100

General Obligation Equipment Certificates

The following bonds will be repaid from future tax levies.

Description	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End
2019B G.O Equipment Certificates	$ 841,000	2.70 %	12/12/19	02/01/29	$ 494,000

Note 3: Detailed Notes on All Funds (Continued)

The annual service requirements to maturity for the general obligation equipment certificates are as follows:

Year Ending December 31,	Governmental Activities Principal	Interest	Total
2025	$ 94,000	$ 12,069	$ 106,069
2026	96,000	9,504	105,504
2027	99,000	6,871	105,871
2028	101,000	4,171	105,171
2029	104,000	1,404	105,404
Total	$ 494,000	$ 34,019	$ 528,019

PFA Loans

The following bonds were issued to finance capital improvements in the Storm Sewer governmental fund and the Water and Sewer enterprise funds. The bond will be repaid through collection of customer revenues. The bonds are backed by the full faith and credit of the City.

Description	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End
PFA Note	$ 4,418,242	1.00 %	08/11/15	08/20/30	$ 1,834,000
2015 Sewer Improvement Note	3,889,102	1.00	08/11/15	08/20/30	1,719,000
2015 Water Improvement Note	3,512,737		08/11/15	08/20/30	1,551,000
Total PFA					$ 5,104,000

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Annual debt service requirements to maturity for the bonds are as follows:

Year Ending December 31,	Governmental Activities Principal	Interest	Total	Year Ending December 31,	Business-type Activities Principal	Interest	Total
2025	$ 298,000	$ 18,340	$ 316,340	2025	$ 531,000	$ 32,700	$ 563,700
2026	301,000	15,360	316,360	2026	537,000	27,390	564,390
2027	304,000	12,350	316,350	2027	542,000	22,020	564,020
2028	308,000	9,310	317,310	2028	548,000	16,600	564,600
2029	310,000	6,230	316,230	2029	553,000	11,120	564,120
2030	313,000	3,221	316,221	2030	559,000	5,590	564,590
Total	$ 1,834,000	$ 64,811	$ 1,898,811	Total	$ 3,270,000	$ 115,420	$ 3,385,420

Note 3: Detailed Notes on All Funds (Continued)

General Obligation Revenue Bond

The following note was used to finance sewer system improvements. They will be repaid with revenues from the City's municipal sewer system with the full faith and credit and taxing powers of the City. Annual revenues from charges for services, principal and interest payments, and percentage of revenue required to cover principal and interest payments is as follows:

Description	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End
2012 Sewer Revenue Bond	$ 3,811,009	1.53	09/13/11	08/20/31	$ 1,492,000
2018A Eelectric Revenue Bonds	995,000	2.25	05/10/18	02/01/33	645,000
Total G.O. Revenue Bonds					$ 2,137,000

The annual service requirements to maturity for the general obligation revenue bonds are as follows:

Year Ending December 31,	Business-type Activities Principal	Interest	Total
2025	$ 268,000	$ 42,473	$ 310,473
2026	272,000	37,419	309,419
2027	275,000	32,304	307,304
2028	283,000	15,069	298,069
2029	286,000	21,711	307,711
2030-2031	753,000	31,945	784,945
Total	$ 2,137,000	$ 180,921	$ 2,317,921

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Financed Purchase Arrangement

The City entered into the following arrangements for the purchase of equipment. The details are as follows:

Description	Total Lease Liability	Interest Rate	Issue Date	Payment Terms	Payment Amount		Balance at Year End
Police Interceptor - 2025	$ 27,619	8.440 %	10/18/24	3 Years	$ 5,192	Semi Annual	$ 22,971
Police Interceptor - 2023	23,134	3.750	08/08/22	3 years	4,113	Semi Annual	7,239
John Deere Grader	224,521	4.280	04/29/22	7 years	43,231	Annual	190,905
Total							$ 221,115

Note 3: Detailed Notes on All Funds (Continued)

The annual requirements to amortize all financed purchase arrangement at December 31, 2024 are as follows:

Year Ending June 30,	Principal Payments	Interest Payments	Total
2025	$ 50,918	$ 10,400	$ 61,318
2026	45,923	7,692	53,615
2027	43,104	5,320	48,424
2028	39,754	3,477	43,231
2029	41,416	1,776	43,192
Total	$ 221,115	$ 28,665	$ 249,780

Changes in Long-term Liabilities

Long-term liability activity for the year ended December 31, 2024, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Governmental Activities					
Bonds Payable					
G.O. improvement bonds	$ 6,740,000	$ -	$ (250,000)	$ 6,490,000	$ 260,000
G.O. Equipment bonds	585,000	-	(91,000)	494,000	94,000
PFA Loan	2,129,000	-	(295,000)	1,834,000	298,000
Intergovernmental Note	237,750	-	(15,850)	221,900	15,850
Unamortized bond premium	55,335	-	(2,913)	52,422	-
Total Bonds Payable	9,747,085	-	(654,763)	9,092,322	667,850
Compensated Absences*	161,731	-	(14,745)	146,986	38,571
Finance purchase	238,420	28,164	(45,469)	221,115	50,918
Governmental Activity Long-term Liabilities	$ 10,147,236	$ 28,164	$ (714,977)	$ 9,460,423	$ 757,339
Business-type Activities					
Bonds Payable					
G.O. revenue bonds	$ 2,397,000	$ -	$ (260,000)	$ 2,137,000	$ -
PFA Loan	3,795,000	-	(525,000)	3,270,000	531,000
Compensated Absences*	201,408	-	(23,070)	178,338	-
Business-type Activity Long-term Liabilities	$ 6,393,408	$ -	$ (808,070)	$ 5,585,338	$ 531,000

* Compensated absences presented net of increases and decreases.

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Note 3: Detailed Notes on All Funds (Continued)

G. Components of Fund Balance

At December 31, 2024, portions of the City's fund balance are not available for appropriation due to not being in spendable form (Nonspendable), legal restrictions (Restricted), City Council Action (Committed), policy and/or intent (Assigned). The following is a summary of the components of fund balance:

	General	Pinewood Estates	TCHC Utility Improvement	Other Governmental Funds	Total
Nonspendable					
Prepaid items	$ 113,146	$ -	$ -	$ -	$ 113,146
Restricted for					
Debt service	-	-	-	1,254,241	1,254,241
TIF	-	-	-	69,556	69,556
Permanent Funds	-	-	-	34,684	34,684
Economic Development	-	-	-	1,796,806	1,796,806
Total Restricted	-	-	-	3,155,287	3,155,287
Committed for					
Library Endowment	-	-	-	20,725	20,725
Economic Development	-	-	-	108,869	108,869
Total Restricted	-	-	-	129,594	129,594
Assigned to					
Capital improvements	-	-	694,559	970,503	1,665,062
Unassigned	3,181,839	(796,201)	-	(67,110)	2,318,528
Total Fund Balance	$ 3,294,985	$ (796,201)	$ 694,559	$ 4,188,274	$ 7,381,617

H. Conduit Debt Obligations

The City has issued a Municipal Industrial Development Bond (Health Care Facilities Revenue Note, Series 2021A) to provide financial assistance to a nonprofit corporation for the construction of a new facility deemed to be in the public interest. This bond is secured by an assignment of the Loan Agreement, a Guarantee Agreement and a Mortgage, Security Agreement and Fixture Financing Statement. Accordingly, the bond is not reported as a liability in the accompanying financial statements. At December 31, 2024, Health Care Facilities Revenue Note outstanding aggregated $1,514,785.

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Note 4: Defined Benefit Pension Plans - Statewide

A. Plan Description

The City participates in the following cost-sharing multiple-employer defined benefit pension plans administered by the Public Employees Retirement Association of Minnesota (PERA). These plan provisions are established and administered according to Minnesota Statutes chapters 353, 353D, 353E, 353G and 356. Minnesota Statutes chapter 356 defines each plan's financial reporting requirements. PERA's defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code.

General Employees Retirement Plan (General Plan)

Membership in the General Plan includes employees of counties, cities, townships, schools in non-certified positions, and other governmental entities whose revenues are derived from taxation, fees, or assessments. Plan membership is required for any employee who is expected to earn more than $425 in a month, unless the employee meets exclusion criteria.

Public Employees Police and Fire Plan (Police and Fire Plan)

Membership in the Police and Fire Plan includes full-time, licensed police officers and firefighters who meet the membership criteria defined in Minnesota Statutes section 353.64 and who are not earning service credit in any other PERA retirement plan or a local relief association for the same service. Employers can provide Police and Fire Plan coverage for part-time positions and certain other public safety positions by submitting a resolution adopted by the entity's governing body. The resolution must state that the position meets plan requirements.

B. Benefits Provided

PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the state Legislature. Vested, terminated employees who are entitled to benefits, but are not receiving them yet, are bound by the provisions in effect at the time they last terminated their public service. When a member is "vested," they have earned enough service credit to receive a lifetime monthly benefit after leaving public service and reaching an eligible retirement age. Members who retire at or over their Social Security full retirement age with at least one year of service qualify for a retirement benefit.

General Employee Plan Benefits

General Employees Plan requires three years of service to vest. Benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for General Plan members. Members hired prior to July 1, 1989, receive the higher of the Step or Level formulas. Only the Level formula is used for members hired after June 30, 1989. Under the Step formula, General Plan members receive 1.2 percent of the highest average salary for each of the first 10 years of service and 1.7 percent for each additional year. Under the Level formula, General Plan members receive 1.7 percent of highest average salary for all years of service. For members hired prior to July 1, 1989 a full retirement benefit is available when age plus years of service equal 90 and normal retirement age is 65. Members can receive a reduced requirement benefit as early as age 55 if they have three or more years of service. Early retirement benefits are reduced by .25 percent for each month under age 65. Members with 30 or more years of service can retire at any age with a reduction of 0.25 percent for each month the member is younger than age 62. The Level formula allows General Plan members to receive a full retirement benefit at age 65 if they were first hired before July 1, 1989 or at age 66 if they were hired on or after July 1, 1989. Early retirement begins at age 55 with an actuarial reduction applied to the benefit.

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Note 4: Defined Benefit Pension Plans - Statewide (Continued)

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50 percent of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1 percent and a maximum of 1.5 percent. The 2024 annual increase was 1.5 percent. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a prorated increase.

Police and Fire Plan Benefits

Benefits for Police and Fire Plan members hired before July 1, 2010, are vested after three years of service. Members hired on or after July 1, 2010, are 50 percent vested after five years of service and 100 percent vested after ten years. After five years, vesting increase by 10 percent each full year of service until members are 100 percent vested after ten years. Police and Fire Plan members receive 3 percent of highest average salary for all years of service. Police and Fire Plan members receive a full retirement benefit when they are age 55 and vested, or when their age plus their years of service equals 90 or greater if they were first hired before July 1, 1989. Early retirement starts at age 50, and early retirement benefits are reduced by 0.417 percent each month members are younger than age 55.

Benefit increases are provided to benefit recipients each January. The postretirement increase is fixed at 1 percent. Recipients that have been receiving the annuity or benefit for at least 36 months as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least 25 months but less than 36 months as of the June 30 before the effective date of the increase will receive a reduced prorated increase.

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C. Contributions

Minnesota Statutes chapters 353, 353E, 353G and 356 set the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature.

General Employees Fund Contributions

General Plan members were required to contribute 6.50 percent of their annual covered salary in fiscal year 2024 and the City was required to contribute 7.50 percent for Coordinated Plan members. The City's contributions to the General Employees Fund for the years ending December 31, 2024, 2023 and 2022, were $206,811, $175,869 and $179,297, respectively. The City's contributions were equal to the required contributions for each year as set by state statute.

Police and Fire Fund Contributions

Police and Fire Plan members were required to contribute 11.80 percent of their annual covered salary in fiscal year 2024 and the City was required to contribute 17.70 percent for Police and Fire Plan members. The City's contributions to the Police and Fire Fund for the years ending December 31, 2024, 2023 and, 2022 were $138,695, $125,672 and $114,643, respectively. The City's contributions were equal to the required contributions for each year as set by state statute.

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

D. Pension Costs

General Employees Fund Pension Costs

At December 31, 2024, the City reported a liability of $1,212,104 for its proportionate share of the General Employees Fund's net pension liability. The City's net pension liability reflected a reduction due to the State of Minnesota's contribution of $16 million. The State of Minnesota is considered a non-employer contributing entity and the state's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the City totaled $31,343.

City's Proportionate Share of the Net Pension Liability	$	1,212,104
State of Minnesota's Proportionate Share of the Net Pension Liability Associated with the City		31,343
Total	$	1,243,447

The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2023 through June 30, 2024, relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was 0.0328 percent at the end of the measurement period and 0.03 percent for the beginning of the period.

For the year ended December 31, 2024, the City recognized pension expense of negative $35,184 for its proportionate share of the General Employees Plan's pension expense. In addition, the City recognized an additional $840 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of $16 million to the General Employees Fund.

During the plan year ended June 30, 2024, the State of Minnesota contributed $170.1 million to the General Employees Fund. The State of Minnesota is not included as a non-employer contributing entity in the General Employees Plan pension allocation schedules for the $170.1 million in direct state aid because this contribution was not considered to meet the definition of a special funding situation. The City recognized $55,768 for the year ended December 31, 2024 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the General Employees Fund.

At December 31, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Economic Experience	$ 111,314	$ -
Changes in Actuarial Assumptions	5,866	430,286
Net Difference Between Projected and Actual Investment Earnings	-	319,857
Changes in Proportion	77,917	49,500
Contributions Paid to PERA Subsequent to the Measurement Date	105,303	-
Total	$ 300,400	$ 799,643

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Note 4: Defined Benefit Pension Plans - Statewide (Continued)

The $105,303 reported as deferred outflows of resources related to pensions resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2025. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2025	$ (353,813)
2026	(12,705)
2027	(145,129)
2028	(92,899)

Police and Fire Fund Pension Costs

At December 31, 2024, the City reported a liability of $676,610 for its proportionate share of the Police and Fire Fund's net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportionate share of the net pension liability was based on the City's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2023 through June 30, 2024, relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was 0.0514 percent at the end of the measurement period and 0.0525 percent for the beginning of the period.

The State of Minnesota contributed $37.4 million to the Police and Fire Fund in the plan fiscal year ended June 30, 2024. The contribution consisted of $9 million in direct state aid that meets the definition of a special funding situation, additional one-time direct state aid contribution of $19.4 million, and $9 million in supplemental state aid that does not meet the definition of a special funding situation. Additionally, $9 million supplemental state aid was paid on October 1, 2024. Thereafter, by October 1 of each year, the state will pay $9 million to the Police and Fire Fund until full funding is reached or July 1, 2048, whichever is earlier. The $9 million in supplemental state aid will continue until the fund is 90 percent funded, or until the State Patrol Plan (administered by the Minnesota State Retirement System) is 90 percent funded, whichever occurs later. The State of Minnesota's proportionate share of the net pension liability associated with the City totaled $25,792.

City's Proportionate Share of the Net Pension Liability	$ 676,610
State of Minnesota's Proportionate Share of the Net Pension Liability Associated with the City	25,792
Total	$ 702,402

For the year ended December 31, 2024, the City recognized pension expense of negative $492,266 for its proportionate share of the Police and Fire Plan's pension expense. In addition, the City recognized an additional $2,885 as pension expense (grant revenue) for its proportionate share of the State of Minnesota's contribution of $9 million to the Police and Fire Fund.

The State of Minnesota is not included as a non-employer contributing entity in the Police and Fire Pension Plan pension allocation schedules for the $28.4 million in supplemental state aid because this contribution was not considered to meet the definition of a special funding situation. The City recognized $14,604 for the year ended December 31, 2024 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the Police and Fire Fund.

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Note 4: Defined Benefit Pension Plans - Statewide (Continued)

At December 31, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Economic Experience	$ 266,375	$ -
Changes in Actuarial Assumptions	747,597	1,017,008
Net Difference Between Projected and Actual Investment Earnings	-	222,487
Changes in Proportion	21,340	15,358
Contributions Paid to PERA Subsequent to the Measurement Date	75,095	-
Total	$ 1,110,407	$ 1,254,853

The $75,095 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2025. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

2025	$ (35,125)
2026	173,452
2027	(102,912)
2028	(270,548)
2029	15,592

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E. Long-term Expected Return on Investment

The State Board of Investment, which manages the investments of PERA, prepares an analysis of the reasonableness on a regular basis of the long-term expected rate of return using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce an expected long-term rate of return by weighting the expected future rates of return by the target asset allocation percentages. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Return on Investment
Domestic Equity	33.5 %	5.10 %
International Equity	16.5	5.30
Fixed Income	25.0	0.75
Private Markets	25.0	5.90
Total	100.0 %	

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

F. Actuarial Assumptions

The total pension liability for each of the cost-sharing defined benefit plans was determined by an actuarial valuation as of June 30, 2024, using the entry age normal actuarial cost method. The long-term rate of return on pension plan investments used to determine the total liability is 7.0%. The 7.0% assumption is based on a review of inflation and investment return assumptions from a number of national investment consulting firms. The review provided a range of investment return rates considered reasonable by the actuary. An investment return of 7.0% is within that range.

Inflation is assumed to be 2.25% for the General Employees Plan and Police and Fire Plan.

Benefit increases after retirement are assumed to be 1.25% for the General Employees Plan and 1.0% for the Police and Fire Plan.

Salary growth assumptions in the General Employees Plan range in annual increments from 10.25% after one year of service to 3.0% after 27 years of service. In the Police and Fire Plan, salary growth assumptions range in annual increments from 11.75% after one year of service to 3.0% after 24 years of service.

Mortality rates for the General Employees Plan are based on the Pub-2010 General Employee Mortality Table. Mortality rates for the Police and Fire Plan are based on the Pub-2010 Public Safety Employee Mortality tables. The tables are adjusted slightly to fit PERA's experience.

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Actuarial assumptions for the General Employees Plan are reviewed every four years. The General Employees Plan was last reviewed in 2022. The assumption changes were adopted by the board and became effective with the July 1, 2023 actuarial valuation. The Police and Fire Plan were reviewed in 2024. PERA anticipates the experience study will be approved by the Legislative Commission on Pensions and Retirement and become effective with the July 1, 2025 actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2024:

General Employees Fund

Changes in Actuarial Assumptions

- Rates of merit and seniority were adjusted, resulting in slightly higher rates.
- Assumed rates of retirement were adjusted as follows: increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates, and slight adjustments to early retirement rates for Tier 1 and Tier 2 members.
- Minor increase in assumed withdrawals for males and females.
- Lower rates of disability.
- Continued use of Pub-2010 general mortality table with slight rate adjustments as recommended in the most recent experience study.
- Minor changes to form of payment assumptions for male and female retirees.
- Minor changes to assumptions made with respect to missing participant data.

Changes in Plan Provisions

- The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors updated to reflect the changes in assumptions.

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

Police and Fire Fund

Changes in Actuarial Assumptions

- There were no changes in actuarial assumptions since the previous valuation.

Changes in Plan Provisions

- The State contribution of $9 million per year will continue until the earlier of 1) both the Police and Fire Plan and the State Patrol Retirement Fund attain 90.0 percent funded status for three consecutive years (on an actuarial value of assets basis) or 2) July 1, 2048. The contribution was previously due to expire after attaining a 90.0 percent funded status for one year.
- The additional $9 million contribution will continue until the Police and Fire Plan is fully funded for a minimum of three consecutive years on an actuarial value of assets basis, or July 1, 2048, whichever is earlier. This contribution was previously due to expire upon attainment of fully funded status on an actuarial value of assets basis for one year (or July 1, 2048 if earlier).

