



AGENDA ITEMS:

1. OLD BUSINESS –
 - a. HOUSING REHAB RETURN OF FUNDS
 - b. CITY OF BLACKDUCK CITY TOUR –
 - c. BLACKDUCK HRA & EDA –
 - d. NATURAL GAS –
 - e. 2018 POST AUDIT TRIAL BALANCES –
 - i. Report update post 2018 Fire Aid paid in March 2019
 - ii. Presentation of Financial Audit – June 2019 Council Meeting
 - f. BELTRAMI COUNTY HIGHWAY DEPARTMENT CSAH 2019 PROJECTS
 - i. Municipal responsibility – 92 & 47
 - g. CEMETERY ORDINANCE REVISION
 - h. BLACKDUCK POLICE DEPARTMENT SEXUAL ASSAULT INVESTIGATION POLICY

2. NEW BUSINESS –
 - a. OLD JAYCEE BALLFIELDS WELL
 - b. CEMETERY GRAVE SPACE(S) BUY BACK
 - c. RESOLUTION 2019-02
 - i. Library Board members
 - ii. Removal of PWS to committees
 - d. BLACKDUCK CLEAN UP DAY – May 11, 2019 9am - 12pm
 - e. PWS INTERVIEWS & PROPOSED TIMELINE
 - f. OTHER

3. ADJORN

City of Baudette
City Tour Notes
May 30, 2018 4:30 p.m.

Present: Mayor R. Rone and Council member B. Stebakken

Absent:

Staff present: Clerk/Treasurer Tina Rennemo and Utility Superintendent

Others Present:

Those present toured the city limits on the bus provided by Paul Bunyan Transit. Numerous properties were noted for violations:

Occupant/Owner Address Issue

Bonnie Grund/Dylan Eason 603 1st St SE/ PO Box 393 Pile of Debris outside trailer
Gary H Peterson 312 2nd St NW 2 Vehicles--not running
NWCA 205 5th Ave NW/PO Box 67 Badger, Mn 56714 Mowing
Jason Risser 202 6th Ave NW/ PO Box 321 Mowing
Northlake Café 813 2nd St NW Camper--appliances outside
Dollar General PO Box 182595, Columbus OH 43218 Mowing & garbage blowing
Judy Butler 107 3rd Ave NW/32756 355th St. Ogema MN 56569 Mowing
Todd Beckel Burned building on 3rd Ave SW Demo and remove debris
Baudette Arena 619-615 5th St SW/PO Box 802 Mowing
Robin Conaway/Al Fish 211 1st Ave SE Mowing
Todd Canfield PO Box 1112 Camper
Mohan Kumar 302 1st Ave SE/440 Rushfoil Dr. Columbia SC 29229 Mowing
Mark Judovsky 403 Bay AVE SE /2114 10th St SE E Grand Forks MN 56721 Junk on Road
Kathy Crawford/Kyle 410 Main Ave S/PO Box 975 Gary Fish--Vehicle
Juanita Smith 506 Main Av S/206 8th ave SE TV's in yard
Woody's Service 403 Main St E/PO Box 532 Tires & Pallets
Mary Lou Besser 214 3rd Ave SE Car
Doyle James 310 3rd Ave SE/117 Sleepy Hollow Lane NE Mow, Clean-up
Pioneer Youth Group 43987 Cty Rd 61 Hinckley, MN 55037 Car, Chevy Pickup
Sean Westman 204 7th Ave SE/2734 Whitefish Lane NW ?
Chad Wiese 308 6th AVE SE Vehicles
Lyle Nelson 216 6th Ave SE Condemnation/garbage
Allen & Megan Smith 206 5th Ave SE/ PO Box 1185 Trash Outside and Brush Pile
Ryan Nebus 113 4th Ave SE 2 Vehicles
Evergreen or Holtes?? Pallets
Hazel Friesen 510 Tower Dr NE Camper--living in
Lennea Ryberg 1835 Elan Lane, El Cajon, CA 92019 Mowing
Dodds Mgmt and Leasing 37 Cathcart Addition to Baudette, PO Box 868 Mowing
John N Pirkl Old Pool, PO Box 513 Exterior Plans 30 Days
Deborah Bey and Thomas Murray PO Box 736 Pickup and car, Trash
Custom Auto Sales Check Restrictions
Vic & Jeri Beckel 216 Main N/2350 Oak Harbor Dr NW Garage Caving in
Derry Strohl 219 1st Ave NE/207 21st Ave SW Mow Lawn
Northland Telephone Co 105 2nd St NE/PO Box 2629 Addison, TX 75001 Between Buildings ?
Jack?? Van Trailer
First Congregational Church 303 Main Ave N/PO Box 697 Stove in Yard

Rennemo was directed to follow up and send notices to listed property owners.

Tina Rennemo
Clerk/Treasurer



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Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|------------------------------|-----------|---------------------------------|-----------------------|
| FUND 101 GENERAL FUND | | | |
| General Ledger | | | |
| Asset | | | |
| G | 101-10100 | 10100 Cash | \$277,026.52 |
| G | 101-10104 | 10104 Deerwood FPSA | \$80,488.26 |
| G | 101-10106 | 10106 CD Wells Fargo | \$0.00 |
| G | 101-10150 | 10150 Restricted Cash | \$39,215.21 |
| G | 101-10200 | 10200 Petty Cash | \$300.00 |
| G | 101-10700 | 10700 Taxes Receivable-Delinq | \$14,172.05 |
| G | 101-11500 | 11500 Accounts Receivable | \$0.14 |
| G | 101-12100 | 12100 Special Assess Rec-Cur | \$5,484.00 |
| G | 101-12200 | 12200 Special Assess Rec-Deli | \$0.37 |
| G | 101-12300 | 12300 Special Assess Rec-Def | \$49,353.00 |
| G | 101-13200 | 13200 Due From Other Govern | \$2,443.34 |
| G | 101-15500 | 15500 Prepaid Items | \$12,632.18 |
| Total Asset | | | <u>\$481,115.07</u> |
| Liability | | | |
| G | 101-20200 | 20200 Accounts Payable | -\$17,354.65 |
| G | 101-20800 | 20800 Due to Other Governme | -\$1,715.00 |
| G | 101-21600 | 21600 Accrued Wages & Salari | -\$5,729.48 |
| G | 101-21610 | 21610 Accrued Vacation Payab | -\$0.04 |
| G | 101-21650 | 21650 Accrued Compensated | \$0.00 |
| G | 101-21700 | 21700 Accrued Payroll Deducti | \$0.00 |
| G | 101-21701 | 21701 Federal Withholding | \$0.00 |
| G | 101-21702 | 21702 State Withholding | \$0.48 |
| G | 101-21703 | 21703 FICA Tax Withholding | -\$0.42 |
| G | 101-21704 | 21704 PERA | -\$0.26 |
| G | 101-21705 | 21705 Other Retirement | \$0.00 |
| G | 101-21706 | 21706 Hospitalization/Medical I | \$499.64 |
| G | 101-21711 | 21711 Life Insurance Withholdin | -\$0.20 |
| G | 101-21712 | 21712 PERA Life Insurance Wit | \$0.00 |
| G | 101-21713 | 21713 Flex Plan Withholding | -\$2,800.00 |
| G | 101-21714 | 21714 Dental Insurance Withol | -\$0.39 |
| G | 101-21715 | 21715 Health Savings Plan | \$0.11 |
| G | 101-21716 | 21716 Garnish Withholding | -\$0.39 |
| G | 101-21717 | 21717 Misc Withholding | -\$0.01 |
| G | 101-22200 | 22200 Deferred Revenues | -\$69,009.42 |
| Total Liability | | | <u>(\$96,110.03)</u> |
| Equity | | | |
| G | 101-25300 | 25300 Unreserved Fund Balanc | -\$385,005.04 |
| Total Equity | | | <u>(\$385,005.04)</u> |
| FUND 101 GENERAL FUND | | | <u>\$0.00</u> |

Revenue



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Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|----------------------|-----------|--------------------------------|-----------------------|
| R | 101-31000 | 31000 General Property Taxes | -\$169,016.75 |
| R | 101-31030 | 31030 Mobile Home Tax | -\$605.23 |
| R | 101-31900 | 31900 Penalties and Interest D | -\$1,902.02 |
| R | 101-32000 | 32000 Licenses and Permits | -\$9,903.00 |
| R | 101-32240 | 32240 Animal Licenses | -\$230.00 |
| R | 101-33100 | 33100 Federal Grants and Aids | \$0.00 |
| R | 101-33130 | 33130 CDBG | \$0.00 |
| R | 101-33400 | 33400 State Grants and Aids | -\$9,238.00 |
| R | 101-33401 | 33401 Local Government Aid | -\$253,712.00 |
| R | 101-33403 | 33403 Market Value Credit-MH | \$0.00 |
| R | 101-33404 | 33404 PERA AID | -\$1,113.00 |
| R | 101-33405 | 33405 Market Value Credit - Re | \$0.00 |
| R | 101-33406 | 33406 Market Value Credit-TIF | \$0.00 |
| R | 101-33407 | 33407 Market Value Credit-AG | -\$46.28 |
| R | 101-33416 | 33416 Police Training Reimbur | \$0.00 |
| R | 101-33423 | 33423 State Police Aid | -\$14,402.12 |
| R | 101-33424 | 33424 State Fire Aid | \$0.00 |
| R | 101-33620 | 33620 Other County Grants/Aid | \$0.00 |
| R | 101-34000 | 34000 Charges for Services | -\$8,121.33 |
| R | 101-34103 | 34103 Zoning and Subdivision | -\$125.00 |
| R | 101-34108 | 34108 Admin Charges to Other | \$0.00 |
| R | 101-34110 | 34110 Sale of Property | -\$2,976.00 |
| R | 101-34202 | 34202 Fire Protection Svcs | -\$79,619.22 |
| R | 101-34781 | 34781 Reservation Fees | \$0.00 |
| R | 101-35000 | 35000 Fines and Forfeits | -\$1,299.89 |
| R | 101-35102 | 35102 Parking Fines | -\$70.00 |
| R | 101-36100 | 36100 Special Assessments | -\$1.53 |
| R | 101-36102 | 36102 Penalties and Interest | -\$10.00 |
| R | 101-36200 | 36200 Miscellaneous Revenues | -\$857.90 |
| R | 101-36210 | 36210 Interest Earnings | -\$3,067.09 |
| R | 101-36220 | 36220 Other Rents and Royalti | \$0.00 |
| R | 101-36230 | 36230 Contributions and Donati | -\$125.00 |
| R | 101-36231 | 36231 Community Developmen | -\$70.00 |
| R | 101-36240 | 36240 Reimbursements | -\$11,592.72 |
| R | 101-39101 | 39101 Sales of General Fixed | \$0.00 |
| R | 101-39200 | 39200 Interfund Transfer | \$0.00 |
| R | 101-39203 | 39203 Transfer from Other Fun | \$0.00 |
| R | 101-39204 | 39204 Intrafund Transfer | -\$10,000.00 |
| R | 101-39269 | 39269 Transfer from Liquor Fun | -\$65,000.00 |
| R | 101-39282 | 39282 Transfer fm Debt Servic | \$0.00 |
| R | 101-39300 | 39300 Proceeds-Gen Long-ter | \$0.00 |
| R | 101-39330 | 39330 Inception-Capital Lease | \$0.00 |
| R | 101-39331 | 39331 Insurance Proceeds | -\$3,575.00 |
| Total Revenue | | | (\$646,679.08) |



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Trial Balance

Year 2018

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|---------------------|---------------|--------------------------------|-------------|
| Expenditures | | | |
| E | 101-41000-700 | 700 Inter Fund Transfer | \$0.00 |
| E | 101-41000-721 | 721 Transfer to Cemetary Fund | \$2,000.00 |
| E | 101-41000-762 | 762 Transfer to Sewer Fund | \$0.00 |
| E | 101-41000-782 | 782 Intrafund Transfer | \$0.00 |
| E | 101-41110-101 | 101 Full-Time Employees Regu | \$5,225.00 |
| E | 101-41110-121 | 121 PERA | \$18.13 |
| E | 101-41110-122 | 122 FICA | \$399.71 |
| E | 101-41110-207 | 207 Computer Supplies | \$1,500.48 |
| E | 101-41110-208 | 208 Training and Instruction | \$265.00 |
| E | 101-41110-322 | 322 Postage | \$0.00 |
| E | 101-41110-331 | 331 Travel Expenses | \$680.34 |
| E | 101-41110-361 | 361 General Liability Ins | \$0.00 |
| E | 101-41110-433 | 433 Dues and Subscriptions | \$30.00 |
| E | 101-41110-437 | 437 Bad Debt Expense | \$0.00 |
| E | 101-41400-101 | 101 Full-Time Employees Regu | \$65,323.53 |
| E | 101-41400-102 | 102 Full-Time Employees Overt | \$0.00 |
| E | 101-41400-103 | 103 Part-Time Employees | \$0.00 |
| E | 101-41400-121 | 121 PERA | \$4,935.11 |
| E | 101-41400-122 | 122 FICA | \$5,085.02 |
| E | 101-41400-131 | 131 Employer Paid Health | \$8,064.30 |
| E | 101-41400-200 | 200 Office Supplies (GENERAL | \$1,690.42 |
| E | 101-41400-207 | 207 Computer Supplies | \$1,911.07 |
| E | 101-41400-208 | 208 Training and Instruction | \$1,712.62 |
| E | 101-41400-210 | 210 Operating Supplies (GENE | \$1,274.26 |
| E | 101-41400-300 | 300 Professional Srvs (GENER | \$94.36 |
| E | 101-41400-301 | 301 Auditing and Acct g Servic | \$5,180.00 |
| E | 101-41400-303 | 303 Engineering Fees | \$0.00 |
| E | 101-41400-304 | 304 Legal Fees | \$864.50 |
| E | 101-41400-305 | 305 Medical Fees | \$47.00 |
| E | 101-41400-310 | 310 Other Professional Service | \$649.50 |
| E | 101-41400-321 | 321 Telephone | \$2,352.02 |
| E | 101-41400-322 | 322 Postage | \$472.13 |
| E | 101-41400-327 | 327 Internet Access | \$1,127.25 |
| E | 101-41400-331 | 331 Travel Expenses | \$1,424.69 |
| E | 101-41400-351 | 351 Legal Notices Publishing | \$623.52 |
| E | 101-41400-352 | 352 General Notices and Pub I | \$813.40 |
| E | 101-41400-353 | 353 Ordinance Publication | \$65.12 |
| E | 101-41400-355 | 355 Election Expense | \$1,313.95 |
| E | 101-41400-366 | 366 Workers Compensation Ins | \$416.60 |
| E | 101-41400-367 | 367 Unemployment Paid | \$0.00 |
| E | 101-41400-432 | 432 Uncollectable Checks | \$30.00 |
| E | 101-41400-433 | 433 Dues and Subscriptions | \$6,952.81 |



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Trial Balance

Year 2018

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|------------|---------------|--------------------------------|-------------|
| E | 101-41400-437 | 437 Bad Debt Expense | \$0.00 |
| E | 101-41400-438 | 438 Bank Service Charges | \$1,145.43 |
| E | 101-41400-490 | 490 Donations to Civic Org s | \$0.00 |
| E | 101-41400-570 | 570 Office Equip and Furnishin | \$267.08 |
| E | 101-41400-603 | 603 Short-Term Debt Principal | \$530.07 |
| E | 101-41400-786 | 786 State Fire Aid | \$0.00 |
| E | 101-41910-101 | 101 Full-Time Employees Regu | \$0.00 |
| E | 101-41910-102 | 102 Full-Time Employees Overt | \$0.00 |
| E | 101-41910-103 | 103 Part-Time Employees | \$0.00 |
| E | 101-41910-121 | 121 PERA | \$0.00 |
| E | 101-41910-122 | 122 FICA | \$0.00 |
| E | 101-41910-126 | 126 Medicare | \$0.00 |
| E | 101-41910-131 | 131 Employer Paid Health | \$0.00 |
| E | 101-41910-300 | 300 Professional Svcs (GENER | \$9,786.80 |
| E | 101-41940-206 | 206 Electricity | \$7,964.75 |
| E | 101-41940-210 | 210 Operating Supplies (GENE | \$128.79 |
| E | 101-41940-211 | 211 Cleaning Supplies | \$0.00 |
| E | 101-41940-223 | 223 Building Repair Supplies | \$63.50 |
| E | 101-41940-361 | 361 General Liability Ins | \$72.90 |
| E | 101-41940-362 | 362 Property Ins | \$569.00 |
| E | 101-41940-380 | 380 Utility Services (GENERAL | \$436.54 |
| E | 101-41940-401 | 401 Repairs/Maint Buildings | \$697.56 |
| E | 101-41940-520 | 520 Buildings and Structures | \$0.00 |
| E | 101-42110-101 | 101 Full-Time Employees Regu | \$93,175.21 |
| E | 101-42110-102 | 102 Full-Time Employees Overt | \$1,260.53 |
| E | 101-42110-103 | 103 Part-Time Employees | \$4,750.00 |
| E | 101-42110-106 | 106 School Resource Officer - | \$0.00 |
| E | 101-42110-121 | 121 PERA | \$16,301.46 |
| E | 101-42110-122 | 122 FICA | \$1,411.30 |
| E | 101-42110-131 | 131 Employer Paid Health | \$20,103.61 |
| E | 101-42110-205 | 205 Heating Fuel | \$976.01 |
| E | 101-42110-206 | 206 Electricity | \$2,183.62 |
| E | 101-42110-208 | 208 Training and Instruction | \$1,164.42 |
| E | 101-42110-209 | 209 Other Office Supplies | \$140.96 |
| E | 101-42110-210 | 210 Operating Supplies (GENE | \$611.15 |
| E | 101-42110-212 | 212 Motor Fuels | \$7,197.07 |
| E | 101-42110-213 | 213 Lubricants and Additives | \$3.99 |
| E | 101-42110-222 | 222 Tires | \$16.80 |
| E | 101-42110-223 | 223 Building Repair Supplies | \$0.00 |
| E | 101-42110-230 | 230 Equipment | \$5,655.95 |
| E | 101-42110-233 | 233 Uniforms | \$371.62 |
| E | 101-42110-305 | 305 Medical Fees | \$60.00 |
| E | 101-42110-321 | 321 Telephone | \$1,923.04 |
| E | 101-42110-322 | 322 Postage | \$29.53 |



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Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|------------|---------------|--------------------------------|-------------|
| E | 101-42110-331 | 331 Travel Expenses | \$1,298.75 |
| E | 101-42110-351 | 351 Legal Notices Publishing | \$151.00 |
| E | 101-42110-361 | 361 General Liability Ins | \$4,242.70 |
| E | 101-42110-362 | 362 Property Ins | \$1,415.00 |
| E | 101-42110-363 | 363 Automotive Ins | \$2,027.00 |
| E | 101-42110-366 | 366 Workers Compensation Ins | \$3,095.51 |
| E | 101-42110-401 | 401 Repairs/Maint Buildings | \$1,063.07 |
| E | 101-42110-404 | 404 Repairs/Maint Machinery/E | \$5,795.54 |
| E | 101-42110-420 | 420 Tower Lease | \$480.00 |
| E | 101-42110-425 | 425 Depreciation | \$0.00 |
| E | 101-42110-433 | 433 Dues and Subscriptions | \$779.98 |
| E | 101-42110-436 | 436 Towing Charges | \$497.00 |
| E | 101-42110-437 | 437 Bad Debt Expense | \$0.00 |
| E | 101-42110-550 | 550 Motor Vehicles | \$352.78 |
| E | 101-42110-580 | 580 Other Equipment | \$0.00 |
| E | 101-42110-700 | 700 Inter Fund Transfer | \$0.00 |
| E | 101-42110-782 | 782 Intrafund Transfer | \$10,000.00 |
| E | 101-42200-103 | 103 Part-Time Employees | \$11,650.57 |
| E | 101-42200-122 | 122 FICA | \$776.60 |
| E | 101-42200-124 | 124 Fire Pension Contributions | \$0.00 |
| E | 101-42200-200 | 200 Office Supplies (GENERAL | \$0.00 |
| E | 101-42200-205 | 205 Heating Fuel | \$2,263.95 |
| E | 101-42200-206 | 206 Electricity | \$4,630.59 |
| E | 101-42200-207 | 207 Computer Supplies | \$0.00 |
| E | 101-42200-208 | 208 Training and Instruction | \$49.99 |
| E | 101-42200-210 | 210 Operating Supplies (GENE | \$875.34 |
| E | 101-42200-211 | 211 Cleaning Supplies | \$0.00 |
| E | 101-42200-212 | 212 Motor Fuels | \$1,135.81 |
| E | 101-42200-221 | 221 Equipment Parts | \$1,317.39 |
| E | 101-42200-222 | 222 Tires | \$695.62 |
| E | 101-42200-223 | 223 Building Repair Supplies | \$0.00 |
| E | 101-42200-233 | 233 Uniforms | \$1,972.00 |
| E | 101-42200-240 | 240 Small Tools and Minor Equ | \$2,000.00 |
| E | 101-42200-304 | 304 Legal Fees | \$0.00 |
| E | 101-42200-305 | 305 Medical Fees | \$562.00 |
| E | 101-42200-307 | 307 Management Fees | \$0.00 |
| E | 101-42200-310 | 310 Other Professional Service | \$30.00 |
| E | 101-42200-321 | 321 Telephone | \$683.18 |
| E | 101-42200-322 | 322 Postage | \$86.04 |
| E | 101-42200-323 | 323 Radio/Communications Ex | \$3,670.15 |
| E | 101-42200-331 | 331 Travel Expenses | \$0.00 |
| E | 101-42200-351 | 351 Legal Notices Publishing | \$0.00 |
| E | 101-42200-352 | 352 General Notices and Pub I | \$0.00 |
| E | 101-42200-361 | 361 General Liability Ins | \$218.70 |



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Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|------------|---------------|---------------------------------|-------------|
| E | 101-42200-362 | 362 Property Ins | \$937.00 |
| E | 101-42200-363 | 363 Automotive Ins | \$1,059.00 |
| E | 101-42200-366 | 366 Workers Compensation Ins | \$5,215.80 |
| E | 101-42200-367 | 367 Unemployment Paid | \$0.00 |
| E | 101-42200-401 | 401 Repairs/Maint Buildings | \$3,198.07 |
| E | 101-42200-404 | 404 Repairs/Maint Machinery/E | \$10,098.70 |
| E | 101-42200-420 | 420 Tower Lease | \$480.00 |
| E | 101-42200-425 | 425 Depreciation | \$0.00 |
| E | 101-42200-433 | 433 Dues and Subscriptions | \$74.00 |
| E | 101-42200-437 | 437 Bad Debt Expense | \$0.00 |
| E | 101-42200-500 | 500 Capital Outlay (GENERAL) | \$0.00 |
| E | 101-42200-520 | 520 Buildings and Structures | \$750.00 |
| E | 101-42200-550 | 550 Motor Vehicles | \$0.00 |
| E | 101-42200-580 | 580 Other Equipment | \$3,050.00 |
| E | 101-42200-701 | 701 Transfer to General Fund | \$0.00 |
| E | 101-42200-708 | 708 Transfer to Fire Dept Reser | \$30,000.00 |
| E | 101-42200-782 | 782 Intrafund Transfer | \$0.00 |
| E | 101-43100-101 | 101 Full-Time Employees Regu | \$45,522.32 |
| E | 101-43100-102 | 102 Full-Time Employees Overt | \$444.29 |
| E | 101-43100-103 | 103 Part-Time Employees | \$798.54 |
| E | 101-43100-121 | 121 PERA | \$3,543.29 |
| E | 101-43100-122 | 122 FICA | \$3,531.88 |
| E | 101-43100-131 | 131 Employer Paid Health | \$9,181.86 |
| E | 101-43100-142 | 142 Unemployment Benefit Pay | \$0.00 |
| E | 101-43100-200 | 200 Office Supplies (GENERAL) | \$258.93 |
| E | 101-43100-205 | 205 Heating Fuel | \$749.33 |
| E | 101-43100-206 | 206 Electricity | \$5,607.26 |
| E | 101-43100-208 | 208 Training and Instruction | \$0.00 |
| E | 101-43100-210 | 210 Operating Supplies (GENE | \$1,164.56 |
| E | 101-43100-212 | 212 Motor Fuels | \$7,416.28 |
| E | 101-43100-213 | 213 Lubricants and Additives | \$801.04 |
| E | 101-43100-220 | 220 Repair/Maint Supply (GEN | \$1,409.49 |
| E | 101-43100-221 | 221 Equipment Parts | \$120.47 |
| E | 101-43100-222 | 222 Tires | \$0.00 |
| E | 101-43100-223 | 223 Building Repair Supplies | \$0.00 |
| E | 101-43100-224 | 224 Street Maint Materials | \$9,351.50 |
| E | 101-43100-240 | 240 Small Tools and Minor Equ | \$391.91 |
| E | 101-43100-303 | 303 Engineering Fees | \$910.00 |
| E | 101-43100-310 | 310 Other Professional Service | \$0.00 |
| E | 101-43100-321 | 321 Telephone | \$1,864.47 |
| E | 101-43100-322 | 322 Postage | \$66.06 |
| E | 101-43100-331 | 331 Travel Expenses | \$0.00 |
| E | 101-43100-351 | 351 Legal Notices Publishing | \$110.19 |
| E | 101-43100-361 | 361 General Liability Ins | \$218.70 |