G. Discount Rate

The discount rate used to measure the total pension liability in 2024 was 7.0 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the General Employees and Police and Fire Plans were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

H. Pension Liability Sensitivity

The following presents the City's proportionate share of the net pension liability for all plans it participates in, calculated using the discount rate disclosed in the preceding paragraph, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current discount rate:

	1 Percent Decrease (6.0%)	Current (7.0%)	1 Percent Increase (8.0%)
General Employees Fund	$ 2,647,431	$ 1,212,104	$ 31,417
Police and Fire Fund	1,598,962	676,610	(80,834)

I. Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in a separately issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the Internet at www.mnpera.org.

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Note 5: Other Post-Employment Benefits (OPEB)

A. Plan Description

All employees are allowed upon meeting the eligibility requirements (police and fire: age 50 and 5 years of service with hire date before June 30, 2014 or 10 years of service with hire date after June 30, 2014; all others: age 55 and 5 years of service) under Minn. Stat. 471.61 subd. 2b, to participate in the City's health insurance plan after retirement. This single-employer plan covers active and retired employees. Benefit provisions are established through negotiations between the City and the union representing City employees are renegotiated at the end of each contract period. The retiree health plan does not issue a publicly available financial report. The General Fund is used to liquidate the OPEB liability.

At December 31, 2024, the following employees were covered by the benefit terms:

Active Plan Members	41

B. Funding Policy

OPEB benefits have historically been funded on a pay-as-you-go basis (PAYGO). Under GASB 75, plan sponsors may set up a trust and pre-fund the benefits. There is no requirement to pre-fund benefits under GASB 75. However, continuing on a PAYGO basis will create a Total OPEB Liability (TOL) on the balance sheet. Results throughout the report assume continued funding under PAYGO.

For the year ended December 31, 2024, the City's average contribution rate was 6.76 percent of covered-employee payroll. For the fiscal year 2024, the City contributed $5,484 to the plan. The General fund is typically used to liquidate the governmental portion of the net OPEB obligation.

C. Actuarial Methods and Assumptions

The City’s total OPEB liability of $184,365 was measured as of January 1, 2024, and the OPEB liability was determined by an actuarial valuation as of January 1, 2024.

The total OPEB liability in the January 1, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	3.70%
Expected Long-Term Investment Return	N/A
20-Year Municipal Bond Yield	3.70%
Inflation Rate	2.50%
Salary Increases	Service graded table.
Medical Trend Rate	6.50% as of January 1, 2024 grading to 5.00% over 6 years and then to 4.00% over the next 48 years.

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Note 5: Other Post-Employment Benefits (OPEB) (Continued)

D. Changes in the Total OPEB Liability

	Total OPEB Liability
Balances at December 31, 2023	$ 266,921
Changes for the Year	
Service Costs	15,036
Interest Costs	5,543
Assumption Changes	(18,118)
Differences between expected and actual experience	(75,388)
Benefit Payment	(9,629)
Net Changes	(82,556)
Balances at December 31, 2024	$ 184,365

Since the prior measurement date, the following assumptions changed:

- The health care trend rates were updated.
- The inflation rate was changed from 2.00% to 2.50%..
- The discount rate was changed from 2.00% to 3.70%.

Since the prior measurement date, the following plan provisions changed:

- None

Since the prior measurement date, the following benefit terms changed:

- None

E. Sensitivity of the Net OPEB Liability

The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current discount rate:

1 Percent Decrease 2.26%	Discount Rate Current 3.26%	1 Percent Increase 4.26%
$ 197,589	$ 184,365	$ 171,851

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Note 5: Other Post-Employment Benefits (OPEB) (Continued)

The following presents the City's net OPEB liability, as well as what the City's net OPEB liability would be if it were calculated using a healthcare cost trend rate one percentage point lower or one percentage point higher than the current healthcare cost trend rate:

1 Percent Decrease 5.5% Decreasing to 3.0%	Healthcare Cost Trend Rates 6.5% Decreasing to 4.0%	1 Percent Increase 7.5% Decreasing to 5.0%
$ 165,102	$ 184,365	$ 206,753

F. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2024, the City Recognized OPEB expense of $10,925. At December 31, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

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	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Economic Experience	$ -	$ 77,194
Changes in Actuarial Assumptions	5,638	21,829
Contributions Paid to OPEB Subsequent to the Measurement Date	5,484	-
Total	$ 11,122	$ 99,023

Deferred outflows of resources totaling $5,484 related to pensions resulting from the City's contributions to OPEB subsequent to the measurement date will be recognized as a reduction of the OPEB liability as of December 31, 2025. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in pension expense as follows:

2025	$ (21,058)
2026	(21,056)
2027	(17,083)
2028	(18,608)
2029	(15,580)

Note 6: Other Information

A. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; job-related illnesses or injuries to employees and natural disasters. The City participates in a group workers' compensation plan with the League of Minnesota Cities Insurance Trust (LMCIT), which is a public entity risk pool currently operating as a common risk management and insurance program for member Minnesota cities. The plan is administered by Berkley Administrators.

The workers' compensation plan is self-sustaining based on premiums charged, so that total contributions plus compounded earnings on these contributions will equal the amount needed to satisfy claims liabilities and other expenses. The City has entered into a regular premium plan with LMCIT. The City pays its premium annually based on current year budgeted salaries with premium adjustment after annual actual salaries are determined. All charges are distributed to each City department based upon salary and workers' compensation class code. LMCIT is responsible for Workers' Compensation Reinsurance Association premiums and for the general administrative and claim expenses.

The City continues to carry commercial insurance for employee health, standard liability, property, and automotive insurance. Settlements have not exceeded coverage for each of the three fiscal years. There has been no substantial change in coverage from the prior year.

Note 7: Adjustments to and Restatements of Beginning Balances

During fiscal year 2024, changes to or within the financial reporting entity and an error correction resulted in adjustments to and restatements of beginning net position and fund net position, as follows:

Reporting Units Affected by Adjustments to and Restatements of Beginning Balances								
	Funds					Government-Wide		Component Units
	General Fund	Pinewood Estates	Capital Projects	TCHC Utility Improvement	Other Governmental Funds	Total Governmental Activities	Business-Type Activities	Health Clinic
January 1, 2024 as previously reported	$ 3,233,240	$ -	$ 1,001,491	$ 594,976	$ 3,614,420	$ 14,979,308	$ 45,238,017	$ 2,827,466
Change in reporting entity								
Change from major to nonmajor fund	-	-	(1,001,491)	-	-	-	-	-
Error correction	-	-	-	-	338,289	3,254,772	(145,118)	5,019
January 1, 2024, as adjusted or restated	$ 3,233,240	$ -	$ -	$ 594,976	$ 3,952,709	$ 18,234,080	$ 45,092,899	$ 2,832,485

Correction of an Error in Previously Issued Financial Statements

The City of Wadena noted that there were some errors related to prior period balances which were corrected in the current fiscal year.

There were corrections to the deferred loan balances from the prior year. There was also a correction made related to special assessments missing an approved assessment in the prior year. Also, there was an allocation of previous OPEB amounts to the enterprise funds.

Change in Accounting Principle

During fiscal year 2024, the City adopted the provisions of Governmental Accounting Standard Board (GASB) Statement No. 100, Accounting Changes and Error Corrections, and Statements No. 101, Compensated Absences, for the year ended December 31, 2024. Adoption of the provisions of these statement results in significant change to the classifications of the components of the financial statements. There were no adjustments or restatements of beginning balances needed for the adoption of these statements.

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Note 8: Other Information (Continued)

The City's workers' compensation insurance policy is retrospectively rated. With this type of policy, final premiums are determined after loss experience is known. The amount of premium adjustment for 2024 was estimated to be immaterial based on workers' compensation rates and salaries for the year.

At December 31, 2024, there were no other claims liabilities reported in the fund based on the requirements of GASB Statement No. 10, which requires a liability for claims be reported if information prior to the issuance of the financial statements indicates it is probable a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

B. Legal Debt Margin

The City's statutory debt limit is computed as 3 percent of the taxable market value of property within the City. Long-term debt issued and financed partially or entirely by special assessments or the net revenues of enterprise fund operations is excluded from the debt limit computation. The City is well below the legal debt margin for 2024.

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REQUIRED SUPPLEMENTARY INFORMATION

CITY OF WADENA
WADENA, MINNESOTA

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FOR THE YEAR ENDED
DECEMBER 31, 2024

City of Wadena, Minnesota
Required Supplementary Information
For the Year Ended December 31, 2024

Schedule of Employer's Share of PERA Net Pension Liability - General Employees Fund

Fiscal Year Ending	City's Proportion of the Net Pension Liability	City's Proportionate Share of the Net Pension Liability (a)	State's Proportionate Share of the Net Pension Liability Associated with the City (b)	Total (a+b)	City's Covered Payroll (c)	City's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll (a/c)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
6/30/2024	0.0328 %	$ 1,212,104	$ 31,343	$ 1,243,447	$ 2,434,107	49.8 %	86.7 %
6/30/2023	0.0300	1,677,566	46,354	1,723,920	2,459,567	68.2	83.1
6/30/2022	0.0325	2,574,011	75,343	2,649,354	1,195,313	215.3	76.7
6/30/2021	0.0302	1,289,675	39,356	1,329,031	2,215,613	58.2	87.0
6/30/2020	0.0303	1,816,623	56,136	1,872,759	2,179,613	83.3	79.0
6/30/2019	0.0287	1,586,759	49,331	1,636,090	2,089,867	75.9	80.2
6/30/2018	0.0292	1,619,896	53,034	1,672,930	2,013,853	80.4	79.5
6/30/2017	0.0295	1,883,261	23,666	1,906,927	1,919,773	98.1	75.9
6/30/2016	0.0301	2,443,971	31,926	2,475,897	1,841,720	132.7	68.9
6/30/2015	0.0283	1,466,653	-	1,466,653	1,808,840	81.1	78.2

Schedule of Employer's PERA Contributions - General Employees Fund

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Year Ending	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	City's Covered Payroll (c)	Contributions as a Percentage of Covered Payroll (b/c)
12/31/2024	$ 206,811	$ 206,811	$ -	$ 2,757,480	7.50 %
12/31/2023	175,869	175,869	-	2,344,920	7.50
12/31/2022	179,297	179,297	-	2,390,627	7.50
12/31/2021	166,171	166,171	-	2,215,613	7.50
12/31/2020	163,471	163,471	-	2,179,613	7.50
12/31/2019	156,740	156,740	-	2,089,867	7.50
12/31/2018	151,039	151,039	-	2,013,853	7.50
12/31/2017	143,983	143,983	-	1,919,773	7.50
12/31/2016	138,129	138,129	-	1,841,720	7.50
12/31/2015	135,663	135,663	-	1,808,840	7.50

Notes to the Required Supplementary Information - General Employee Retirement Fund

Changes in Actuarial Assumptions

2024 - The following changes in assumptions are effective with the July 1, 2024 valuation, as recommended in the most recent experience study (dated June 29, 2023): Rates of merit and seniority were adjusted, resulting in slightly higher rates. Assumed rates of retirement were adjusted as follows: increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates, and slight adjustments to early retirement rates for Tier 1 and Tier 2 members. Minor increase in assumed withdrawals for males and females. Lower rates of disability. Continued use of Pub-2010 general mortality table with slight rate adjustments as recommended in the most recent experience study. Minor changes to form of payment assumptions for male and female retirees. Minor changes to assumptions made with respect to missing participant data.

2023 - The investment return and single discount rates were changed from 6.5 percent to 7.0 percent.

2022 - The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

2021 - The investment return and single discount rates were changed from 7.50 percent to 6.50 percent, for financial reporting purposes. The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

2020 - The price inflation assumption was decreased from 2.50% to 2.25%. The payroll growth assumption was decreased from 3.25% to 3.00%. Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25% less than previous rates. Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements. Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter. Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females. The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the PUB-2010 General/Teacher disabled annuitant mortality table, with adjustments. The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019. The assumed spouse age difference was changed from two years older for females to one year older. The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

2019 - The mortality projection scale was changed from MP-2017 to MP-2018.

2018 - The mortality projection scale was changed from MP-2015 to MP-2017. The assumed benefit increase was changed from 1.00 percent per year through 2044 and 2.50 percent per year thereafter to 1.25 percent per year.

2017 - The Combined Service Annuity (CSA) loads were changed from 0.8 percent for active members and 60 percent for vested and non-vested deferred members. The revised CSA loads are now 0.0 percent for active member liability, 15.0 percent for vested deferred member liability and 3.0 percent for non-vested deferred member liability. The assumed post-retirement benefit increase rate was changed from 1.0 percent per year for all years to 1.0 percent per year through 2044 and 2.5 percent per year thereafter.

2016 - The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2035 and 2.5 percent per year thereafter to 1.0 percent per year for all future years. The assumed investment return was changed from 7.9 percent to 7.5 percent. The single discount rate was changed from 7.9 percent to 7.5 percent. Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth and 2.50 percent for inflation.

2015 - The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2030 and 2.5 percent per year thereafter to 1.0 percent per year through 2035 and 2.5 percent per year thereafter.

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Notes to the Required Supplementary Information - General Employee Retirement Fund (Continued)

Changes in Plan Provisions

2024 - The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors updated to reflect the changes in assumptions.

2023 - An additional one-time direct state aid contribution of $170.1 million will be contributed to the Plan on October 1, 2023. The vesting period of those hired after Juen 30, 2010, was changed from five years of allowable service to three years of allowable service. The benefit increase delay for early retirements on or after January 1, 2024 was eliminated. A one-time non-compounding benefit increase of 2.5 percent minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

2022 - There were no changes in plan provisions since the previous valuation.

2021 - There were no changes in plan provisions since the previous valuation.

2020 - Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020 through December 31, 2023 and 0.0% after. Augmentation was eliminated for privatizations occurring after June 30, 2020.

2019 - The employer supplemental contribution was changed prospectively, decreasing from $31.0 million to $21.0 million per year. The state's special funding contribution was changed prospectively, requiring $16.0 million due per year through 2031.

2018 - The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024. Interest credited on member contributions decreased from 4.0 percent to 3.0 percent, beginning July 1, 2018. Deferred augmentation was changed to 0.0 percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply. Contribution stabilizer provisions were repealed. Postretirement benefit increases were changed from 1.0 percent per year with a provision to increase to 2.5 percent upon attainment of 90.0 percent funding ratio to 50.0 percent of the Social Security Cost of Living Adjustment, not less than 1.0 percent and not more than 1.5 percent, beginning January 1, 2019. For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age; does not apply to Rule of 90 retirees, disability benefit recipients, or survivors. Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017 - The State's contribution for the Minneapolis Employees Retirement Fund equals $16,000,000 in 2017 and 2018, and $6,000,000 thereafter. The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from $21,000,000 to $31,000,000 in calendar years 2019 to 2031. The state's contribution changed from $16,000,000 to $6,000,000 in calendar years 2019 to 2031.

2016 - There were no changes in plan provisions since the previous valuation.

2015 - On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by $1.1 billion and increased the fiduciary plan net position by $892 million. Upon consolidation, state and employer contributions were revised.

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Schedule of Employer's Share of PERA Net Pension Liability - Police and Fire Fund

Fiscal Year Ending	City's Proportion of the Net Pension Liability	City's Proportionate Share of the Net Pension Liability (a)	State's Proportionate Share of the Net Pension Liability Associated with the City (b)	Total (a+b)	City's Covered Payroll (c)	City's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll (a/c)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
6/30/2024	0.0514 %	$ 676,610	$ 25,792	$ 702,402	$ 712,164	95.0 %	87.0 %
6/30/2023	0.0525	906,607	36,509	943,116	681,020	133.1	86.5
6/30/2022	0.0516	2,245,428	155,370	2,400,798	323,850	693.4	70.5
6/30/2021	0.0519	400,612	-	400,612	623,701	64.2	93.7
6/30/2020	0.0511	673,553	-	673,553	592,802	113.6	87.2
6/30/2019	0.0519	552,528	-	552,528	568,926	97.1	89.3
6/30/2018	0.0452	481,785	-	481,785	504,352	95.5	88.8
6/30/2017	0.0450	607,554	-	607,554	468,543	129.7	85.4
6/30/2016	0.0440	1,846,060	-	1,846,060	446,241	413.7	63.9
6/30/2015	0.0440	499,943	-	499,943	427,753	116.9	86.6

Schedule of Employer's PERA Contributions - Police and Fire Fund

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Year Ending	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	City's Covered Payroll (c)	Contributions as a Percentage of Covered Payroll (b/c)
12/31/2024	$ 138,695	$ 138,695	$ -	$ 783,588	17.70 %
12/31/2023	125,672	125,672	-	710,011	17.70
12/31/2022	114,643	114,643	-	647,701	17.70
12/31/2021	110,395	110,395	-	623,701	17.70
12/31/2020	104,926	104,926	-	592,802	17.70
12/31/2019	96,433	96,433	-	568,926	16.95
12/31/2018	81,705	81,705	-	504,352	16.20
12/31/2017	75,904	75,904	-	468,543	16.20
12/31/2016	72,291	72,291	-	446,241	16.20
12/31/2015	69,296	69,296	-	427,753	16.20

Notes to the Required Supplementary Information - Police and Fire Fund

Changes in Actuarial Assumptions

2024 - There were no changes in actuarial assumptions since the previous valuation.

2023 - The investment return assumption was changed from 6.5 percent to 7.0 percent. The single discount rate changed from 5.4 percent to 7.0 percent.

2022 - The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021. The single discount rate changed from 6.50 percent to 5.40 percent.

2021 - The investment return and single discount rates were changed from 7.5 percent to 6.5 percent, for financial reporting purposes. The inflation assumption was changed from 2.5 percent to 2.25 percent. The payroll growth assumption was changed from 3.25 percent to 3.0 percent. The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 Public Safety Mortality table. The mortality improvement scale was changed from MP-2019 to MN-2020. The base mortality table for disabled annuitants was changed from the RP-2014 healthy annuitant mortality table (with future mortality improvement according to Scale MP-2019) to the Pub-2010 Public Safety disabled annuitant mortality table (with future mortality improvement according to Scale MP-2020). Assumed rates of salary increase were modified as recommended in the July 14, 2020 experience study. The overall impact is a decrease in gross salary increase rates. Assumed rates of retirement were changed as recommended in the July 14, 2020 experience study. The changes result in slightly more unreduced retirements and fewer assumed early retirements. Assumed rates of withdrawal were changed from select and ultimate rates to service-based rates. The changes result in more assumed terminations. Assumed rates of disability were increased for ages 25-44 and decreased for ages over 49. Overall, proposed rates result in more projected disabilities. Assumed percent married for active female members was changed from 60.0 percent to 70.0 percent. Minor changes to form of payment assumptions were applied.

2020 - The mortality projection scale was changed from MP-2018 to MP-2019.

2019 - The mortality projection scale was changed from MP-2017 to MP-2018.

2018 - The mortality projection scale was changed from MP-2016 to MP-2017.

2017 - Assumed salary increases were changed as recommended in the June 30, 2016 experience study. The net effect is proposed rates that average 0.34 percent lower than the previous rates. Assumed rates of retirement were changed, resulting in fewer retirements. The Combined Service Annuity (CSA) load was 30 percent for vested and non-vested deferred members. The CSA has been changed to 33 percent for vested members and 2 percent for non-vested members. The base mortality table for healthy annuitants was changed from the RP-2000 fully generational table to the RP-2014 fully generational table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016. The base mortality table for disabled annuitants was changed from the RP-2000 disabled mortality table to the mortality tables assumed for healthy retirees. Assumed termination rates were decreased to 3.0 percent for the first three years of service. Rates beyond the select period of three years were adjusted, resulting in more expected terminations overall. Assumed percentage of married female members was decreased from 65 percent to 60 percent. Assumed age difference was changed from separate assumptions for male members (wives assumed to be three years younger) and female members (husbands assumed to be four years older) to the assumption that males are two years older than females. The assumed percentage of female members electing joint and survivor annuities was increased. The assumed post-retirement benefit increase rate was changed from 1.0 percent for all years to 1.0 percent per year through 2064 and 2.5 percent thereafter. The single discount rate was changed from 5.6 percent to 7.5 percent.

2016 - The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2037 and 2.5 percent per year thereafter to 1.0 percent per year for all future years. The assumed investment return was changed from 7.9 percent to 7.5 percent. The single discount rate was changed from 7.9 percent to 5.6 percent. The assumed future salary increases, payroll growth and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth and 2.5 percent for inflation.

2015 - The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2030 and 2.5 percent per year thereafter to 1.0 percent per year through 2037 and 2.5 percent per year thereafter.

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Notes to the Required Supplementary Information - Police and Fire Fund (Continued)

Changes in Plan Provisions

2024 - The State contribution of $9.0 million per year will continue until the earlier of 1) both the Police and Fire Plan and the State Patrol Retirement Fund attain 90.0 percent funded status for three consecutive years (on an actuarial value of assets basis) or 2) July 1, 2048. The contribution was previously due to expire after attaining a 90.0 percent funded status for one year. The additional $9.0 million contribution will continue until the Police and Fire Plan is fully funded for a minimum of three consecutive years on an actuarial value of assets basis, or July 1, 2048, whichever is earlier. This contribution was previously due to expire upon attainment of fully funded status on an actuarial value of assets basis for one year (or July 1, 2048 if earlier).

2023 - An additional one-time direct state aid contribution of $19.4 million will be contributed to the Plan on October 1, 2023. The vesting requirement for new hires after June 30, 2014 was changed from a graded 20-year vesting schedule to a graded 10-year vesting schedule, with 50 percent vesting after five years increasing incrementally to 100 percent after 10 years. A one-time non-compounding benefit increase of 3.0 percent will be payable in a lump sum for calendar year 2024 by March 31, 2024. Psychological treatment is required effective July 1, 2023 prior to approval for a duty disability benefit for a psychological condition relating to the member's occupation. The total and permanent duty disability was increased, effective July 1, 2023.

2022 - There were no changes in plan provisions since the previous valuation.

2021 - There were no changes in plan provisions since the previous valuation.

2020 - There were no changes in plan provisions since the previous valuation.

2019 - There were no changes in plan provisions since the previous valuation.

2018 - As set by statute, the assumed post-retirement benefit increase was changed from 1.0 percent per year through 2064 and 2.5 percent per year, thereafter, to 1.0 percent for all years, with no trigger. An end date of July 1, 2048 was added to the existing $9 million state contribution. New annual state aid will equal $4.5 million in fiscal years 2019 and 2020, and $9 million thereafter until the plan reaches 100 percent funding, or July 1, 2048, if earlier. Member contributions were changed from 10.8 percent to 11.3 percent of pay, effective January 1, 2019 and 11.8 percent of pay, effective January 1, 2020. Employer contributions were changed from 16.2 percent to 16.95 percent of pay, effective January 1, 2019 and 17.7 percent of pay, effective January 1, 2020. Interest credited on member contributions decreased from 4.0 percent to 3.0 percent, beginning July 1, 2018. Deferred augmentation was changed to 0.0 percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply. Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017- Assumed salary increases were changed as recommended in the June 30, 2016 experience study. The net effect is proposed rates that average 0.34 percent lower than the previous rates. Assumed rates of retirement were changed, resulting in fewer retirements. The combined service annuity (CSA) load was 30.0 percent for vested and non-vested, deferred members. The CSA has been changed to 33.0 percent for vested members and 2.0 percent for non-vested members. The base mortality table for healthy annuitants was changed from the RP-2000 fully generational table to the RP-2014 fully generational table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016. The base mortality table for disabled annuitants was changed from the RP-2000 disabled mortality table to the mortality tables assumed for healthy retirees. Assumed termination rates were decreased to 3.0 percent for the first three years of service. Rates beyond the select period of three years were adjusted, resulting in more expected terminations overall. Assumed percentage of married female members was decreased from 65.0 percent to 60.0 percent. Assumed age difference was changed from separate assumptions for male members (wives assumed to be three years younger) and female members (husbands assumed to be four years older) to the assumption that males are two years older than females. The assumed percentage of female members electing joint and survivor annuities was increased. The assumed postretirement benefit increase rate was changed from 1.0 percent for all years to 1.0 percent per year through 2064 and 2.5 percent thereafter. The single discount rate was changed from 5.6 percent per annum to 7.5 percent per annum.

2016 - There were no changes in plan provisions since the previous valuation.

2015 - The post-retirement benefit increase to be paid after attainment of the 90 percent funding threshold was changed, from inflation up to 2.5 percent, to a fixed rate of 2.5 percent.

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Schedule of Changes in the City's OPEB Liability and Related Ratios

	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability							
Service Costs	$ 15,036	$ 25,425	$ 24,684	$ 24,492	$ 20,922	$ 18,547	$ 19,275
Interest Costs	5,543	5,282	5,206	6,581	9,101	7,935	7,427
Assumption Changes	(18,118)	-	(11,783)	10,747	3,624	(6,327)	-
Differences between expected and actual experience	(75,388)	-	(9,414)	-	(31,482)	-	-
Benefit Payment	(9,629)	(4,877)	(6,450)	(10,738)	(25,708)	(21,318)	-
Net Change in Total OPEB Liability	(82,556)	25,830	2,243	31,082	(23,543)	(1,163)	26,702
Total OPEB Liability - Beginning	266,921	241,091	238,848	207,766	231,309	232,472	205,770
Total OPEB Liability - Ending	$ 184,365	$ 266,921	$ 241,091	$ 238,848	$ 207,766	$ 231,309	$ 232,472
Covered - Employee Payroll	$ 2,726,755	$ 2,838,916	$ 2,756,229	$ 2,856,063	$ 2,766,163	$ 2,482,742	$ 2,410,429
City's total OPEB liability as a percentage of covered employee payroll	6.76 %	9.40 %	8.75 %	8.36 %	7.51 %	9.32 %	9.64 %

Changes in assumptions:

2024 -The health care trend rates were changed to better anticipate short term and long term medical increase.
The inflation rate was changed from 2.00% to 2.50%.
The discount rate was changed from 2.00% to 3.70%.

2023 - The investment return rate was changed from 6.5% to 7.0%. The single discount rate changed from 5.42% to 7.0%.
The single discount rate changed from 5.42% to 7.0%

2022 - The health care trend rates, mortality tables, salary increase rates, and retirement and withdrawal rates were updated.
The inflation rate was changed from 2.50% to 2.00%.

2021 - The discount rate was changed from 2.90% to 2.00%.

2020 - None

2019 - None

2018 - None

Changes in Plan Provisions:

• None

Changes in benefits:

2024 - None

2023 - None

2022 - None

2021 - None

2020 - None

2019 - None

2018 - None

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COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES

CITY OF WADENA
WADENA, MINNESOTA

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FOR THE YEAR ENDED
DECEMBER 31, 2024

City of Wadena, Minnesota
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2024

	Special Revenue	Capital Projects	Debt Service	Permanent Funds	Total Nonmajor Governmental Funds
Assets					
Cash and temporary investments	$ 1,262,151	$ 985,097	$ 1,245,563	$ 34,784	$ 3,527,595
Receivable					
Accrued interest	4,294	3,540	4,632	-	12,466
Accounts	742	-	-	-	742
Loans	704,969	-	-	-	704,969
Special assessments receivable	-	-	260,744	-	260,744
Due from other governments	-	-	4,046	-	4,046
Total Assets	$ 1,972,156	$ 988,637	$ 1,514,985	$ 34,784	$ 4,510,562
Liabilities					
Accounts payable	$ 6,200	$ 55,244	$ -	$ 100	$ 61,544
Deferred Inflows of Resources					
Unavailable revenues - special assessments	-	-	260,744	-	260,744
Fund Balances					
Restricted	1,866,362	-	1,254,241	34,684	3,155,287
Committed	129,594	-	-	-	129,594
Assigned	-	970,503	-	-	970,503
Unassigned	(30,000)	(37,110)	-	-	(67,110)
Total Fund Balances	1,965,956	933,393	1,254,241	34,684	4,188,274
Total Liabilities and Fund Balances	$ 1,972,156	$ 988,637	$ 1,514,985	$ 34,784	$ 4,510,562

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City of Wadena, Minnesota
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
For the Year Ended December 31, 2024

	Special Revenue	Capital Projects	Debt Service	Permanent Funds	Total Nonmajor Governmental Funds
Revenues					
Taxes	$ 100,503	$ -	$ 279,570	$ -	$ 380,073
Intergovernmental	10,800	394,699	-	-	405,499
Loan Repayment	11,252	-	-	-	11,252
Special assessments	-	-	51,816	-	51,816
Interest on investments	39,242	19,623	38,514	910	98,289
Miscellaneous	60,289	-	-	54,285	114,574
Total Revenues	222,086	414,322	369,900	55,195	1,061,503
Expenditures					
Current					
General government	-	666,367	-	-	666,367
Economic development	210,417	-	-	-	210,417
Capital outlay					
General government	-	-	-	61,535	61,535
Debt service					
Principal	-	-	295,000	-	295,000
Interest and other charges	-	-	21,290	-	21,290
Total Expenditures	210,417	666,367	316,290	61,535	1,254,609
Excess (Deficiency) of Revenues Over (Under) Expenditures	11,669	(252,045)	53,610	(6,340)	(193,106)
Other Financing Sources (Uses)					
Sale of capital assets	-	76,300	-	-	76,300
Transfers in	278,384	291,687	-	-	570,071
Transfers out	(64,885)	(152,815)	-	-	(217,700)
Total Other Financing Sources (Uses)	213,499	215,172	-	-	428,671
Net Change in Fund Balances	225,168	(36,873)	53,610	(6,340)	235,565
Fund Balances, January 1, as previously presented	1,402,499	970,266	1,200,631	41,024	3,614,420
Error correction	338,289	-	-	-	338,289
Fund Balances, January 1, as adjusted or restated	1,740,788	970,266	1,200,631	41,024	3,952,709
Fund Balances, December 31	$ 1,965,956	$ 933,393	$ 1,254,241	$ 34,684	$ 4,188,274

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City of Wadena, Minnesota
Nonmajor Special Revenue Funds
Combining Balance Sheet
December 31, 2024

	204 Library Endowment	206 ARPA	207 WDA Revolving Loan	208 WDA Loan	209 Unrestricted MIF RLF	210 MIF Revolving Loan	211 MIF RLF #2
Assets							
Cash and temporary investments	$ 20,725	$ (30,000)	$ 614,953	$ 28,490	$ 67,795	$ 50,245	$ 215,602
Receivable							
Accrued interest	-	-	1,720	65	261	65	1,787
Accounts	-	-	742	-	-	-	-
Loans	-	-	136,387	-	-	-	474,828
Total Assets	$ 20,725	$ (30,000)	$ 753,802	$ 28,555	$ 68,056	$ 50,310	$ 692,217
Liabilities							
Accounts payable	$ -	$ -	$ 1,875	$ -	$ -	$ -	$ -
Fund Balances							
Restricted	-	-	751,927	-	68,056	50,310	692,217
Committed	20,725	-	-	28,555	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	(30,000)	-	-	-	-	-
Total Fund Balances	20,725	(30,000)	751,927	28,555	68,056	50,310	692,217
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 20,725	$ (30,000)	$ 753,802	$ 28,555	$ 68,056	$ 50,310	$ 692,217

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212	213	214	216	217	301		
SCDG Commercial	SCDG Commercial 2021	SCDG Housing	Innovative MIF RLF	Kern MIF	Child Care Funds	TIF Funds	Total
$ 78,073	$ 9,774	$ (1,333)	$ 33,042	$ 24,915	$ 80,314	$ 69,556	$ 1,262,151
152	-	70	87	87	-	-	4,294
-	-	-	-	-	-	-	742
56,798	12,120	24,836	-	-	-	-	704,969
$ 135,023	$ 21,894	$ 23,573	$ 33,129	$ 25,002	$ 80,314	$ 69,556	$ 1,972,156
$ 159	$ -	$ 4,166	$ -	$ -	$ -	$ -	$ 6,200
134,864	21,894	19,407	33,129	25,002	-	69,556	1,866,362
-	-	-	-	-	80,314	-	129,594
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	(30,000)
134,864	21,894	19,407	33,129	25,002	80,314	69,556	1,965,956
$ 135,023	$ 21,894	$ 23,573	$ 33,129	$ 25,002	$ 80,314	$ 69,556	$ 1,972,156

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City of Wadena, Minnesota
Nonmajor Special Revenue Funds
Combining Statement of Revenue, Expenditures
and Changes in Fund Balances
For the Year Ended December 31, 2024

	204 Library Endowment	206 ARPA	207 WDA Revolving Loan	208 WDA Loan	209 Unrestricted MIF RLF	210 MIF Revolving Loan
Revenues						
Loan Repayments	$ -	$ -	$ 3,993	$ -	$ -	$ -
Rents	-	-	10,800	-	-	-
Taxes	-	-	-	-	-	-
Interest on investments	1,240	(903)	15,553	802	2,095	1,295
Miscellaneous	-	-	10,197	-	-	-
Total Revenues	1,240	(903)	40,543	802	2,095	1,295
Expenditures						
Current						
Economic development	-	84,318	22,836	-	-	-
Total Expenditures	-	84,318	22,836	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,240	(85,221)	17,707	802	2,095	1,295
Other Financing Sources (Uses)						
Transfers in	-	-	248,384	-	-	-
Transfers out	-	-	(64,885)	-	-	-
Total Other Financing Uses	-	-	183,499	-	-	-
Net Change in Fund Balances	1,240	(85,221)	201,206	802	2,095	1,295
Fund Balances, January 1, as previously presented	19,485	55,221	460,039	27,753	65,961	49,015
Error correction	-	-	90,682	-	-	-
Fund Balances, January 1, as adjusted or restated	19,485	55,221	550,721	27,753	65,961	49,015
Fund Balances, December 31	$ 20,725	$ (30,000)	$ 751,927	$ 28,555	$ 68,056	$ 50,310

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211	212	213	214	216	217	301		
MIF RLF #2	SCDG Commercial	SCDG Commercial 2021	SCDG Housing	Innovative MIF RLF	Kern MIF	Child Care Funds	TIF Funds	Total
$ 5,686	$ 1,436	$ 137	$ -	$ -	$ -	$ -	$ -	$ 11,252
-	-	-	-	-	-	-	-	10,800
-	-	-	-	-	-	-	100,503	100,503
14,304	1,938	201	675	950	754	338	-	39,242
-	-	-	92	-	-	50,000	-	60,289
19,990	3,374	338	767	950	754	50,338	100,503	222,086
-	5,569	-	7,217	-	-	24	90,453	210,417
-	5,569	-	7,217	-	-	24	90,453	210,417
19,990	(2,195)	338	(6,450)	950	754	50,314	10,050	11,669
-	-	-	-	-	-	30,000	-	278,384
-	-	-	-	-	-	-	-	(64,885)
-	-	-	-	-	-	30,000	-	213,499
19,990	(2,195)	338	(6,450)	950	754	80,314	10,050	225,168
517,312	59,462	6,461	25,857	32,179	24,248	-	59,506	1,402,499
154,915	77,597	15,095	-	-	-	-	-	338,289
672,227	137,059	21,556	25,857	32,179	24,248	-	59,506	1,740,788
$ 692,217	$ 134,864	$ 21,894	$ 19,407	$ 33,129	$ 25,002	$ 80,314	$ 69,556	$ 1,965,956

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City of Wadena, Minnesota
Nonmajor Capital Project Funds
Combining Balance Sheet
December 31, 2024

	403 DTED Small Cities Grant Capital Project	410 Capital Equipment	401 Capital Projects	Total
Assets				
Cash and temporary investments	$ (7,751)	$ 302,106	$ 690,742	$ 985,097
Receivables				
Accrued interest	-	-	3,540	3,540
Total Assets	$ (7,751)	$ 302,106	$ 694,282	$ 988,637
Liabilities				
Accounts payable	$ 29,359	$ -	$ 25,885	$ 55,244
Fund Balances				
Assigned	-	302,106	668,397	970,503
Unassigned	(37,110)	-	-	(37,110)
Total Fund Balances	(37,110)	302,106	668,397	933,393
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ (7,751)	$ 302,106	$ 694,282	$ 988,637

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City of Wadena, Minnesota
Nonmajor Capital Project Funds
Combining Statement of Revenue, Expenditures
and Changes in Fund Balances
For the Year Ended December 31, 2024

	403 DTED Small Cities Grant Capital Project	410 Capital Equipment	401 Capital Projects	Total
Revenues				
Intergovernmental	$ 158,350	$ -	236,349	$ 394,699
Interest (loss) on investments	(2)	10,419	9,206	19,623
Total Revenues	158,348	10,419	245,555	414,322
Expenditures				
General government	164,233	-	502,134	666,367
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,885)	10,419	(256,579)	(252,045)
Other Financing Sources (Uses)				
Sales of capital asset	-	-	76,300	76,300
Transfers in	-	291,687	-	291,687
Transfer out	-	-	(152,815)	(152,815)
Total Other Financing Sources (Uses)	-	291,687	(76,515)	215,172
Net Change in Fund Balances	(5,885)	302,106	(333,094)	(36,873)
Fund Balances, January 1	(31,225)	-	1,001,491	970,266
Fund Balances, December 31	$ (37,110)	$ 302,106	$ 668,397	$ 933,393

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City of Wadena, Minnesota
TIF Funds
Combining Balance Sheet
December 31, 2024

	370	371	372	373
	Kern Eyecare TIF 1-11	MN Eyecare TIF 1-12	Merickel EC TIF 1-13	Mason Bros TIF 1-14
Assets				
Cash and temporary investments	$ 5,406	$ 5,196	$ 12,370	$ (16)
Fund Balances				
Restricted	$ 5,406	$ 5,196	$ 12,370	$ (16)

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374	375	388	389	
Wadena Dev Grp TIF 1-15	HADC TIF 1-18	Innovative TIF 1-9	Roach TIF 1-10	Total
$ 9,119	$ 26,445	$ 93	$ 10,943	$ 69,556
$ 9,119	$ 26,445	$ 93	$ 10,943	$ 69,556

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City of Wadena, Minnesota
TIF Funds
Schedule of Revenue, Expenditures
and Changes in Fund Balances
For the Year Ended December 31, 2024