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Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|------------|---------------|-------------------------------|-------------|
| E | 101-43100-362 | 362 Property Ins | \$902.00 |
| E | 101-43100-363 | 363 Automotive Ins | \$959.00 |
| E | 101-43100-366 | 366 Workers Compensation Ins | \$3,570.66 |
| E | 101-43100-387 | 387 Snow Removal | \$0.00 |
| E | 101-43100-400 | 400 Repairs & Maint Cont (GE | \$0.00 |
| E | 101-43100-401 | 401 Repairs/Maint Buildings | \$323.67 |
| E | 101-43100-404 | 404 Repairs/Maint Machinery/E | \$6,022.51 |
| E | 101-43100-433 | 433 Dues and Subscriptions | \$60.00 |
| E | 101-43100-436 | 436 Towing Charges | \$0.00 |
| E | 101-43100-501 | 501 Industrial Lane Assessmen | \$1,559.36 |
| E | 101-43100-530 | 530 Improvements Other Than | \$0.00 |
| E | 101-43100-550 | 550 Motor Vehicles | \$0.00 |
| E | 101-43100-580 | 580 Other Equipment | \$0.00 |
| E | 101-43100-601 | 601 Debt Srv Bond Principal | \$6,985.00 |
| E | 101-43100-610 | 610 Interest | \$1,515.00 |
| E | 101-43160-206 | 206 Electricity | \$10,161.14 |
| E | 101-43160-210 | 210 Operating Supplies (GENE | \$4,731.66 |
| E | 101-43160-220 | 220 Repair/Maint Supply (GEN | \$1,181.66 |
| E | 101-45200-101 | 101 Full-Time Employees Regu | \$2,831.79 |
| E | 101-45200-102 | 102 Full-Time Employees Overt | \$249.92 |
| E | 101-45200-103 | 103 Part-Time Employees | \$5,241.56 |
| E | 101-45200-106 | 106 School Resource Officer - | \$0.00 |
| E | 101-45200-121 | 121 PERA | \$330.96 |
| E | 101-45200-122 | 122 FICA | \$629.93 |
| E | 101-45200-131 | 131 Employer Paid Health | \$58.81 |
| E | 101-45200-206 | 206 Electricity | \$3,883.05 |
| E | 101-45200-208 | 208 Training and Instruction | \$0.00 |
| E | 101-45200-210 | 210 Operating Supplies (GENE | \$621.13 |
| E | 101-45200-211 | 211 Cleaning Supplies | \$40.27 |
| E | 101-45200-212 | 212 Motor Fuels | \$765.82 |
| E | 101-45200-221 | 221 Equipment Parts | \$0.00 |
| E | 101-45200-225 | 225 Landscaping Materials | \$0.00 |
| E | 101-45200-240 | 240 Small Tools and Minor Equ | \$169.00 |
| E | 101-45200-305 | 305 Medical Fees | \$47.00 |
| E | 101-45200-361 | 361 General Liability Ins | \$729.00 |
| E | 101-45200-362 | 362 Property Ins | \$2,294.00 |
| E | 101-45200-366 | 366 Workers Compensation Ins | \$313.68 |
| E | 101-45200-401 | 401 Repairs/Maint Buildings | \$597.62 |
| E | 101-45200-430 | 430 Miscellaneous (GENERAL) | \$0.00 |
| E | 101-45200-433 | 433 Dues and Subscriptions | \$25.00 |
| E | 101-45200-530 | 530 Improvements Other Than | \$0.00 |
| E | 101-45500-122 | 122 FICA | \$6.89 |
| E | 101-45500-200 | 200 Office Supplies (GENERAL | \$0.00 |
| E | 101-45500-206 | 206 Electricity | \$3,447.29 |



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|---------------------------|---------------|-------------------------------|---------------|
| E | 101-45500-210 | 210 Operating Supplies (GENE | \$83.07 |
| E | 101-45500-211 | 211 Cleaning Supplies | \$0.00 |
| E | 101-45500-223 | 223 Building Repair Supplies | \$106.98 |
| E | 101-45500-330 | 330 Transportation (GENERAL) | \$0.00 |
| E | 101-45500-331 | 331 Travel Expenses | \$90.00 |
| E | 101-45500-361 | 361 General Liability Ins | \$72.90 |
| E | 101-45500-362 | 362 Property Ins | \$707.00 |
| E | 101-45500-380 | 380 Utility Services (GENERAL | \$1,092.77 |
| E | 101-45500-401 | 401 Repairs/Maint Buildings | \$575.54 |
| E | 101-45500-404 | 404 Repairs/Maint Machinery/E | \$0.00 |
| E | 101-45500-426 | 426 Automation Repair & Repla | \$289.00 |
| E | 101-45500-433 | 433 Dues and Subscriptions | \$15,454.00 |
| E | 101-47000-602 | 602 Other Long-Term Oblig Pri | \$0.00 |
| Total Expenditures | | | \$592,407.37 |
| (Excess) / Loss | | | (\$54,271.71) |



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Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|------------|----------|----------------|---------|
|------------|----------|----------------|---------|

FUND 201 CEMETERY FUND

General Ledger

Asset

| | | | |
|--------------------|-----------|--------------------------|-------------------|
| G | 201-10100 | 10100 Cash | -\$59.51 |
| G | 201-10104 | 10104 Deerwood FPSA | \$1,627.44 |
| G | 201-10105 | 10105 Investment Account | \$0.00 |
| G | 201-15500 | 15500 Prepaid Items | \$214.17 |
| Total Asset | | | \$1,782.10 |

Liability

| | | | |
|------------------------|-----------|---------------------------------|------------------|
| G | 201-20200 | 20200 Accounts Payable | \$0.00 |
| G | 201-21600 | 21600 Accrued Wages & Salari | -\$68.63 |
| G | 201-21610 | 21610 Accrued Vacation Payab | \$0.20 |
| G | 201-21700 | 21700 Accrued Payroll Deducti | \$0.00 |
| G | 201-21701 | 21701 Federal Withholding | \$0.00 |
| G | 201-21702 | 21702 State Withholding | \$0.00 |
| G | 201-21703 | 21703 FICA Tax Withholding | \$0.00 |
| G | 201-21704 | 21704 PERA | \$0.00 |
| G | 201-21709 | 21709 Medicare | \$0.00 |
| G | 201-21710 | 21710 Other Deductions | \$0.00 |
| G | 201-21711 | 21711 Life Insurance Withholdin | \$0.00 |
| G | 201-21712 | 21712 PERA Life Insurance Wit | \$0.00 |
| G | 201-21713 | 21713 Flex Plan Withholding | \$0.00 |
| G | 201-21714 | 21714 Dental Insurance Withol | \$0.00 |
| G | 201-21715 | 21715 Health Savings Plan | \$0.00 |
| G | 201-21716 | 21716 Garnish Withholding | \$0.00 |
| G | 201-21717 | 21717 Misc Withholding | \$0.00 |
| Total Liability | | | (\$68.43) |

Equity

| | | | |
|---------------------|-----------|------------------------------|---------------------|
| G | 201-25300 | 25300 Unreserved Fund Balanc | -\$1,713.67 |
| Total Equity | | | (\$1,713.67) |

FUND 201 CEMETERY FUND

\$0.00

Revenue

| | | | |
|---|-----------|--------------------------------|-------------|
| R | 201-33422 | 33422 Other State Aid Grants | \$0.00 |
| R | 201-34940 | 34940 Cemetery Lot Revenues | -\$1,750.00 |
| R | 201-34942 | 34942 Vault Rental | -\$300.00 |
| R | 201-34950 | 34950 Other Revenues | -\$14.10 |
| R | 201-36210 | 36210 Interest Earnings | -\$264.74 |
| R | 201-36230 | 36230 Contributions and Donati | \$0.00 |
| R | 201-36240 | 36240 Reimbursements | -\$20.96 |
| R | 201-39201 | 39201 Transfer from General F | -\$2,000.00 |
| R | 201-39203 | 39203 Transfer from Other Fun | \$0.00 |
| R | 201-39204 | 39204 Intrafund Transfer | \$0.00 |
| R | 201-39222 | 39222 Transfer from Perpetual | \$0.00 |



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act Typ Act Code | Last Dimension | Balance |
|---------------------------|------------------------------|--------------|
| Total Revenue | | (\$4,349.80) |
| Expenditures | | |
| E 201-44400-101 | 101 Full-Time Employees Regu | \$2,947.74 |
| E 201-44400-103 | 103 Part-Time Employees | \$266.19 |
| E 201-44400-121 | 121 PERA | \$239.76 |
| E 201-44400-122 | 122 FICA | \$240.15 |
| E 201-44400-131 | 131 Employer Paid Health | \$477.80 |
| E 201-44400-210 | 210 Operating Supplies (GENE | \$0.00 |
| E 201-44400-212 | 212 Motor Fuels | \$516.14 |
| E 201-44400-322 | 322 Postage | \$0.00 |
| E 201-44400-351 | 351 Legal Notices Publishing | \$0.00 |
| E 201-44400-361 | 361 General Liability Ins | \$72.90 |
| E 201-44400-362 | 362 Property Ins | \$340.00 |
| E 201-44400-366 | 366 Workers Compensation Ins | \$196.43 |
| E 201-44400-402 | 402 Repairs/Maint Structures | \$0.00 |
| E 201-44400-430 | 430 Miscellaneous (GENERAL) | \$0.00 |
| E 201-44400-433 | 433 Dues and Subscriptions | \$0.00 |
| E 201-44400-510 | 510 Land | \$0.00 |
| E 201-44400-782 | 782 Intrafund Transfer | \$0.00 |
| Total Expenditures | | \$5,297.11 |
| (Excess) / Loss | | \$947.31 |



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act : Typ | Act Code | Last Dimension | Balance |
|-------------------------------------|---------------|------------------------------|----------------------|
| FUND 202 PERPETUAL CARE FUND | | | |
| General Ledger | | | |
| Asset | | | |
| : G | 202-10100 | 10100 Cash | \$6,901.79 |
| : G | 202-10104 | 10104 Deerwood FPSA | \$53,418.01 |
| : G | 202-10105 | 10105 Investment Account | \$0.00 |
| Total Asset | | | <u>\$60,319.80</u> |
| Equity | | | |
| : G | 202-24400 | 24400 Fund Balance For Encu | \$0.00 |
| : G | 202-25300 | 25300 Unreserved Fund Balanc | -\$60,319.80 |
| Total Equity | | | <u>(\$60,319.80)</u> |
| FUND 202 PERPETUAL CARE FUND | | | <u>\$0.00</u> |
| Revenue | | | |
| : R | 202-34940 | 34940 Cemetery Lot Revenues | -\$250.00 |
| : R | 202-34941 | 34941 Perpetual Care Fees | \$0.00 |
| : R | 202-34950 | 34950 Other Revenues | \$0.00 |
| : R | 202-36210 | 36210 Interest Earnings | -\$36.15 |
| : R | 202-39204 | 39204 Intrafund Transfer | \$0.00 |
| Total Revenue | | | <u>(\$286.15)</u> |
| Expenditures | | | |
| : E | 202-44400-361 | 361 General Liability Ins | \$0.00 |
| : E | 202-44400-438 | 438 Bank Service Charges | \$0.00 |
| : E | 202-44400-720 | 720 Operating Transfers | \$0.00 |
| Total Expenditures | | | <u>\$0.00</u> |
| (Excess) / Loss | | | <u>(\$286.15)</u> |



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|------------------------------------------------|---------------|-------------------------------|----------------------|
| FUND 204 SEWER MAINTENANCE SINKING FUND | | | |
| General Ledger | | | |
| Asset | | | |
| G | 204-10100 | 10100 Cash | \$0.00 |
| G | 204-10104 | 10104 Deerwood FPSA | \$68,631.92 |
| G | 204-10105 | 10105 Investment Account | \$0.00 |
| G | 204-10107 | 10107 Certificate of Deposit | \$0.00 |
| Total Asset | | | <u>\$68,631.92</u> |
| Equity | | | |
| G | 204-24400 | 24400 Fund Balance For Encu | \$0.00 |
| G | 204-25300 | 25300 Unreserved Fund Balanc | -\$68,631.92 |
| Total Equity | | | <u>(\$68,631.92)</u> |
| FUND 204 SEWER MAINTENANCE SINKING FUND | | | <u>\$0.00</u> |
| Revenue | | | |
| R | 204-36210 | 36210 Interest Earnings | -\$393.15 |
| R | 204-39105 | 39105 Transfer from Investmen | \$0.00 |
| R | 204-39201 | 39201 Transfer from General F | \$0.00 |
| R | 204-39204 | 39204 Intrafund Transfer | \$0.00 |
| R | 204-39262 | 39262 Transfer from Sewer Fu | -\$10,000.00 |
| Total Revenue | | | <u>(\$10,393.15)</u> |
| Expenditures | | | |
| E | 204-49451-361 | 361 General Liability Ins | \$0.00 |
| E | 204-49451-438 | 438 Bank Service Charges | \$0.00 |
| E | 204-49451-613 | 613 Short-Term Debt Interest | \$0.00 |
| E | 204-49451-700 | 700 Inter Fund Transfer | \$0.00 |
| E | 204-49451-720 | 720 Operating Transfers | \$0.00 |
| E | 204-49451-762 | 762 Transfer to Sewer Fund | \$0.00 |
| E | 204-49451-782 | 782 Intrafund Transfer | \$0.00 |
| Total Expenditures | | | <u>\$0.00</u> |
| (Excess) / Loss | | | <u>(\$10,393.15)</u> |



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|----------------------------------------|---------------|---------------------------------|---------------------|
| FUND 205 SEWER REPLACEMENT FUND | | | |
| General Ledger | | | |
| Asset | | | |
| i G | 205-10100 | 10100 Cash | \$0.00 |
| i G | 205-10104 | 10104 Deerwood FPSA | \$8,608.51 |
| i G | 205-10105 | 10105 Investment Account | \$0.00 |
| i G | 205-10107 | 10107 Certificate of Deposit | \$0.00 |
| Total Asset | | | <u>\$8,608.51</u> |
| Equity | | | |
| i G | 205-24400 | 24400 Fund Balance For Encu | \$0.00 |
| i G | 205-25300 | 25300 Unreserved Fund Balanc | -\$8,608.51 |
| Total Equity | | | <u>(\$8,608.51)</u> |
| FUND 205 SEWER REPLACEMENT FUND | | | <u>\$0.00</u> |
| Revenue | | | |
| i R | 205-36210 | 36210 Interest Earnings | -\$57.73 |
| i R | 205-36240 | 36240 Reimbursements | \$0.00 |
| i R | 205-39105 | 39105 Transfer from Investmen | \$0.00 |
| i R | 205-39201 | 39201 Transfer from General F | \$0.00 |
| i R | 205-39204 | 39204 Intrafund Transfer | -\$0.01 |
| i R | 205-39262 | 39262 Transfer from Sewer Fu | \$0.00 |
| Total Revenue | | | <u>(\$57.74)</u> |
| Expenditures | | | |
| i E | 205-49480-310 | 310 Other Professional Service | \$0.00 |
| i E | 205-49480-361 | 361 General Liability Ins | \$0.00 |
| i E | 205-49480-438 | 438 Bank Service Charges | \$0.00 |
| i E | 205-49480-700 | 700 Inter Fund Transfer | \$0.01 |
| i E | 205-49480-720 | 720 Operating Transfers | \$0.00 |
| i E | 205-49480-741 | 741 Transfer to Capital Imp. Fu | \$0.00 |
| i E | 205-49480-782 | 782 Intrafund Transfer | \$0.00 |
| Total Expenditures | | | <u>\$0.01</u> |
| (Excess) / Loss | | | <u>(\$57.73)</u> |



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Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|------------|----------|----------------|---------|
|------------|----------|----------------|---------|

FUND 207 SCDP REVOLVING LOAN FUND

General Ledger

Asset

| | | | |
|----|-----------|------------------------------|--------------|
| 'G | 207-10100 | 10100 Cash | \$0.00 |
| 'G | 207-10104 | 10104 Deerwood FPSA | \$16,217.46 |
| 'G | 207-10105 | 10105 Investment Account | \$0.00 |
| 'G | 207-10107 | 10107 Certificate of Deposit | \$0.00 |
| 'G | 207-11500 | 11500 Accounts Receivable | \$10,000.00 |
| 'G | 207-11900 | 11900 Notes Receivable | \$200,208.65 |
| 'G | 207-11901 | 11901 SCDP Note ComRehab/ | \$0.00 |
| 'G | 207-11902 | 11902 SCDP Note Ind RLF/Kra | \$0.34 |

Total Asset

\$226,426.45

Liability

| | | | |
|----|-----------|------------------------|--------|
| 'G | 207-20200 | 20200 Accounts Payable | \$0.00 |
|----|-----------|------------------------|--------|

Total Liability

\$0.00

Equity

| | | | |
|----|-----------|------------------------------|---------------|
| 'G | 207-24400 | 24400 Fund Balance For Encu | \$0.00 |
| 'G | 207-25300 | 25300 Unreserved Fund Balanc | -\$226,426.45 |

Total Equity

(\$226,426.45)

FUND 207 SCDP REVOLVING LOAN FUND

\$0.00

Revenue

| | | | |
|----|-----------|--------------------------------|-------------|
| 'R | 207-36200 | 36200 Miscellaneous Revenues | -\$10.00 |
| 'R | 207-36210 | 36210 Interest Earnings | -\$3,110.58 |
| 'R | 207-36232 | 36232 Loan Payment Anderson | \$0.00 |
| 'R | 207-36233 | 36233 Loan Payment Anderson | \$0.00 |
| 'R | 207-36234 | 36234 Loan Payment DayCare | \$0.00 |
| 'R | 207-36235 | 36235 Loan Payment Crown D | \$0.00 |
| 'R | 207-36236 | 36236 Loan Payment | \$0.00 |
| 'R | 207-36238 | 36238 Interest on Notes Receiv | \$0.00 |
| 'R | 207-36240 | 36240 Reimbursements | \$0.00 |
| 'R | 207-39104 | 39104 Transfer from Money Ma | \$0.00 |
| 'R | 207-39105 | 39105 Transfer from Investmen | \$0.00 |
| 'R | 207-39200 | 39200 Interfund Transfer | \$0.00 |
| 'R | 207-39204 | 39204 Intrafund Transfer | -\$3,855.83 |

Total Revenue

(\$6,976.41)

Expenditures

| | | | |
|----|---------------|--------------------------------|-------------|
| 'E | 207-46600-307 | 307 Management Fees | \$0.00 |
| 'E | 207-46600-310 | 310 Other Professional Service | \$0.00 |
| 'E | 207-46600-351 | 351 Legal Notices Publishing | \$0.00 |
| 'E | 207-46600-361 | 361 General Liability Ins | \$0.00 |
| 'E | 207-46600-432 | 432 Uncollectable Checks | \$0.00 |
| 'E | 207-46600-437 | 437 Bad Debt Expense | \$33,186.09 |



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|------------|---------------|---------------------------|--------------|
| 'E | 207-46600-438 | 438 Bank Service Charges | \$0.00 |
| 'E | 207-46600-440 | 440 Loans to Business | \$0.00 |
| 'E | 207-46600-467 | 467 Loan Repayment | \$58,189.20 |
| 'E | 207-46600-700 | 700 Inter Fund Transfer | \$230,203.00 |
| 'E | 207-46600-720 | 720 Operating Transfers | \$0.00 |
| 'E | 207-46600-782 | 782 Intrafund Transfer | \$0.00 |
| 'E | 207-49480-782 | 782 Intrafund Transfer | \$0.00 |
| | | Total Expenditures | \$321,578.29 |
| | | (Excess) / Loss | \$314,601.88 |



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act : Typ | Act Code | Last Dimension | Balance |
|--------------|----------|----------------|---------|
|--------------|----------|----------------|---------|

FUND 208 FIRE DEPT CAPITAL REPLACEMENT

General Ledger

Asset

| | | | |
|-----|-----------|-------------------------------|--------------|
| : G | 208-10100 | 10100 Cash | \$0.00 |
| : G | 208-10104 | 10104 Deerwood FPSA | \$195,097.51 |
| : G | 208-10105 | 10105 Investment Account | \$0.00 |
| : G | 208-11500 | 11500 Accounts Receivable | \$0.00 |
| : G | 208-16440 | 16440 Fixed Asset-Motor Vehic | \$0.00 |
| : G | 208-16450 | 16450 Fixed Asset-Motor Accu | \$0.00 |

| | | | |
|--------------------|--|--|---------------------|
| Total Asset | | | <u>\$195,097.51</u> |
|--------------------|--|--|---------------------|

Equity

| | | | |
|-----|-----------|------------------------------|----------------------|
| : G | 208-25300 | 25300 Unreserved Fund Balanc | <u>-\$195,097.51</u> |
|-----|-----------|------------------------------|----------------------|

| | | | |
|---------------------|--|--|-----------------------|
| Total Equity | | | <u>(\$195,097.51)</u> |
|---------------------|--|--|-----------------------|

| | | | |
|-----------------------------------------------|--|--|---------------|
| FUND 208 FIRE DEPT CAPITAL REPLACEMENT | | | <u>\$0.00</u> |
|-----------------------------------------------|--|--|---------------|

Revenue

| | | | |
|-----|-----------|--------------------------------|--------------|
| : R | 208-34202 | 34202 Fire Protection Srvs | \$0.00 |
| : R | 208-36210 | 36210 Interest Earnings | -\$1,211.67 |
| : R | 208-36230 | 36230 Contributions and Donati | \$0.00 |
| : R | 208-39200 | 39200 Interfund Transfer | \$0.00 |
| : R | 208-39201 | 39201 Transfer from General F | -\$30,000.00 |
| : R | 208-39203 | 39203 Transfer from Other Fun | \$0.00 |
| : R | 208-39204 | 39204 Intrafund Transfer | \$0.00 |

| | | | |
|----------------------|--|--|----------------------|
| Total Revenue | | | <u>(\$31,211.67)</u> |
|----------------------|--|--|----------------------|

Expenditures

| | | | |
|-----|---------------|------------------------------|--------|
| : E | 208-42200-437 | 437 Bad Debt Expense | \$0.00 |
| : E | 208-42200-438 | 438 Bank Service Charges | \$0.00 |
| : E | 208-42200-550 | 550 Motor Vehicles | \$0.00 |
| : E | 208-42200-700 | 700 Inter Fund Transfer | \$0.00 |
| : E | 208-42200-701 | 701 Transfer to General Fund | \$0.00 |
| : E | 208-42200-782 | 782 Intrafund Transfer | \$0.00 |

| | | | |
|---------------------------|--|--|---------------|
| Total Expenditures | | | <u>\$0.00</u> |
|---------------------------|--|--|---------------|

| | | | |
|------------------------|--|--|----------------------|
| (Excess) / Loss | | | <u>(\$31,211.67)</u> |
|------------------------|--|--|----------------------|



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Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|------------|----------|----------------|---------|
|------------|----------|----------------|---------|

FUND 209 PINE TREE PARK FUND

General Ledger

Asset

| | | | |
|-----|-----------|---------------------------|-------------|
| I G | 209-10100 | 10100 Cash | \$45,165.78 |
| I G | 209-11500 | 11500 Accounts Receivable | \$0.00 |
| I G | 209-15500 | 15500 Prepaid Items | \$1,038.33 |

Total Asset

\$46,204.11

Liability

| | | | |
|-----|-----------|---------------------------------|-----------|
| I G | 209-20200 | 20200 Accounts Payable | -\$130.00 |
| I G | 209-21600 | 21600 Accrued Wages & Salari | -\$84.57 |
| I G | 209-21700 | 21700 Accrued Payroll Deducti | \$0.00 |
| I G | 209-21701 | 21701 Federal Withholding | \$0.00 |
| I G | 209-21702 | 21702 State Withholding | \$0.00 |
| I G | 209-21703 | 21703 FICA Tax Withholding | \$0.00 |
| I G | 209-21704 | 21704 PERA | \$0.00 |
| I G | 209-21705 | 21705 Other Retirement | \$0.00 |
| I G | 209-21706 | 21706 Hospitalization/Medical I | \$0.00 |
| I G | 209-21711 | 21711 Life Insurance Witholdin | \$0.00 |
| I G | 209-21712 | 21712 PERA Life Insurance Wit | \$0.00 |
| I G | 209-21713 | 21713 Flex Plan Withholding | \$0.00 |
| I G | 209-21714 | 21714 Dental Insurance Withol | \$0.00 |
| I G | 209-21715 | 21715 Health Savings Plan | \$0.00 |
| I G | 209-21716 | 21716 Garnish Withholding | \$0.00 |
| I G | 209-21717 | 21717 Misc Withholding | \$0.00 |

Total Liability

(\$214.57)

Equity

| | | | |
|-----|-----------|------------------------------|--------------|
| I G | 209-25300 | 25300 Unreserved Fund Balanc | -\$45,989.54 |
|-----|-----------|------------------------------|--------------|

Total Equity

(\$45,989.54)

FUND 209 PINE TREE PARK FUND

\$0.00

Revenue

| | | | |
|-----|-----------|--------------------------------|--------------|
| I R | 209-33100 | 33100 Federal Grants and Aids | \$0.00 |
| I R | 209-33400 | 33400 State Grants and Aids | \$0.00 |
| I R | 209-33600 | 33600 County Grants | -\$10,000.00 |
| I R | 209-34000 | 34000 Charges for Services | \$0.00 |
| I R | 209-34780 | 34780 Camping Fees | -\$13,492.00 |
| I R | 209-34781 | 34781 Reservation Fees | -\$748.00 |
| I R | 209-34950 | 34950 Other Revenues | -\$40.00 |
| I R | 209-36210 | 36210 Interest Earnings | -\$243.09 |
| I R | 209-36230 | 36230 Contributions and Donati | \$0.00 |
| I R | 209-36240 | 36240 Reimbursements | -\$129.65 |

Total Revenue

(\$24,652.74)

Expenditures



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Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|------------|---------------|--------------------------------|-------------|
| I E | 209-45183-101 | 101 Full-Time Employees Regu | \$3,509.59 |
| I E | 209-45183-102 | 102 Full-Time Employees Overt | \$66.63 |
| I E | 209-45183-103 | 103 Part-Time Employees | \$1,330.89 |
| I E | 209-45183-121 | 121 PERA | \$368.04 |
| I E | 209-45183-122 | 122 FICA | \$367.39 |
| I E | 209-45183-126 | 126 Medicare | \$0.00 |
| I E | 209-45183-131 | 131 Employer Paid Health | \$666.94 |
| I E | 209-45183-200 | 200 Office Supplies (GENERAL | \$6.13 |
| I E | 209-45183-206 | 206 Electricity | \$2,631.02 |
| I E | 209-45183-210 | 210 Operating Supplies (GENE | \$517.75 |
| I E | 209-45183-211 | 211 Cleaning Supplies | \$11.89 |
| I E | 209-45183-212 | 212 Motor Fuels | \$405.19 |
| I E | 209-45183-213 | 213 Lubricants and Additives | \$7.10 |
| I E | 209-45183-220 | 220 Repair/Maint Supply (GEN | \$436.96 |
| I E | 209-45183-221 | 221 Equipment Parts | \$0.00 |
| I E | 209-45183-310 | 310 Other Professional Service | \$0.00 |
| I E | 209-45183-321 | 321 Telephone | \$0.00 |
| I E | 209-45183-322 | 322 Postage | \$0.00 |
| I E | 209-45183-340 | 340 Advertising | \$386.00 |
| I E | 209-45183-351 | 351 Legal Notices Publishing | \$0.00 |
| I E | 209-45183-352 | 352 General Notices and Pub I | \$0.00 |
| I E | 209-45183-353 | 353 Ordinance Publication | \$0.00 |
| I E | 209-45183-354 | 354 Other Print/Binding | \$0.00 |
| I E | 209-45183-361 | 361 General Liability Ins | \$583.20 |
| I E | 209-45183-362 | 362 Property Ins | \$1,971.00 |
| I E | 209-45183-365 | 365 Other Insurance | \$0.00 |
| I E | 209-45183-366 | 366 Workers Compensation Ins | \$25.95 |
| I E | 209-45183-367 | 367 Unemployment Paid | \$0.00 |
| I E | 209-45183-380 | 380 Utility Services (GENERAL | \$0.00 |
| I E | 209-45183-384 | 384 Refuse/Garbage Disposal | \$2,195.70 |
| I E | 209-45183-401 | 401 Repairs/Maint Buildings | \$0.00 |
| I E | 209-45183-402 | 402 Repairs/Maint Structures | \$0.00 |
| I E | 209-45183-403 | 403 Improvements Other Than | \$37.54 |
| I E | 209-45183-404 | 404 Repairs/Maint Machinery/E | \$1,113.00 |
| I E | 209-45183-417 | 417 Portable Restrooms Rental | \$0.00 |
| I E | 209-45183-430 | 430 Miscellaneous (GENERAL) | \$56.00 |
| I E | 209-45183-433 | 433 Dues and Subscriptions | \$465.00 |
| I E | 209-45183-437 | 437 Bad Debt Expense | \$0.00 |
| I E | 209-45183-490 | 490 Donations to Civic Org s | \$0.00 |
| I E | 209-45183-520 | 520 Buildings and Structures | \$0.00 |
| I E | 209-45183-580 | 580 Other Equipment | \$12,993.00 |
| I E | 209-45183-603 | 603 Short-Term Debt Principal | \$0.00 |
| I E | 209-45183-610 | 610 Interest | \$0.00 |
| I E | 209-45183-701 | 701 Transfer to General Fund | \$0.00 |



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|------------|----------|---------------------------|-------------|
| | | Total Expenditures | \$30,151.91 |
| | | (Excess) / Loss | \$5,499.17 |



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|-------------------------------------------|---------------|-------------------------------------------|---------------------|
| FUND 210 HOUSING AND REDEVELOPMENT | | | |
| General Ledger | | | |
| Asset | | | |
| I G | 210-10108 | 10108 HRA Checking | \$5,078.37 |
| | | Total Asset | <u>\$5,078.37</u> |
| Equity | | | |
| I G | 210-25300 | 25300 Unreserved Fund Balanc | -\$5,078.37 |
| | | Total Equity | <u>(\$5,078.37)</u> |
| | | FUND 210 HOUSING AND REDEVELOPMENT | \$0.00 |
| Revenue | | | |
| I R | 210-34110 | 34110 Sale of Property | \$0.00 |
| I R | 210-36200 | 36200 Miscellaneous Revenues | \$0.00 |
| I R | 210-36210 | 36210 Interest Earnings | -\$0.38 |
| I R | 210-36231 | 36231 Community Developmen | \$0.00 |
| I R | 210-36236 | 36236 Loan Payment | \$0.00 |
| | | Total Revenue | <u>(\$0.38)</u> |
| Expenditures | | | |
| I E | 210-42000-490 | 490 Donations to Civic Org s | \$0.00 |
| I E | 210-42000-720 | 720 Operating Transfers | \$0.00 |
| I E | 210-46300-200 | 200 Office Supplies (GENERAL | \$0.00 |
| I E | 210-46300-232 | 232 Supplies | \$0.00 |
| I E | 210-46300-308 | 308 Testing/Analysis | \$0.00 |
| I E | 210-46300-309 | 309 Construction Services | \$0.00 |
| I E | 210-46300-467 | 467 Loan Repayment | \$0.00 |
| | | Total Expenditures | <u>\$0.00</u> |
| | | (Excess) / Loss | <u>(\$0.38)</u> |



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act Typ Act Code | Last Dimension | Balance |
|-----------------------|--------------------------------|---------------|
| FUND 211 EDA | | |
| General Ledger | | |
| Asset | | |
| G 211-10100 | 10100 Cash | \$0.00 |
| | Total Asset | <u>\$0.00</u> |
| Equity | | |
| G 211-25300 | 25300 Unreserved Fund Balanc | \$0.00 |
| | Total Equity | <u>\$0.00</u> |
| | FUND 211 EDA | <u>\$0.00</u> |
| Revenue | | |
| R 211-36210 | 36210 Interest Earnings | \$0.00 |
| R 211-36230 | 36230 Contributions and Donati | \$0.00 |
| R 211-36231 | 36231 Community Developmen | \$0.00 |
| | Total Revenue | <u>\$0.00</u> |
| Expenditures | | |
| E 211-46500-701 | 701 Transfer to General Fund | \$0.00 |
| | Total Expenditures | <u>\$0.00</u> |
| | (Excess) / Loss | <u>\$0.00</u> |



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act : Typ | Act Code | Last Dimension | Balance |
|------------------------------------|---------------|--------------------------------|-----------------------|
| FUND 212 WATER SINKING FUND | | | |
| General Ledger | | | |
| Asset | | | |
| : G | 212-10100 | 10100 Cash | \$0.01 |
| : G | 212-10104 | 10104 Deerwood FPSA | \$120,138.41 |
| : G | 212-10105 | 10105 Investment Account | \$0.00 |
| Total Asset | | | <u>\$120,138.42</u> |
| Equity | | | |
| : G | 212-25300 | 25300 Unreserved Fund Balanc | -\$120,138.42 |
| Total Equity | | | <u>(\$120,138.42)</u> |
| FUND 212 WATER SINKING FUND | | | <u>\$0.00</u> |
| Revenue | | | |
| : R | 212-36210 | 36210 Interest Earnings | -\$704.99 |
| : R | 212-36240 | 36240 Reimbursements | \$0.00 |
| : R | 212-39105 | 39105 Transfer from Investmen | \$0.00 |
| : R | 212-39204 | 39204 Intrafund Transfer | \$0.00 |
| : R | 212-39261 | 39261 Transfer from Water Fun | -\$15,000.00 |
| Total Revenue | | | <u>(\$15,704.99)</u> |
| Expenditures | | | |
| : E | 212-43000-310 | 310 Other Professional Service | \$0.00 |
| : E | 212-43000-700 | 700 Inter Fund Transfer | \$0.00 |
| : E | 212-43000-782 | 782 Intrafund Transfer | \$0.00 |
| Total Expenditures | | | <u>\$0.00</u> |
| (Excess) / Loss | | | <u>(\$15,704.99)</u> |



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act : Typ | Act Code | Last Dimension | Balance |
|-------------------------------|---------------|-------------------------------|---------------|
| FUND 213 SCDP 94 REHAB | | | |
| General Ledger | | | |
| Asset | | | |
| i G | 213-10100 | 10100 Cash | \$0.00 |
| | | Total Asset | <u>\$0.00</u> |
| Liability | | | |
| i G | 213-20200 | 20200 Accounts Payable | \$0.00 |
| | | Total Liability | <u>\$0.00</u> |
| Equity | | | |
| i G | 213-25300 | 25300 Unreserved Fund Balanc | \$0.00 |
| | | Total Equity | <u>\$0.00</u> |
| | | FUND 213 SCDP 94 REHAB | <u>\$0.00</u> |
| Revenue | | | |
| i R | 213-36210 | 36210 Interest Earnings | \$0.00 |
| i R | 213-36231 | 36231 Community Developmen | \$0.00 |
| | | Total Revenue | <u>\$0.00</u> |
| Expenditures | | | |
| i E | 213-46630-300 | 300 Professional Srvs (GENER | \$0.00 |
| | | Total Expenditures | <u>\$0.00</u> |
| | | (Excess) / Loss | <u>\$0.00</u> |



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|---------------------------------|---------------|------------------------------|---------------|
| FUND 214 LCTS GRANT FUND | | | |
| Expenditures | | | |
| E | 214-46630-100 | 100 Wages and Salaries (GEN | \$0.00 |
| E | 214-46630-232 | 232 Supplies | \$0.00 |
| E | 214-46630-300 | 300 Professional Srvs (GENER | \$0.00 |
| E | 214-46630-307 | 307 Management Fees | \$0.00 |
| E | 214-46630-322 | 322 Postage | \$0.00 |
| E | 214-46630-361 | 361 General Liability Ins | \$0.00 |
| E | 214-46630-430 | 430 Miscellaneous (GENERAL) | \$0.00 |
| | | Total Expenditures | <u>\$0.00</u> |
| | | (Excess) / Loss | <u>\$0.00</u> |



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|-------------------------------------------|---------------|--------------------------------|----------------------|
| FUND 215 PUBLIC WORKS RESERVE FUND | | | |
| General Ledger | | | |
| Asset | | | |
| i G | 215-10100 | 10100 Cash | \$0.00 |
| i G | 215-10104 | 10104 Deerwood FPSA | \$17,252.80 |
| i G | 215-10105 | 10105 Investment Account | \$0.00 |
| Total Asset | | | <u>\$17,252.80</u> |
| Liability | | | |
| i G | 215-22000 | 22000 Deposits | \$0.00 |
| i G | 215-22200 | 22200 Deferred Revenues | \$0.00 |
| Total Liability | | | <u>\$0.00</u> |
| Equity | | | |
| i G | 215-25300 | 25300 Unreserved Fund Balanc | -\$2,612.80 |
| i G | 215-28100 | 28100 Restricted Fund Balance | -\$14,640.00 |
| Total Equity | | | <u>(\$17,252.80)</u> |
| FUND 215 PUBLIC WORKS RESERVE FUND | | | <u>\$0.00</u> |
| Revenue | | | |
| i R | 215-31010 | 31010 Current Ad Valorem Tax | \$0.00 |
| i R | 215-36200 | 36200 Miscellaneous Revenues | \$0.00 |
| i R | 215-36210 | 36210 Interest Earnings | -\$115.69 |
| i R | 215-36240 | 36240 Reimbursements | \$0.00 |
| i R | 215-39101 | 39101 Sales of General Fixed | \$0.00 |
| i R | 215-39104 | 39104 Transfer from Money Ma | \$0.00 |
| i R | 215-39204 | 39204 Intrafund Transfer | \$0.00 |
| i R | 215-39269 | 39269 Transfer from Liquor Fun | \$0.00 |
| Total Revenue | | | <u>(\$115.69)</u> |
| Expenditures | | | |
| i E | 215-43000-303 | 303 Engineering Fees | \$0.00 |
| i E | 215-43000-500 | 500 Capital Outlay (GENERAL) | \$0.00 |
| i E | 215-43000-550 | 550 Motor Vehicles | \$0.00 |
| i E | 215-43000-700 | 700 Inter Fund Transfer | \$0.00 |
| i E | 215-43000-782 | 782 Intrafund Transfer | \$0.00 |
| i E | 215-43100-303 | 303 Engineering Fees | \$0.00 |
| Total Expenditures | | | <u>\$0.00</u> |
| (Excess) / Loss | | | <u>(\$115.69)</u> |



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act | | | |
|-----|----------|----------------|---------|
| Typ | Act Code | Last Dimension | Balance |

FUND 216 FIRE DEPT SPECIAL EQUIP FUND

General Ledger

Asset

| | | | |
|-----|-----------|---------------------|---------------------|
| i G | 216-10100 | 10100 Cash | \$171,816.68 |
| i G | 216-10104 | 10104 Deerwood FPSA | \$25,974.76 |
| | | Total Asset | <u>\$197,791.44</u> |

Equity

| | | | |
|-----|-----------|------------------------------|-----------------------|
| i G | 216-25300 | 25300 Unreserved Fund Balanc | -\$197,791.44 |
| | | Total Equity | <u>(\$197,791.44)</u> |

| | |
|----------------------------------------------|---------------|
| FUND 216 FIRE DEPT SPECIAL EQUIP FUND | \$0.00 |
|----------------------------------------------|---------------|

Revenue

| | | | |
|-----|-----------|--------------------------------|----------------------|
| i R | 216-34000 | 34000 Charges for Services | \$0.00 |
| i R | 216-34200 | 34200 Public Safety Charges fo | \$0.00 |
| i R | 216-36200 | 36200 Miscellaneous Revenues | \$0.00 |
| i R | 216-36210 | 36210 Interest Earnings | -\$999.46 |
| i R | 216-36230 | 36230 Contributions and Donati | -\$19,000.00 |
| i R | 216-39204 | 39204 Intrafund Transfer | \$0.00 |
| | | Total Revenue | <u>(\$19,999.46)</u> |

Expenditures

| | | | |
|-----|---------------|------------------------------|--------|
| i E | 216-42000-580 | 580 Other Equipment | \$0.00 |
| i E | 216-42200-368 | 368 Donation Expense | \$0.00 |
| i E | 216-42200-490 | 490 Donations to Civic Org s | \$0.00 |
| i E | 216-42200-580 | 580 Other Equipment | \$0.00 |
| i E | 216-42200-700 | 700 Inter Fund Transfer | \$0.00 |
| i E | 216-42200-782 | 782 Intrafund Transfer | \$0.00 |

| | |
|---------------------------|---------------|
| Total Expenditures | <u>\$0.00</u> |
|---------------------------|---------------|

| | |
|------------------------|----------------------|
| (Excess) / Loss | <u>(\$19,999.46)</u> |
|------------------------|----------------------|



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|------------------------------------------|---------------|--------------------------------|-----------------------|
| FUND 250 2018 REVOLVING LOAN FUND | | | |
| General Ledger | | | |
| Asset | | | |
| I G | 250-10100 | 10100 Cash | \$0.00 |
| I G | 250-10104 | 10104 Deerwood FPSA | \$227,354.30 |
| I G | 250-11900 | 11900 Notes Receivable | \$0.00 |
| I G | 250-29200 | 29200 Assigned Fund Balance | -\$227,354.00 |
| Total Asset | | | <u>\$0.30</u> |
| Liability | | | |
| I G | 250-20200 | 20200 Accounts Payable | \$0.00 |
| Total Liability | | | <u>\$0.00</u> |
| Equity | | | |
| I G | 250-25300 | 25300 Unreserved Fund Balanc | -\$0.30 |
| Total Equity | | | <u>(\$0.30)</u> |
| FUND 250 2018 REVOLVING LOAN FUND | | | <u>\$0.00</u> |
| Revenue | | | |
| I R | 250-36210 | 36210 Interest Earnings | -\$1,007.37 |
| I R | 250-39204 | 39204 Intrafund Transfer | -\$230,203.00 |
| I R | 250-39282 | 39282 Transfer fm Debt Servic | \$0.00 |
| Total Revenue | | | <u>(\$231,210.37)</u> |
| Expenditures | | | |
| I E | 250-47000-300 | 300 Professional Srvs (GENER | \$0.25 |
| I E | 250-47000-303 | 303 Engineering Fees | \$0.00 |
| I E | 250-47000-304 | 304 Legal Fees | \$0.00 |
| I E | 250-47000-307 | 307 Management Fees | \$0.00 |
| I E | 250-47000-310 | 310 Other Professional Service | \$0.00 |
| I E | 250-47000-437 | 437 Bad Debt Expense | -\$0.01 |
| I E | 250-47000-700 | 700 Inter Fund Transfer | \$3,855.83 |
| Total Expenditures | | | <u>\$3,856.07</u> |
| (Excess) / Loss | | | <u>(\$227,354.30)</u> |



CITY OF BLACKDUCK

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Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|-------------------------------|---------------|--------------------------------|---------------|
| FUND 301 1989 GO BONDS | | | |
| General Ledger | | | |
| Asset | | | |
| G | 301-10100 | 10100 Cash | \$0.00 |
| G | 301-10104 | 10104 Deerwood FPSA | \$0.00 |
| G | 301-10105 | 10105 Investment Account | \$0.00 |
| G | 301-10107 | 10107 Certificate of Deposit | \$0.00 |
| G | 301-10700 | 10700 Taxes Receivable-Delinq | \$0.00 |
| G | 301-13200 | 13200 Due From Other Govern | \$0.00 |
| Total Asset | | | \$0.00 |
| Liability | | | |
| G | 301-20200 | 20200 Accounts Payable | \$0.00 |
| G | 301-22200 | 22200 Deferred Revenues | \$0.00 |
| Total Liability | | | \$0.00 |
| Equity | | | |
| G | 301-24100 | 24100 Fund Balance For Debt | \$0.00 |
| G | 301-25300 | 25300 Unreserved Fund Balanc | \$0.00 |
| Total Equity | | | \$0.00 |
| FUND 301 1989 GO BONDS | | | \$0.00 |
| Revenue | | | |
| R | 301-26233 | 26233 Loan Payment Anderson | \$0.00 |
| R | 301-31000 | 31000 General Property Taxes | \$0.00 |
| R | 301-31030 | 31030 Mobile Home Tax | \$0.00 |
| R | 301-31900 | 31900 Penalties and Interest D | \$0.00 |
| R | 301-33401 | 33401 Local Government Aid | \$0.00 |
| R | 301-33402 | 33402 HACA | \$0.00 |
| R | 301-36210 | 36210 Interest Earnings | \$0.00 |
| R | 301-36240 | 36240 Reimbursements | \$0.00 |
| R | 301-39104 | 39104 Transfer from Money Ma | \$0.00 |
| R | 301-39105 | 39105 Transfer from Investmen | \$0.00 |
| R | 301-39106 | 39106 Transfer from CD | \$0.00 |
| R | 301-39201 | 39201 Transfer from General F | \$0.00 |
| R | 301-39204 | 39204 Intrafund Transfer | \$0.00 |
| R | 301-39310 | 39310 Proceeds-Gen Obligatio | \$0.00 |
| Total Revenue | | | \$0.00 |
| Expenditures | | | |
| E | 301-47000-300 | 300 Professional Svcs (GENER | \$0.00 |
| E | 301-47000-437 | 437 Bad Debt Expense | \$0.00 |
| E | 301-47000-438 | 438 Bank Service Charges | \$0.00 |
| E | 301-47000-601 | 601 Debt Srv Bond Principal | \$0.00 |
| E | 301-47000-602 | 602 Other Long-Term Oblig Pri | \$0.00 |
| E | 301-47000-610 | 610 Interest | \$0.00 |



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|---------------------------|---------------|-------------------------------|---------|
| E | 301-47000-611 | 611 Bond Interest | \$0.00 |
| E | 301-47000-612 | 612 Other Long-Term Oblig Int | \$0.00 |
| E | 301-47000-620 | 620 Fiscal Agent s Fees | \$0.00 |
| E | 301-47000-700 | 700 Inter Fund Transfer | \$0.00 |
| E | 301-47000-701 | 701 Transfer to General Fund | \$0.00 |
| E | 301-47000-710 | 710 Intra Fund Transfer | \$0.00 |
| E | 301-47000-720 | 720 Operating Transfers | \$0.00 |
| E | 301-47000-731 | 731 Transfer to 89 GO Bond | \$0.00 |
| E | 301-47000-761 | 761 Transfer to Water Fund | \$0.00 |
| E | 301-47000-783 | 783 Transfer to Money Market | \$0.00 |
| E | 301-47000-784 | 784 Transfer to 309 2009A | \$0.00 |
| Total Expenditures | | | \$0.00 |
| (Excess) / Loss | | | \$0.00 |



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|-------------------------------|---------------|--------------------------------|---------------|
| FUND 302 1994 GO BONDS | | | |
| General Ledger | | | |
| Asset | | | |
| !G | 302-10100 | 10100 Cash | \$0.00 |
| !G | 302-10104 | 10104 Deerwood FPSA | \$0.00 |
| !G | 302-10105 | 10105 Investment Account | \$0.00 |
| !G | 302-10107 | 10107 Certificate of Deposit | \$0.00 |
| !G | 302-10700 | 10700 Taxes Receivable-Delinq | \$0.00 |
| !G | 302-13200 | 13200 Due From Other Govern | \$0.00 |
| Total Asset | | | <u>\$0.00</u> |
| Liability | | | |
| !G | 302-20200 | 20200 Accounts Payable | \$0.00 |
| !G | 302-22200 | 22200 Deferred Revenues | \$0.00 |
| Total Liability | | | <u>\$0.00</u> |
| Equity | | | |
| !G | 302-24100 | 24100 Fund Balance For Debt | \$0.00 |
| !G | 302-25300 | 25300 Unreserved Fund Balanc | \$0.00 |
| Total Equity | | | <u>\$0.00</u> |
| FUND 302 1994 GO BONDS | | | <u>\$0.00</u> |
| Revenue | | | |
| !R | 302-31000 | 31000 General Property Taxes | \$0.00 |
| !R | 302-31030 | 31030 Mobile Home Tax | \$0.00 |
| !R | 302-31900 | 31900 Penalties and Interest D | \$0.00 |
| !R | 302-33401 | 33401 Local Government Aid | \$0.00 |
| !R | 302-33402 | 33402 HACA | \$0.00 |
| !R | 302-36210 | 36210 Interest Earnings | \$0.00 |
| !R | 302-39104 | 39104 Transfer from Money Ma | \$0.00 |
| !R | 302-39105 | 39105 Transfer from Investmen | \$0.00 |
| !R | 302-39200 | 39200 Interfund Transfer | \$0.00 |
| !R | 302-39204 | 39204 Intrafund Transfer | \$0.00 |
| !R | 302-39310 | 39310 Proceeds-Gen Obligatio | \$0.00 |
| Total Revenue | | | <u>\$0.00</u> |
| Expenditures | | | |
| !E | 302-47000-437 | 437 Bad Debt Expense | \$0.00 |
| !E | 302-47000-601 | 601 Debt Srv Bond Principal | \$0.00 |
| !E | 302-47000-602 | 602 Other Long-Term Oblig Pri | \$0.00 |
| !E | 302-47000-611 | 611 Bond Interest | \$0.00 |
| !E | 302-47000-612 | 612 Other Long-Term Oblig Int | \$0.00 |
| !E | 302-47000-620 | 620 Fiscal Agent s Fees | \$0.00 |
| !E | 302-47000-701 | 701 Transfer to General Fund | \$0.00 |
| !E | 302-47000-732 | 732 Transfer to 94 Go Bond | \$0.00 |
| !E | 302-47000-782 | 782 Intrafund Transfer | \$0.00 |



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|------------|---------------|------------------------------|---------------|
| E | 302-47000-783 | 783 Transfer to Money Market | \$0.00 |
| E | 302-47000-784 | 784 Transfer to 309 2009A | \$0.00 |
| | | Total Expenditures | <u>\$0.00</u> |
| | | (Excess) / Loss | \$0.00 |