	370	371	372	373
	Kern Eyecare TIF 1-11	MN Eyecare TIF 1-12	Merickel EC TIF 1-13	Mason Bros TIF 1-14
Revenues				
Taxes	$ 2,984	$ 6,069	$ 14,243	$ 11,157
Expenditures				
Current				
Economic development	-	5,370	5,555	20,083
Net Change in Fund Balances	2,984	699	8,688	(8,926)
Fund Balances, January 1	2,422	4,497	3,682	8,910
Fund Balances, December 31	$ 5,406	$ 5,196	$ 12,370	$ (16)

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374	375	388	389	
Wadena Dev Grp TIF 1-15	HADC TIF 1-18	Innovative TIF 1-9	Roach TIF 1-10	Total
$ 10,110	$ 41,562	$ -	$ 14,378	$ 100,503
9,099	37,406	-	12,940	90,453
1,011	4,156	-	1,438	10,050
8,108	22,289	93	9,505	59,506
$ 9,119	$ 26,445	$ 93	$ 10,943	$ 69,556

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City of Wadena, Minnesota
Permenant Funds
Combining Balance Sheet
December 31, 2024

	801 Merickel Park Trust Fund	802 Betty Stark Trust Fund	807 Fire Relief Association	Total
Assets				
Cash and temporary investments	$ 11,061	$ 30,663	$ (6,940)	$ 34,784
Liabilities				
Accounts payable	$ -	$ -	$ 100	$ 100
Fund Balances				
Restricted	11,061	30,663	(7,040)	34,684
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 11,061	$ 30,663	$ (6,940)	$ 34,784

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City of Wadena, Minnesota
Permenant Funds
Combining Statement of Revenue, Expenditures
and Changes in Fund Balances
For the Year Ended December 31, 2024

	801 Merickel Park Trust Fund	802 Betty Stark Trust Fund	807 Child Care Fund	Total
Revenues				
Interest on investments	$ 188	$ 512	$ 210	$ 910
Miscellaneous	-	-	54,285	54,285
Total Revenues	188	512	54,495	55,195
Expenditures				
Capital outlay				
General government	-	-	61,535	61,535
Net Change in Fund Balances	188	512	(7,040)	(6,340)
Fund Balances, January 1	10,873	30,151	-	41,024
Fund Balances, December 31	$ 11,061	$ 30,663	$ (7,040)	$ 34,684

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City of Wadena, Minnesota
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Continued on the Following Pages)
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

	2024				2023
	Budgeted Amounts		Actual	Variance with	Actual
	Original	Final	Amounts	Final Budget	Amounts
Revenues					
Taxes					
Property taxes	$ 767,720	$ 767,720	$ 771,257	$ 3,537	$ 797,340
Franchise fees	108,000	108,000	101,888	(6,112)	105,950
Other taxes	32,000	32,000	35,708	3,708	33,161
Total taxes	907,720	907,720	908,853	1,133	936,451
Special assessments	32,018	32,018	35,678	3,660	46,326
Licenses and permits					
Business	19,300	19,300	21,579	2,279	21,579
Nonbusiness	16,660	16,660	11,420	(5,240)	23,851
Total licenses and permits	35,960	35,960	32,999	(2,961)	45,430
Intergovernmental					
Federal grants	-	-	-	-	14,361
State					
Local government aid	2,133,463	2,133,463	2,133,463	-	1,863,884
Market value credit	-	-	180	180	172
Fire relief aid	33,750	33,750	63,644	29,894	75,284
Police aid	80,000	80,000	119,514	39,514	107,079
Airport aid	28,000	28,000	-	(28,000)	27,493
Other	-	-	230,757	230,757	219,952
Total intergovernmental	2,275,213	2,275,213	2,547,558	272,345	2,308,225
Charges for services					
General government	10,200	10,200	9,252	(948)	5,638
Police department	60,400	60,400	1,077	(59,323)	70,363
Highway and streets	35,000	35,000	39,680	4,680	62,762
Fire department	83,500	83,500	88,273	4,773	60,731
Airport	49,000	49,000	60,800	11,800	47,671
Parks and recreation	45,000	45,000	59,708	14,708	69,749
Total charges for services	283,100	283,100	258,790	(24,310)	316,914
Fines and forfeitures	25,000	25,000	32,298	7,298	28,724
Miscellaneous					
Investment earnings	20,000	20,000	162,805	142,805	875,304
Rents	34,000	34,000	21,623	(12,377)	20,833
Contributions and donations	51,750	51,750	148,344	96,594	120,306
Refunds and reimbursements	10,000	10,000	366	(9,634)	6,409
Other	5,000	5,000	14,659	9,659	-
Total miscellaneous	120,750	120,750	347,797	227,047	1,022,852
Total Revenues	3,679,761	3,679,761	4,163,973	484,212	4,704,922

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City of Wadena, Minnesota
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Continued)
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

	2024				2023
	Budgeted Amounts		Actual	Variance with	Actual
	Original	Final	Amounts	Final Budget	Amounts
Expenditures					
Current					
General government					
Mayor and council					
Personal services	$ 29,950	$ 29,950	$ 37,442	$ (7,492)	$ 30,365
Other services and charges	174,365	174,365	163,904	10,461	142,768
Total Mayor and council	204,315	204,315	201,346	2,969	173,133
City administrator					
Personal services	48,582	48,582	46,199	2,383	63,766
Other services and charges	5,350	5,350	3,867	1,483	1,660
Total city administrator	53,932	53,932	50,066	3,866	65,426
Elections					
Personal services	5,850	5,850	9,066	(3,216)	38
Supplies	750	750	1,055	(305)	-
Other services and charges	2,000	2,000	1,750	250	-
Total elections	8,600	8,600	11,871	(3,271)	38
Accounting					
Personal services	133,065	133,065	152,378	(19,313)	118,878
Other services and charges	800	800	939	(139)	732
Total accounting	133,865	133,865	153,317	(19,452)	119,610
Planning and zoning					
Personal services	88,793	88,793	99,341	(10,548)	89,061
Supplies	5,200	5,200	3,677	1,523	5,036
Other services and charges	7,350	7,350	3,170	4,180	4,308
Total planning and zoning	101,343	101,343	106,188	(4,845)	98,405
City hall maintenance					
Personal services	17,330	17,330	19,960	(2,630)	27,528
Supplies	8,900	8,900	10,704	(1,804)	10,083
Other services and changes	7,350	7,350	14,821	(7,471)	3,612
Total city hall maintenance	33,580	33,580	45,485	(11,905)	41,223
Total General Government	535,635	535,635	568,273	(32,638)	497,835
Public safety					
Police					
Personal services	1,107,489	1,107,489	1,119,731	(12,242)	1,039,183
Supplies	67,600	67,600	67,241	359	63,929
Other services and charges	130,250	130,250	188,129	(57,879)	121,312
Total police	1,305,339	1,305,339	1,375,101	(69,762)	1,224,424

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City of Wadena, Minnesota
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Continued)
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

	2024				2023
	Budgeted Amounts		Actual	Variance with	Actual
	Original	Final	Amounts	Final Budget	Amounts
Expenditures (Continued)					
Current (Continued)					
Public safety					
Fire					
Personal services	$ 107,200	$ 107,200	$ 113,571	$ (6,371)	$ 134,501
Supplies	18,100	18,100	25,270	(7,170)	18,759
Other services and charges	61,075	61,075	63,184	(2,109)	76,249
Total fire	186,375	186,375	202,025	(15,650)	229,509
Total public safety	1,491,714	1,491,714	1,577,126	(85,412)	1,453,933
Public works					
Street and Highways					
Personal services	205,516	205,516	199,014	6,502	165,615
Supplies	148,425	148,425	163,117	(14,692)	172,167
Other services and charges	78,400	78,400	92,834	(14,434)	63,335
Total street and highways	432,341	432,341	454,965	(22,624)	401,117
Snow removal					
Personal services	111,891	111,891	75,624	36,267	127,275
Supplies	31,000	31,000	27,449	3,551	45,018
Other services and charges	16,610	16,610	23,753	(7,143)	7,968
Total snow removal	159,501	159,501	126,826	32,675	180,261
Street signs and markings					
Personal services	9,043	9,043	10,937	(1,894)	9,689
Supplies	9,475	9,475	10,286	(811)	7,962
Other services and charges	1,450	1,450	360	1,090	46
Total street signs and markings	19,968	19,968	21,583	(1,615)	17,697
Parking lots					
Personal services	3,016	3,016	1,167	1,849	1,724
Supplies	1,475	1,475	146	1,329	354
Other services and charges	750	750	610	140	302
Total parking lots	5,241	5,241	1,923	3,318	2,380
Storm sewers					
Personal services	24,305	24,305	20,080	4,225	23,805
Supplies	2,700	2,700	261	2,439	877
Other services and charges	900	900	451	449	523
Total storm sewers	27,905	27,905	20,792	7,113	25,205
Street cleaning					
Personal services	36,278	36,278	37,144	(866)	38,481
Supplies	4,000	4,000	6,222	(2,222)	5,060
Other services and charges	7,420	7,420	20,844	(13,424)	11,250
Total street cleaning	47,698	47,698	64,210	(16,512)	54,791

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City of Wadena, Minnesota
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Continued)
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

	2024				2023
	Budgeted Amounts		Actual	Variance with	Actual
	Original	Final	Amounts	Final Budget	Amounts
Waste collection					
Personal services	$ 12,058	$ 12,058	$ 10,008	$ 2,050	$ 6,256
Supplies	1,475	1,475	466	1,009	218
Other services and charges	8,850	8,850	8,699	151	9,538
Total waste collection	22,383	22,383	19,173	3,210	16,012
Weed control					
Personal services	6,042	6,042	1,408	4,634	278
Supplies	1,580	1,580	913	667	484
Total weed control	7,622	7,622	2,321	5,301	762
Total Public Works	722,659	722,659	711,793	10,866	698,225
Culture and recreation					
Skating rink					
Personal services	6,032	6,032	1,058	4,974	29
Supplies	900	900	1,119	(219)	4
Other services and charges	4,600	4,600	5,711	(1,111)	5,095
Total skating rink	11,532	11,532	7,888	3,644	5,128
Playgrounds					
Personal services	18,393	18,393	16,438	1,955	8,724
Supplies	4,550	4,550	2,252	2,298	5,585
Other playgrounds	12,130	12,130	9,217	2,913	7,383
Total skating rink	35,073	35,073	27,907	7,166	21,692
Pool					
Supplies	1,900	1,900	9,997	(8,097)	2,731
Other playgrounds	10,000	10,000	8,711	1,289	7,751
Total pool	11,900	11,900	18,708	(6,808)	10,482
Campground					
Personal services	14,757	14,757	9,376	5,381	9,538
Supplies	4,000	4,000	6,410	(2,410)	6,497
Other playgrounds	12,950	12,950	12,186	764	14,396
Total campground	31,707	31,707	27,972	3,735	30,431
Parks					
Personal services	172,967	172,967	211,187	(38,220)	147,045
Supplies	32,625	32,625	46,996	(14,371)	30,099
Other playgrounds	31,450	31,450	53,826	(22,376)	36,123
Total parks	237,042	237,042	312,009	(74,967)	213,267
Library					
Personal services	16,992	16,992	16,689	303	15,912
Supplies	8,000	8,000	8,265	(265)	5,799
Other playgrounds	109,774	109,774	108,203	1,571	102,808

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City of Wadena, Minnesota
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Continued)
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

	2024				2023
	Budgeted Amounts		Actual	Variance with	Actual
	Original	Final	Amounts	Final Budget	Amounts
Total library	$ 134,766	$ 134,766	$ 133,157	$ 1,609	$ 124,519
Total culture and recreation	462,020	462,020	527,641	(65,621)	405,519
Economic Development					
Personal services	82,346	82,346	78,580	3,766	75,899
Supplies	1,600	1,600	2,562	(962)	3,189
Other playgrounds	20,100	20,100	15,628	4,472	15,841
Total economic development	104,046	104,046	96,770	7,276	94,929
Airport					
Personal services	27,695	27,695	27,537	158	33,156
Supplies	35,500	35,500	38,192	(2,692)	53,841
Other playgrounds	34,400	34,400	35,023	(623)	36,159
Total airport	97,595	97,595	100,752	(3,157)	123,156
Miscellaneous					
Personal services	-	-	-	-	1.082
Other playgrounds	3,163	3,163	14,937	(11,774)	-
Total miscellaneous	3,163	3,163	14,937	(11,774)	1,082
Total Current Expenditures	3,416,832	3,416,832	3,597,292	(180,460)	3,274,679
Capital outlay					
General government	109,000	109,000	42,009	66,991	-
Public safety	50,687	50,687	90,296	(39,609)	50,015
Public works	125,000	125,000	39,541	85,459	43,231
Culture and recreation	5,000	5,000	4,545	455	102,821
Total capital outlay	289,687	289,687	176,391	113,296	196,067
Debt service					
Principal	186,000	186,000	231,469	(45,469)	174,000
Interest	55,242	55,242	66,393	(11,151)	59,102
Total debt service	241,242	241,242	297,862	(56,620)	233,102
Total Expenditures	3,947,761	3,947,761	4,071,545	(123,784)	3,703,848
Excess (Deficiency) of Revenues Over (Under) Expenditures	(268,000)	(268,000)	92,428	360,428	1,001,074
Other Financing Sources (Uses)					
Proceeds from capital lease inception	-	-	28,164	28,164	20,880
Transfers in	445,000	445,000	482,084	37,084	445,000
Transfers out	(177,000)	(177,000)	(540,931)	(363,931)	(206,472)
Total Other Financing Sources (Uses)	268,000	268,000	(30,683)	(298,683)	259,408
Net Change in Fund Balances	-	-	61,745	61,745	1,260,482
Fund Balances, January 1	3,233,240	3,233,240	3,233,240	-	1,972,758
Fund Balances, December 31	$ 3,233,240	$ 3,233,240	$ 3,294,985	$ 61,745	$ 3,233,240

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City of Wadena, Minnesota
Debt Service Funds
Combining Balance Sheet
December 31, 2024

	315 G.O. Refunding Bonds Series 2012	316 PFA Notes 2015	Total
Assets			
Cash and temporary investments	$ 57,568	$ 1,187,995	$ 1,245,563
Receivables			
Accrued interest	196	4,436	4,632
Special assessments receivable	-	260,744	260,744
Due from other governments	-	4,046	4,046
Total Assets	$ 57,764	$ 1,457,221	$ 1,514,985
Deferred Inflows of Resources			
Unavailable revenue - special assessments	$ -	$ 260,744	$ 260,744
Fund Balances			
Restricted for debt service	57,764	1,196,477	1,254,241
Total Liabilities and Fund Balances	$ 57,764	$ 1,457,221	$ 1,514,985

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City of Wadena, Minnesota
Debt Service Funds
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances
For the Year Ended December 31, 2024

	315 G.O. Refunding Bonds Series 2012	316 PFA Notes 2015	Total
Revenues			
Taxes	$ -	$ 279,570	$ 279,570
Special assessments	-	51,816	51,816
Interest on investments	1,740	36,774	38,514
Total Revenues	1,740	368,160	369,900
Expenditures			
Debt service			
Principal	-	295,000	295,000
Interest and other charges	-	21,290	21,290
Total Expenditures	-	316,290	316,290
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,740	51,870	53,610
Net Change in Fund Balances	1,740	51,870	53,610
Fund Balances, January 1	56,024	1,144,607	1,200,631
Fund Balances, December 31	$ 57,764	$ 1,196,477	$ 1,254,241

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City of Wadena, Minnesota
Summary Financial Report
Revenues and Expenditures For General Operations
Governmental Funds
For the Years Ended December 31, 2024 and 2023

	Totals		Percent Increase (Decrease)
	2024	2023	
Revenues			
Taxes	$ 1,288,926	$ 1,315,769	(2.04) %
Licenses and permits	32,999	45,449	(27.39)
Intergovernmental	2,953,057	3,068,923	(3.78)
Charges for services	258,790	316,914	(18.34)
Fines and forfeits	32,298	28,724	12.44
Special assessments	465,290	186,763	149.13
Interest (loss) on investments	327,479	830,647	60.58
Miscellaneous	310,818	713,784	(56.45)
Total Revenues	$ 5,669,657	$ 6,506,973	(12.87) %
Per Capita	$ 1,300	$ 1,502	(13.49) %
Expenditures			
Current			
General government	$ 1,249,577	$ 355,317	251.68 %
Public safety	1,577,126	1,596,470	(1.21)
Public works	711,793	698,225	1.94
Culture and recreation	527,641	405,519	30.11
Economic development	1,157,366	286,957	303.32
Airport	100,752	123,156	(18.19)
Other	-	6,854	(100.00)
Capital outlay			
General government	103,544	961,551	(89.23)
Public safety	90,296	-	100.00
Public works	39,541	-	100.00
Culture and recreation	4,545	-	100.00
Economic development	-	-	100.00
Debt service			
Principal	681,469	506,216	34.62
Interest and other charges	276,448	288,105	(4.05)
Total Expenditures	$ 6,520,098	$ 5,228,370	24.71 %
Per Capita	$ 1,495	$ 1,207	23.82 %
Total Long-term Indebtedness	$ 8,818,000	$ 7,325,000	20.38 %
Per Capita	2,022	1,691	19.53
General Fund Balance - December 31	$ 3,294,985	$ 3,233,240	1.91 %
Per Capita	755	747	1.19

DRAFT

The purpose of this report is to provide a summary of financial information concerning the City of Wadena to interested citizens. The complete financial statements may be examined at City Hall, 222 2nd St SE, Wadena, MN 56482. Questions about this report should be directed to Penny Poling, Finance Officer at (218) 632-2751.

OTHER REQUIRED REPORTS

CITY OF WADENA
WADENA, MINNESOTA

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FOR THE YEAR ENDED
DECEMBER 31, 2024

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INDEPENDENT AUDITOR'S REPORT ON MINNESOTA LEGAL COMPLIANCE

Management, Honorable Mayor and City Council
City of Wadena, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of City of Wadena as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated NEED DATE

In connection with our audit, nothing came to our attention that caused us to believe that the City failed to comply with the provisions of the contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and tax increment financing sections of the *Minnesota Legal Compliance Audit Guide for Cities*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, except as described in the Schedule of Findings and Responses as item 20244-005. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the City's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

The City's response to the finding in our audit is described in the accompanying Schedule of Findings and Responses. The City's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose.

Abdo
NEED DATE

DRAFT

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Mayor and City Council
City of Wadena, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Wadena, Minnesota (the City), as of and for the year ended December 31, 2024 and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated DATE OF REPORT.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and responses as items 2024-003 and 2024-004 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and responses as items 2024-001 and 2024-002 to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's responses to the findings identified in our audit and described in the accompanying schedule of findings and responses. The City's responses was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Abdo
Edina, Minnesota
NEED DATE

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City of Wadena, Minnesota
Schedule of Findings and Responses
For the Year Ended December 31, 2024

2024-001 **Preparation of Financial Statements**

Condition: We have been requested to draft the audited financial statements and related footnote disclosures as part of our regular audit services. Auditing standards require auditors to communicate this situation to the City Council as an internal control deficiency. Ultimately, it is management's responsibility to provide for the preparation of your statements and footnotes, and the responsibility of the auditor to determine the fairness of presentation of those statements. From a practical standpoint we do both for you at the same time in connection with our audit. This is not unusual for us to do with organizations of your size. However, based on recent auditing standards, it is our responsibility to inform you that this deficiency could result in a material misstatement to the financial statements that could have been prevented or detected by your management. Essentially, the auditors cannot be part of your internal control process.