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|-------------------------------|---------------|--------------------------------|---------------|
| FUND 303 1995 GO BONDS | | | |
| General Ledger | | | |
| Asset | | | |
| I G | 303-10100 | 10100 Cash | \$0.00 |
| I G | 303-10104 | 10104 Deerwood FPSA | \$0.00 |
| I G | 303-10105 | 10105 Investment Account | \$0.00 |
| I G | 303-12100 | 12100 Special Assess Rec-Cur | \$0.00 |
| I G | 303-12300 | 12300 Special Assess Rec-Def | \$0.00 |
| I G | 303-13200 | 13200 Due From Other Govern | \$0.00 |
| | | Total Asset | <u>\$0.00</u> |
| Liability | | | |
| I G | 303-20200 | 20200 Accounts Payable | \$0.00 |
| I G | 303-22200 | 22200 Deferred Revenues | \$0.00 |
| | | Total Liability | <u>\$0.00</u> |
| Equity | | | |
| I G | 303-25300 | 25300 Unreserved Fund Balanc | \$0.00 |
| | | Total Equity | <u>\$0.00</u> |
| | | FUND 303 1995 GO BONDS | <u>\$0.00</u> |
| Revenue | | | |
| I R | 303-31000 | 31000 General Property Taxes | \$0.00 |
| I R | 303-31030 | 31030 Mobile Home Tax | \$0.00 |
| I R | 303-31900 | 31900 Penalties and Interest D | \$0.00 |
| I R | 303-33401 | 33401 Local Government Aid | \$0.00 |
| I R | 303-33402 | 33402 HACA | \$0.00 |
| I R | 303-36100 | 36100 Special Assessments | \$0.00 |
| I R | 303-36102 | 36102 Penalties and Interest | \$0.00 |
| I R | 303-36210 | 36210 Interest Earnings | \$0.00 |
| I R | 303-39201 | 39201 Transfer from General F | \$0.00 |
| | | Total Revenue | <u>\$0.00</u> |
| Expenditures | | | |
| I E | 303-47000-300 | 300 Professional Srvs (GENER | \$0.00 |
| I E | 303-47000-601 | 601 Debt Srv Bond Principal | \$0.00 |
| I E | 303-47000-602 | 602 Other Long-Term Oblig Pri | \$0.00 |
| I E | 303-47000-603 | 603 Short-Term Debt Principal | \$0.00 |
| I E | 303-47000-610 | 610 Interest | \$0.00 |
| I E | 303-47000-611 | 611 Bond Interest | \$0.00 |
| I E | 303-47000-612 | 612 Other Long-Term Oblig Int | \$0.00 |
| I E | 303-47000-620 | 620 Fiscal Agent s Fees | \$0.00 |
| I E | 303-47000-701 | 701 Transfer to General Fund | \$0.00 |
| I E | 303-47000-720 | 720 Operating Transfers | \$0.00 |
| | | Total Expenditures | <u>\$0.00</u> |



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|------------|----------|-----------------|---------|
| | | (Excess) / Loss | \$0.00 |



CITY OF BLACKDUCK

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Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|-------------------------------|---------------|--------------------------------|---------------|
| FUND 304 1998 GO BONDS | | | |
| General Ledger | | | |
| Asset | | | |
| G | 304-10100 | 10100 Cash | \$0.00 |
| G | 304-10104 | 10104 Deerwood FPSA | \$0.00 |
| G | 304-10105 | 10105 Investment Account | \$0.00 |
| G | 304-10106 | 10106 CD Wells Fargo | \$0.00 |
| G | 304-12100 | 12100 Special Assess Rec-Cur | \$0.00 |
| G | 304-12200 | 12200 Special Assess Rec-Deli | \$0.00 |
| G | 304-12300 | 12300 Special Assess Rec-Def | \$0.00 |
| G | 304-13200 | 13200 Due From Other Govern | \$0.00 |
| Total Asset | | | \$0.00 |
| Liability | | | |
| G | 304-20200 | 20200 Accounts Payable | \$0.00 |
| G | 304-22200 | 22200 Deferred Revenues | \$0.00 |
| Total Liability | | | \$0.00 |
| Equity | | | |
| G | 304-25300 | 25300 Unreserved Fund Balanc | \$0.00 |
| Total Equity | | | \$0.00 |
| FUND 304 1998 GO BONDS | | | \$0.00 |
| Revenue | | | |
| R | 304-31000 | 31000 General Property Taxes | \$0.00 |
| R | 304-31030 | 31030 Mobile Home Tax | \$0.00 |
| R | 304-31050 | 31050 Tax Increments | \$0.00 |
| R | 304-31900 | 31900 Penalties and Interest D | \$0.00 |
| R | 304-33401 | 33401 Local Government Aid | \$0.00 |
| R | 304-33402 | 33402 HACA | \$0.00 |
| R | 304-36100 | 36100 Special Assessments | \$0.00 |
| R | 304-36102 | 36102 Penalties and Interest | \$0.00 |
| R | 304-36210 | 36210 Interest Earnings | \$0.00 |
| R | 304-39104 | 39104 Transfer from Money Ma | \$0.00 |
| R | 304-39201 | 39201 Transfer from General F | \$0.00 |
| Total Revenue | | | \$0.00 |
| Expenditures | | | |
| E | 304-47000-300 | 300 Professional Svcs (GENER | \$0.00 |
| E | 304-47000-601 | 601 Debt Srv Bond Principal | \$0.00 |
| E | 304-47000-602 | 602 Other Long-Term Oblig Pri | \$0.00 |
| E | 304-47000-610 | 610 Interest | \$0.00 |
| E | 304-47000-611 | 611 Bond Interest | \$0.00 |
| E | 304-47000-612 | 612 Other Long-Term Oblig Int | \$0.00 |
| E | 304-47000-620 | 620 Fiscal Agent s Fees | \$0.00 |
| E | 304-47000-701 | 701 Transfer to General Fund | \$0.00 |



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|------------|---------------|----------------------------|---------------|
| E | 304-47000-732 | 732 Transfer to 94 Go Bond | \$0.00 |
| | | Total Expenditures | <u>\$0.00</u> |
| | | (Excess) / Loss | <u>\$0.00</u> |



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act | Typ | Act Code | Last Dimension | Balance |
|-----|-----|----------|----------------|---------|
|-----|-----|----------|----------------|---------|

FUND 305 1999 GO BONDS

General Ledger

Asset

| | | | | |
|-----|-----------|--|-------------------------------|--------|
| i G | 305-10100 | | 10100 Cash | \$0.00 |
| i G | 305-10104 | | 10104 Deerwood FPSA | \$0.00 |
| i G | 305-10105 | | 10105 Investment Account | \$0.00 |
| i G | 305-10700 | | 10700 Taxes Receivable-Delinq | \$0.00 |
| i G | 305-12100 | | 12100 Special Assess Rec-Cur | \$0.00 |
| i G | 305-12200 | | 12200 Special Assess Rec-Deli | \$0.00 |
| i G | 305-12300 | | 12300 Special Assess Rec-Def | \$0.00 |
| i G | 305-13200 | | 13200 Due From Other Govern | \$0.00 |

| | | | | |
|--------------------|--|--|--|---------------|
| Total Asset | | | | <u>\$0.00</u> |
|--------------------|--|--|--|---------------|

Liability

| | | | | |
|-----|-----------|--|-------------------------|--------|
| i G | 305-20200 | | 20200 Accounts Payable | \$0.00 |
| i G | 305-22200 | | 22200 Deferred Revenues | \$0.00 |

| | | | | |
|------------------------|--|--|--|---------------|
| Total Liability | | | | <u>\$0.00</u> |
|------------------------|--|--|--|---------------|

Equity

| | | | | |
|-----|-----------|--|------------------------------|--------|
| i G | 305-25300 | | 25300 Unreserved Fund Balanc | \$0.00 |
|-----|-----------|--|------------------------------|--------|

| | | | | |
|---------------------|--|--|--|---------------|
| Total Equity | | | | <u>\$0.00</u> |
|---------------------|--|--|--|---------------|

| | | | | |
|-------------------------------|--|--|--|---------------|
| FUND 305 1999 GO BONDS | | | | <u>\$0.00</u> |
|-------------------------------|--|--|--|---------------|

Revenue

| | | | | |
|-----|-----------|--|--------------------------------|--------|
| i R | 305-31000 | | 31000 General Property Taxes | \$0.00 |
| i R | 305-31030 | | 31030 Mobile Home Tax | \$0.00 |
| i R | 305-31900 | | 31900 Penalties and Interest D | \$0.00 |
| i R | 305-33401 | | 33401 Local Government Aid | \$0.00 |
| i R | 305-36100 | | 36100 Special Assessments | \$0.00 |
| i R | 305-36102 | | 36102 Penalties and Interest | \$0.00 |
| i R | 305-36210 | | 36210 Interest Earnings | \$0.00 |
| i R | 305-39104 | | 39104 Transfer from Money Ma | \$0.00 |
| i R | 305-39201 | | 39201 Transfer from General F | \$0.00 |
| i R | 305-39310 | | 39310 Proceeds-Gen Obligatio | \$0.00 |

| | | | | |
|----------------------|--|--|--|---------------|
| Total Revenue | | | | <u>\$0.00</u> |
|----------------------|--|--|--|---------------|

Expenditures

| | | | | |
|-----|---------------|--|-------------------------------|--------|
| i E | 305-47000-300 | | 300 Professional Svcs (GENER | \$0.00 |
| i E | 305-47000-601 | | 601 Debt Srv Bond Principal | \$0.00 |
| i E | 305-47000-602 | | 602 Other Long-Term Oblig Pri | \$0.00 |
| i E | 305-47000-611 | | 611 Bond Interest | \$0.00 |
| i E | 305-47000-612 | | 612 Other Long-Term Oblig Int | \$0.00 |
| i E | 305-47000-620 | | 620 Fiscal Agent s Fees | \$0.00 |
| i E | 305-47000-701 | | 701 Transfer to General Fund | \$0.00 |
| i E | 305-47000-720 | | 720 Operating Transfers | \$0.00 |
| i E | 305-47000-782 | | 782 Intrafund Transfer | \$0.00 |



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|------------|---------------|---------------------------|---------------|
| E | 305-47000-784 | 784 Transfer to 309 2009A | \$0.00 |
| | | Total Expenditures | <u>\$0.00</u> |
| | | (Excess) / Loss | <u>\$0.00</u> |



CITY OF BLACKDUCK

Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|-------------------------------|---------------|--------------------------------|---------------|
| FUND 306 2000 GO BONDS | | | |
| General Ledger | | | |
| Asset | | | |
| i G | 306-10100 | 10100 Cash | \$0.00 |
| i G | 306-10104 | 10104 Deerwood FPSA | \$0.00 |
| i G | 306-12100 | 12100 Special Assess Rec-Cur | \$0.00 |
| i G | 306-12200 | 12200 Special Assess Rec-Deli | \$0.00 |
| i G | 306-12300 | 12300 Special Assess Rec-Def | \$0.00 |
| i G | 306-13200 | 13200 Due From Other Govern | \$0.00 |
| Total Asset | | | \$0.00 |
| Liability | | | |
| i G | 306-20200 | 20200 Accounts Payable | \$0.00 |
| i G | 306-22200 | 22200 Deferred Revenues | \$0.00 |
| Total Liability | | | \$0.00 |
| Equity | | | |
| i G | 306-25300 | 25300 Unreserved Fund Balanc | \$0.00 |
| Total Equity | | | \$0.00 |
| FUND 306 2000 GO BONDS | | | \$0.00 |
| Revenue | | | |
| i R | 306-31000 | 31000 General Property Taxes | \$0.00 |
| i R | 306-31030 | 31030 Mobile Home Tax | \$0.00 |
| i R | 306-31900 | 31900 Penalties and Interest D | \$0.00 |
| i R | 306-33401 | 33401 Local Government Aid | \$0.00 |
| i R | 306-33402 | 33402 HACA | \$0.00 |
| i R | 306-36100 | 36100 Special Assessments | \$0.00 |
| i R | 306-36102 | 36102 Penalties and Interest | \$0.00 |
| i R | 306-36210 | 36210 Interest Earnings | \$0.00 |
| i R | 306-39104 | 39104 Transfer from Money Ma | \$0.00 |
| i R | 306-39200 | 39200 Interfund Transfer | \$0.00 |
| i R | 306-39201 | 39201 Transfer from General F | \$0.00 |
| i R | 306-39204 | 39204 Intrafund Transfer | \$0.00 |
| i R | 306-39310 | 39310 Proceeds-Gen Obligatio | \$0.00 |
| Total Revenue | | | \$0.00 |
| Expenditures | | | |
| i E | 306-47000-300 | 300 Professional Svcs (GENER | \$0.00 |
| i E | 306-47000-430 | 430 Miscellaneous (GENERAL) | \$0.00 |
| i E | 306-47000-437 | 437 Bad Debt Expense | \$0.00 |
| i E | 306-47000-601 | 601 Debt Srv Bond Principal | \$0.00 |
| i E | 306-47000-602 | 602 Other Long-Term Oblig Pri | \$0.00 |
| i E | 306-47000-611 | 611 Bond Interest | \$0.00 |
| i E | 306-47000-612 | 612 Other Long-Term Oblig Int | \$0.00 |
| i E | 306-47000-620 | 620 Fiscal Agent s Fees | \$0.00 |



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|------------|---------------|------------------------------|---------------|
| i E | 306-47000-701 | 701 Transfer to General Fund | \$0.00 |
| i E | 306-47000-720 | 720 Operating Transfers | \$0.00 |
| i E | 306-47000-783 | 783 Transfer to Money Market | \$0.00 |
| i E | 306-47000-784 | 784 Transfer to 309 2009A | \$0.00 |
| | | Total Expenditures | <u>\$0.00</u> |
| | | (Excess) / Loss | <u>\$0.00</u> |



CITY OF BLACKDUCK

Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|-------------------------------|---------------|--------------------------------|----------------------|
| FUND 307 2006 GO BONDS | | | |
| General Ledger | | | |
| Asset | | | |
| 'G | 307-10100 | 10100 Cash | \$58,898.66 |
| 'G | 307-10104 | 10104 Deerwood FPSA | \$33,368.75 |
| 'G | 307-10105 | 10105 Investment Account | \$0.00 |
| 'G | 307-10106 | 10106 CD Wells Fargo | \$0.00 |
| 'G | 307-10700 | 10700 Taxes Receivable-Delinq | \$2,408.86 |
| 'G | 307-12100 | 12100 Special Assess Rec-Cur | \$10,312.00 |
| 'G | 307-12200 | 12200 Special Assess Rec-Deli | \$731.17 |
| 'G | 307-12300 | 12300 Special Assess Rec-Def | \$20,624.00 |
| 'G | 307-13200 | 13200 Due From Other Govern | \$389.53 |
| Total Asset | | | <u>\$126,732.97</u> |
| Error | | | |
| 'G | 307-10107 | 10107 Certificate of Deposit | \$0.00 |
| Total Error | | | <u>\$0.00</u> |
| Liability | | | |
| 'G | 307-20200 | 20200 Accounts Payable | \$0.00 |
| 'G | 307-22200 | 22200 Deferred Revenues | -\$34,076.03 |
| Total Liability | | | <u>(\$34,076.03)</u> |
| Equity | | | |
| 'G | 307-25300 | 25300 Unreserved Fund Balanc | -\$92,656.94 |
| Total Equity | | | <u>(\$92,656.94)</u> |
| FUND 307 2006 GO BONDS | | | <u>\$0.00</u> |
| Revenue | | | |
| 'R | 307-31000 | 31000 General Property Taxes | -\$27,523.42 |
| 'R | 307-31030 | 31030 Mobile Home Tax | -\$90.75 |
| 'R | 307-31900 | 31900 Penalties and Interest D | -\$152.72 |
| 'R | 307-36100 | 36100 Special Assessments | -\$13,656.26 |
| 'R | 307-36102 | 36102 Penalties and Interest | \$0.00 |
| 'R | 307-36210 | 36210 Interest Earnings | -\$236.95 |
| 'R | 307-36240 | 36240 Reimbursements | \$0.00 |
| 'R | 307-39104 | 39104 Transfer from Money Ma | \$0.00 |
| 'R | 307-39105 | 39105 Transfer from Investmen | \$0.00 |
| 'R | 307-39203 | 39203 Transfer from Other Fun | \$0.00 |
| 'R | 307-39204 | 39204 Intrafund Transfer | \$0.00 |
| 'R | 307-39310 | 39310 Proceeds-Gen Obligatio | \$0.00 |
| Total Revenue | | | <u>(\$41,660.10)</u> |
| Expenditures | | | |
| 'E | 307-47000-300 | 300 Professional Svcs (GENER | \$4,738.00 |
| 'E | 307-47000-601 | 601 Debt Srv Bond Principal | \$30,000.00 |
| 'E | 307-47000-603 | 603 Short-Term Debt Principal | \$0.00 |



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|---------------------------|---------------|---------------------------------|-------------|
| 'E | 307-47000-611 | 611 Bond Interest | \$7,365.00 |
| 'E | 307-47000-613 | 613 Short-Term Debt Interest | \$0.00 |
| 'E | 307-47000-620 | 620 Fiscal Agent s Fees | \$0.00 |
| 'E | 307-47000-700 | 700 Inter Fund Transfer | \$0.00 |
| 'E | 307-47000-701 | 701 Transfer to General Fund | \$0.00 |
| 'E | 307-47000-741 | 741 Transfer to Capital Imp. Fu | \$0.00 |
| 'E | 307-47000-782 | 782 Intrafund Transfer | \$0.00 |
| 'E | 307-47000-783 | 783 Transfer to Money Market | \$0.00 |
| Total Expenditures | | | \$42,103.00 |
| (Excess) / Loss | | | \$442.90 |



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act : Typ | Act Code | Last Dimension | Balance |
|----------------------------------|---------------|----------------------------------|---------------|
| FUND 308 2002 SEWER BONDS | | | |
| General Ledger | | | |
| Asset | | | |
| : G | 308-10100 | 10100 Cash | \$0.00 |
| : G | 308-10102 | 10102 Deerwood Checking | \$0.00 |
| | | Total Asset | <u>\$0.00</u> |
| Liability | | | |
| : G | 308-20200 | 20200 Accounts Payable | \$0.00 |
| | | Total Liability | <u>\$0.00</u> |
| Equity | | | |
| : G | 308-25300 | 25300 Unreserved Fund Balanc | \$0.00 |
| | | Total Equity | <u>\$0.00</u> |
| | | FUND 308 2002 SEWER BONDS | <u>\$0.00</u> |
| Revenue | | | |
| : R | 308-36100 | 36100 Special Assessments | \$0.00 |
| : R | 308-36210 | 36210 Interest Earnings | \$0.00 |
| : R | 308-39200 | 39200 Interfund Transfer | \$0.00 |
| : R | 308-39310 | 39310 Proceeds-Gen Obligatio | \$0.00 |
| | | Total Revenue | <u>\$0.00</u> |
| Expenditures | | | |
| : E | 308-47000-300 | 300 Professional Srvs (GENER | \$0.00 |
| : E | 308-47000-600 | 600 Debt Srv Principal (GENER | \$0.00 |
| : E | 308-47000-610 | 610 Interest | \$0.00 |
| : E | 308-47000-700 | 700 Inter Fund Transfer | \$0.00 |
| : E | 308-47000-741 | 741 Transfer to Capital Imp. Fu | \$0.00 |
| | | Total Expenditures | <u>\$0.00</u> |
| | | (Excess) / Loss | <u>\$0.00</u> |



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Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|------------|----------|----------------|---------|
|------------|----------|----------------|---------|

FUND 309 2009A GO Refunding Bonds

General Ledger

Asset

| | | | |
|-----|-----------|-------------------------------|-------------|
| I G | 309-10100 | 10100 Cash | \$30,193.94 |
| I G | 309-10104 | 10104 Deerwood FPSA | \$13,942.37 |
| I G | 309-10500 | 10500 Taxes Receivable-Curre | \$0.00 |
| I G | 309-10700 | 10700 Taxes Receivable-Delinq | \$2,163.54 |
| I G | 309-11500 | 11500 Accounts Receivable | \$0.00 |
| I G | 309-12100 | 12100 Special Assess Rec-Cur | -\$0.02 |
| I G | 309-12200 | 12200 Special Assess Rec-Deli | -\$0.36 |
| I G | 309-12300 | 12300 Special Assess Rec-Def | -\$0.15 |
| I G | 309-13200 | 13200 Due From Other Govern | \$222.72 |

Total Asset

\$46,522.04

Liability

| | | | |
|-----|-----------|-------------------------|-------------|
| I G | 309-20200 | 20200 Accounts Payable | \$0.00 |
| I G | 309-22200 | 22200 Deferred Revenues | -\$2,163.01 |

Total Liability

(\$2,163.01)

Equity

| | | | |
|-----|-----------|------------------------------|--------------|
| I G | 309-25300 | 25300 Unreserved Fund Balanc | -\$44,359.03 |
|-----|-----------|------------------------------|--------------|

Total Equity

(\$44,359.03)

FUND 309 2009A GO Refunding Bonds

\$0.00

Revenue

| | | | |
|-----|-----------|--------------------------------|--------------|
| I R | 309-31000 | 31000 General Property Taxes | -\$15,666.43 |
| I R | 309-31030 | 31030 Mobile Home Tax | -\$53.16 |
| I R | 309-31900 | 31900 Penalties and Interest D | \$0.00 |
| I R | 309-33401 | 33401 Local Government Aid | \$0.00 |
| I R | 309-36100 | 36100 Special Assessments | \$0.00 |
| I R | 309-36210 | 36210 Interest Earnings | -\$199.97 |
| I R | 309-36240 | 36240 Reimbursements | \$0.00 |
| I R | 309-39203 | 39203 Transfer from Other Fun | \$0.00 |
| I R | 309-39204 | 39204 Intrafund Transfer | \$0.00 |
| I R | 309-39310 | 39310 Proceeds-Gen Obligatio | \$0.00 |

Total Revenue

(\$15,919.56)

Expenditures

| | | | |
|-----|---------------|------------------------------|-------------|
| I E | 309-47000-300 | 300 Professional Svcs (GENER | \$0.00 |
| I E | 309-47000-601 | 601 Debt Srv Bond Principal | \$15,000.00 |
| I E | 309-47000-611 | 611 Bond Interest | \$3,476.26 |
| I E | 309-47000-620 | 620 Fiscal Agent s Fees | \$450.00 |
| I E | 309-47000-731 | 731 Transfer to 89 GO Bond | \$0.00 |
| I E | 309-47000-732 | 732 Transfer to 94 Go Bond | \$0.00 |
| I E | 309-47000-733 | 733 Transfer to 98 GO Bond | \$0.00 |
| I E | 309-47000-734 | 734 Transfer to 99 GO Bond | \$0.00 |



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|---------------------------|---------------|------------------------------|-------------|
| E | 309-47000-735 | 735 Transfer to 2000 Go Bond | \$0.00 |
| E | 309-47000-782 | 782 Intrafund Transfer | \$0.00 |
| Total Expenditures | | | \$18,926.26 |
| (Excess) / Loss | | | \$3,006.70 |



CITY OF BLACKDUCK
Trial Balance

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Year 2018

| Act : Typ | Act Code | Last Dimension | Balance |
|------------------------------------------------|---------------|--------------------------------|---------------|
| FUND 310 2010 UTILITY REVENUE NOTE FUND | | | |
| General Ledger | | | |
| Asset | | | |
| I G | 310-10100 | 10100 Cash | \$0.00 |
| I G | 310-11500 | 11500 Accounts Receivable | \$0.00 |
| Total Asset | | | <u>\$0.00</u> |
| Liability | | | |
| I G | 310-20200 | 20200 Accounts Payable | \$0.00 |
| Total Liability | | | <u>\$0.00</u> |
| Equity | | | |
| I G | 310-25300 | 25300 Unreserved Fund Balanc | \$0.00 |
| Total Equity | | | <u>\$0.00</u> |
| FUND 310 2010 UTILITY REVENUE NOTE FUND | | | <u>\$0.00</u> |
| Revenue | | | |
| I R | 310-39261 | 39261 Transfer from Water Fun | \$0.00 |
| I R | 310-39262 | 39262 Transfer from Sewer Fu | \$0.00 |
| I R | 310-39310 | 39310 Proceeds-Gen Obligatio | \$0.00 |
| Total Revenue | | | <u>\$0.00</u> |
| Expenditures | | | |
| I E | 310-47000-601 | 601 Debt Srv Bond Principal | \$0.00 |
| I E | 310-47000-604 | 604 Project Exp Acct 2010 Util | \$0.00 |
| I E | 310-47000-611 | 611 Bond Interest | \$0.00 |
| Total Expenditures | | | <u>\$0.00</u> |
| (Excess) / Loss | | | <u>\$0.00</u> |



CITY OF BLACKDUCK
Trial Balance

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Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|------------|----------|----------------|---------|
|------------|----------|----------------|---------|

FUND 311 2011 INDUSTRIAL LN INTRALOAN

General Ledger

Asset

| | | | |
|---|-----------|-------------------------------|-------------|
| G | 311-10100 | 10100 Cash | \$12,458.14 |
| G | 311-10700 | 10700 Taxes Receivable-Delinq | \$13.81 |
| G | 311-12100 | 12100 Special Assess Rec-Cur | \$9,000.00 |
| G | 311-12200 | 12200 Special Assess Rec-Deli | \$0.00 |
| G | 311-12300 | 12300 Special Assess Rec-Def | \$18,000.00 |
| G | 311-13200 | 13200 Due From Other Govern | \$0.00 |

| | | | |
|--------------------|--|--|--------------------|
| Total Asset | | | <u>\$39,471.95</u> |
|--------------------|--|--|--------------------|

Liability

| | | | |
|---|-----------|-------------------------|--------------|
| G | 311-20200 | 20200 Accounts Payable | \$0.00 |
| G | 311-22200 | 22200 Deferred Revenues | -\$27,013.81 |

| | | | |
|------------------------|--|--|----------------------|
| Total Liability | | | <u>(\$27,013.81)</u> |
|------------------------|--|--|----------------------|

Equity

| | | | |
|---|-----------|------------------------------|--------------|
| G | 311-25300 | 25300 Unreserved Fund Balanc | -\$12,458.14 |
|---|-----------|------------------------------|--------------|

| | | | |
|---------------------|--|--|----------------------|
| Total Equity | | | <u>(\$12,458.14)</u> |
|---------------------|--|--|----------------------|

| | | | |
|----------------------------------------------|--|--|---------------|
| FUND 311 2011 INDUSTRIAL LN INTRALOAN | | | <u>\$0.00</u> |
|----------------------------------------------|--|--|---------------|

Revenue

| | | | |
|---|-----------|--------------------------------|-------------|
| R | 311-31000 | 31000 General Property Taxes | -\$15.31 |
| R | 311-31030 | 31030 Mobile Home Tax | \$0.00 |
| R | 311-31900 | 31900 Penalties and Interest D | \$0.00 |
| R | 311-33400 | 33400 State Grants and Aids | \$0.00 |
| R | 311-36100 | 36100 Special Assessments | -\$9,720.00 |
| R | 311-36210 | 36210 Interest Earnings | -\$49.21 |
| R | 311-39310 | 39310 Proceeds-Gen Obligatio | \$0.00 |

| | | | |
|----------------------|--|--|---------------------|
| Total Revenue | | | <u>(\$9,784.52)</u> |
|----------------------|--|--|---------------------|

Expenditures

| | | | |
|---|---------------|---------------------------------|------------|
| E | 311-46660-300 | 300 Professional Srvs (GENER | \$0.00 |
| E | 311-47000-300 | 300 Professional Srvs (GENER | \$7.00 |
| E | 311-47000-602 | 602 Other Long-Term Oblig Pri | \$9,966.70 |
| E | 311-47000-605 | 605 Project Exp Acct Industrial | \$0.00 |
| E | 311-47000-612 | 612 Other Long-Term Oblig Int | \$0.00 |

| | | | |
|---------------------------|--|--|-------------------|
| Total Expenditures | | | <u>\$9,973.70</u> |
|---------------------------|--|--|-------------------|

| | | | |
|------------------------|--|--|-----------------|
| (Excess) / Loss | | | <u>\$189.18</u> |
|------------------------|--|--|-----------------|



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act : Typ | Act Code | Last Dimension | Balance |
|----------------------------------------------|---------------|----------------------------------------------|---------------|
| FUND 312 2012A REFUND BOND GOLF/WATER | | | |
| General Ledger | | | |
| Asset | | | |
| : G | 312-10100 | 10100 Cash | \$0.00 |
| : G | 312-10104 | 10104 Deerwood FPSA | \$0.00 |
| | | Total Asset | <u>\$0.00</u> |
| Equity | | | |
| : G | 312-25300 | 25300 Unreserved Fund Balanc | \$0.00 |
| | | Total Equity | <u>\$0.00</u> |
| | | FUND 312 2012A REFUND BOND GOLF/WATER | <u>\$0.00</u> |
| Revenue | | | |
| : R | 312-39261 | 39261 Transfer from Water Fun | \$0.00 |
| : R | 312-39270 | 39270 Transfer from Golf Cours | \$0.00 |
| : R | 312-39310 | 39310 Proceeds-Gen Obligatio | \$0.00 |
| | | Total Revenue | <u>\$0.00</u> |
| Expenditures | | | |
| : E | 312-47000-601 | 601 Debt Srv Bond Principal | \$0.00 |
| : E | 312-47000-611 | 611 Bond Interest | \$0.00 |
| : E | 312-47000-787 | 787 312 Transfer to 601 to Pay | \$0.00 |
| : E | 312-47000-788 | 788 312 Trans to 613 Clb Hs P | \$0.00 |
| : E | 312-47000-789 | 789 312 Trans to 613 Equip Rei | \$0.00 |
| | | Total Expenditures | <u>\$0.00</u> |
| | | (Excess) / Loss | <u>\$0.00</u> |



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|-----------------------------------------------|---------------|--------------------------------|---------------|
| FUND 313 2014A DISPOSAL SYSTEM PROJECT | | | |
| General Ledger | | | |
| Asset | | | |
| I G | 313-10100 | 10100 Cash | \$0.00 |
| I G | 313-10104 | 10104 Deerwood FPSA | \$0.00 |
| I G | 313-16500 | 16500 Fixed Asset-Const in Pro | \$0.00 |
| Total Asset | | | <u>\$0.00</u> |
| Liability | | | |
| I G | 313-20200 | 20200 Accounts Payable | \$0.00 |
| Total Liability | | | <u>\$0.00</u> |
| Equity | | | |
| I G | 313-25300 | 25300 Unreserved Fund Balanc | \$0.00 |
| Total Equity | | | <u>\$0.00</u> |
| FUND 313 2014A DISPOSAL SYSTEM PROJECT | | | <u>\$0.00</u> |
| Revenue | | | |
| I R | 313-26233 | 26233 Loan Payment Anderson | \$0.00 |
| I R | 313-36100 | 36100 Special Assessments | \$0.00 |
| I R | 313-39310 | 39310 Proceeds-Gen Obligatio | \$0.00 |
| Total Revenue | | | <u>\$0.00</u> |
| Expenditures | | | |
| I E | 313-47000-210 | 210 Operating Supplies (GENE | \$0.00 |
| I E | 313-47000-212 | 212 Motor Fuels | \$0.00 |
| I E | 313-47000-221 | 221 Equipment Parts | \$0.00 |
| I E | 313-47000-224 | 224 Street Maint Materials | \$0.00 |
| I E | 313-47000-225 | 225 Landscaping Materials | \$0.00 |
| I E | 313-47000-227 | 227 Utility Maint Supplies | \$0.00 |
| I E | 313-47000-228 | 228 Other Repair Supplies | \$0.00 |
| I E | 313-47000-230 | 230 Equipment | \$0.00 |
| I E | 313-47000-231 | 231 Materials | \$0.00 |
| I E | 313-47000-232 | 232 Supplies | \$0.00 |
| I E | 313-47000-300 | 300 Professional Srvs (GENER | \$0.00 |
| I E | 313-47000-302 | 302 Architects Fees | \$0.00 |
| I E | 313-47000-303 | 303 Engineering Fees | \$0.00 |
| I E | 313-47000-304 | 304 Legal Fees | \$0.00 |
| I E | 313-47000-333 | 333 Freight and Express | \$0.00 |
| I E | 313-47000-351 | 351 Legal Notices Publishing | \$0.00 |
| I E | 313-47000-352 | 352 General Notices and Pub I | \$0.00 |
| I E | 313-47000-410 | 410 Rentals (GENERAL) | \$0.00 |
| I E | 313-47000-700 | 700 Inter Fund Transfer | \$0.00 |
| Total Expenditures | | | <u>\$0.00</u> |
| (Excess) / Loss | | | <u>\$0.00</u> |



CITY OF BLACKDUCK

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Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|-----------------------------------------------|---------------|--------------------------------|----------------------|
| FUND 314 2014A DISP SYS BOND DEBT SERV | | | |
| General Ledger | | | |
| Asset | | | |
| G | 314-10100 | 10100 Cash | \$23,296.86 |
| G | 314-10104 | 10104 Deerwood FPSA | \$0.00 |
| G | 314-10700 | 10700 Taxes Receivable-Delinq | \$645.00 |
| G | 314-12100 | 12100 Special Assess Rec-Cur | \$766.00 |
| G | 314-12200 | 12200 Special Assess Rec-Deli | \$0.00 |
| G | 314-12300 | 12300 Special Assess Rec-Def | \$3,829.00 |
| G | 314-13200 | 13200 Due From Other Govern | \$116.00 |
| Total Asset | | | <u>\$28,652.86</u> |
| Liability | | | |
| G | 314-20200 | 20200 Accounts Payable | \$0.00 |
| G | 314-21500 | 21500 Accrued Interest Payabl | -\$925.00 |
| G | 314-22200 | 22200 Deferred Revenues | \$0.00 |
| G | 314-23110 | 23110 General Obligation Pay | -\$74,000.00 |
| Total Liability | | | <u>(\$74,925.00)</u> |
| Equity | | | |
| G | 314-25300 | 25300 Unreserved Fund Balanc | \$46,272.14 |
| Total Equity | | | <u>\$46,272.14</u> |
| FUND 314 2014A DISP SYS BOND DEBT SERV | | | <u>\$0.00</u> |
| Revenue | | | |
| R | 314-31000 | 31000 General Property Taxes | -\$8,385.15 |
| R | 314-31030 | 31030 Mobile Home Tax | -\$27.94 |
| R | 314-31900 | 31900 Penalties and Interest D | \$0.00 |
| R | 314-36100 | 36100 Special Assessments | \$0.16 |
| R | 314-36210 | 36210 Interest Earnings | -\$375.84 |
| R | 314-39203 | 39203 Transfer from Other Fun | -\$3,000.00 |
| R | 314-39310 | 39310 Proceeds-Gen Obligatio | \$0.00 |
| Total Revenue | | | <u>(\$11,788.77)</u> |
| Expenditures | | | |
| E | 314-47000-300 | 300 Professional Svcs (GENER | \$0.00 |
| E | 314-47000-601 | 601 Debt Srv Bond Principal | \$0.00 |
| E | 314-47000-603 | 603 Short-Term Debt Principal | \$0.00 |
| E | 314-47000-611 | 611 Bond Interest | \$1,135.00 |
| E | 314-47000-613 | 613 Short-Term Debt Interest | \$1,110.00 |
| E | 314-47000-620 | 620 Fiscal Agent s Fees | \$0.00 |
| E | 314-47000-700 | 700 Inter Fund Transfer | \$0.00 |
| E | 314-47000-701 | 701 Transfer to General Fund | \$0.00 |
| E | 314-47000-762 | 762 Transfer to Sewer Fund | \$0.00 |
| E | 314-47000-782 | 782 Intrafund Transfer | \$0.00 |
| Total Expenditures | | | <u>\$2,245.00</u> |



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|------------|----------|-----------------|--------------|
| | | (Excess) / Loss | (\$9,543.77) |



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|-----------------------------------------------|---------------|--------------------------------|-----------------------|
| FUND 316 2017A DISPOSAL SYSTEM PROJECT | | | |
| General Ledger | | | |
| Asset | | | |
| i G | 316-10100 | 10100 Cash | \$145,856.83 |
| i G | 316-16500 | 16500 Fixed Asset-Const in Pro | \$0.00 |
| Total Asset | | | <u>\$145,856.83</u> |
| Liability | | | |
| i G | 316-20200 | 20200 Accounts Payable | -\$3,493.00 |
| i G | 316-21500 | 21500 Accrued Interest Payabl | -\$2,102.00 |
| i G | 316-23110 | 23110 General Obligation Pay | \$0.00 |
| Total Liability | | | <u>(\$5,595.00)</u> |
| Equity | | | |
| i G | 316-25300 | 25300 Unreserved Fund Balanc | -\$140,261.83 |
| Total Equity | | | <u>(\$140,261.83)</u> |
| FUND 316 2017A DISPOSAL SYSTEM PROJECT | | | <u>\$0.00</u> |
| Revenue | | | |
| i R | 316-31300 | 31300 General Sales and Use | \$0.00 |
| i R | 316-36100 | 36100 Special Assessments | \$0.00 |
| i R | 316-39310 | 39310 Proceeds-Gen Obligatio | \$0.00 |
| Total Revenue | | | <u>\$0.00</u> |
| Expenditures | | | |
| i E | 316-47000-210 | 210 Operating Supplies (GENE | \$0.00 |
| i E | 316-47000-212 | 212 Motor Fuels | \$0.00 |
| i E | 316-47000-221 | 221 Equipment Parts | \$0.00 |
| i E | 316-47000-224 | 224 Street Maint Materials | \$0.00 |
| i E | 316-47000-225 | 225 Landscaping Materials | \$0.00 |
| i E | 316-47000-227 | 227 Utility Maint Supplies | \$0.00 |
| i E | 316-47000-228 | 228 Other Repair Supplies | \$0.00 |
| i E | 316-47000-230 | 230 Equipment | \$0.00 |
| i E | 316-47000-231 | 231 Materials | \$0.00 |
| i E | 316-47000-232 | 232 Supplies | \$0.00 |
| i E | 316-47000-300 | 300 Professional Svcs (GENER | \$3,493.00 |
| i E | 316-47000-302 | 302 Architects Fees | \$0.00 |
| i E | 316-47000-303 | 303 Engineering Fees | \$0.00 |
| i E | 316-47000-304 | 304 Legal Fees | \$0.00 |
| i E | 316-47000-333 | 333 Freight and Express | \$0.00 |
| i E | 316-47000-351 | 351 Legal Notices Publishing | \$126.65 |
| i E | 316-47000-352 | 352 General Notices and Pub I | \$0.00 |
| i E | 316-47000-410 | 410 Rentals (GENERAL) | \$0.00 |
| i E | 316-47000-467 | 467 Loan Repayment | \$0.00 |
| i E | 316-47000-611 | 611 Bond Interest | \$1,634.00 |
| i E | 316-47000-620 | 620 Fiscal Agent s Fees | \$0.00 |



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|------------|---------------|---------------------------|-------------------|
| E | 316-47000-700 | 700 Inter Fund Transfer | \$0.00 |
| | | Total Expenditures | <u>\$5,253.65</u> |
| | | (Excess) / Loss | <u>\$5,253.65</u> |



CITY OF BLACKDUCK

Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|-----------------------------------------------|---------------|--------------------------------|-----------------------|
| FUND 317 2017A DISP SYS BOND DEBT SERV | | | |
| General Ledger | | | |
| Asset | | | |
| 'G | 317-10100 | 10100 Cash | \$10,561.65 |
| 'G | 317-10107 | 10107 Certificate of Deposit | \$0.00 |
| 'G | 317-12100 | 12100 Special Assess Rec-Cur | \$6,178.00 |
| 'G | 317-12200 | 12200 Special Assess Rec-Deli | \$0.00 |
| 'G | 317-12300 | 12300 Special Assess Rec-Def | \$86,489.00 |
| 'G | 317-13200 | 13200 Due From Other Govern | \$0.00 |
| Total Asset | | | <u>\$103,228.65</u> |
| Liability | | | |
| 'G | 317-20200 | 20200 Accounts Payable | \$0.00 |
| 'G | 317-21500 | 21500 Accrued Interest Payabl | \$0.00 |
| 'G | 317-22200 | 22200 Deferred Revenues | \$0.00 |
| 'G | 317-23110 | 23110 General Obligation Pay | -\$171,000.00 |
| Total Liability | | | <u>(\$171,000.00)</u> |
| Equity | | | |
| 'G | 317-25300 | 25300 Unreserved Fund Balanc | \$67,771.35 |
| Total Equity | | | <u>\$67,771.35</u> |
| FUND 317 2017A DISP SYS BOND DEBT SERV | | | <u>\$0.00</u> |
| Revenue | | | |
| 'R | 317-31000 | 31000 General Property Taxes | \$0.00 |
| 'R | 317-31030 | 31030 Mobile Home Tax | \$0.00 |
| 'R | 317-31900 | 31900 Penalties and Interest D | \$0.00 |
| 'R | 317-36100 | 36100 Special Assessments | -\$103,228.65 |
| 'R | 317-39203 | 39203 Transfer from Other Fun | -\$12,850.00 |
| 'R | 317-39310 | 39310 Proceeds-Gen Obligatio | \$0.00 |
| Total Revenue | | | <u>(\$116,078.65)</u> |
| Expenditures | | | |
| 'E | 317-43200-601 | 601 Debt Srv Bond Principal | \$0.00 |
| 'E | 317-43200-611 | 611 Bond Interest | \$3,850.00 |
| 'E | 317-47000-300 | 300 Professional Srvs (GENER | \$0.00 |
| 'E | 317-47000-601 | 601 Debt Srv Bond Principal | \$0.00 |
| 'E | 317-47000-603 | 603 Short-Term Debt Principal | \$0.00 |
| 'E | 317-47000-611 | 611 Bond Interest | \$0.00 |
| 'E | 317-47000-613 | 613 Short-Term Debt Interest | \$0.00 |
| 'E | 317-47000-620 | 620 Fiscal Agent s Fees | \$0.00 |
| 'E | 317-47000-700 | 700 Inter Fund Transfer | \$0.00 |
| 'E | 317-47000-701 | 701 Transfer to General Fund | \$0.00 |
| 'E | 317-47000-762 | 762 Transfer to Sewer Fund | \$0.00 |
| 'E | 317-47000-782 | 782 Intrafund Transfer | \$0.00 |
| Total Expenditures | | | <u>\$3,850.00</u> |



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|------------|----------|-----------------|----------------|
| | | (Excess) / Loss | (\$112,228.65) |



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|------------------------------------------------|---------------|--------------------------------|-----------------------|
| FUND 320 2017A PFA DISP SYS BOND DEBT S | | | |
| General Ledger | | | |
| Asset | | | |
| I G | 320-10100 | 10100 Cash | \$18,348.78 |
| I G | 320-12100 | 12100 Special Assess Rec-Cur | \$10,732.00 |
| I G | 320-12200 | 12200 Special Assess Rec-Deli | \$0.00 |
| I G | 320-12300 | 12300 Special Assess Rec-Def | \$150,253.00 |
| Total Asset | | | <u>\$179,333.78</u> |
| Liability | | | |
| I G | 320-20200 | 20200 Accounts Payable | \$0.00 |
| I G | 320-21500 | 21500 Accrued Interest Payabl | -\$185.00 |
| I G | 320-22200 | 22200 Deferred Revenues | \$0.00 |
| I G | 320-23110 | 23110 General Obligation Pay | -\$144,691.00 |
| Total Liability | | | <u>(\$144,876.00)</u> |
| Equity | | | |
| I G | 320-25300 | 25300 Unreserved Fund Balanc | -\$34,457.78 |
| Total Equity | | | <u>(\$34,457.78)</u> |
| FUND 320 2017A PFA DISP SYS BOND DEBT S | | | <u>\$0.00</u> |
| Revenue | | | |
| I R | 320-31000 | 31000 General Property Taxes | \$0.00 |
| I R | 320-31030 | 31030 Mobile Home Tax | \$0.00 |
| I R | 320-31900 | 31900 Penalties and Interest D | \$0.00 |
| I R | 320-36100 | 36100 Special Assessments | -\$179,333.78 |
| I R | 320-36200 | 36200 Miscellaneous Revenues | \$0.00 |
| I R | 320-39203 | 39203 Transfer from Other Fun | -\$7,408.00 |
| I R | 320-39204 | 39204 Intrafund Transfer | \$0.00 |
| Total Revenue | | | <u>(\$186,741.78)</u> |
| Expenditures | | | |
| I E | 320-43200-600 | 600 Debt Srv Principal (GENER | \$0.00 |
| I E | 320-43200-611 | 611 Bond Interest | \$1,036.00 |
| I E | 320-43200-720 | 720 Operating Transfers | \$9,721.00 |
| I E | 320-47000-700 | 700 Inter Fund Transfer | \$0.00 |
| I E | 320-47000-782 | 782 Intrafund Transfer | \$0.00 |
| I E | 320-47000-790 | 790 312 Principle-Water | \$0.00 |
| I E | 320-47000-791 | 791 312 Interest-Water | \$0.00 |
| Total Expenditures | | | <u>\$10,757.00</u> |
| (Excess) / Loss | | | <u>(\$175,984.78)</u> |



CITY OF BLACKDUCK

Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|---------------------------------------------|---------------|-------------------------------|---------|
| FUND 325 2018 FRONTAGE/PINE AVE LOAN | | | |
| General Ledger | | | |
| Asset | | | |
| i G | 325-10100 | 10100 Cash | \$0.00 |
| i G | 325-11900 | 11900 Notes Receivable | \$0.00 |
| Total Asset | | | \$0.00 |
| Equity | | | |
| i G | 325-25300 | 25300 Unreserved Fund Balanc | \$0.00 |
| Total Equity | | | \$0.00 |
| FUND 325 2018 FRONTAGE/PINE AVE LOAN | | | \$0.00 |
| Revenue | | | |
| i R | 325-36100 | 36100 Special Assessments | \$0.00 |
| i R | 325-36102 | 36102 Penalties and Interest | \$0.00 |
| i R | 325-36200 | 36200 Miscellaneous Revenues | \$0.00 |
| i R | 325-36210 | 36210 Interest Earnings | \$0.00 |
| Total Revenue | | | \$0.00 |
| Expenditures | | | |
| i E | 325-47000-600 | 600 Debt Srv Principal (GENER | \$0.00 |
| i E | 325-47000-610 | 610 Interest | \$0.00 |
| Total Expenditures | | | \$0.00 |
| (Excess) / Loss | | | \$0.00 |



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act : Typ | Act Code | Last Dimension | Balance |
|-----------------------------------------|---------------|-------------------------------|----------------------|
| FUND 376 TAX INCREMENT FINANCING | | | |
| General Ledger | | | |
| Asset | | | |
| i G | 376-10100 | 10100 Cash | \$87,910.09 |
| i G | 376-13200 | 13200 Due From Other Govern | \$0.00 |
| Total Asset | | | <u>\$87,910.09</u> |
| Liability | | | |
| i G | 376-20200 | 20200 Accounts Payable | \$0.00 |
| Total Liability | | | <u>\$0.00</u> |
| Equity | | | |
| i G | 376-25300 | 25300 Unreserved Fund Balanc | -\$87,910.09 |
| Total Equity | | | <u>(\$87,910.09)</u> |
| FUND 376 TAX INCREMENT FINANCING | | | <u>\$0.00</u> |
| Revenue | | | |
| i R | 376-31050 | 31050 Tax Increments | -\$32,366.61 |
| i R | 376-36240 | 36240 Reimbursements | \$0.00 |
| i R | 376-39201 | 39201 Transfer from General F | \$0.00 |
| Total Revenue | | | <u>(\$32,366.61)</u> |
| Expenditures | | | |
| i E | 376-46501-208 | 208 Training and Instruction | \$0.00 |
| i E | 376-46501-300 | 300 Professional Srvs (GENER | \$3,655.00 |
| i E | 376-46501-307 | 307 Management Fees | \$0.00 |
| i E | 376-46501-331 | 331 Travel Expenses | \$0.00 |
| i E | 376-46501-466 | 466 TIFF Payments | \$16,804.86 |
| i E | 376-46502-300 | 300 Professional Srvs (GENER | \$0.00 |
| i E | 376-46502-466 | 466 TIFF Payments | \$0.00 |
| i E | 376-46503-300 | 300 Professional Srvs (GENER | \$0.00 |
| i E | 376-46503-466 | 466 TIFF Payments | \$0.00 |
| i E | 376-46504-208 | 208 Training and Instruction | \$0.00 |
| i E | 376-46504-300 | 300 Professional Srvs (GENER | \$0.00 |
| i E | 376-46504-331 | 331 Travel Expenses | \$0.00 |
| i E | 376-46504-466 | 466 TIFF Payments | \$0.00 |
| i E | 376-46505-300 | 300 Professional Srvs (GENER | \$0.00 |
| i E | 376-46505-466 | 466 TIFF Payments | \$0.00 |
| Total Expenditures | | | <u>\$20,459.86</u> |
| (Excess) / Loss | | | <u>(\$11,906.75)</u> |



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|------------------------------------------|---------------|--------------------------------|---------------|
| FUND 401 GENERAL CAPITAL PROJECTS | | | |
| General Ledger | | | |
| Asset | | | |
| G | 401-10100 | 10100 Cash | \$0.00 |
| G | 401-10102 | 10102 Deerwood Checking | \$0.00 |
| G | 401-10104 | 10104 Deerwood FPSA | \$0.00 |
| G | 401-10105 | 10105 Investment Account | \$0.00 |
| G | 401-10107 | 10107 Certificate of Deposit | \$0.00 |
| Total Asset | | | <u>\$0.00</u> |
| Liability | | | |
| G | 401-20200 | 20200 Accounts Payable | \$0.00 |
| G | 401-20610 | 20610 Contracts Payable- Reta | \$0.00 |
| Total Liability | | | <u>\$0.00</u> |
| Equity | | | |
| G | 401-25300 | 25300 Unreserved Fund Balanc | \$0.00 |
| Total Equity | | | <u>\$0.00</u> |
| FUND 401 GENERAL CAPITAL PROJECTS | | | <u>\$0.00</u> |
| Revenue | | | |
| R | 401-33400 | 33400 State Grants and Aids | \$0.00 |
| R | 401-36200 | 36200 Miscellaneous Revenues | \$0.00 |
| R | 401-39104 | 39104 Transfer from Money Ma | \$0.00 |
| R | 401-39105 | 39105 Transfer from Investmen | \$0.00 |
| R | 401-39203 | 39203 Transfer from Other Fun | \$0.00 |
| R | 401-39204 | 39204 Intrafund Transfer | \$0.00 |
| R | 401-39261 | 39261 Transfer from Water Fun | \$0.00 |
| R | 401-39282 | 39282 Transfer fm Debt Servic | \$0.00 |
| Total Revenue | | | <u>\$0.00</u> |
| Expenditures | | | |
| E | 401-43100-303 | 303 Engineering Fees | \$0.00 |
| E | 401-43100-304 | 304 Legal Fees | \$0.00 |
| E | 401-43100-309 | 309 Construction Services | \$0.00 |
| E | 401-43100-785 | 785 Transfer to 307 2006 GO B | \$0.00 |
| E | 401-49400-230 | 230 Equipment | \$0.00 |
| E | 401-49400-303 | 303 Engineering Fees | \$0.00 |
| E | 401-49400-304 | 304 Legal Fees | \$0.00 |
| E | 401-49400-309 | 309 Construction Services | \$0.00 |
| E | 401-49400-310 | 310 Other Professional Service | \$0.00 |
| E | 401-49400-430 | 430 Miscellaneous (GENERAL) | \$0.00 |
| E | 401-49400-500 | 500 Capital Outlay (GENERAL) | \$0.00 |
| E | 401-49400-520 | 520 Buildings and Structures | \$0.00 |
| E | 401-49400-530 | 530 Improvements Other Than | \$0.00 |
| E | 401-49400-603 | 603 Short-Term Debt Principal | \$0.00 |