Cause: From a practical standpoint we do both for you at the same time in connection with our audit. This is not unusual for us to do with an organization of your size.

Effect: The effectiveness of the internal control system relies on enforcement by management. The effect of deficiencies in internal controls can result in undetected errors in financial reporting.

Recommendation: It is your responsibility to make the ultimate decision to accept this degree of risk associated with this condition because of cost or other considerations. As in prior years, we have instructed management to review a draft of the auditor prepared financials in detail for their accuracy; we have answered any questions they might have and have encouraged research of any accounting guidance in connection with the adequacy and appropriateness of classification of disclosure in your statements. We are satisfied that the appropriate steps have been taken to provide you with the completed financial statements. While the City is reviewing the financial statements, we recommend that the City agree its financial software to the numbers reported in the financial statements.

Management Response:

For now, the City's management accepts the degree of risk associated with this condition and thoroughly reviews a draft of the financial statements

DRAFT

2024-002 **Limited Segregation of Duties**

Condition: During our audit we reviewed procedures over disbursements, cash receipts, payroll and utility billing and found the City to have limited segregation of duties over those transaction cycles.

Criteria: There are four general categories of duties: authorization, custody, record keeping and reconciliation. In an ideal system, different employees perform each of these four major functions. In other words, no one person has control of two or more of these responsibilities.

Cause: This is a result of the limited number of staff in the finance department.

Effect: The existence of this limited segregation of duties increases the risk of fraud.

Recommendation: While we recognize staff is not large enough to eliminate this deficiency, we recommend that the City evaluate the current procedures and segregate duties where possible and implement any compensating controls. It is important that the City Council is aware of this condition and monitor all financial information.

Management Response:

Management recognizes that it is not economically feasible to correct this finding, is aware of the deficiency and is relying on oversight by management and the City Council to monitor this deficiency.

2024-003 **Journal Entry Review**

Condition: During our audit, we noted that the City has no formal process to review and approve journal entries.

Criteria: The financial statements are the responsibility of the City's management; therefore, the City must review and approve journal entries to ensure the financial statement are not materially misstated.

Cause: Lack of a written procedure is a significant contributor to the condition noted.

Effect: This indicates that it would be likely that a misstatement may occur through a journal entry and not be detected by the City's system of internal control.

Recommendation: We recommend current policies and procedures be revised to ensure proper journal entry review and approval procedures are in place.

Management Response:

Management will implement a process to have all journal entries reviewed before being entered.

DRAFT

2024-004 **Material Audit Adjustments**

Condition: During our audit, material adjustments were needed to adjust cash and investments, capital assets, special assessments, adjust interfund activity, and loan receivables.

Criteria: The financial statements are the responsibility of the City's management.

Cause: City staff has not prepared a year-end trial balance reflecting all necessary accounting entries.

Effect: It is likely that if a misstatement were to occur, it would not be detected by the City's system of internal control. The audit firm cannot serve as a compensating control over the deficiency..

Recommendation: We recommend that management review each journal entry, obtain an understanding of why the entry was necessary and modify current procedures to insure that future corrections are not needed..

Management Response:

Management thoroughly reviews journal entries prepare for the audit and asks questions throughout the year in an attempt to eliminate as many adjusting entries as possible.

2024-005 **Time Period for Payment**

Condition: Auditing for legal compliance requires a review of the City's payment of claims. Our study indicated an instance of non-compliance that we believe is required to be remedied.

Criteria: Minnesota statute section 471.425 requires that the City pay bills within 35 days from receipt. If the invoice is not paid within 35 days, interest at 1.5 percent per month is to be added to amount due.

Cause: While testing disbursements we noted four invoices that were paid after the 35-day period.

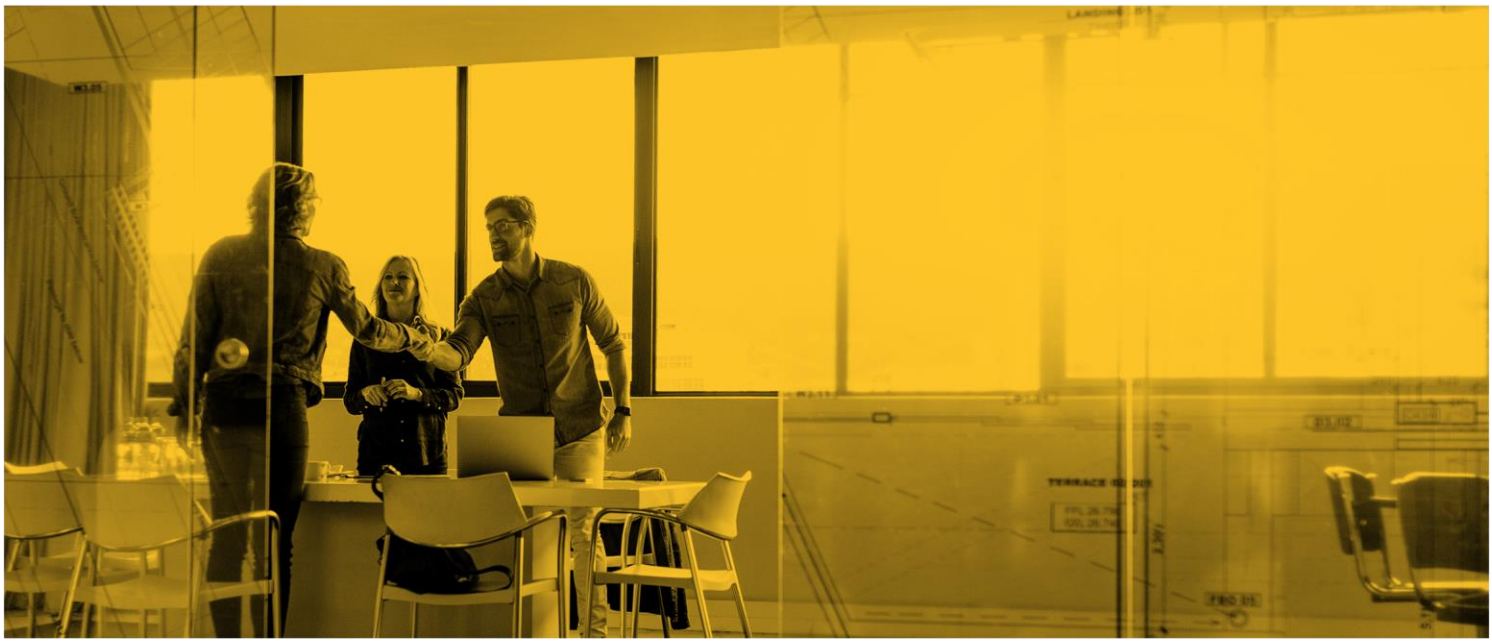
Effect: The City is out of compliance with Minnesota statute.

Recommendation: We recommend that the City develop policies and procedures related to the accounts payable cycle. These policies and procedures should include payment terms that are outlined within State statutes. We recommend implementing a stamp that identifies the date in which each invoice has been received by the City. This will give the City 35 days from the date of receiving the invoice to approve and complete the payment.

Management Response:

Management has implemented the stamp included in recommendation

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Executive Governance Summary

DRAFT

City of Wadena

Wadena, Minnesota

For the year ended December 31, 2024

Abdo
Lighting the path forward

Edina Office
5201 Eden Avenue, Ste 250
Edina, MN 55436
P 952.835.9090

Mankato Office
100 Warren Street, Ste 600
Mankato, MN 56001
P 507.625.2727

Scottsdale Office
14500 N Northsight Blvd, Ste 233
Scottsdale, AZ 85260
P 480.864.5579

NEED DATE

Management, Honorable Mayor and City Council
City of Wadena, Minnesota

We have audited the financial statements of the governmental activities, the business-type activities, discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Wadena, Minnesota (the City), for the year ended December 31, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter dated May 21, 2025. Professional standards require that we provide you with the following information related to our audit.

Significant Audit Findings

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We considered the deficiencies on the following pages as finding 2024-003 and 2024-004 to be a material weakness.

A *significant deficiency* is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attentions by those charged with governance. We consider the deficiencies described below as findings 2024-001 and 2024-002 to be significant deficiencies.

DRAFT

2024-001 **Preparation of Financial Statements**

Condition: We have been requested to draft the audited financial statements and related footnote disclosures as part of our regular audit services. Auditing standards require auditors to communicate this situation to the City Council as an internal control deficiency. Ultimately, it is management's responsibility to provide for the preparation of your statements and footnotes, and the responsibility of the auditor to determine the fairness of presentation of those statements. From a practical standpoint we do both for you at the same time in connection with our audit. This is not unusual for us to do with organizations of your size. However, based on recent auditing standards, it is our responsibility to inform you that this deficiency could result in a material misstatement to the financial statements that could have been prevented or detected by your management. Essentially, the auditors cannot be part of your internal control process.

Cause: From a practical standpoint we do both for you at the same time in connection with our audit. This is not unusual for us to do with an organization of your size.

Effect: The effectiveness of the internal control system relies on enforcement by management. The effect of deficiencies in internal controls can result in undetected errors in financial reporting.

Recommendation: It is your responsibility to make the ultimate decision to accept this degree of risk associated with this condition because of cost or other considerations. As in prior years, we have instructed management to review a draft of the auditor prepared financials in detail for their accuracy; we have answered any questions they might have and have encouraged research of any accounting guidance in connection with the adequacy and appropriateness of classification of disclosure in your statements. We are satisfied that the appropriate steps have been taken to provide you with the completed financial statements. While the City is reviewing the financial statements, we recommend that the City agree its financial software to the numbers reported in the financial statements.

Management Response:

For now, the City's management accepts the degree of risk associated with this condition and thoroughly reviews a draft of the financial statements

2024-002 **Limited Segregation of Duties**

Condition: During our audit we reviewed procedures over disbursements, cash receipts, payroll and utility billing and found the City to have limited segregation of duties over those transaction cycles.

Criteria: There are four general categories of duties: authorization, custody, record keeping and reconciliation. In an ideal system, different employees perform each of these four major functions. In other words, no one person has control of two or more of these responsibilities.

Cause: This is a result of the limited number of staff in the finance department.

Effect: The existence of this limited segregation of duties increases the risk of fraud.

Recommendation: While we recognize staff is not large enough to eliminate this deficiency, we recommend that the City evaluate the current procedures and segregate duties where possible and implement any compensating controls. It is important that the City Council is aware of this condition and monitor all financial information.

Management Response:

Management recognizes that it is not economically feasible to correct this finding, is aware of the deficiency and is relying on oversight by management and the City Council to monitor this deficiency.

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2024-003 **Journal Entry Review**

Condition: During our audit, we noted that the City has no formal process to review and approve journal entries.

Criteria: The financial statements are the responsibility of the City's management; therefore, the City must review and approve journal entries to ensure the financial statement are not materially misstated.

Cause: Lack of a written procedure is a significant contributor to the condition noted.

Effect: This indicates that it would be likely that a misstatement may occur through a journal entry and not be detected by the City's system of internal control.

Recommendation: We recommend current policies and procedures be revised to ensure proper journal entry review and approval procedures are in place.

Management Response:

Management has implemented the stamp included in recommendation

2024-004 **Material Audit Adjustments**

Condition: During our audit, material adjustments were needed to adjust cash and investments, capital assets, special assessments, interfund activity, and loan receivables.

Criteria: The financial statements are the responsibility of the City's management.

Cause: City staff has not prepared a year-end trial balance reflecting all necessary accounting entries.

Effect: It is likely that if a misstatement were to occur, it would not be detected by the City's system of internal control. The audit firm cannot serve as a compensating control over the deficiency..

Recommendation: We recommend that management review each journal entry, obtain an understanding of why the entry was necessary and modify current procedures to insure that future corrections are not needed..

Management Response:

Management thoroughly reviews journal entries prepare for the audit and asks questions throughout the year in an attempt to eliminate as many adjusting entries as possible.

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2024-005 **Time Period for Payment**

Condition: Auditing for legal compliance requires a review of the City's payment of claims. Our study indicated an instance of non-compliance that we believe is required to be remedied.

Criteria: Minnesota statute section 471.425 requires that the City pay bills within 35 days from receipt. If the invoice is not paid within 35 days, interest at 1.5 percent per month is to be added to amount due.

Cause: While testing disbursements we noted four invoices that were paid after the 35-day period.

Effect: The City is out of compliance with Minnesota statute.

Recommendation: We recommend that the City develop policies and procedures related to the accounts payable cycle. These policies and procedures should include payment terms that are outlined within State statutes. We recommend implementing a stamp that identifies the date in which each invoice has been received by the City. This will give the City 35 days from the date of receiving the invoice to approve and complete the payment.

Management Response:

Management has implemented the stamp included in recommendation

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* or Minnesota statutes.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. The City changed accounting policies during the year ended December 31, 2024 related to the accounting and financial reporting for accounting changes and error corrections (GASB 100) and compensated absences (GASB 101). We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

- Management's estimate of depreciation is based on estimated useful lives of the assets. Depreciation is calculated using the straight-line method.

- Allocations of gross wages and payroll benefits are approved by the City Council within the City's budget and are derived from each employee's estimated time to be spent servicing the respective function of the City. These allocations are also used in allocating accrued compensated absences payable.

- Management's estimate of its pension liability is based on several factors including, but not limited to, anticipated investment return rate, retirement age for active employees, life expectancy, salary increases and form of annuity payment upon retirement.

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- Management's estimate of its lease receivable/payable is based on the present value of lease payments expected to be received/paid during the lease term.

- Management's estimate of future paid sick time usage is based on historical usage data.

We evaluated the key factors and assumptions used to develop these accounting estimates in determining that it is reasonable in relation to the financial statements taken as a whole. The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following material misstatements detected as a result of audit procedures were corrected by management: cash and investments, capital assets, special assessments, interfund activity and loans receivable.

Disagreements with Management

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

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Management Representations

We have requested certain representations from management that are included in the management representations letter dated .

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to the required supplementary information (RSI) (Management's Discussion and Analysis, the Schedules of Employer's Share of the Net Pension Liability, the Schedules of Employer's Contributions, and the Schedule of Changes in Net Pension Liability (Asset) and Related Ratios), which is information that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information (combining and individual fund financial statements and schedules), which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Future Accounting Standard Changes

We were not engaged to report on the introductory section, which accompany the financial statements but is not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

The following Governmental Accounting Standards Board (GASB) Statements have been issued and may have an impact on future City financial statements:

GASB Statement No. 102 – *Certain Risk Disclosures* *Effective: 12/31/2025*

GASB Statement No. 103 – *Financial Reporting Model Improvements* *Effective: 12/31/2026*

GASB Statement No. 104 – *Disclosure of Certain Capital Assets* *Effective: 12/31/2026*

Further information on upcoming GASB pronouncements.

* * * *

Restriction on Use

This purpose of this communication is solely to provide management with the required communication to the City Council and to provide a summary of the audited results and our recommendations and analysis of the activity. Accordingly, this letter is not suitable for any other purpose.

Our audit would not necessarily disclose all weaknesses in the system because it was based on selected tests of the accounting records and related data. The comments and recommendations in the report are purely constructive in nature, and should be read in this context.

If you have any questions or wish to discuss any of the items contained in this letter, please feel free to contact us at your convenience. We wish to thank you for the continued opportunity to be of service and for the courtesy and cooperation extended to us by your staff.

Abdo
Minneapolis, Minnesota
NEED DATE

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City of WADENA

Something is happening here....

City Agenda Item Request Form

Items to be listed on the regular city council meeting agenda must be turned into the City Office by noon the Wednesday before the regular meeting. Include any information pertaining to the requested item.

Today's Date: 7/29/25 **Meeting Date Requested:** 8/12/25

Agenda Item Title:

Electrical Rates charged on Power Brought into Lots

Nature of the Request:

To Reduce costs off Electrical Installations on Lots

Action Requested: ☐ Information Only ☒ Action - Please Describe

Reduce costs on Duplex's on Endicial Lots

Justification: Why is Wadena City Council action required:

To help stimulate growth

Supporting materials: Please list and attach materials you would like made available to the council.

Tax statements
City Electrical costs
Minn Energy Gas Install costs

Requester Name & Contact Information:

Name: Jim Merrick
Address: 624 1st N.W Wadena 56482
Phone: 218 639 5625 Email: Jimmerrick@merrickplumbing.com

Form can be e-mailed to cityadmin@wadena.org
City of Wadena, PO Box 30, Wadena, MN 56482 | 218-631-7707 | www.wadena.org

City of WADENA
Where the Prairie meets the Woodlands
Something is happening here….

Wadena Municipal Electric
Service Rules and Regulations

Wadena Utilities
City of Wadena
Wadena, MN 56482

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Services Rules and Regulations
Wadena Municipal Electric

Effective January 14, 2020

Introduction

The City of Wadena's Municipal Electric Utility (hereafter referred to as the Utility) provides this Service Rules and Regulations document as a guide for all customers and their architects, engineers or electrical contractors for planning purposes and as a means to obtain the most prompt, efficient, equitable and safe electric service possible.

This document is established with the intent of supplementing the requirements of the National Electrical Code and all other applicable federal, state and municipal codes, regulations, laws and ordinances.

The Wadena City Council reserves the right to amend or makes changes to this document as necessary to provide a more efficient, equitable or safe electric system, or due to regulations which may come into conflict with federal or state requirements.

The Utility invites all customers, their agents or others desiring utility information concerning this document or any other electrical service matters to contact the Utility at either of the following Utility offices:

Information concerning applications, deposits, billing or other system operations:
City Administrative Center
222 2nd St SE
Phone: 218-631-7707

Information concerning construction, repairs, metering or other system operations:
Utilities Department
1200 Sunnybrook Rd
Phone: 218-631-7712

Section 1 – Charges for Electric Usage

1.05 Charges for electric usage.
Charges for electric usage are billed to the customer under various rate schedule classifications as determined by the type of service, the amount of electricity supplied and the purpose for which the electric service is used.

1.10 Errors.
Any error in reading or computation of a utility account may be corrected for a period not to exceed one year prior to discovery of the error.

Section 2 – Rental Properties

2.05 Rental property owner responsibility.
Rental property owners are responsible for electric service and consumption billings on their property at all times, unless occupied by a tenant who has paid the required deposit and who has put the service in his or her name by completing the City's service application.

2.10 Tenant/property owner lease agreements.
A lease agreement is an agreement between the property owner and the property owner's tenant. It is not the City's responsibility to verify information provided by a tenant with the rental property owner.

2.15 Service connection.
The City accepts the service connection date provided by a tenant who has fulfilled the City's application requirements.

2.20 Discontinuation of service.
A. The City accepts the discontinuation of service date provided by the tenant.
B. When a tenant requests to end service, the rental property owner becomes responsible for electric service and corresponding billing between the date the tenant discontinues their service and the date a new tenant requests service and completes the City's application requirements.

2.25 Discrepancies.
Any discrepancy in the date a tenant requests to end service and a lease agreement will be resolved between the tenant and the rental property owner.

2.30 Service disconnection.
The rental property owner has the option to have the service disconnected after a tenant has vacated the property. Service disconnection fees will apply. (See 8.25)

Section 3 – Application for Service

3.05 New, additional, changed or temporary service.
Applications for new, additional, changed or temporary electric services shall be made by the customer or designated representative on forms supplied by the Utility.

3.10 Application made in a timely manner.
Applications for service must be made as early as possible to ensure details to supply service are arranged and when required, necessary construction is completed by the desired date of service.

3.15 Name on utility account.
A. Owner occupied property. Utility accounts shall be in the property owner's name, unless otherwise provided by this policy.
B. Rental properties. Utility accounts shall be in the tenant's name, one name only – not all roommates are listed on the account.

Section 4 – Service Deposits

4.05 Deposit required.
Service deposits are required for all new customers, unless otherwise waived by this policy.

4.10 Deposit – residential homes.
Deposits shall be in an amount equal to the two highest month's bills out of the last consecutive 12 months that the property was occupied, with a minimum of $100.00.

4.15 Deposit – apartments.
A. Apartment with electric heat. The deposit for an apartment with electric heat is $300.00.
B. Apartment without electric heat. The deposit for an apartment without electric heat is $200.00.

4.20 Deposit – new construction.
A. New residential construction.
    1. Without electric heat. The deposit for new residential construction without electric heat is $100.00.
    2. With electric heat. The deposit for new residential construction with electric heat is $200.00.
B. New commercial construction. The deposit for new commercial construction is determined by the projected energy use and size of the building.

4.25 Deposits – rental property process.
A. The tenant shall pay the required deposit, unless otherwise waived by this policy.
B. If the deposit is not paid by the tenant, the account will remain in the rental property owner's name. During the time the account is in the rental property owner's name, the rental property owner is responsible for the account.
C. When a tenant moves out, the final bill will be calculated and the deposit will be applied to the final bill. If the amount of the deposit exceeds the final bill, the tenant is mailed a check

for the difference. If the amount of the final bill exceeds the amount of the deposit, the tenant is billed for that amount.

4.30 Deposits – previous and existing customers.

A. Deposits for previous customers.
   1. A deposit for a previous customer is required if the customer has had a previous balance written off as uncollectible and requests new service.
   2. The uncollected amount from any previous bills owed to the City and the deposit are due before service is connected.
B. Deposits for existing customers. Deposits may be required for existing customers if one of the following occurs:
   1. The account is delinquent the day after the date the bill is due.
   2. The accounts has been disconnected for nonpayment.
   3. The customer has interfered with or diverted service in an unauthorized manner.
   4. More than two NSF or account closed checks or declined ACH payments.
C. Refusal or failure to satisfy the deposit requirement within 15 days of the first notification shall result in discontinuation of service until the service deposit requirement has been satisfied.

4.35 Deposits waived.

A. A new customer's deposit may be waived by providing a letter of good credit from a previous utility for the preceding one year, or a bank line of credit.
B. An existing customer's deposit may be waived if during the preceding one year, the customer has made prompt utility payments.

4.40 Interest on deposits.

Interest on deposits shall accrue at the rate set yearly by Minnesota Statute 325E.02 and shall be paid to the customer on an annual basis.

4.45 Deposit returned.

The deposit, along with accrued interest, shall be returned to the customer as a credit applied to the utility bill when the customer:

1. Is no longer a utility customer; or
2. When one year of prompt utility payments have been made.

4.50 Deposit non-transferable.

A. All deposits are non-transferable from one applicant to another and are only payable to the original applicant, heirs or legal representative, with proper identification.
B. Exceptions will be made if forms transferring the deposit to someone else are completed and signed by the deposit holder.

Section 5 – Meter Readings

5.05 Meter readings.

A. Meters shall be read monthly or at other periodic times, but always as near as possible to the same cycle date.

B. All normal meter reading and billing periods shall be assumed to be on a monthly basis.

5.10 Estimated meter readings.
If for any reason a meter reading cannot be obtained, the Utility may estimate the reading and render a bill based on this estimate. Any adjustments required to an estimated bill will be made during the following billing period.

Section 6 – Utility Billing

6.05 Utility billing.
Utility bills are calculated and a statement mailed to each customer on a monthly basis.

Section 7 – Connection, Disconnection and Reconnection

7.05 Connection charges.
A. Connection charges during normal working hours. The fee listed in the City of Wadena schedule will be charged for service connections during the Utilities' normal working hours.
B. Connection charges during non-working hours. Service changes or connections made during the Utilities' non-working hours, will be charged a fee based on the actual costs to the Utility.

7.10 After hour charges.
After hour charges will apply to all requests received after 4:30 pm, Monday through Friday, anytime Saturday or Sunday and all holidays observed by the City of Wadena.

7.15 Disconnection/reconnection.
A. A customer may request disconnection and reconnection of his or her services by completing the appropriate form and paying the applicable fee.
B. No future billings for service will be made by the Utility for any disconnected service from date of disconnection to date of reconnection.

Section 8 – Delinquent Accounts

8.05 Delinquent accounts.
A. An account becomes delinquent if the bill is unpaid at the close of business on the 22nd day of the month following the billing.
B. If the 22nd day of the months falls on a non-business day, the time shall be extended to close of business on the next business day.
C. A penalty of 5% or $1.00, whichever is greater, shall be added to all delinquent utility bills.
D. Failure to receive a mailed bill from the United States Postal System does not release a customer from obligation of payment.

8.10 Delinquent notice.
Approximately 7 days after a bill becomes delinquent, a notice stating the disconnection date shall be mailed to all delinquent customers.

8.15 Delinquent bills paid by close of business.
All delinquent bills must be paid before the close of business on the day prior to the disconnect date.

8.20 Disconnection date.
The disconnection date is calculated according to the billing cycle. A list of disconnection dates is available at the City Administrative Building.

8.25 Disconnection fee.
Utility services disconnected because of non-payment or failure to comply with an agreed upon payment arrangement, required codes, policies or regulations shall be a charged the disconnection fee listed in the City of Wadena Fee Schedule.

8.30 Service crew dispatch fee.
The service crew dispatch fee listed in the City of Wadena Fee Schedule will be billed when the service crew has been dispatched to disconnect service.

8.35 Reconnection of services.
When service is disconnected, all bills, including the most recent bill and disconnection fee, become due and payable in full prior to reconnection of services.

8.40 Returned payments – immediate disconnection.
If the customer has already been issued a disconnection notice of a pending disconnection and their payment is returned by their bank, service will be disconnected without further notice.

8.45 Cash payment required
A customer with more than two (2) of the following occurrences within a 12 month period is required to make future payments in cash, money order or cashier's check until the account has achieved an acceptable 12-month credit history:

1. NSF or account closed checks;
2. Declined ACH payments.

Section 9 – Right of Access

9.05 Permission granted to access premises.
The customer shall grant all necessary permission to allow the Utility to install and maintain its equipment required for service on the customer's premises and the Utility's employees or agents shall have the right to enter the premises at all reasonable times for reading, inspection, repairing or removing the metering devices, wiring or any other equipment of the Utility.

9.10 Charges when access denied.
The fee listed in the City of Wadena Fee Schedule will be billed to cover the additional costs and expenses incurred by the Utility whenever clear access to the meter location is denied:
A. To obtain meter readings;
B. A special trip made to change a meter on the Utility's regular maintenance program.

9.15 Clear access defined.
Clear access shall be deemed to be denied whenever, because of locked gates, animals confined to the same space as the meter location or for any other reason, and after making a reasonable attempt to locate a person on the premise to gain access, an authorized representative of the Utility is unable to read the meter, change the meter or perform other function the representative is lawfully authorized to perform.

9.20 Interfering or tampering with meters.
A. It is unlawful for any person:
    1. To interfere or tamper with any meter or to do any act which prevents any meter from registering the total electrical demand or energy used or to be used.
    2. Other than an authorized employee of the Utility, to restore electrical service to any premises, lot, building or dwelling unit when service to the premises, lot, building or dwelling unit has been discontinued by the City.
B. If any evidence of tampering or interfering with a meter or unlawful startup of service is found by the Utility, the Utility may discontinue service immediately.

Section 10 – Customer Responsibility

10.05 Interior wiring.
A. The Utility does not install or maintain interior wiring on the customer's premises except for the installation and maintenance of the Utility's own equipment.
B. It is the customer's responsibility to provide suitable wiring, fuses, breakers or other equipment necessary to adequately protect the customer's appliances, meters, premises or other property in accordance with all local, state or national electrical codes and requirements.

10.10 Utility not liable.
The Utility is not liable for injury or damage to any customer or to any third party resulting from the use of electric service or from the presence of the Utility's equipment on the customer's premises.

10.15 Proper care.
A. The customer shall exercise proper care to protect the Utility's property which is placed on the customer's premises to facilitate service. This property includes meters, sockets, instrument transformers, wires, poles, pedestals or any other facilities installed by and remaining the property of the Utility.
B. In the event of any loss or damage to utility property which is due to customer negligence, the Utility may collect from the customer the cost of repairs or replacement.

Section 11 – Unauthorized Attachments

11.05 Unauthorized attachments prohibited.
Equipment or other objects not necessary for the operation of the electrical distribution system attached to poles, guy wires, conductors, transformers, meters or any other property of the Utility is prohibited.

Section 12 – Discontinuance of Service

12.05 Discontinuance of service.
A. The Utility may refuse to connect or may disconnect a service for violation of national, state and municipal codes or Utility policies, failure to pay service or usage charges when due, theft or illegal diversion of current or fraud or misrepresentation by the owner or occupant in connection with any application or agreement contingent to service.
B. Discontinuation of service in no way releases the customer from any obligation to pay for energy or services received.
C. The Utility will reconnect a service which has been disconnected only when it is determined that the situation requiring such action has been corrected.
D. A disconnection charge shall be imposed by the Utility for all such disconnections.

Section 13 – Standard Service

13.05 Frequency and service voltages.
A. All electric service furnished by the Utility shall be alternating current having a nominal frequency of 60Hz.
B. The nominal standard secondary service voltages are considered to be 120/240volt, 3 wire single-phase and 120/240 volt, 4 wire, three-phase.
C. Other standard voltages generally available to the customer are 120/208 volt, 4 wire, three-phase and 277/480 volt, 4 wire, three-phase.
D. Service voltages other than normal and standard secondary voltages may be available from the Utility upon customer request. These special voltages will generally only be available to loads of sufficient size to warrant a special installation.
E. If a service voltage is not generally available at the location where service is desired the Utility retains the right to refuse furnishing said service or may make it available only through special contractual arrangements and at the expense of the customer.

Section 14 – Distribution System Extensions

14.05 Service extensions within existing service territory.
All new extensions to the Utility's distribution system are those which are contingent to existing and compatible facilities within the service area of the Utility.
A. Extensions will be constructed within right-of-way easements, along existing public roads, streets and alleys and, wherever practicable, along the rear of a customer's lot.
B. The route of the extension will be determined by the Utility.

14.10 New distribution extension requests.

A. New distribution extension requests will be made available on a case-by-case basis by the Utility.
B. The cost for the extension is paid by the requestor.

14.15 Service territory expansion.

Customers located in a newly acquired service territory will be charged for the loss of revenue costs paid to the former electric utility provider that served the area associated with the territory expansion for the term of the negotiated compensation.

14.20 Engineering services deposit.

A. A deposit in the amount of the engineering costs associated with a new or modified electric service, relocation of facilities or other work requiring engineering is required before project engineering begins.
B. The deposit is non-refundable if the project is canceled after engineering has been completed.

14.25 Payment of construction costs.

Upon completion of engineering, the customer will deposit the total estimated construction cost, less the estimated deposit.

14.30 Ownership interest.

Any payment made by the customer to defray a portion or all of the cost of installation needed to serve the customer does not entitle the customer to any ownership interest or rights therein.

Section 15 – Secondary Service General Requirements

15.05 Utility consultation required.

A. All customers, their architects, engineers or electrical contractors must consult the Utility on the location of service, service entrance, meter location, type of load, voltage required prior to any and all electrical construction which will be connected to the Utility's system.
B. This shall apply to all new services and to all existing services which are to be changed or rewired.

15.10 Point of delivery.

The point of delivery is where the Utility terminates its service conductors by connection to the customers' wires and shall be in a location as designated by the Utility.

A. Normally the point of delivery will be considered to be at a location on the customer's premise being served which is the least distance from the Utility's distribution system (see Overhead or Underground Secondary Service).
B. A point of delivery other than that designated by the Utility may be negotiated, provided that the customer requesting the change pays all additional expenses as agreed prior to the installation and that said service will not interfere with property or service of others.
C. No building or premise shall be served by more than one service or point of delivery unless due to circumstances beyond the control of the customer or utility.

Section 16 – Overhead Secondary Service

16.05 Secondary overhead service supply.
In supplying a secondary overhead service the Utility shall construct, own and maintain all facilities, including the service conductor, up to the point of delivery on customers meter loop; however, the Utility is not responsible for the condition of the attachment point on the structure or service mast.

16.10 Secondary overhead service defined.
A typical overhead service is defined as a service length of not more than 80 feet and does not require the setting of a pole or transformer with a panel size of 200 amps or less.

16.15 Fees.
The fee charged for the service is in accordance with the City of Wadena's fee schedule. The fee will be collected by the utility upon completion of the project.

16.20 Non-typical overhead service.
Any non-typical overhead service, if approved by the Utility, shall be billed to the customer at actual cost.

16.25 Overhead service not available in all areas.
Overhead service is not available in areas which are served underground by the Utility.

Section 17 – Underground Secondary Service

17.05 Underground secondary service defined.
A typical underground service is defined as the electrical conductor from the customers' service entrance to the Utility point of delivery.

17.10 New underground secondary service – 200 amps or less.
In supplying secondary underground service to new residential service extensions of 200 amps or less, the Utility shall construct all facilities, including the service conductor, up to the point of delivery at a cost to the customer in accordance with the City of Wadena's fee schedule. The fee will be collected by the utility upon completion of the project.

17.15 New underground secondary service – in excess of 200 amps.
New secondary underground residential service extensions in excess of 200 amps shall be installed, owned and maintained by the customer (including the conductor), up to the point of delivery.

17.20 New underground secondary service – commercial.
All commercial underground services shall be installed, owned and maintained by the customer, up to the point of delivery.

17.25 Point of delivery.
The point of delivery for underground services will be at either the secondary side of the distribution transformer or the secondary pedestal.

17.30 Underground secondary service repairs.
Any repairs to an underground service by the Utility shall be billed to the customer at actual cost.

17.35 Special circumstances.
Under special conditions other arrangements for the installation and maintenance of underground services in excess of 200 amps may be approved by the Utility as provided for by a written agreement between the customer and the Utility.

17.40 Service changes at request of the utility or customer.
A. Existing overhead services, of 200 amps or less located in an overhead service area, may be changed to an underground service at such time as the Utility or customer may desire.
B. In converting these services from overhead to underground the Utility shall supply the conductor from the service entrance up to the point of delivery at no cost to the customer provided the customer, at their expense, makes all necessary service entrance changes as may be required by the Utility in order to accept the underground conductors. Installation of the conductors is the responsibility of customer.

17.45 Overhead services in existing conversion areas.
A. Property owners with overhead electrical services located in service areas that have been converted from an overhead to an underground distribution system are required to convert their existing overhead service to an underground service within twelve (12) months of written notification from the Utility.
B. In converting these services from overhead to underground the Utility shall supply the conductor from the service entrance up to the point of delivery at no cost to the customer provided the customer, at their expense, makes all necessary service entrance changes as may be required by the Utility in order to accept the underground conductors. Installation of the conductors is the responsibility of customer.
C. If the property owner fails to convert their service to underground within the twelve (12) month time frame the Utility will discontinue service to that customer (see section 8).

17.50 Customer assistance.
A. To assist our customers with the expense of converting their services to underground, the Utility upon customers' request, may loan an amount not to exceed $500 at an interest rate set by the City of Wadena's fee schedule for up to 24 months upon approved credit.
B. The customer will repay the loan by adding the payment amount to the property owner's utility bill or by ACH payment.

17.55 Overhead services in new conversion areas.
A. For property owners with overhead electrical services located in a service area that is being converted by the Utility from an overhead to an underground distribution system the Utility shall construct all facilities (including service conductor) up to the point of delivery.
B. The Utility will make all necessary service entrance changes in order to accept underground conductors.

17.60 Service and transformer capacity upgrade.

A. Customers who request a capacity increase from their current service are required to pay all costs of providing and removal of the service including but not limited to transformers, service conductor, labor, connectors, vehicle, and equipment charges.
B. When a transformer capacity increase is needed due to changes initiated by the customer, there will be a credit given to the customer for the return into the Utility's stock the existing transformers as long as the transformers is deemed usable by the Utility.
C. When transformers are returned to the Utility and the project is completed a credit will be given to the customer to offset the charges of the project according to the following schedule.

Age of Transformer	Percent Credit (of new transformer cost)
1 to 5 years	80%
6 to 10 years	60%
11 to 15 years	40%
16 to 20 years	20%
21 to 25 years	10%
26+ years	0%

17.65 Fees collected.

The required fees will be collected by the Utility when the project is completed.

Section 18 – Temporary Service

18.05 Temporary service.

Temporary service is intended to be supplied at existing secondary voltages only to customers for use during the construction of permanent facilities and before the permanent service can be installed.

A. The customer shall provide an approved meter socket, protective devices, and all necessary wiring, outlets, enclosures, or raceways which may be required.
B. The connection fee for temporary service, where connection can be made from existing secondary power on a pole or underground pedestal, shall be charged in accordance with the City of Wadena fee schedule.
C. When temporary line is required to serve such temporary power, the customer is required to pay all costs of providing and removal of such service including but not limited to service conductor, labor, connectors, vehicle and equipment charges.
D. The customer will pay the regular charge for electric service under the applicable rate schedule.

Section 19 – Meter Installations

19.05 Meter location.

Unless special permission has been granted, all new or rewired services shall have the meter located outdoors.

19.10 Utility ownership.
The Utility shall own and maintain the meter and meter socket.

19.15 Customer responsibility.
A. It is the customers' responsibility to install the meter socket and all other materials necessary such as conduit, panels, switches, wire and cabinets.
B. A fused switch or breaker is required on the load side of all meters.
C. The customer is required to install and maintain all fusing and breaker equipment.

19.20 Meter socket placement.
A. Meter sockets shall be installed at a height of not more than 7 feet or less than 5 feet measured to the top of the socket from final grade.
B. The socket shall be a door width plus 6 inches away from any door opening.

19.25 Meter locates.
A request for a meter location shall be submitted to the Utilities to provide for proper meter locations.

19.30 Meter placement.
A. The meter shall be in a place readily accessible without risk of bodily harm to Utility employees, free from vibration, corrosive atmosphere, abnormal temperatures, or any constant dust or moisture problems.
B. Meters shall not be located under drains or rainspouts or in a place where property damage could result in the reading or servicing of a meter.

19.35 Instrument transformer metering.
A. When instrument transformer metering is required the Utility shall furnish and maintain the required potential and/or current transformer and the CT wires.
B. When instrument transformer metering is required the customer is required to furnish, install and maintain a waterproof current transformer cabinet.
    1. The cabinet is to be UL listed and have provisions to accept bolt-in current transformers. Such cabinet is to be located outdoors.
    2. The meter is to be mounted outdoors as close to the CT cabinet as possible, not to exceed 20 feet.
    3. Current transformers will not be allowed in pad-mounted transformers, secondary pedestals, or on power poles.
    4. All instrument transformers are to be installed on the line side of the customers service entrance disconnect.
    5. The customer shall not be allowed to install any additional disconnect switches or junction boxes on the line side of the instrument transformer location.