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|---------------------------|---------------|--------------------------------|---------------|
| E | 401-49400-610 | 610 Interest | \$0.00 |
| E | 401-49400-720 | 720 Operating Transfers | \$0.00 |
| E | 401-49400-782 | 782 Intrafund Transfer | \$0.00 |
| E | 401-49450-303 | 303 Engineering Fees | \$0.00 |
| E | 401-49450-304 | 304 Legal Fees | \$0.00 |
| E | 401-49450-309 | 309 Construction Services | \$0.00 |
| E | 401-49450-310 | 310 Other Professional Service | \$0.00 |
| E | 401-49450-430 | 430 Miscellaneous (GENERAL) | \$0.00 |
| E | 401-49450-500 | 500 Capital Outlay (GENERAL) | \$0.00 |
| E | 401-49450-530 | 530 Improvements Other Than | \$0.00 |
| Total Expenditures | | | \$0.00 |
| (Excess) / Loss | | | \$0.00 |



CITY OF BLACKDUCK

Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|------------|----------|----------------|---------|
|------------|----------|----------------|---------|

FUND 601 WATER FUND

General Ledger

Asset

| | | | |
|---|-----------|--------------------------------|----------------|
| G | 601-10100 | 10100 Cash | \$238,020.22 |
| G | 601-10104 | 10104 Deerwood FPSA | \$0.00 |
| G | 601-10105 | 10105 Investment Account | \$0.00 |
| G | 601-10106 | 10106 CD Wells Fargo | \$0.00 |
| G | 601-11000 | 11000 Deferred Outflows of Re | \$13,525.00 |
| G | 601-11500 | 11500 Accounts Receivable | \$17,816.19 |
| G | 601-12200 | 12200 Special Assess Rec-Deli | \$0.00 |
| G | 601-15500 | 15500 Prepaid Items | \$1,464.25 |
| G | 601-15610 | 15610 Preliminary Eng Dev Co | \$0.00 |
| G | 601-15620 | 15620 Bond Discount/Issue Co | \$7,818.39 |
| G | 601-16200 | 16200 Fixed Asset-Buildings | \$0.00 |
| G | 601-16210 | 16210 Accum Depreciation | -\$758,700.45 |
| G | 601-16300 | 16300 Improvements Other Th | \$1,558,145.44 |
| G | 601-16460 | 16460 Furniture and Fixtures | \$0.00 |
| G | 601-16500 | 16500 Fixed Asset-Const in Pro | \$587,604.00 |
| G | 601-20210 | 20210 Sales Tax Payable | -\$381.00 |
| G | 601-20610 | 20610 Contracts Payable- Reta | \$0.00 |
| G | 601-21000 | 21000 Deferred Inflows of Reso | -\$13,168.00 |
| G | 601-21100 | 21100 Net Pension Liability | -\$48,930.00 |

Total Asset

\$1,603,214.04

Liability

| | | | |
|---|-----------|---------------------------------|-------------|
| G | 601-20200 | 20200 Accounts Payable | -\$1,511.00 |
| G | 601-20600 | 20600 Contracts Payable | \$0.00 |
| G | 601-21500 | 21500 Accrued Interest Payabl | -\$7,765.94 |
| G | 601-21600 | 21600 Accrued Wages & Salari | -\$1,355.44 |
| G | 601-21610 | 21610 Accrued Vacation Payab | -\$1,957.14 |
| G | 601-21620 | 21620 Vested Sick Pay Payabl | -\$1,465.60 |
| G | 601-21650 | 21650 Accrued Compensated | -\$477.92 |
| G | 601-21700 | 21700 Accrued Payroll Deducti | \$0.00 |
| G | 601-21701 | 21701 Federal Withholding | \$0.00 |
| G | 601-21702 | 21702 State Withholding | \$0.00 |
| G | 601-21703 | 21703 FICA Tax Withholding | \$0.00 |
| G | 601-21704 | 21704 PERA | \$0.00 |
| G | 601-21705 | 21705 Other Retirement | \$0.00 |
| G | 601-21706 | 21706 Hospitalization/Medical I | \$0.00 |
| G | 601-21711 | 21711 Life Insurance Withholdin | \$0.00 |
| G | 601-21712 | 21712 PERA Life Insurance Wit | \$0.00 |
| G | 601-21713 | 21713 Flex Plan Withholding | \$0.00 |
| G | 601-21714 | 21714 Dental Insurance Withol | \$0.00 |
| G | 601-21715 | 21715 Health Savings Plan | \$0.00 |
| G | 601-21716 | 21716 Garnish Withholding | \$0.00 |



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| Act Typ | Act Code | Last Dimension | Balance |
|----------------------------|---------------|---------------------------------|-----------------------|
| G | 601-21717 | 21717 Misc Withholding | \$0.00 |
| G | 601-22200 | 22200 Deferred Revenues | \$0.00 |
| G | 601-22510 | 22510 General Obligation Bond | \$0.00 |
| G | 601-22530 | 22530 Revenue Bonds Payable | \$0.00 |
| G | 601-22800 | 22800 Other Current Liabilities | \$0.00 |
| G | 601-23110 | 23110 General Obligation Pay | -\$870,000.00 |
| Total Liability | | | (\$884,533.04) |
| Equity | | | |
| G | 601-25300 | 25300 Unreserved Fund Balanc | -\$485,428.24 |
| G | 601-26400 | 26400 Contributions From Othe | -\$233,252.76 |
| Total Equity | | | (\$718,681.00) |
| FUND 601 WATER FUND | | | \$0.00 |
| Revenue | | | |
| R | 601-31300 | 31300 General Sales and Use | \$0.00 |
| R | 601-33100 | 33100 Federal Grants and Aids | \$0.00 |
| R | 601-33400 | 33400 State Grants and Aids | \$0.00 |
| R | 601-33422 | 33422 Other State Aid Grants | \$0.00 |
| R | 601-34500 | 34500 Health Department Char | -\$1,726.15 |
| R | 601-34950 | 34950 Other Revenues | -\$1,739.86 |
| R | 601-36210 | 36210 Interest Earnings | -\$1,286.77 |
| R | 601-36236 | 36236 Loan Payment | \$0.00 |
| R | 601-36240 | 36240 Reimbursements | -\$507.31 |
| R | 601-36241 | 36241 NSF Payment/Reimburs | -\$35.00 |
| R | 601-37100 | 37100 Water Sales | -\$200,344.85 |
| R | 601-37140 | 37140 Water Meter Sales | -\$230.00 |
| R | 601-37150 | 37150 Water Connect/Reconne | -\$988.93 |
| R | 601-37160 | 37160 Water Penalty | -\$1,533.38 |
| R | 601-37940 | 37940 Cash Over | \$0.00 |
| R | 601-39000 | 39000 Other Financing Sources | \$0.00 |
| R | 601-39101 | 39101 Sales of General Fixed | \$0.00 |
| R | 601-39104 | 39104 Transfer from Money Ma | \$0.00 |
| R | 601-39201 | 39201 Transfer from General F | \$0.00 |
| R | 601-39203 | 39203 Transfer from Other Fun | -\$9,721.00 |
| R | 601-39204 | 39204 Intrafund Transfer | \$0.00 |
| R | 601-39269 | 39269 Transfer from Liquor Fun | \$0.00 |
| R | 601-39331 | 39331 Insurance Proceeds | -\$850.00 |
| R | 601-99999 | 99999 UNALLOCATED UTILIT | \$0.00 |
| Total Revenue | | | (\$218,963.25) |
| Expenditures | | | |
| E | 601-43200-101 | 101 Full-Time Employees Regu | \$55,022.77 |
| E | 601-43200-102 | 102 Full-Time Employees Overt | \$716.57 |
| E | 601-43200-103 | 103 Part-Time Employees | \$1,064.70 |



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| Act Typ | Act Code | Last Dimension | Balance |
|------------|---------------|--------------------------------|-------------|
| E | 601-43200-104 | 104 Temporary Employees Reg | \$0.00 |
| E | 601-43200-105 | 105 Temporary Employees Ove | \$0.00 |
| E | 601-43200-111 | 111 Other | \$0.00 |
| E | 601-43200-121 | 121 PERA | \$1,922.18 |
| E | 601-43200-122 | 122 FICA | \$4,277.66 |
| E | 601-43200-126 | 126 Medicare | \$0.00 |
| E | 601-43200-131 | 131 Employer Paid Health | \$10,993.76 |
| E | 601-43200-151 | 151 Worker s Comp Insurance | \$0.00 |
| E | 601-43200-152 | 152 Worker s Comp Benefit Pa | \$0.00 |
| E | 601-43200-200 | 200 Office Supplies (GENERAL | \$62.93 |
| E | 601-43200-202 | 202 Duplicating and copying su | \$0.00 |
| E | 601-43200-203 | 203 Printed Forms | \$0.00 |
| E | 601-43200-204 | 204 Envelopes and Letterhead | \$0.00 |
| E | 601-43200-205 | 205 Heating Fuel | \$0.00 |
| E | 601-43200-206 | 206 Electricity | \$8,933.97 |
| E | 601-43200-207 | 207 Computer Supplies | \$0.00 |
| E | 601-43200-208 | 208 Training and Instruction | \$20.00 |
| E | 601-43200-210 | 210 Operating Supplies (GENE | \$667.07 |
| E | 601-43200-211 | 211 Cleaning Supplies | \$0.00 |
| E | 601-43200-212 | 212 Motor Fuels | \$1,011.01 |
| E | 601-43200-213 | 213 Lubricants and Additives | \$116.34 |
| E | 601-43200-215 | 215 Shop Supplies | \$0.00 |
| E | 601-43200-216 | 216 Chemicals and Chem Prod | \$0.00 |
| E | 601-43200-217 | 217 Salt | \$0.00 |
| E | 601-43200-218 | 218 Chlorine | \$5,532.35 |
| E | 601-43200-219 | 219 Flouride | \$861.56 |
| E | 601-43200-220 | 220 Repair/Maint Supply (GEN | \$599.58 |
| E | 601-43200-221 | 221 Equipment Parts | \$0.00 |
| E | 601-43200-222 | 222 Tires | \$0.00 |
| E | 601-43200-223 | 223 Building Repair Supplies | \$89.73 |
| E | 601-43200-227 | 227 Utility Maint Supplies | \$0.00 |
| E | 601-43200-228 | 228 Other Repair Supplies | \$0.00 |
| E | 601-43200-240 | 240 Small Tools and Minor Equ | \$423.42 |
| E | 601-43200-250 | 250 Merchandise Resale (GEN | \$1,160.28 |
| E | 601-43200-259 | 259 Other For Resale-Tax | \$0.00 |
| E | 601-43200-300 | 300 Professional Srvs (GENER | \$475.00 |
| E | 601-43200-301 | 301 Auditing and Acct g Servic | \$3,000.00 |
| E | 601-43200-302 | 302 Architects Fees | \$0.00 |
| E | 601-43200-303 | 303 Engineering Fees | \$0.00 |
| E | 601-43200-304 | 304 Legal Fees | \$0.00 |
| E | 601-43200-307 | 307 Management Fees | \$0.00 |
| E | 601-43200-308 | 308 Testing/Analysis | \$50.70 |
| E | 601-43200-309 | 309 Construction Services | \$0.00 |
| E | 601-43200-310 | 310 Other Professional Service | \$45.22 |



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| Act Typ | Act Code | Last Dimension | Balance |
|---------------------------|---------------|---------------------------------|---------------------|
| E | 601-43200-321 | 321 Telephone | \$101.49 |
| E | 601-43200-322 | 322 Postage | \$788.95 |
| E | 601-43200-323 | 323 Radio/Communications Ex | \$0.00 |
| E | 601-43200-331 | 331 Travel Expenses | \$0.00 |
| E | 601-43200-333 | 333 Freight and Express | \$0.00 |
| E | 601-43200-351 | 351 Legal Notices Publishing | \$0.00 |
| E | 601-43200-361 | 361 General Liability Ins | \$291.60 |
| E | 601-43200-362 | 362 Property Ins | \$1,531.00 |
| E | 601-43200-363 | 363 Automotive Ins | \$0.00 |
| E | 601-43200-365 | 365 Other Insurance | \$0.00 |
| E | 601-43200-366 | 366 Workers Compensation Ins | \$2,068.63 |
| E | 601-43200-367 | 367 Unemployment Paid | \$0.00 |
| E | 601-43200-388 | 388 State Connection Fee | \$1,796.00 |
| E | 601-43200-401 | 401 Repairs/Maint Buildings | \$0.00 |
| E | 601-43200-402 | 402 Repairs/Maint Structures | \$9,862.61 |
| E | 601-43200-404 | 404 Repairs/Maint Machinery/E | \$59.62 |
| E | 601-43200-415 | 415 Other Equipment Rentals | \$0.00 |
| E | 601-43200-416 | 416 Vehicles Rentals | \$0.00 |
| E | 601-43200-422 | 422 Amorization Expense | \$487.00 |
| E | 601-43200-425 | 425 Depreciation | \$69,517.00 |
| E | 601-43200-430 | 430 Miscellaneous (GENERAL) | \$0.00 |
| E | 601-43200-431 | 431 Cash Short | \$60.61 |
| E | 601-43200-432 | 432 Uncollectable Checks | \$404.66 |
| E | 601-43200-433 | 433 Dues and Subscriptions | \$2,424.47 |
| E | 601-43200-437 | 437 Bad Debt Expense | \$0.00 |
| E | 601-43200-438 | 438 Bank Service Charges | \$71.50 |
| E | 601-43200-465 | 465 Sales Tax Receipts | \$0.00 |
| E | 601-43200-500 | 500 Capital Outlay (GENERAL) | \$0.00 |
| E | 601-43200-540 | 540 Heavy Machinery | \$0.00 |
| E | 601-43200-570 | 570 Office Equip and Furnishin | \$13.48 |
| E | 601-43200-580 | 580 Other Equipment | \$0.00 |
| E | 601-43200-600 | 600 Debt Srv Principal (GENER | \$0.00 |
| E | 601-43200-601 | 601 Debt Srv Bond Principal | \$0.00 |
| E | 601-43200-608 | 608 2010 Utility Rev Note Prin | \$0.00 |
| E | 601-43200-609 | 609 2010 Utility Rev Note Int | \$0.00 |
| E | 601-43200-611 | 611 Bond Interest | \$18,152.50 |
| E | 601-43200-612 | 612 Other Long-Term Oblig Int | \$0.27 |
| E | 601-43200-701 | 701 Transfer to General Fund | \$0.00 |
| E | 601-43200-720 | 720 Operating Transfers | \$22,408.00 |
| E | 601-43200-741 | 741 Transfer to Capital Imp. Fu | \$0.00 |
| Total Expenditures | | | \$227,086.19 |
| (Excess) / Loss | | | \$8,122.94 |



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| Act Typ | Act Code | Last Dimension | Balance |
|----------------------------|-----------|---------------------------------|---------------------|
| FUND 602 SEWER FUND | | | |
| General Ledger | | | |
| Asset | | | |
| !G | 602-10100 | 10100 Cash | \$100,513.65 |
| !G | 602-10102 | 10102 Deerwood Checking | \$0.00 |
| !G | 602-10104 | 10104 Deerwood FPSA | -\$1,283.00 |
| !G | 602-11000 | 11000 Deferred Outflows of Re | \$14,491.00 |
| !G | 602-11500 | 11500 Accounts Receivable | \$17,816.00 |
| !G | 602-12100 | 12100 Special Assess Rec-Cur | \$0.00 |
| !G | 602-12200 | 12200 Special Assess Rec-Deli | \$0.00 |
| !G | 602-12300 | 12300 Special Assess Rec-Def | \$0.00 |
| !G | 602-15500 | 15500 Prepaid Items | \$2,843.42 |
| !G | 602-15620 | 15620 Bond Discount/Issue Co | \$0.26 |
| !G | 602-16100 | 16100 Fixed Asset-Land | \$16,400.00 |
| !G | 602-16200 | 16200 Fixed Asset-Buildings | \$2,273,273.06 |
| !G | 602-16210 | 16210 Accum Depreciation | -\$2,236,427.83 |
| !G | 602-16300 | 16300 Improvements Other Th | \$148,250.63 |
| !G | 602-16310 | 16310 Accum Deprec improve | -\$31,752.00 |
| !G | 602-16460 | 16460 Furniture and Fixtures | \$9,104.22 |
| !G | 602-16470 | 16470 Accum Depreciation Fur | -\$9,537.20 |
| !G | 602-16500 | 16500 Fixed Asset-Const in Pro | \$544,124.50 |
| !G | 602-20610 | 20610 Contracts Payable- Reta | \$0.00 |
| !G | 602-21000 | 21000 Deferred Inflows of Reso | -\$14,108.00 |
| !G | 602-21100 | 21100 Net Pension Liability | -\$52,425.00 |
| !G | 602-39101 | 39101 Gain/Loss on Disposal o | \$0.00 |
| Total Asset | | | \$781,283.71 |
| Liability | | | |
| !G | 602-20200 | 20200 Accounts Payable | -\$2,067.00 |
| !G | 602-21600 | 21600 Accrued Wages & Salari | -\$1,424.49 |
| !G | 602-21610 | 21610 Accrued Vacation Payab | -\$2,135.88 |
| !G | 602-21620 | 21620 Vested Sick Pay Payabl | -\$1,623.55 |
| !G | 602-21650 | 21650 Accrued Compensated | -\$504.07 |
| !G | 602-21700 | 21700 Accrued Payroll Deducti | \$0.00 |
| !G | 602-21701 | 21701 Federal Withholding | \$0.00 |
| !G | 602-21702 | 21702 State Withholding | \$0.00 |
| !G | 602-21703 | 21703 FICA Tax Withholding | \$0.00 |
| !G | 602-21704 | 21704 PERA | \$0.00 |
| !G | 602-21705 | 21705 Other Retirement | \$0.00 |
| !G | 602-21706 | 21706 Hospitalization/Medical I | \$0.00 |
| !G | 602-21711 | 21711 Life Insurance Withholdin | \$0.00 |
| !G | 602-21712 | 21712 PERA Life Insurance Wit | \$0.00 |
| !G | 602-21713 | 21713 Flex Plan Withholding | \$0.00 |
| !G | 602-21714 | 21714 Dental Insurance Withol | \$0.00 |
| !G | 602-21715 | 21715 Health Savings Plan | \$0.00 |



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Trial Balance

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| Act Typ | Act Code | Last Dimension | Balance |
|----------------------------|-----------|-------------------------------|-----------------------|
| !G | 602-21716 | 21716 Garnish Withholding | \$0.00 |
| !G | 602-21717 | 21717 Misc Withholding | \$0.00 |
| !G | 602-22200 | 22200 Deferred Revenues | \$0.00 |
| !G | 602-22500 | 22500 Bonds Payable-Current | \$0.00 |
| !G | 602-22510 | 22510 General Obligation Bond | \$0.00 |
| !G | 602-22600 | 22600 Capital Lease Agree-Cur | \$0.00 |
| !G | 602-23700 | 23700 Capital Lease Agree-No | \$0.00 |
| Total Liability | | | <u>(\$7,754.99)</u> |
| Equity | | | |
| !G | 602-25300 | 25300 Unreserved Fund Balanc | <u>-\$773,528.72</u> |
| Total Equity | | | <u>(\$773,528.72)</u> |
| FUND 602 SEWER FUND | | | <u>\$0.00</u> |

Revenue

| | | | |
|----------------------|-----------|--------------------------------|-----------------------|
| !R | 602-33400 | 33400 State Grants and Aids | \$0.00 |
| !R | 602-33422 | 33422 Other State Aid Grants | \$0.00 |
| !R | 602-34000 | 34000 Charges for Services | -\$2,150.00 |
| !R | 602-34950 | 34950 Other Revenues | -\$425.00 |
| !R | 602-36100 | 36100 Special Assessments | \$0.00 |
| !R | 602-36102 | 36102 Penalties and Interest | \$0.00 |
| !R | 602-36200 | 36200 Miscellaneous Revenues | \$0.00 |
| !R | 602-36210 | 36210 Interest Earnings | -\$572.70 |
| !R | 602-36240 | 36240 Reimbursements | -\$361.91 |
| !R | 602-37140 | 37140 Water Meter Sales | \$0.00 |
| !R | 602-37200 | 37200 Sewer Sales | -\$149,813.71 |
| !R | 602-37240 | 37240 Farm Lease Agreement | -\$6,098.80 |
| !R | 602-37250 | 37250 Sewer Connect/Reconne | \$0.00 |
| !R | 602-37260 | 37260 Swr Penalty | -\$1,451.02 |
| !R | 602-39101 | 39101 Sales of General Fixed | \$0.00 |
| !R | 602-39104 | 39104 Transfer from Money Ma | \$0.00 |
| !R | 602-39201 | 39201 Transfer from General F | \$0.00 |
| !R | 602-39203 | 39203 Transfer from Other Fun | -\$8,839.00 |
| !R | 602-39204 | 39204 Intrafund Transfer | \$0.00 |
| !R | 602-39269 | 39269 Transfer from Liquor Fun | \$0.00 |
| !R | 602-39331 | 39331 Insurance Proceeds | \$0.00 |
| Total Revenue | | | <u>(\$169,712.14)</u> |

Expenditures

| | | | |
|----|---------------|-------------------------------|-------------|
| !E | 602-43200-101 | 101 Full-Time Employees Regu | \$57,345.81 |
| !E | 602-43200-102 | 102 Full-Time Employees Overt | \$727.68 |
| !E | 602-43200-103 | 103 Part-Time Employees | \$532.29 |
| !E | 602-43200-121 | 121 PERA | \$2,177.62 |
| !E | 602-43200-122 | 122 FICA | \$4,456.74 |
| !E | 602-43200-131 | 131 Employer Paid Health | \$11,471.46 |



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| Act Typ | Act Code | Last Dimension | Balance |
|------------|---------------|--------------------------------|-------------|
| E | 602-43200-200 | 200 Office Supplies (GENERAL | \$62.94 |
| E | 602-43200-206 | 206 Electricity | \$16,396.50 |
| E | 602-43200-207 | 207 Computer Supplies | \$0.00 |
| E | 602-43200-208 | 208 Training and Instruction | \$23.00 |
| E | 602-43200-210 | 210 Operating Supplies (GENE | \$795.82 |
| E | 602-43200-211 | 211 Cleaning Supplies | \$0.00 |
| E | 602-43200-212 | 212 Motor Fuels | \$912.02 |
| E | 602-43200-213 | 213 Lubricants and Additives | \$507.12 |
| E | 602-43200-216 | 216 Chemicals and Chem Prod | \$0.00 |
| E | 602-43200-220 | 220 Repair/Maint Supply (GEN | \$259.25 |
| E | 602-43200-221 | 221 Equipment Parts | \$0.00 |
| E | 602-43200-222 | 222 Tires | \$0.00 |
| E | 602-43200-223 | 223 Building Repair Supplies | \$0.00 |
| E | 602-43200-240 | 240 Small Tools and Minor Equ | \$374.74 |
| E | 602-43200-250 | 250 Merchandise Resale (GEN | \$0.00 |
| E | 602-43200-301 | 301 Auditing and Acct g Servic | \$3,000.00 |
| E | 602-43200-304 | 304 Legal Fees | \$0.00 |
| E | 602-43200-308 | 308 Testing/Analysis | \$668.21 |
| E | 602-43200-310 | 310 Other Professional Service | \$45.22 |
| E | 602-43200-321 | 321 Telephone | \$303.73 |
| E | 602-43200-322 | 322 Postage | \$400.53 |
| E | 602-43200-331 | 331 Travel Expenses | \$0.00 |
| E | 602-43200-351 | 351 Legal Notices Publishing | \$0.00 |
| E | 602-43200-354 | 354 Other Print/Binding | \$0.00 |
| E | 602-43200-361 | 361 General Liability Ins | \$2,079.20 |
| E | 602-43200-362 | 362 Property Ins | \$1,496.00 |
| E | 602-43200-363 | 363 Automotive Ins | \$0.00 |
| E | 602-43200-364 | 364 Dram Shop | \$0.00 |
| E | 602-43200-365 | 365 Other Insurance | \$0.00 |
| E | 602-43200-366 | 366 Workers Compensation Ins | \$2,351.15 |
| E | 602-43200-367 | 367 Unemployment Paid | \$0.00 |
| E | 602-43200-401 | 401 Repairs/Maint Buildings | \$0.00 |
| E | 602-43200-402 | 402 Repairs/Maint Structures | \$7,448.44 |
| E | 602-43200-403 | 403 Improvements Other Than | \$0.00 |
| E | 602-43200-404 | 404 Repairs/Maint Machinery/E | \$164.45 |
| E | 602-43200-405 | 405 Depreciation (GENERAL) | \$0.00 |
| E | 602-43200-420 | 420 Tower Lease | \$0.00 |
| E | 602-43200-422 | 422 Amorization Expense | \$0.00 |
| E | 602-43200-425 | 425 Depreciation | \$81,140.00 |
| E | 602-43200-430 | 430 Miscellaneous (GENERAL) | \$0.00 |
| E | 602-43200-433 | 433 Dues and Subscriptions | \$4,927.22 |
| E | 602-43200-437 | 437 Bad Debt Expense | \$0.00 |
| E | 602-43200-500 | 500 Capital Outlay (GENERAL) | \$0.00 |
| E | 602-43200-520 | 520 Buildings and Structures | \$0.00 |