Section 20 – Meter Testing

20.05 Meter testing.
Meters shall be tested for accuracy by the Utility upon request of any consumer who believes their meter to be inaccurate.

A. If, upon testing, it appears that the meter overrun to the extent of 3% or more, the Utility shall pay the costs of the tests and shall make a refund for overcharges collected since the last known date of accuracy but not for more than six months, on the basis of the extent of the inaccuracy found to exist at the time of the test.
B. If, upon testing it appears that the meter is slow to the extent of 3% or more, the customer shall pay for undercharges since the last known date of accuracy but not for longer than six months on the basis of the extent for the inaccuracy found to exist at the time of the test.
C. If, at the request of the customer and is found to be accurate, less than 3% slow, or less than 3% fast, the consumer may be billed the reasonable cost of testing.

Section 21 – Customer Equipment

21.05 Installation according to electrical code requirements.

The customer's equipment shall be installed in accordance with all local, state and national electrical code requirements.

21.10 High fluctuating loads.

Installations of equipment causing high fluctuating loads which may cause disturbances on the Utility's distribution system and to other customers shall not be permitted unless the customer operating the equipment provides and maintains corrective equipment to alleviate all such disturbances.

21.15 Under-voltage motor protection.

A. The Utility recommends that under-voltage motor protection be provided by time delay devices to permit motors to ride through short duration power interruption due to recloser operations or other instantaneous voltage interruptions.
B. It is also recommended that all three-phase motors be operated with thermal over-current devices provided in each phase for protection against phase or voltage failure.
C. The Utility is not responsible for loss or damage to persons, property, or equipment in case of failure of a supply voltage or supply phase.

21.20 Interconnected and parallel operation prohibited.

A. Unless authorized by a written agreement, electric generating equipment installed by the customer shall not be interconnected or operated in parallel with the Utility's distribution system.
B. The customer shall own, install, operate, and maintain electrical interlocking equipment preventing parallel operation. The equipment must be approved by the Utility prior to installation.

21.25 Customer utilization equipment.

A. In order for the Utility to maintain an efficient distribution system, the customer's utilization equipment shall maintain an average power factor as close to unity as possible.
B. Some of the Utility's rate schedules include a demand charge and a penalty for an average power factor of less than 95%.

21.30 Motors.

A. The Utility requires all motors:
   1. Over 1/2 H. P. be served by 240 volts.
   2. In excess of 5 H.P be three-phase.
   3. 20 H.P. or more be equipped with line compensators.
B. The Utility may make an exception as to required line compensators if the starting current of the connected motor load is less than the customer's total connected current load.

Section 22 – Service Interruption

22.05 Service interruptions.

A. The Utility shall exercise reasonable care to provide adequate and continuous electric service but does not guarantee service.
B. The Utility shall not be liable for injury, loss, or damage resulting from any failure or curtailment of service.
C. The Utility shall have the right to temporarily suspend service for the purpose of making repairs or improvements to its facilities, but in such case, when practicable advance public notice shall be given and every effort be made to make interruptions as short as possible.

Section 23 – Relocation of Equipment at Customer Request

23.05 Customer responsibility.

A. The customer is responsible for the relocation or protection of the Utility's facilities whenever such action is necessary.
B. The cost to relocate any of the Utility's facilities for the benefit only of the customer, and which has been initiated by the customer, is borne by the customer.

Amended this fourteenth day of January, 2020.

_____	_____
Janette M. Bower	George Deiss
City Administrator	Mayor

ACTION MEMORANDUM 25-53

Subject: West Central Telephone Association (WCTA), Sunnybrook Community Camera on YouTube
From: Kim Schroeder, City Administrator & Dan Kovar, Public Works Director
Agenda Date: August 12, 2025

Background Information:
Attached are photos of proposed views with the exception of them installed 4-5 feet higher. The photos are taken with a cell phone. The cameras will be better quality.
Installation includes:

- Pan/Tilt/Zoom camera with presets. The camera will rotate through the presets.
- External audio will be mic'd to pick up background noise.
- Video content will not be recorded.
- Views of Disc Golfers will be far enough away to ensure privacy.

The only cost requested of the City of Wadena is to provide power from an existing power source. The cost is minimal, only powering a camera and Fiber Unit.
Power will remain on year round.
Access will be needed when installation occurs, and in cases of troubleshooting.

A City of Wadena logo is requested to be used on YouTube camera feed. The city will be granted access to the YouTube link to publish on city web pages or social media if interested.

West Central will provide the encoding servers, camera, mic, pole and fiber connectivity. WCTA will maintain equipment and fiber connectivity at no cost. We also will place a West Central logo on video feed.

This video content would stream live to You Tube and also as a channel on WCTA TV service. Please check out some of our other cameras that we have linked to our webpage. https://www.wcta.net/about/community/
Our goal is to promote the local area!
Travis Floyd, WCTA

Action Request:
Approve installation of the camera system through West Central Telephone Association.

Council Action: ☐ **Approved**
☐ **Defeated**
☐ **Amended:** _____


134N
03SW
Census
Tract 4803
951
232 19 Feet


FOR YOUR SAFETY
Please Keep A Safe
Distance From Fence
(15 Ft Minimum)
DO NOT TEASE
OR PROVOKE
THE ANIMALS.


SAFETY
A Safe
m Fence
imum)
TEASE
OVOKE
IMALS.









ACTION MEMORANDUM 25-54

Subject: Consider Local Sales Tax, Moore Engineering Services Agreement and University of MN Taxable Sales Analysis
From: Kim Schroeder, City Administrator
Agenda Date: August 12, 2025

Background Information:
Mayor Deiss brought forward the idea to look into a local sales tax for a new south fire/public safety hall.

Chief Plautz, Chief Yglesias, and I met with Ryan Odden and Darin Fellbaum of Moore Engineering to discuss options and feasibility. Both chiefs are interested in getting more space. The current hall is getting crowded. Additionally, two of the police department squads are parked outside. Moore Engineering provided a services proposal in the amount of $19,500.00.

The University of MN performs analyses and reports for communities; the following list includes what is generally included:

- Trend analysis of taxable sales from 2014 to 2023
- Estimate of tax proceeds generated at different levels of local option sales tax taxation (0.5%; 1.0%; etc..)
- Estimate of what proportion of local option sales tax proceeds may be paid by permanent residents vs visitors to community
- Hypothetical analysis and projections of taxes generated by implementing local option sales tax for 3 years
- Cost is $3,000; turnaround is approx. 6-8 weeks

The city has the 2023 one-time public safety funds available. Both chiefs are supportive of using these funds towards the services.

Action Request:
Approve moving forward with the Moore Engineering services agreement for $19,500 and University of MN analysis for $3,000 using a portion of the 2023 public safety one-time funds.

Council Action: ☐ **Approved**
☐ **Defeated**
☐ **Amended:** _____

1808 East Fir Avenue
Fergus Falls, MN 56537
P: 218.998.4041
F: 218.998.4042

moore engineering, inc.

July 30, 2025

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

Subject: Public Safety Facilities Study/Public Engagement
City of Wadena, Minnesota
Wadena, MN 56482
Moore Project No. 30416

Dear Ms. Schroeder,

In accordance with your recent request, Moore Engineering, Inc. ("Moore") is pleased to submit our proposal to The City of Wadena ("Owner") to provide a Public Safety Facilities Feasibility Study and Public Engagement Services for the above referenced project.

Project Understanding

BACKGROUND: The City of Wadena Fire and Police Departments have identified facility deficiencies and are looking at options to update the functionality of their current facilities for long term future needs.

GENERAL DESCRIPTION OF PROJECT: Moore Engineering will provide a feasibility report with cost estimates and conceptual drawings for proposed options for the current facility and a new facility for the fire department and provide community engagement to discuss funding options.

PROJECT OBJECTIVES: To provide the City of Wadena with a feasibility report with recommendations for the next steps of this project and identify potential funding sources.

MOORE'S OBJECTIVES WITH THIS AGREEMENT: Provide owner with a conceptual layout of a future Fire Hall and remodeling of the existing facility and feasibility report to help guide the City of Wadena in next steps to help acquire funding for these facility improvement projects and provide a community survey and awareness campaign and hold a community feedback meeting to promote the project.

Scope of Work

To meet the project objectives above, Moore proposes to provide the following services:

- Provide the City of Wadena with a conceptual layout for the future, proposed Fire Hall and remodeling of the existing fire hall.
- Help the City with a Public Engagement Plan to help identify the need for improvements to the current Fire Hall, need and use for the newly proposed Fire Hall, and identify potential funding sources for the Project.

- Generate a feasibility report with recommendations for the City of Wadena to consider helping implement this project moving forward.

Deliverable(s)

- Conceptual Plans and Estimate for proposed Building from Licensed Architect
- Project Cut Sheets (Summarized handouts of Need and Purpose for use and public engagement)
- Community Survey using online engagement for public input on Need and Funding Sources
- Feasibility Report summarizing public feedback on support of the Project and analysis of support for different funding options
- In-person Community Meetings (2)

Basis of Proposal

The following items form the basis of this Proposal:

- The owner will provide access to the current fire hall to hold public engagement meetings.

Schedule

Moore will perform the Scope of Work listed above in accordance with the following schedule:

- To be Determined with the City Administrator and Moore Engineering Project Manager understood that majority of the work will be in 2025/2026.

Fee

Moore will perform the tasks specified in the Scope of Work above for the lump sum fee of **NINTEEN THOUSAND FIVE HUNDRED DOLLARS (19,500.00)** Invoices will be submitted monthly as work progresses.

Standard Terms and Conditions

Our services will be provided in accordance with the **Attachment A** “Standard Terms and Conditions for Professional Services”, which are integral to this proposal.

Closing

Should you find this Proposal acceptable, please have the authorized representative[**s**] of the City of Wadena sign the Acceptance portion of this letter below and return one (1) fully executed copy of this Proposal to me. Receipt of a fully executed copy of this Proposal will serve as our Agreement and our Notice to Proceed.

We appreciate the opportunity to submit this Proposal to the City of Wadena and we look forward to working with you for this project. Should you have any questions or need additional information, please contact me by phone at 320-360-0972 or by e-mail at darin.fellbaum@mooreengineeringinc.com

Sincerely,

Darin Fellbaum, PE
Project Manager

Ryan Odden, PE
Senior Project Manager

Enclosure: As noted

Acceptance for the City of Wadena

We hereby authorize Moore Engineering, Inc. to proceed with the work described above.

Signature _____

Name Kim Schroeder

Title City Administrator

Date _____

Address for giving notices: City of Wadena
222 2nd Street SE
Wadena, MN 56482

ACTION MEMORANDUM 25-55

Subject: Northwest AqwaTek Solutions, Request to Close Bryant Ave and Alley
From: Northwest AqwaTek
Agenda Date: August 12, 2025

Background Information:
See attached request form from AqwaTek.

Action Request:
Approve closing a portion of Bryant Ave. and alley Saturday, September 19, 2025.

Council Action: ☐ **Approved**
☐ **Defeated**
☐ **Amended:** _____

City of WADENA

Something is happening here....

City Agenda Item Request Form

Items to be listed on the regular city council meeting agenda must be turned into the City Office by noon the Wednesday before the regular meeting. Include any information pertaining to the requested item.

Today's Date: 8/6/2025 **Meeting Date Requested:** 8/12/25

Agenda Item Title:

Requesting to close a portion of the ally by NWATS from 12 pm - 9 pm

Nature of the Request:

To have an outdoor private business event re:Northwest AqwaTek Solutions 10-year anniv.

Action Requested: ☐ Information Only ☒ Action - Please Describe

To obtain permission to close the ally between the northwest corner of the the NWATS garage and the entrance to the ally on the north side along Bryant Ave. SE the afternoon and evening of September 19, 2025 from 12pm (noon) to 9pm

Justification: Why is Wadena City Council action required:

According to the City Ordinances, to close a street or an ally in the City of Wadena, it needs to be approved by the City council.

Supporting materials: Please list and attach materials you would like made available to the council.

Map showing the location that the section of ally would be closed.

Requester Name & Contact Information:

Name: Dan Whitney and Kristi Anderson (Owners of Northwest AqwaTek Solutions)

Address: 219 Bryant Ave SE, Wadena MN 56479

Phone: 218.248.0502 & 218.780.5876 Email: dwhitney@nwats.com kanderson@nwats.com


Event Area
Barriers to close Ally
NWATS Office
DEEDED ROW
3RD ST SE
R223400260
R223400230
R223400200
R223400210
R223400140
R223400120
R223400170
R223600290
140'
80'
75'
72'
126'
119.50'
131.60'
40'

ACTION MEMORANDUM 25-56

Subject: Consider Change of Use and Possible Lease of the SW Warming House Building
From: Dean Uselman, WDA Director
Agenda Date: August 12, 2025

Background Information:
We've recently been informed that a childcare provider scheduled to receive DEED childcare grant funds is unable to complete the improvements required to their home to bring up to standards. This will force her to close childcare at the end of September unless an affordable alternative location is identified and available. I have been working with her to find a new location.

Several potential locations have been reviewed, however, only two options have been identified as feasible.
The first option is space in the former Congregational Church. The state fire Marshall is determining if the space needs a fire suppression system since it is considered commercial. If so, it renders the option too costly and unfeasible.

The second option is the SW warming house. The Wadena County childcare licenser looked at the warming house and determined it meets the license requirements and not require a fire suppression system since it is considered residential.
Discussions have been held with Public Works Director Dan Kovar determining that the SW warming house is underutilized as an ice skating facility for area youth. An attendant has not been hired for the past three years. However, the rink would still be flooded and available for public skating.
If the skating rink option is determined, it's requested the Council approve entering into a lease agreement with the childcare provider at a rate of $300.00 per month, plus utilities. Including insurance to cover personal property, listing the city as additional insured for liability.

Any minor modifications needed to meet licensing requirements for either location may be paid for using the DEED childcare subgrant funds dedicated to retaining childcare, up to $10,000.

Action Request:
Contingent on the congregational church not feasible as a first option, the request is to approve changing the use of the SW warming house for childcare and entering into a lease agreement.

Council Action: ☐ **Approved**
☐ **Defeated**
☐ **Amended:** _____

ACTION MEMORANDUM 25-57

Subject: Sewer Department Pickup Purchase
From: Dan Kovar, Public Works Director
Agenda Date: August 12, 2025

Background Information:
The following options were found in search of a replacement pickup truck for the Sewer Department.

All with similar accessories:

Midway Ford, 2025 F150 order through state contract	$43,419.99
North County GM 2025 GMC 1500 order through sate contract	$42,744.80

Karl Auto Group 2025 Chevy Silverado 1500 (similar price to GMC, not available in green)
Saxon Fleet Services 2025 Ram 1500 (not available currently)

The old 2003 F250 4x2 pickup will sell on GovDeals.

Action Request:
Request approval to purchase the 2025 GMC 1500 from North Country GM for $42,744.80 from the 2025 Sewer fund budgeted capital outlay and sell the 2003 F250 on GovDeals.

Council Action: ☐ **Approved**
☐ **Defeated**
☐ **Amended:** _____

QUOTATION	**NORTH COUNTRY GM** 1502 E HOWARD ST HIBBING, MN 55746 218-263-7578 218-263-7576			BOB O'HARA 218-349-8955 rwohara01@aol.com
EST DELIVERY TIME 140 -210 ARO				
		GTR-6		
BASE MODEL	2025 GMC 1500 REGULAR CAB PRO	TK10903		$ 39,029.90
	4X4 w/8 ft BOX 140" WB			
STD	Engine, 2.7L Turbo 310 hp [231 kW] @ 5600 rpm, 348 lb-ft of torque [471 Nm] @ 1500 rpm)(Not available with (VYU) Snow Plow Prep Package	L3B	X	STD
(1,188.00)	Special Discounty only for the L3B Engine		X	-$1,188.00
	Transmission, 8-speed automatic, electronically controlled	MQE		STD
1,403.60	*Engine, 5.3L EcoTec3 V8 (355 hp [265 kW] @ 5600 rpm, 383 lb-ft of torque [518 Nm] @ 4100 rpm); featuring Dynamic Fuel Management(Includes (KW7) 170-amp alternator and (MHT) 10-speed automatic transmission.Not available with T*10703 models.)*	L84		-
	Transmission, 10-speed automatic, (Column shifter) electronically controlled with overdrive and tow/haul mode. Includes Cruise Grade Braking and Powertrain Grade Braking(Included and only available with (L84) 5.3L EcoTec3 V8 engine.)	MHT		STD
	AIR CONDITIONING FRT		X	STD
STD	CHROME BUMPERS		X	STD
$ 347.60	LT265/70R-17 TRACTION	RC5		-
$ 326.00	W/T CONVIENCE PKG	ZLQ	X	$326.00

651.20	1SA Pro Safety Plus Package includes roof emergency light provisions, (KW5) 220-amp alternator, (K47) heavy-duty air filter, (NZZ) skid plates and heavy-duty front springs.Contact GM Upfitter Integration at www.gmupfitter.com for plow installation details and assistance(Requires 4WD model, (L84) 5.3L EcoTec3 V8 engine and (RD6) 17" Silver painted steel wheels.	PQA		-
426.25	SPRAY BEDLINER	CGN	X	$426.25
STD	POWER WINDOWS	AED	X	STD
STD	KEYLESS ENTRY	AQQ	X	STD
STD	POWER DOOR LOCKS	AU3	X	STD
STD	CRUISE CONTROL	K34	X	STD
$ 308.00	CAMPER TYPE POWER MIRRORS	DP0		-
INCL w/ZLQ	EASY LIFT TAILGATE	QT5		-
STD	AM FM ST w/ BLUETOOTH 7"	I0R		-
$ 220.00	MUD FLAPS	VQK	X	$220.00
$ 110.00	LIGHTING IN BOX	UF2	X	$110.00
$ 255.20	POWER DRIVERS SEAT	A2X		-
$ 176.00	ACTIVETWO SPEED TRANSFERCAS	NQH		-
$ 132.00	UPFITTER SWITCHES	9L7		-
$ 347.60	TRAILERING PKG	Z82	X	$347.60
$ 242.00	BRAKE CONTROLLER	JL1		-
				-
$ 275.00	ADDITIONAL KEY/FOB incl program	QTY	0	$0.00
$ 195.00	Complete Upfitter Switch Install	DLR4		-
				-
				-
$ 396.60	SPECIAL PAUNT Woodland Green	TGK	X	$396.60
N/C	WHITE	GAZ		-
N/C	CLOTH TRIM	H1T		-
N/C	VINYL SEAT	H1R	X	N/C
	TOTAL			$ 39,668.35
2,727.20	6.875% SALES TAX		x	$2,727.20
349.25	LICENCE TITLE & REG		x	$349.25
20.00	TRANSIT TAX			-
	TOTAL per UNIT			$ 42,744.80
	QTY	1		$ 42,744.80

Wadena Public Works Department
Department Head Meeting 8/5/25

In the past month we have

- Been painting curbs and crosswalks.
- Continued to have steady use of the city parks and the campground.
- Completed the first pass of cleaning out all the weeds in Sunnybrook Park Creek with the weed harvester.
- Started working through the 2026 General Fund Budget.
- Sent out notices to residents that have dead trees to be removed.