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| Act Typ | Act Code | Last Dimension | Balance |
|---------------------------|---------------|--------------------------------|--------------|
| ! E | 602-43200-540 | 540 Heavy Machinery | \$0.00 |
| ! E | 602-43200-570 | 570 Office Equip and Furnishin | \$13.49 |
| ! E | 602-43200-580 | 580 Other Equipment | \$0.00 |
| ! E | 602-43200-600 | 600 Debt Srv Principal (GENER | \$0.00 |
| ! E | 602-43200-601 | 601 Debt Srv Bond Principal | -\$0.50 |
| ! E | 602-43200-603 | 603 Short-Term Debt Principal | \$0.25 |
| ! E | 602-43200-608 | 608 2010 Utility Rev Note Prin | \$0.00 |
| ! E | 602-43200-609 | 609 2010 Utility Rev Note Int | \$0.00 |
| ! E | 602-43200-610 | 610 Interest | \$0.00 |
| ! E | 602-43200-611 | 611 Bond Interest | \$0.00 |
| ! E | 602-43200-620 | 620 Fiscal Agent s Fees | \$0.00 |
| ! E | 602-43200-701 | 701 Transfer to General Fund | \$0.00 |
| ! E | 602-43200-720 | 720 Operating Transfers | \$25,850.00 |
| Total Expenditures | | | \$225,930.38 |
| (Excess) / Loss | | | \$56,218.24 |



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|---------------------------------------|-----------|---------------------------------|---------------------|
| FUND 609 MUNICIPAL LIQUOR FUND | | | |
| General Ledger | | | |
| Asset | | | |
| I G | 609-10100 | 10100 Cash | \$258,186.29 |
| I G | 609-10104 | 10104 Deerwood FPSA | \$0.00 |
| I G | 609-10105 | 10105 Investment Account | \$0.00 |
| I G | 609-10150 | 10150 Restricted Cash | \$16,527.47 |
| I G | 609-10200 | 10200 Petty Cash | \$2,500.00 |
| I G | 609-11000 | 11000 Deferred Outflows of Re | \$33,813.00 |
| I G | 609-11400 | 11400 Credit Cards Receivable | \$571.35 |
| I G | 609-11410 | 11410 Off-Sale Credit Cards R | \$0.00 |
| I G | 609-11415 | 11415 On-Sale Credit Cards Re | \$0.00 |
| I G | 609-11420 | 11420 On-Sale Credit Card Dis | \$0.00 |
| I G | 609-11430 | 11430 Off-Sale Credit Card Dis | \$0.00 |
| I G | 609-11450 | 11450 ATM Receivable | \$0.00 |
| I G | 609-11500 | 11500 Accounts Receivable | \$0.00 |
| I G | 609-14100 | 14100 Inventory of Material/Su | \$101,307.69 |
| I G | 609-15500 | 15500 Prepaid Items | \$7,839.92 |
| I G | 609-16100 | 16100 Fixed Asset-Land | \$23,087.14 |
| I G | 609-16200 | 16200 Fixed Asset-Buildings | \$332,755.76 |
| I G | 609-16210 | 16210 Accum Depreciation | -\$247,209.71 |
| I G | 609-16300 | 16300 Improvements Other Th | \$67,952.00 |
| I G | 609-16310 | 16310 Accum Deprec improve | -\$22,665.67 |
| I G | 609-16460 | 16460 Furniture and Fixtures | \$65,383.54 |
| I G | 609-16470 | 16470 Accum Depreciation Fur | -\$56,775.10 |
| I G | 609-20210 | 20210 Sales Tax Payable | -\$10,656.00 |
| I G | 609-21000 | 21000 Deferred Inflows of Reso | -\$32,919.00 |
| I G | 609-21100 | 21100 Net Pension Liability | -\$122,324.00 |
| Total Asset | | | \$417,374.68 |
| Liability | | | |
| I G | 609-20200 | 20200 Accounts Payable | -\$50,543.82 |
| I G | 609-21600 | 21600 Accrued Wages & Salari | -\$3,457.42 |
| I G | 609-21610 | 21610 Accrued Vacation Payab | -\$2,951.61 |
| I G | 609-21620 | 21620 Vested Sick Pay Payabl | -\$64.43 |
| I G | 609-21650 | 21650 Accrued Compensated | -\$364.95 |
| I G | 609-21700 | 21700 Accrued Payroll Deducti | \$0.00 |
| I G | 609-21702 | 21702 State Withholding | \$0.00 |
| I G | 609-21703 | 21703 FICA Tax Withholding | \$0.00 |
| I G | 609-21704 | 21704 PERA | -\$0.36 |
| I G | 609-21705 | 21705 Other Retirement | \$0.00 |
| I G | 609-21706 | 21706 Hospitalization/Medical I | \$0.32 |
| I G | 609-21711 | 21711 Life Insurance Witholdin | \$0.00 |
| I G | 609-21712 | 21712 PERA Life Insurance Wit | \$0.00 |
| I G | 609-21713 | 21713 Flex Plan Withholding | \$0.00 |



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| I G | 609-21714 | 21714 Dental Insurance Withol | \$0.00 |
| I G | 609-21715 | 21715 Health Savings Plan | \$0.00 |
| I G | 609-21716 | 21716 Garnish Withholding | \$0.00 |
| I G | 609-21717 | 21717 Misc Withholding | \$0.00 |
| Total Liability | | | <u>(\$57,382.27)</u> |
| Equity | | | |
| I G | 609-25300 | 25300 Unreserved Fund Balanc | -\$359,992.41 |
| Total Equity | | | <u>(\$359,992.41)</u> |
| FUND 609 MUNICIPAL LIQUOR FUND | | | <u>\$0.00</u> |

Revenue

| | | | |
|----------------------|-----------|----------------------------------|-------------------------|
| I R | 609-31300 | 31300 General Sales and Use | \$0.00 |
| I R | 609-33400 | 33400 State Grants and Aids | -\$949.00 |
| I R | 609-34717 | 34717 Clothing/Non Sales Tax | -\$2,874.77 |
| I R | 609-34950 | 34950 Other Revenues | -\$1,938.00 |
| I R | 609-36210 | 36210 Interest Earnings | -\$1,239.58 |
| I R | 609-36220 | 36220 Other Rents and Royalti | -\$9,964.09 |
| I R | 609-36240 | 36240 Reimbursements | -\$1,869.83 |
| I R | 609-36241 | 36241 NSF Payment/Reimburs | -\$144.96 |
| I R | 609-37811 | 37811 Liquor Sales -Off Sale | -\$241,782.08 |
| I R | 609-37812 | 37812 Beer Sales -Off Sale | -\$468,926.18 |
| I R | 609-37813 | 37813 Wine Sales -Off Sale | -\$42,937.65 |
| I R | 609-37815 | 37815 Other Mchds.Off Sale 6. | -\$5,463.91 |
| I R | 609-37816 | 37816 Ice Sales-NT | -\$8,852.86 |
| I R | 609-37817 | 37817 Cigarette Sales - off sale | -\$4,961.79 |
| I R | 609-37820 | 37820 Vending Machine Sales | -\$4,744.35 |
| I R | 609-37911 | 37911 Liquor Sales -On Sale | -\$114,451.02 |
| I R | 609-37912 | 37912 Beer Sales -On Sale | -\$143,834.90 |
| I R | 609-37913 | 37913 Wine Sales -On Sale | -\$1,248.89 |
| I R | 609-37914 | 37914 Soft Drinks -On Sale | -\$15,593.76 |
| I R | 609-37916 | 37916 Cigarette Sales - on sale | -\$5,074.02 |
| I R | 609-37917 | 37917 Food Sales | -\$100,455.67 |
| I R | 609-37940 | 37940 Cash Over | -\$490.77 |
| I R | 609-39101 | 39101 Sales of General Fixed | \$0.00 |
| I R | 609-39204 | 39204 Intrafund Transfer | \$0.00 |
| I R | 609-39331 | 39331 Insurance Proceeds | \$0.00 |
| Total Revenue | | | <u>(\$1,177,798.08)</u> |

Expenditures

| | | | |
|-----|---------------|-------------------------------|--------------|
| I E | 609-49750-101 | 101 Full-Time Employees Regu | \$53,167.81 |
| I E | 609-49750-102 | 102 Full-Time Employees Overt | \$1,963.77 |
| I E | 609-49750-103 | 103 Part-Time Employees | \$111,715.00 |
| I E | 609-49750-121 | 121 PERA | \$31,570.34 |
| I E | 609-49750-122 | 122 FICA | \$12,509.72 |



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| I E | 609-49750-131 | 131 Employer Paid Health | \$10,962.23 |
| I E | 609-49750-200 | 200 Office Supplies (GENERAL | \$839.51 |
| I E | 609-49750-206 | 206 Electricity | \$22,762.70 |
| I E | 609-49750-208 | 208 Training and Instruction | \$169.00 |
| I E | 609-49750-210 | 210 Operating Supplies (GENE | \$17,316.99 |
| I E | 609-49750-211 | 211 Cleaning Supplies | \$23.60 |
| I E | 609-49750-214 | 214 Bar Supply | \$153.66 |
| I E | 609-49750-223 | 223 Building Repair Supplies | \$125.42 |
| I E | 609-49750-251 | 251 Liquor Expense | \$196,306.12 |
| I E | 609-49750-252 | 252 Beer Expense | \$376,704.63 |
| I E | 609-49750-253 | 253 Wine Expense | \$26,194.46 |
| I E | 609-49750-254 | 254 Pop Expense | \$11,713.37 |
| I E | 609-49750-255 | 255 Mix Expense | \$9,698.28 |
| I E | 609-49750-256 | 256 Cigarettes for Resale | \$12,729.15 |
| I E | 609-49750-257 | 257 Ice For Resale | \$4,709.95 |
| I E | 609-49750-259 | 259 Other For Resale-Tax | \$187.44 |
| I E | 609-49750-260 | 260 Food for Resale | \$63,827.44 |
| I E | 609-49750-272 | 272 Clothing for Resale | \$1,302.88 |
| I E | 609-49750-301 | 301 Auditing and Acct g Servic | \$6,500.00 |
| I E | 609-49750-304 | 304 Legal Fees | \$0.00 |
| I E | 609-49750-305 | 305 Medical Fees | \$329.00 |
| I E | 609-49750-310 | 310 Other Professional Service | \$0.00 |
| I E | 609-49750-321 | 321 Telephone | \$1,378.06 |
| I E | 609-49750-322 | 322 Postage | \$416.27 |
| I E | 609-49750-324 | 324 Cable Television | \$1,106.40 |
| I E | 609-49750-327 | 327 Internet Access | \$1,054.45 |
| I E | 609-49750-331 | 331 Travel Expenses | \$0.00 |
| I E | 609-49750-333 | 333 Freight and Express | \$4,976.20 |
| I E | 609-49750-340 | 340 Advertising | \$655.00 |
| I E | 609-49750-343 | 343 Promotions/Entertainment | \$10,516.39 |
| I E | 609-49750-351 | 351 Legal Notices Publishing | \$0.00 |
| I E | 609-49750-361 | 361 General Liability Ins | \$2,114.10 |
| I E | 609-49750-362 | 362 Property Ins | \$7,132.00 |
| I E | 609-49750-364 | 364 Dram Shop | \$4,012.00 |
| I E | 609-49750-365 | 365 Other Insurance | \$0.00 |
| I E | 609-49750-366 | 366 Workers Compensation Ins | \$6,667.49 |
| I E | 609-49750-367 | 367 Unemployment Paid | \$123.23 |
| I E | 609-49750-382 | 382 Water Utilities | \$2,136.57 |
| I E | 609-49750-384 | 384 Refuse/Garbage Disposal | \$5,339.57 |
| I E | 609-49750-385 | 385 Sewer Utilities | \$0.00 |
| I E | 609-49750-400 | 400 Repairs & Maint Cont (GE | \$270.48 |
| I E | 609-49750-401 | 401 Repairs/Maint Buildings | \$10,088.91 |
| I E | 609-49750-420 | 420 Tower Lease | \$0.00 |
| I E | 609-49750-425 | 425 Depreciation | \$13,811.00 |



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| I E | 609-49750-430 | 430 Miscellaneous (GENERAL) | \$369.00 |
| I E | 609-49750-431 | 431 Cash Short | \$23.06 |
| I E | 609-49750-432 | 432 Uncollectable Checks | \$378.75 |
| I E | 609-49750-433 | 433 Dues and Subscriptions | \$5,594.66 |
| I E | 609-49750-438 | 438 Bank Service Charges | \$17,805.26 |
| I E | 609-49750-490 | 490 Donations to Civic Org s | \$11,934.12 |
| I E | 609-49750-520 | 520 Buildings and Structures | \$0.00 |
| I E | 609-49750-530 | 530 Improvements Other Than | \$475.87 |
| I E | 609-49750-560 | 560 Furniture and Fixtures | \$259.49 |
| I E | 609-49750-570 | 570 Office Equip and Furnishin | \$302.52 |
| I E | 609-49750-580 | 580 Other Equipment | \$188.17 |
| I E | 609-49750-600 | 600 Debt Srv Principal (GENER | \$0.00 |
| I E | 609-49750-700 | 700 Inter Fund Transfer | \$0.00 |
| I E | 609-49750-701 | 701 Transfer to General Fund | \$65,000.00 |
| I E | 609-49750-708 | 708 Transfer to Fire Dept Reser | \$0.00 |
| I E | 609-49750-711 | 711 Transfer to Golf Fund | \$0.00 |
| I E | 609-49750-720 | 720 Operating Transfers | \$0.00 |
| I E | 609-49750-721 | 721 Transfer to Cemetary Fund | \$0.00 |
| I E | 609-49750-761 | 761 Transfer to Water Fund | \$0.00 |
| I E | 609-49750-762 | 762 Transfer to Sewer Fund | \$0.00 |
| Total Expenditures | | | \$1,147,611.49 |
| (Excess) / Loss | | | (\$30,186.59) |



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FUND 610 WATER PROJECT FUND

General Ledger

Asset

| | | | |
|--------------------|-----------|---------------------|-------------|
| I G | 610-10100 | 10100 Cash | \$29,765.55 |
| I G | 610-10104 | 10104 Deerwood FPSA | -\$1,389.00 |
| Total Asset | | | \$28,376.55 |

Error

| | | | |
|--------------------|-----------|------------------------------|---------------|
| I G | 610-25300 | 25300 Unreserved Fund Balanc | -\$18,655.55 |
| Total Error | | | (\$18,655.55) |

Liability

| | | | |
|------------------------|-----------|-------------------------------|--------------|
| I G | 610-20200 | 20200 Accounts Payable | -\$9,721.00 |
| I G | 610-21500 | 21500 Accrued Interest Payabl | \$0.00 |
| Total Liability | | | (\$9,721.00) |

FUND 610 WATER PROJECT FUND

\$0.00

Revenue

| | | | |
|----------------------|-----------|-------------------------------|---------------|
| I R | 610-33100 | 33100 Federal Grants and Aids | -\$399.62 |
| I R | 610-33400 | 33400 State Grants and Aids | \$0.00 |
| I R | 610-33422 | 33422 Other State Aid Grants | \$0.00 |
| I R | 610-34950 | 34950 Other Revenues | \$0.00 |
| I R | 610-39203 | 39203 Transfer from Other Fun | -\$9,721.00 |
| Total Revenue | | | (\$10,120.62) |

Expenditures

| | | | |
|---------------------------|---------------|--------------------------------|------------|
| I E | 610-43200-221 | 221 Equipment Parts | \$0.00 |
| I E | 610-43200-224 | 224 Street Maint Materials | \$0.00 |
| I E | 610-43200-225 | 225 Landscaping Materials | \$0.00 |
| I E | 610-43200-227 | 227 Utility Maint Supplies | \$0.00 |
| I E | 610-43200-230 | 230 Equipment | \$0.00 |
| I E | 610-43200-231 | 231 Materials | \$0.00 |
| I E | 610-43200-232 | 232 Supplies | \$0.00 |
| I E | 610-43200-300 | 300 Professional Srvs (GENER | \$400.00 |
| I E | 610-43200-303 | 303 Engineering Fees | \$0.00 |
| I E | 610-43200-304 | 304 Legal Fees | \$0.00 |
| I E | 610-43200-309 | 309 Construction Services | \$0.00 |
| I E | 610-43200-310 | 310 Other Professional Service | \$0.00 |
| I E | 610-43200-331 | 331 Travel Expenses | \$0.00 |
| I E | 610-43200-352 | 352 General Notices and Pub I | \$260.95 |
| I E | 610-43200-430 | 430 Miscellaneous (GENERAL) | \$0.00 |
| I E | 610-43200-467 | 467 Loan Repayment | \$0.00 |
| I E | 610-43200-601 | 601 Debt Srv Bond Principal | \$0.00 |
| I E | 610-43200-611 | 611 Bond Interest | -\$463.00 |
| I E | 610-43200-782 | 782 Intrafund Transfer | \$9,721.00 |
| Total Expenditures | | | \$9,918.95 |



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| | | (Excess) / Loss | (\$201.67) |



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| FUND 611 SEWER PROJECT FUND | | | |
| General Ledger | | | |
| Asset | | | |
| G | 611-10100 | 10100 Cash | \$8,619.94 |
| | | Total Asset | <u>\$8,619.94</u> |
| Error | | | |
| G | 611-25300 | 25300 Unreserved Fund Balanc | \$219.06 |
| | | Total Error | <u>\$219.06</u> |
| Liability | | | |
| G | 611-20200 | 20200 Accounts Payable | -\$8,839.00 |
| | | Total Liability | <u>(\$8,839.00)</u> |
| | | FUND 611 SEWER PROJECT FUND | <u>\$0.00</u> |
| Revenue | | | |
| R | 611-33100 | 33100 Federal Grants and Aids | -\$8,619.94 |
| R | 611-33130 | 33130 CDBG | \$0.00 |
| R | 611-33160 | 33160 Other Federal Grants | \$0.00 |
| R | 611-33422 | 33422 Other State Aid Grants | \$0.00 |
| R | 611-36240 | 36240 Reimbursements | \$0.00 |
| | | Total Revenue | <u>(\$8,619.94)</u> |
| Expenditures | | | |
| E | 611-43200-210 | 210 Operating Supplies (GENE | \$0.00 |
| E | 611-43200-227 | 227 Utility Maint Supplies | \$0.00 |
| E | 611-43200-230 | 230 Equipment | \$0.00 |
| E | 611-43200-231 | 231 Materials | \$0.00 |
| E | 611-43200-232 | 232 Supplies | \$0.00 |
| E | 611-43200-300 | 300 Professional Svcs (GENER | \$0.00 |
| E | 611-43200-303 | 303 Engineering Fees | \$0.00 |
| E | 611-43200-307 | 307 Management Fees | \$0.00 |
| E | 611-43200-309 | 309 Construction Services | \$0.00 |
| E | 611-43200-331 | 331 Travel Expenses | \$0.00 |
| E | 611-43200-580 | 580 Other Equipment | \$0.00 |
| E | 611-43200-782 | 782 Intrafund Transfer | \$8,839.00 |
| | | Total Expenditures | <u>\$8,839.00</u> |
| | | (Excess) / Loss | <u>\$219.06</u> |



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| FUND 613 GOLF COURSE | | | |
| General Ledger | | | |
| Asset | | | |
| i G | 613-10100 | 10100 Cash | -\$81,052.89 |
| i G | 613-10200 | 10200 Petty Cash | \$1.25 |
| i G | 613-11000 | 11000 Deferred Outflows of Re | \$3,864.00 |
| i G | 613-11400 | 11400 Credit Cards Receivable | -\$1,196.87 |
| i G | 613-11500 | 11500 Accounts Receivable | \$472.00 |
| i G | 613-15500 | 15500 Prepaid Items | \$3,162.92 |
| i G | 613-15620 | 15620 Bond Discount/Issue Co | \$327.34 |
| i G | 613-16100 | 16100 Fixed Asset-Land | \$124,500.00 |
| i G | 613-16200 | 16200 Fixed Asset-Buildings | \$84,211.90 |
| i G | 613-16210 | 16210 Accum Depreciation | -\$70,950.11 |
| i G | 613-16460 | 16460 Furniture and Fixtures | \$363,704.75 |
| i G | 613-16470 | 16470 Accum Depreciation Fur | -\$308,398.18 |
| i G | 613-20210 | 20210 Sales Tax Payable | -\$41.14 |
| i G | 613-21000 | 21000 Deferred Inflows of Reso | -\$3,762.00 |
| i G | 613-21100 | 21100 Net Pension Liability | -\$13,980.00 |
| Total Asset | | | \$100,862.97 |
| Liability | | | |
| i G | 613-20200 | 20200 Accounts Payable | -\$2,521.00 |
| i G | 613-21500 | 21500 Accrued Interest Payabl | -\$1,384.63 |
| i G | 613-21600 | 21600 Accrued Wages & Salari | \$0.00 |
| i G | 613-21650 | 21650 Accrued Compensated | \$0.00 |
| i G | 613-21700 | 21700 Accrued Payroll Deducti | \$0.00 |
| i G | 613-21701 | 21701 Federal Withholding | \$0.00 |
| i G | 613-21702 | 21702 State Withholding | \$0.00 |
| i G | 613-21703 | 21703 FICA Tax Withholding | \$0.00 |
| i G | 613-21704 | 21704 PERA | \$0.00 |
| i G | 613-21706 | 21706 Hospitalization/Medical I | \$0.00 |
| i G | 613-21711 | 21711 Life Insurance Withholdin | \$0.00 |
| i G | 613-21712 | 21712 PERA Life Insurance Wit | \$0.00 |
| i G | 613-21713 | 21713 Flex Plan Withholding | \$0.00 |
| i G | 613-21714 | 21714 Dental Insurance Withol | \$0.00 |
| i G | 613-21715 | 21715 Health Savings Plan | \$0.00 |
| i G | 613-21716 | 21716 Garnish Withholding | \$0.00 |
| i G | 613-21717 | 21717 Misc Withholding | \$0.00 |
| i G | 613-22530 | 22530 Revenue Bonds Payable | -\$5,000.00 |
| i G | 613-22600 | 22600 Capital Lease Agree-Cur | \$0.00 |
| i G | 613-23110 | 23110 General Obligation Pay | -\$93,000.00 |
| i G | 613-23130 | 23130 Revenue Bonds Payable | -\$55,000.00 |
| i G | 613-23700 | 23700 Capital Lease Agree-No | \$0.59 |
| Total Liability | | | (\$156,905.04) |
| Equity | | | |



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| G | 613-25300 | 25300 Unreserved Fund Balanc | \$56,042.07 |
| Total Equity | | | \$56,042.07 |
| FUND 613 GOLF COURSE | | | \$0.00 |

Revenue

| | | | |
|----------------------|-----------|--------------------------------|----------------------|
| R | 613-31000 | 31000 General Property Taxes | \$0.00 |
| R | 613-34710 | 34710 Golf Green Fees | -\$35,789.41 |
| R | 613-34711 | 34711 Membership Fees | -\$18,375.00 |
| R | 613-34712 | 34712 Golf Rental | -\$1,204.67 |
| R | 613-34714 | 34714 Trail Fees | -\$661.50 |
| R | 613-34715 | 34715 Cart Storage Fees | -\$2,152.56 |
| R | 613-34716 | 34716 Golf Merchandise | -\$1,766.79 |
| R | 613-34717 | 34717 Clothing/Non Sales Tax | -\$1,209.09 |
| R | 613-34718 | 34718 Power Cart Rental | -\$17,608.74 |
| R | 613-34719 | 34719 Clubhouse Rental | -\$862.84 |
| R | 613-34720 | 34720 Golf Pop/Water | -\$3,949.20 |
| R | 613-34721 | 34721 Golf Tournament Reven | -\$860.00 |
| R | 613-34950 | 34950 Other Revenues | \$0.00 |
| R | 613-36210 | 36210 Interest Earnings | -\$0.02 |
| R | 613-36230 | 36230 Contributions and Donati | \$0.00 |
| R | 613-36240 | 36240 Reimbursements | -\$4,929.57 |
| R | 613-37912 | 37912 Beer Sales -On Sale | -\$5,571.40 |
| R | 613-37917 | 37917 Food Sales | -\$1,847.30 |
| R | 613-37940 | 37940 Cash Over | -\$78.03 |
| R | 613-38040 | 38040 Tee Box Revenue | -\$2,250.00 |
| R | 613-39101 | 39101 Sales of General Fixed | \$0.00 |
| R | 613-39203 | 39203 Transfer from Other Fun | \$0.00 |
| R | 613-39269 | 39269 Transfer from Liquor Fun | \$0.00 |
| R | 613-39310 | 39310 Proceeds-Gen Obligatio | \$0.00 |
| Total Revenue | | | (\$99,116.12) |