In the next month we plan on

- Patching potholes and crack sealing throughout town.
- Adding class 5 on select sections of unpaved streets in town.
- Mixing the winter salt sand.
- Removing the dead boulevard trees.
- Removing tar in Sunnybrook Park in preparation to repave the areas of need.

SEWER DEPARTMENT

1. The crew will continue to clean sanitary sewer lines and when finished they will be starting on storm sewer lines until freeze up. They are also keeping busy doing locates for the various construction projects and utility relocations throughout town.

PARK ADVISORY BOARD MEETING MINUTES

July 2nd, 2025

ROLL CALL
Members present: Dean Krogsted, Sara Ross, Mike Pete, Sandy Black, Wade Miller, Terry Olson, and Larry DeWald.
Absent:
Others present: Secretary Dan Kovar, Sara Browne, Kip Browne, and Kent Scheer.

The meeting was called to order at 5:00 pm by Chairman Sara Ross at John Ehlen Park.

OLD BUSINESS

- The minutes from June 4th, 2025, meeting was read, member DeWald moved to accept, there was a second by Black, motion carried.
- The location for a new Pickle Ball court was discussed and it was determined that the desired property located next to the Wellness Center is owned by the Hockey Association. Secretary Kovar will check to see if the Hockey Association would consider giving the City of Wadena an easement to construct the courts on their property.
- Long range park planning was discussed, and the following list was compiled: More water features at splash pad, additional trees and benches at the splash pad, another shelter at the SW Athletic Complex, additional benches throughout the parks, additional Pickle Ball courts, an outdoor fitness site, an outdoor music feature, a playset at the Softball Complex, back nine disc golf holes, and a warming house at Blacks Grove Park.

NEW BUSINESS

- Since the new Memorial Tree Lane monument has been constructed the Board needed to design the plaque for on it. There was a motion made by Krogsted, second by Pete to name this tree lane "Legacy Tree Memorial Lane", motion carried.
- Sara Browne and Kent Scheer presented a plan to add murals to several of the Wadena Parks. Sara showed the Board her portfolio and recommended mural designs along with her chosen locations for these murals. There was a motion by Krogsted, second by Black, to recommend to the City Council to accept this donation using Sara's designs and park locations if funding and approvals were received, motion carried. It was determined that there would be no costs to the city for this project.

OTHER DISCUSSTION ITEMS

Member DeWald moved, second by member Olson to adjourn, motion carried.

Submitted by: _____ Dan Kovar, Board Secretary

NOTE: Next meeting is scheduled to be held on Wednesday August 6th, 2025, at the NW Playground.

Department Head Meeting

Utilities Department — August 5, 2025

Electric Items:

1. Crews will be re-installing primary voltage equipment on Hwy 10 at CSAH 92 now that Mathiowitz has the storm pipe installed.
2. Crews will be installing street lighting on Hwy 71 from Birch Ave to the Armory once curbing is in place.
3. Still planning on installing the electric system for Roach's Development behind Pinewood in October.
4. We will be de-energizing one leg at a time on our transmission feed to the north substation when Mathiowitz is digging around them on Hwy 71 North.
5. Old bucket truck should be going on the Govdeals website soon to be sold.

Water Items:

1. Received the grant to assist in identifying water service line materials, Bolton & Menk will be performing this work for us.
2. Have not heard on the grant to assist homeowners with the cost of replacing galvanized service lines. We will start in the NW section of town where the water mains have already been replaced.
3. Landwehr is done installing water main for the City led project on Hwy 10.
4. Mathiowitz crews installed the new 12" main across Hwy 10 this weekend and finished up yesterday, if it passes the pressure test today we will put it back in service. Having this water main down reinforces that we need to get the SW infrastructure project done so we have larger feeds into the distribution system.
5. I have started preliminary discussions with another possible tenant on the water tower.

Wadena Development Authority

Department Head Meeting August 5, 2025

- The Childcare project construction is completed, and the ribbon cutting & open house are scheduled for Wednesday at 3:30. There are 2 providers contracted and MAHUBE has interviews scheduled this week for 3 more potential providers. Once the bills are paid the City will have no further obligations.

- I have been working with a few people to try to generate interest in opening a business in downtown, now that there are some options on space. The WDA will also be doing some advertising for business opportunities in Wadena.

- The SCDP Grant has been closed out. Kim and I have met with Grant and a property owner to resolve some outstanding issues on their project involving the contractor.

- Working on new industrial park location options. There are TED grants available to support economic development for streets and infrastructure that could assist in this.

- I'm still working on the lease or sale of the former library building. It might be time to just list it with a realtor.

- I'm still working on a project for a 20,000 SF building, $2 million investment in the Business Park for spring 2026 construction. The party has decided to change the layout to fit on those lots. They will be applying for TIF to make the project work.

- The WDA Board held a public hearing and approved a purchase offer on 2 multi-family lots in Pinewood Estates at the last meeting. The buyer has now put a hold on the purchase due to some health issues. We are still getting a few new inquiries on lots. Noxious weeds have been sprayed and seem to be under control.

- Charlie has finished taking down the rest of the Buckwheat Growers building and is in the process of hauling away the material and cleaning up the site.

- Roach has begun installing foundations for their project. They plan to install all of the foundations before they begin framing unless they have extra crews to start framing earlier. At some point next spring, they will begin installing sewer and water lines and making the connection to the city lines on King Ave.

- I have been working with a local business on an expansion and MIF loan.

- I'm working with M-State, MN Housing, WHRA, private developers, and CMHP, to come up with a plan for more housing to be built to accommodate students, workforce, and low-income persons.

- I have had inquiries from 2 separate parties about lots in the Business Park

Planning & Zoning

- Permit applications have been steady, with fewer permits for single family housing than in previous years.

- The County has decided to hold off re-zoning of property owned by the County just north of the fairgrounds.

DEPARTMENT HEAD MEETING
July 2025 Report

PERMIT #	DATE	NAME	ADDRESS	VALUE	ZONED	FEE CHARGED	TYPE OF WORK DONE
BUILDING PERMITS							
25-4036	7/11/25	Shamp, Adam & Medley	811 9th SW	$ 3,000.00	R-1	$ 75.00	To refinish existing deck and construct a 10' x 24' addition to deck at rear of dwelling.
25-4037	7/16/25	Emerson, Vicki	305 1st St SW	$ 8,555.00	C-1	$ 100.00	To construct 112' of 6' high vinyl fence in rear and side yard.
25-4038	7/18/25	Walz, Russell & Tammi	216 4 St SE	$ 40,000.00	R-2	$ 100.00	To construct 100' of 6' high wood fence in sideyard, open front porch and construct an 8' x 20' deck to south side of dwelling.
25-4039	7/18/25	Otto, Andy & Lori	102 Dayton SE	$ 1,000.00	C-1	$ 100.00	To construct 42' of 6' high vinyl fence in rear yard.
25-4040	7/18/25	Larson, Melissa	1232-1234 7th SE	$ 550,000.00	R-1	$ 325.00	To construct a 42' X 80' twinhome.
25-4041	7/23/25	J & M Prop Holdings/Wiebolt	1513/1515 Jeff S	$ 5,378.24	R-1	$ 120.00	To move in two 8' X 12' storage sheds to rear yard.
25-4042	7/25/25	HRA	300 2nd St SE	$ 110,000.00	R-2	$ 300.00	To remove and reshingle west building.
25-4043	7/28/25	Blumer, Melvin	324 Garfield SW	$ 1,500.00	R-2	$ 100.00	To construct 155'+/- of 6' high wood fence in rear yard.
25-4044	7/29/25	Keppers, David	1129 King Ave SW	$ 30,000.00	R-1	$ 150.00	To construct a 28' X 30' utility/storage building in rear yard.
9			**TOTALS:**	**$ 749,433.24**		**$ 1,370.00**	
VARIANCES							
0			**TOTALS:**	**$ -**		**$ -**	
CONDITIONAL USE							
0			**TOTALS:**	**$ -**		**$ -**	
SIGN PERMITS							
25-552	7/31/25	Quality Auto Body & Glass	61 Juniper NW		C-1	$ 75.00	To install 2-6'2" X 5' and 2-8'8" X 7' signs on building on north, east and west sides.
1			**TOTALS:**	**$ -**		**$ 75.00**	
EXCAVATION PERMITS							
0			**TOTALS:**	**$ -**		**$ -**	

OTHER

Locate Fees - Vicki Emerson $50 Russell Walz $50

WADENA DEVELOPMENT AUTHORITY
Board of Directors
Wednesday, May 8th, 2025, 12:00 noon
Regular Meeting Minutes

Members in Attendance: Deiss, Davis, Wong, Lynk, Silvers, Miller, Skoog-Legal Counsel, Kim Schroeder-City Administrator, Dean Uselman-WDA Exc. Director
Members Absent: Marthaler
Guests in Attendance: Jim Kraemer, volunteer

1. **Call to Order by Deiss:** at 12:16 pm. Quorum in attendance.

2. **Approval of Minutes**

   Minutes of March 13,2025.

Main Motion: Approve minutes of March 13, 2025.	
Moved by	Miller
Seconded by	Wong
Action	Motion Carried
In favor	Davis, Wong, Lynk, Silvers, Miller, Deiss
Opposed	none

3. **Financial Report/Loan Fund Status Report**

   There are both the March and April financial reports included. All current except Meraki Bakery & Somethin's Cookin, that we are trying to collect on. Received amount for Bev's donuts with sale to Old Soul. Revenue recapture has not received anything for Somethins' Cookin', will look into selling the items retrieved from this. Mercury Mosaics did receive payment in May, so this should continue.

Main Motion: Approve financial reports of March & April 2025.	
Moved by	Silvers
Seconded by	Wong
Action	Motion Carried
In favor	Davis, Wong, Lynk, Silvers, Miller, Deiss
Opposed	none

4. **Unfinished Business**

   a) Childcare Update

   Uselman had a meeting on May 7, 2025. Sheetrock going in, most doors in. Change orders of +/- $30,000.00, and contingency fund is $31,000.
   Name chosen for this development – Wadena Area Childcare. The hospital has dedicated the signage that is there to this, so they will have signage.

Mahube & Astera Legacy entering into management contract. Uselman will get information to Mahube of providers and then WDA's involvement will be complete.
Hospital will reach out to business donors for open house.
It was brought up that if a party going into the daycare business with no previous background may be limited in number of child slots they are able to offer.

5. New Business

a) Pinewood Estates – Lot Sale & Restriction Discussion

It has come to Uselman's attention that interested parties are not purchasing lots with the restriction of beginning to build within one year and with extension two years. It is listed on both the Purchase Agreement and Deed. This is a state requirement and the authority to enforce it is stated as "may enforce" and that would be whatever is in the best interests of the Port Authority. This is being brought up because with the projections with the abatements for deed service loan payment would not be adequate until 2027. It was a consensus as of now to leave as is and continue to be flexible and on a case-by-case decision.

b) Pinewood Estates Lachowitzer Lot Restriction Extension

This property is coming up on the 1 year building clause. He has stated that he is still planning to build but needs to get everything in order first and would like an extension.

Main Motion: Approve extension on Lot 9, Block 4, Folkestad's East Addition for one year.

Moved by	Davis
Seconded by	Silvers
Action	Motion Carried
In favor	Davis, Wong, Lynk, Silvers, Miller, Deiss
Opposed	none

c) Buckwheat Growers Property Discuussion

It has come to the attention of our offices that these are on the tax forfeit list. Lots 1,2 & 3 in 2025 and large lot in 2026.These are fairly strategic lots, should the WDA re-acquire them if available? The larger parcel does have rail siding frontage and grain bins and buildings. Not sure if mortgage on both parcels. Delinquent tax on larger parcel would require tax and special assessment payment of $120,000. The Lender stated that the owner was planning to bring current.
Lots 1,2 & 3 – if they go tax forfeit, these are just for information, and we can look at them at that time and with more information.

Davis left at this point 1:30 p.m.

It was brought up that Uselman had been in contact with demo company, and they are still planning to return but are waiting for equipment to be available from another job before they return to this site.

d) Change June Meeting Date

Uselman has a conflict with the next scheduled meeting date and would like to move it up to June 5, 2025. The consensus of the board was that it would be fine.

6. Next Meeting **June 5th, 2025,** at Noon in the City Council Chambers.

7. Motion to adjourn.

Main Motion: Adjourn meeting at 1:36 pm.	
Moved by	Miller
Seconded by	Wong
Action	Motion carried.
In favor	Wong, Lynk, Silvers, Miller, Deiss
Opposed	None

The meeting was adjourned at.1:36 pm.

Prepared by:_____Date_____Approved by:_____ Date _____
Dean Uselman, WDA Executive Director George Deiss, President

Wadena Police
Department Head Meeting
August 2025

- ✓ Continuously monitoring traffic flow, detours, pedestrian traffic, all related to road construction.
- ✓ Working on 2026 budget.
- ✓ Archery applicants have been selected and notified. We posted on FB that the process has been completed. We had 19 applicants, the most we've had to date, this is growing in popularity!
- ✓ New admin squad is here and fully equipped. Graphics will be installed late September.
- ✓ Continuing to purge old police records/files little by little, in accordance with Minnesota's data retention schedule.

In the month of July our department:

- Conducted **138** traffic stops
- Arrested **8** persons
- Signed **5** criminal complaints
- Issued **30** citations

A total of 484 calls were handled for July.

WADENA POLICE DEPARTMENT
Calls For Service Activity July, 2025

8/7/2025

911 Hangup Call	3
Accident-Property Damage	13
Alarm	5
Ambulance Run (LE)	13
Assault	1
Assist Other Agency	18
Burglary	1
Call By Phone	26
Child Welfare	13
Damage To Property	2
Disturbance/Noise Comp	11
Dog/Animal Complaint	18
Domestic	2
Driving/Parking Complaint	15
Emergency Medical	1
Fire	1
Found Property	4
Garbage Complaint	1
Harassment	14
Information	7
Juvenile Trouble	5
Lost Property/Animal	7
Loud Music/Noise	3
Mental Health Assist	1
Missing Person	2
Motorist Assist	17
Nuisance	3
Open Door	1
Other Calls	23
Permit Issued	2
Probation Check/Assist	2
Property Watch	1
Protection Order Viol	2
Public Assist	12
SCAM	2
See Complainant	20
Sex Crime (Expose, Rape)	1
Stalled Vehicle	1
Stolen Or Wanted	1
Suspicious Activity	29
Test Activity	1
Theft Complaint	14
Threat	1
Traffic Control	4
Traffic Stop	138
Trespassing	3
UAS Assist	1
Vandalism	1
Vehicle Off Road	1
Vulnerable Adult Maltreat	3
Weather Incident	1
Welfare Check	12

Grand Total: 484

August Department Head
Maslowski Wellness & Research Center

- Membership is up 72 this month for a total of 1713 memberships. This was a pleasant surprise. We will see where it heads into fall with insurance changes and MState students coming back.
- Swimming lessons are complete and went well. Approximately 400 kiddos went through lessons. We will now be looking at fall/winter lessons and scheduling another lifeguard certification course.
- Several area schools have utilized the center throughout the course of July.
- The Friends of The MAS have decided to purchase new cardio equipment to the tune of $30,000.00. I will be working with Johnson Fitness to see what best fits our needs.
- A window was broken last month upstairs (no idea how). It will be fixed August 26.

Wadena Convention & Visitors Bureau
Meeting Minutes
July 8, 2025

Call to Order: 8:02 am

Members Present: LaNay Whitaker, Mark Lunde, Ray Ludovissie, Dean Uselman, Kim Schroeder, Tina Bartels and Crystal Riddle.

Absent: Rocky Reese, Wade Miller

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

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

Old Business:

1.

New Business:

1. Financials: There was discussion about the current situation of finances for CVB. We just received the April and May payments from the City. We currently have $8,560.34 in our account. But we already have $9,236.83 in bills that are due. $1, 765.02 is owed to the Chamber for administrative. We will pay outside bills instead of paying the Chamber at this time. We are expecting more bills. The committee asked that last years income be added to the monthly report.
   Crystal will invoice the Fly-In for the $800 for serving the food
2. New Director: Raye introduced Tina to the committee.
3. Mason Brothers: Mason Brothers is asking for $395 for the hole-in-one insurance. Motion was made by Dean to approve the $395. Motion was seconded by Mark and carried.
4. Other: A raffle was suggested. Crystal will check on the gambling license and Tina can make the raffle tickets. We will discuss more at the August meeting.
5. Other: Circus: There was discussion about the Circus.
6. Other: There was a good turnout at the last Music in the Park Event

Executive Director's Report:

Upcoming Events

1. July 20: Circus
2. Aug. 14-16: Wadena Crazy Days & Leid Back Pub Crawl

Music in BN Park

- Thursday, July 10: Rick Adams (5- 7:30 pm)
- Sunday, July 27: Monroe Crossing (5-6:30 pm)

Motion was made by Dean to adjourn at 8:52. Motion was seconded by LaNay and carried.

Next Meeting: Thursday, August 7 at 8:00 am at the Depot.

Wadena Area Chamber of Commerce
Board Meeting
Thursday, June 12 , 2025

MEMBERS PRESENT: Raye Ludovissie, Kim Schroeder, Wade Miller, Kelly Wong, Katie Condon, Angie Klimek, Jeremy Sanders, Joe Silvers, Ashley Reinitz, Duke Harrison, Dana Cantleberry and Crystal Riddle

ABSENT: Zach Kelderman

Call to Order: 8:00 am

I. **MINUTES** – A motion was made by Angie to approve the board minutes with changes. Motion was seconded by Katie and carried.

II. **TREASURERS REPORT** – Katie explained the Treasurers Report. Motion was made by Angie to approve the treasurers report. Motion was seconded by Wade and carried.

III. **OLD BUSINESS –**

1. Mother's Day Build a Bouquet: Dana gave a report
2. Member's List: Board members were given a list of all current members.

IV. NEW BUSINESS-

1. June Jubilee Update: We have plenty of volunteers signed up.
2. Wadena Pilots Association Fly-In- It begins at 8:00 am. We need to get there by 7:00. The Chamber will be serving the food again this year. Mark Lunde explained the events. There will be a car show there also.
3. Taxes: Katie gave a report on our taxes. Crystal has been working with Terry Tumberg's office on this. Crystal and Katie will be working together on a monthly basis in 2025.
4. Executive Director Position: The board has offered the position to an applicant. A motion was made by Angie to hire Tina Bartels. Motion was seconded by Jeremy. Motion carried. She will begin working on June 23rd. Crystal will arrange for Tina to be added to the signature card at the bank and remove Dana Cantleberry from cards.
5. Staff: A motion was made by Kelly to hire Cindy Hockert as the event coordinator. Motion was seconded by Duke and carried.
6. Circus: We have received posters and tickets for the circus. Crystal will be working with them on this event.

V. Correspondence - None

VI. **Executive Director's Report**

1. CVB Minutes: Motion was made by Ashley to approve the CVB minutes with changes. Motion was seconded by Kelly and carried.

VII. Announcements

Next Chamber meeting- July 11thth.
Next CVB meeting – Tuesday July 8th at the Depot.

VIII. Meeting adjourned – Motion was made by Wade to adjourn. Motion was seconded by Kim and motion carried.