Expenditures

| | | | |
|---|---------------|-------------------------------|-------------|
| E | 613-49830-101 | 101 Full-Time Employees Regu | \$0.00 |
| E | 613-49830-102 | 102 Full-Time Employees Overt | \$0.00 |
| E | 613-49830-103 | 103 Part-Time Employees | \$47,841.49 |
| E | 613-49830-104 | 104 Temporary Employees Reg | \$0.00 |
| E | 613-49830-105 | 105 Temporary Employees Ove | \$0.00 |
| E | 613-49830-121 | 121 PERA | -\$5,180.97 |
| E | 613-49830-122 | 122 FICA | \$3,659.99 |
| E | 613-49830-126 | 126 Medicare | \$0.00 |
| E | 613-49830-131 | 131 Employer Paid Health | \$0.00 |
| E | 613-49830-200 | 200 Office Supplies (GENERAL | \$214.43 |
| E | 613-49830-205 | 205 Heating Fuel | \$0.00 |
| E | 613-49830-206 | 206 Electricity | \$5,320.91 |



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| E | 613-49830-207 | 207 Computer Supplies | \$0.00 |
| E | 613-49830-208 | 208 Training and Instruction | \$0.00 |
| E | 613-49830-210 | 210 Operating Supplies (GENE | \$1,349.50 |
| E | 613-49830-211 | 211 Cleaning Supplies | \$92.32 |
| E | 613-49830-212 | 212 Motor Fuels | \$3,435.30 |
| E | 613-49830-213 | 213 Lubricants and Additives | \$499.41 |
| E | 613-49830-216 | 216 Chemicals and Chem Prod | \$1,269.46 |
| E | 613-49830-220 | 220 Repair/Maint Supply (GEN | \$374.20 |
| E | 613-49830-221 | 221 Equipment Parts | \$1,067.38 |
| E | 613-49830-222 | 222 Tires | \$301.72 |
| E | 613-49830-223 | 223 Building Repair Supplies | \$61.81 |
| E | 613-49830-240 | 240 Small Tools and Minor Equ | \$756.49 |
| E | 613-49830-252 | 252 Beer Expense | \$2,811.24 |
| E | 613-49830-254 | 254 Pop Expense | \$2,188.56 |
| E | 613-49830-259 | 259 Other For Resale-Tax | \$0.00 |
| E | 613-49830-260 | 260 Food for Resale | \$1,241.88 |
| E | 613-49830-270 | 270 Golf Clubs for Resale | \$0.00 |
| E | 613-49830-271 | 271 Golf Accessories for Resal | \$1,771.62 |
| E | 613-49830-272 | 272 Clothing for Resale | \$988.00 |
| E | 613-49830-301 | 301 Auditing and Acct g Servic | \$0.00 |
| E | 613-49830-304 | 304 Legal Fees | \$0.00 |
| E | 613-49830-305 | 305 Medical Fees | \$564.00 |
| E | 613-49830-307 | 307 Management Fees | \$0.00 |
| E | 613-49830-310 | 310 Other Professional Service | \$500.00 |
| E | 613-49830-321 | 321 Telephone | \$534.25 |
| E | 613-49830-322 | 322 Postage | \$101.42 |
| E | 613-49830-324 | 324 Cable Television | \$482.00 |
| E | 613-49830-331 | 331 Travel Expenses | \$0.00 |
| E | 613-49830-340 | 340 Advertising | \$111.00 |
| E | 613-49830-351 | 351 Legal Notices Publishing | \$0.00 |
| E | 613-49830-352 | 352 General Notices and Pub I | \$0.00 |
| E | 613-49830-353 | 353 Ordinance Publication | \$0.00 |
| E | 613-49830-361 | 361 General Liability Ins | \$2,114.10 |
| E | 613-49830-362 | 362 Property Ins | \$3,651.00 |
| E | 613-49830-363 | 363 Automotive Ins | \$0.00 |
| E | 613-49830-364 | 364 Dram Shop | \$750.00 |
| E | 613-49830-365 | 365 Other Insurance | \$0.00 |
| E | 613-49830-366 | 366 Workers Compensation Ins | \$992.90 |
| E | 613-49830-367 | 367 Unemployment Paid | \$4,860.00 |
| E | 613-49830-384 | 384 Refuse/Garbage Disposal | \$550.66 |
| E | 613-49830-385 | 385 Sewer Utilities | \$0.00 |
| E | 613-49830-400 | 400 Repairs & Maint Cont (GE | \$33.25 |
| E | 613-49830-401 | 401 Repairs/Maint Buildings | \$1,651.85 |
| E | 613-49830-402 | 402 Repairs/Maint Structures | \$28.92 |



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|---------------------------|---------------|-------------------------------|---------------------|
| E | 613-49830-403 | 403 Improvements Other Than | \$1,281.34 |
| E | 613-49830-404 | 404 Repairs/Maint Machinery/E | \$7,708.67 |
| E | 613-49830-406 | 406 Maintenance Course Prope | \$7,435.53 |
| E | 613-49830-416 | 416 Vehicles Rentals | \$0.00 |
| E | 613-49830-418 | 418 Other Rentals | \$0.00 |
| E | 613-49830-419 | 419 Golf Cart Lease | \$0.00 |
| E | 613-49830-420 | 420 Tower Lease | \$0.00 |
| E | 613-49830-422 | 422 Amorization Expense | \$53.00 |
| E | 613-49830-425 | 425 Depreciation | \$21,173.00 |
| E | 613-49830-430 | 430 Miscellaneous (GENERAL) | \$0.00 |
| E | 613-49830-431 | 431 Cash Short | \$157.14 |
| E | 613-49830-432 | 432 Uncollectable Checks | \$0.00 |
| E | 613-49830-433 | 433 Dues and Subscriptions | \$2,467.88 |
| E | 613-49830-438 | 438 Bank Service Charges | \$1,168.95 |
| E | 613-49830-465 | 465 Sales Tax Receipts | \$0.00 |
| E | 613-49830-490 | 490 Donations to Civic Org s | \$0.00 |
| E | 613-49830-530 | 530 Improvements Other Than | \$0.00 |
| E | 613-49830-550 | 550 Motor Vehicles | \$0.00 |
| E | 613-49830-560 | 560 Furniture and Fixtures | \$0.00 |
| E | 613-49830-580 | 580 Other Equipment | \$0.00 |
| E | 613-49830-599 | 599 Leasehold Improvements | \$0.00 |
| E | 613-49830-601 | 601 Debt Srv Bond Principal | \$0.00 |
| E | 613-49830-603 | 603 Short-Term Debt Principal | \$0.00 |
| E | 613-49830-610 | 610 Interest | -\$766.00 |
| E | 613-49830-611 | 611 Bond Interest | \$0.00 |
| E | 613-49830-613 | 613 Short-Term Debt Interest | \$4,365.50 |
| E | 613-49830-701 | 701 Transfer to General Fund | \$0.00 |
| Total Expenditures | | | \$132,035.10 |
| (Excess) / Loss | | | \$32,918.98 |



CITY OF BLACKDUCK

Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|--------------------------------|---------------|------------------------------|---------------|
| FUND 801 VISIONING FUND | | | |
| Expenditures | | | |
| E | 801-46630-100 | 100 Wages and Salaries (GEN | \$0.00 |
| E | 801-46630-111 | 111 Other | \$0.00 |
| E | 801-46630-230 | 230 Equipment | \$0.00 |
| E | 801-46630-231 | 231 Materials | \$0.00 |
| E | 801-46630-232 | 232 Supplies | \$0.00 |
| E | 801-46630-300 | 300 Professional Srvs (GENER | \$0.00 |
| E | 801-46630-307 | 307 Management Fees | \$0.00 |
| E | 801-46630-321 | 321 Telephone | \$0.00 |
| E | 801-46630-322 | 322 Postage | \$0.00 |
| E | 801-46630-331 | 331 Travel Expenses | \$0.00 |
| E | 801-46630-410 | 410 Rentals (GENERAL) | \$0.00 |
| | | Total Expenditures | <u>\$0.00</u> |
| | | (Excess) / Loss | \$0.00 |



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|---------------------------------------|---------------|---------------------------------------|---------------|
| FUND 803 COMMUNITY DEVELOPMENT | | | |
| General Ledger | | | |
| Asset | | | |
| i G | 803-10100 | 10100 Cash | \$0.00 |
| | | Total Asset | <u>\$0.00</u> |
| Liability | | | |
| i G | 803-20200 | 20200 Accounts Payable | \$0.00 |
| i G | 803-20610 | 20610 Contracts Payable- Reta | \$0.00 |
| | | Total Liability | <u>\$0.00</u> |
| Equity | | | |
| i G | 803-24400 | 24400 Fund Balance For Encu | \$0.00 |
| i G | 803-25300 | 25300 Unreserved Fund Balanc | \$0.00 |
| | | Total Equity | <u>\$0.00</u> |
| | | FUND 803 COMMUNITY DEVELOPMENT | <u>\$0.00</u> |
| Revenue | | | |
| i R | 803-36210 | 36210 Interest Earnings | \$0.00 |
| i R | 803-36230 | 36230 Contributions and Donati | \$0.00 |
| i R | 803-36231 | 36231 Community Developmen | \$0.00 |
| i R | 803-36240 | 36240 Reimbursements | \$0.00 |
| i R | 803-39201 | 39201 Transfer from General F | \$0.00 |
| | | Total Revenue | <u>\$0.00</u> |
| Expenditures | | | |
| i E | 803-46630-210 | 210 Operating Supplies (GENE | \$0.00 |
| i E | 803-46630-300 | 300 Professional Srvs (GENER | \$0.00 |
| i E | 803-46630-322 | 322 Postage | \$0.00 |
| i E | 803-46630-330 | 330 Transportation (GENERAL) | \$0.00 |
| i E | 803-46630-331 | 331 Travel Expenses | \$0.00 |
| i E | 803-46630-352 | 352 General Notices and Pub I | \$0.00 |
| i E | 803-46630-430 | 430 Miscellaneous (GENERAL) | \$0.00 |
| i E | 803-46630-434 | 434 Awards and Indemnities | \$0.00 |
| i E | 803-46630-490 | 490 Donations to Civic Org s | \$0.00 |
| i E | 803-46630-701 | 701 Transfer to General Fund | \$0.00 |
| | | Total Expenditures | <u>\$0.00</u> |
| | | (Excess) / Loss | <u>\$0.00</u> |



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|---------------------------------------|---------------|--------------------------------|---------------|
| FUND 804 COMMUNITY FACILITATOR | | | |
| General Ledger | | | |
| Error | | | |
| G | 804-10100 | 10100 Cash | \$0.00 |
| G | 804-20200 | 20200 Accounts Payable | \$0.00 |
| G | 804-25300 | 25300 Unreserved Fund Balanc | \$0.00 |
| Total Error | | | <u>\$0.00</u> |
| Liability | | | |
| G | 804-21600 | 21600 Accrued Wages & Salari | \$0.00 |
| Total Liability | | | <u>\$0.00</u> |
| FUND 804 COMMUNITY FACILITATOR | | | <u>\$0.00</u> |
| Revenue | | | |
| R | 804-34700 | 34700 Culture-Recreation Reve | \$0.00 |
| R | 804-36230 | 36230 Contributions and Donati | \$0.00 |
| R | 804-36231 | 36231 Community Developmen | \$0.00 |
| Total Revenue | | | <u>\$0.00</u> |
| Expenditures | | | |
| E | 804-45000-101 | 101 Full-Time Employees Regu | \$0.00 |
| E | 804-45000-121 | 121 PERA | \$0.00 |
| E | 804-45000-122 | 122 FICA | \$0.00 |
| E | 804-45000-131 | 131 Employer Paid Health | \$0.00 |
| E | 804-45000-133 | 133 Employer Paid Dental | \$0.00 |
| E | 804-45000-200 | 200 Office Supplies (GENERAL | \$0.00 |
| E | 804-45000-207 | 207 Computer Supplies | \$0.00 |
| E | 804-45000-210 | 210 Operating Supplies (GENE | \$0.00 |
| E | 804-45000-230 | 230 Equipment | \$0.00 |
| E | 804-45000-304 | 304 Legal Fees | \$0.00 |
| E | 804-45000-331 | 331 Travel Expenses | \$0.00 |
| E | 804-45000-340 | 340 Advertising | \$0.00 |
| E | 804-45000-366 | 366 Workers Compensation Ins | \$0.00 |
| E | 804-45000-433 | 433 Dues and Subscriptions | \$0.00 |
| Total Expenditures | | | <u>\$0.00</u> |
| (Excess) / Loss | | | <u>\$0.00</u> |



CITY OF BLACKDUCK
Trial Balance

Year 2018

| Act Typ | Act Code | Last Dimension | Balance |
|------------|----------|----------------|---------|
|------------|----------|----------------|---------|

**Beltrami County Highway Department
Engineer's Estimate**

Project Number: SAP 004-692-004
Project Title or Road Number: CSAH 92 BLACKDUCK
Work Type: BITUMINOUS MILL & OVERLAY

| Item No. | Description | Units | Base Bid / Alternate | Quantity | Unit Price | Total Price |
|--------------------------------|---------------------------------------|-------|----------------------|----------|-------------|---------------------|
| NON-PARTICIPATING | | | | | | |
| 2504.602 | ADJUST VALVE BOX | EACH | Base Bid | 3.00 | \$160.00 | \$480.00 |
| 2506.502 | ADJUST FRAME AND RING CASTING | EACH | Base Bid | 4.00 | \$650.00 | \$2,600.00 |
| 2506.602 | CONCRETE COLLAR | EACH | Base Bid | 4.00 | \$700.00 | \$2,800.00 |
| Total NON-PARTICIPATING | | | | | | \$5,880.00 |
| PARTICIPATING | | | | | | |
| 2021.501 | MOBILIZATION | LS | Base Bid | 1.00 | \$10,000.00 | \$10,000.00 |
| 2051.501 | MAINT & RESTORATION OF HAUL ROADS | LS | Base Bid | 1.00 | \$500.00 | \$500.00 |
| 2104.503 | REMOVE CURB AND GUTTER | LF | Base Bid | 285.00 | \$3.75 | \$1,068.75 |
| 2104.518 | REMOVE CONCRETE SIDEWALK | SF | Base Bid | 2,210.00 | \$6.00 | \$13,260.00 |
| 2232.504 | MILL BITUMINOUS SURFACE (2.0") (P) | SY | Base Bid | 9,855.00 | \$4.00 | \$39,420.00 |
| 2360.509 | TYPE SP 12.5 WEARING COURSE MIX (3,B) | TON | Base Bid | 1,300.00 | \$68.00 | \$88,400.00 |
| 2506.502 | CASTING ASSEMBLY | EACH | Base Bid | 3.00 | \$750.00 | \$2,250.00 |
| 2506.502 | ADJUST FRAME AND RING CASTING | EACH | Base Bid | 4.00 | \$650.00 | \$2,600.00 |
| 2506.602 | CONCRETE COLLAR | EACH | Base Bid | 4.00 | \$700.00 | \$2,800.00 |
| 2521.518 | 6" CONCRETE WALK | SF | Base Bid | 2,185.00 | \$7.50 | \$16,387.50 |
| 2531.503 | CONCRETE CURB AND GUTTER DESIGN B624 | LF | Base Bid | 285.00 | \$25.00 | \$7,125.00 |
| 2531.618 | TRUNCATED DOMES | SF | Base Bid | 144.00 | \$45.00 | \$6,480.00 |
| 2563.601 | TRAFFIC CONTROL | LS | Base Bid | 1.00 | \$3,500.00 | \$3,500.00 |
| 2575.602 | SITE RESTORATION | EACH | Base Bid | 10.00 | \$425.00 | \$4,250.00 |
| 2580.503 | INTERIM PAVEMENT MARKING (P) | LF | Base Bid | 160.00 | \$3.00 | \$480.00 |
| 2582.503 | 4" SOLID LINE PAINT (P) | LF | Base Bid | 2,810.00 | \$0.12 | \$337.20 |
| 2582.503 | 4" SOLID LINE PAINT | LF | Base Bid | 2,710.00 | \$0.12 | \$325.20 |
| 2582.503 | 24" SOLID LINE PAINT | LF | Base Bid | 48.00 | \$6.00 | \$288.00 |
| 2582.518 | PAVEMENT MESSAGE PAINT (P) | SF | Base Bid | 4.00 | \$4.00 | \$16.00 |
| 2582.518 | CROSSWALK PAINT | SF | Base Bid | 486.00 | \$5.00 | \$2,430.00 |
| Total PARTICIPATING | | | | | | \$201,917.65 |
| Total | | | | | | \$207,797.65 |

Certified By: *Bruno* License No. 26825
Date: 2/15/19

**Beltrami County Highway Department
Engineer's Estimate**

Project Number: SAP 004-647-006
Project Title or Road Number: CSAH 47 BLACKDUCK
Work Type: BITUMINOUS MILL & OVERLAY

| Item No. | Description | Units | Base Bid / Alternate | Quantity | Unit Price | Total Price |
|--------------------------------|---------------------------------------|-------|----------------------|-----------|-------------|---------------------|
| NON-PARTICIPATING | | | | | | |
| 2504.602 | ADJUST VALVE BOX | EACH | Base Bid | 3.00 | \$160.00 | \$480.00 |
| 2506.502 | ADJUST FRAME AND RING CASTING | EACH | Base Bid | 1.00 | \$650.00 | \$650.00 |
| 2506.602 | CONCRETE COLLAR | EACH | Base Bid | 1.00 | \$700.00 | \$700.00 |
| Total NON-PARTICIPATING | | | | | | \$1,830.00 |
| PARTICIPATING | | | | | | |
| 2021.501 | MOBILIZATION | LS | Base Bid | 1.00 | \$10,000.00 | \$10,000.00 |
| 2051.501 | MAINT & RESTORATION OF HAUL ROADS | LS | Base Bid | 1.00 | \$500.00 | \$500.00 |
| 2104.503 | REMOVE CURB AND GUTTER | L F | Base Bid | 100.00 | \$3.75 | \$375.00 |
| 2104.518 | REMOVE CONCRETE SIDEWALK | S F | Base Bid | 385.00 | \$6.00 | \$2,310.00 |
| 2221.509 | SHOULDER BASE AGGREGATE CLASS 1 | TON | Base Bid | 100.00 | \$12.50 | \$1,250.00 |
| 2232.504 | MILL BITUMINOUS SURFACE (2.0") (P) | S Y | Base Bid | 12,075.00 | \$4.00 | \$48,300.00 |
| 2360.509 | TYPE SP 12.5 WEARING COURSE MIX (3,B) | TON | Base Bid | 1,500.00 | \$68.00 | \$102,000.00 |
| 2506.502 | CASTING ASSEMBLY | EACH | Base Bid | 3.00 | \$750.00 | \$2,250.00 |
| 2521.518 | 6" CONCRETE WALK | S F | Base Bid | 480.00 | \$7.50 | \$3,600.00 |
| 2531.503 | CONCRETE CURB AND GUTTER DESIGN B624 | L F | Base Bid | 100.00 | \$25.00 | \$2,500.00 |
| 2531.618 | TRUNCATED DOMES | S F | Base Bid | 74.00 | \$45.00 | \$3,330.00 |
| 2563.601 | TRAFFIC CONTROL | LS | Base Bid | 1.00 | \$3,500.00 | \$3,500.00 |
| 2575.602 | SITE RESTORATION | EACH | Base Bid | 3.00 | \$425.00 | \$1,275.00 |
| 2580.503 | INTERIM PAVEMENT MARKING (P) | L F | Base Bid | 490.00 | \$3.00 | \$1,470.00 |
| 2582.503 | 4" SOLID LINE PAINT (P) | L F | Base Bid | 4,352.00 | \$0.12 | \$522.24 |
| 2582.503 | 4" SOLID LINE PAINT | L F | Base Bid | 3,400.00 | \$0.12 | \$408.00 |
| 2582.503 | 4" SOLID LINE PAINT | L F | Base Bid | 30.00 | \$0.12 | \$3.60 |
| 2582.503 | 24" SOLID LINE PAINT | L F | Base Bid | 24.00 | \$6.00 | \$144.00 |
| 2582.503 | 4" BROKEN LINE PAINT | L F | Base Bid | 210.00 | \$0.12 | \$25.20 |
| 2582.518 | PAVEMENT MESSAGE PAINT (P) | S F | Base Bid | 4.00 | \$4.00 | \$16.00 |
| Total PARTICIPATING | | | | | | \$183,779.04 |
| Total | | | | | | \$185,609.04 |

Certified By: _____ License No. _____

Date: _____



I. PURPOSE

The purpose of this policy is to provide employees with guidelines for responding to reports of sexual assault. This agency will strive:

- a) To afford maximum protection and support to victims of sexual assault or abuse through a coordinated program of law enforcement and available victim services with an emphasis on a victim centered approach;
- b) To reaffirm peace officers' authority and responsibility to conducting thorough preliminary and follow up investigations and to make arrest decisions in accordance with established probable cause standards;
- c) To increase the opportunity for prosecution and victim services.

II. POLICY

It is the policy of the Blackduck Police Department to recognize sexual assault as a serious problem in society and to protect victims of sexual assault by ensuring its peace officers understand the laws governing this area. Sexual assault crimes are under-reported to law enforcement and the goal of this policy is in part to improve victim experience in reporting so that more people are encouraged to report.

All employees should take a professional, victim-centered approach to sexual assaults, protectively investigate these crimes, and coordinate with prosecution in a manner that helps restore the victim's dignity and autonomy. While doing so, it shall be this agency's goal to decrease the victim's distress, increase the victim's understanding of the criminal justice system and process, and promote public safety.

Peace officers will utilize this policy in response to sexual assault reported to this agency. This agency will aggressively enforce the laws without bias and prejudice based on race, marital status, sexual orientation, economic status, age, disability, gender, religion, creed, or national origin.

III. DEFINITIONS

For purpose of this policy, the words and phrases in this section have the following meaning given to them, unless another intention clearly appears.

A. **Consent:** As defined by Minn. Stat. 609.341, which states:

- (1) Words or overt actions by a person indicating a freely given present agreement to perform a particular sexual act with the actor. Consent does not mean the existence of a prior or current social relationship between the actor and the complainant or that the complainant failed to resist a particular sexual act.
- (2) A person who is mentally incapacitated or physically helpless as defined by Minnesota Statute 609.341 cannot consent to a sexual act.
- (3) Corroboration of the victim's testimony is not required to show lack of consent.



- B. **Child or Minor:** a person under the age of 18.
- C. **Medical Forensic Examiner:** The health care provider conducting a sexual assault medical forensic examination.
- D. **Sexual Assault:** A person who engages in sexual contact or penetration with another person in a criminal manner as identified in MN Statute 609.342 to 609.3451.
- E. **Family and Household Member:** As defined in Minn. Stat. 518.B.01 Subd.2.b. to include:
- (1) spouses or former spouses;
 - (2) parents and children;
 - (3) persons related by blood;
 - (4) persons who are presently residing together or who have resided together in the past;
 - (5) persons who have a child in common regardless of whether they have been married or have lived together at any time;
 - (6) a man and woman if the woman is pregnant and the man is alleged to be the father, regardless of whether they have been married or have lived together at any time; and
 - (7) persons involved in a significant romantic or sexual relationship
- F. **Sexual Assault Medical Forensic Examination:** An examination of a sexual assault patient by a health care provider, ideally one who has specialized education and clinical experience in the collection of forensic evidence and treatment of these patients.
- G. **Victim Advocate:** A Sexual Assault Counselor defined by Minn. Stat. 595.02, subd. 1(k) and/or Domestic Abuse Advocate as defined by Minn. Stat. 595.02, subd. 1(1) who provide confidential advocacy services to victims of sexual assault and domestic abuse. Victim advocates as defined provide coverage in all counties in Minnesota. Minnesota Office of Justice Programs (MN OJP) can assist departments in locating their local victim advocacy agency for the purposes outlined in this policy.
- H. **Victim Centered:** A victim-centered approach prioritizes the safety, privacy and well-being of the victim and aims to create a supportive environment in which the victim's rights are respected and in which they are treated with dignity and respect. This approach acknowledges and respects a victims' input into the criminal justice response and recognizes victims are not responsible for the crimes committed against them.
- I. **Vulnerable Adult:** any person 18 years of age or older who:
- (1) is a resident inpatient of a facility as defined in Minn. Stat. 626.5572. Subd. 6;
 - (2) receives services at or from a facility required to be licensed to serve adults under sections [245A.01](#) to [245A.15](#), except that a person receiving outpatient services for treatment of chemical dependency or mental illness, or one who is committed as a sexual psychopathic personality or as a sexually dangerous person under chapter 253B, is not considered a vulnerable adult unless the person meets the



- requirements of clause (4);
- (3) receives services from a home care provider required to be licensed under sections [144A.43](#) to [144A.482](#); or from a person or organization that exclusively offers, provides, or arranges for personal care assistance services under the medical assistance program as authorized under sections [256B.0625, subdivision 19a, 256B.0651](#) to [256B.0654](#), and [256B.0659](#); or
 - (4) regardless of residence or whether any type of service is received, possesses a physical or mental infirmity or other physical, mental, or emotional dysfunction:
 - (i) that impairs the individual's ability to provide adequately for the individual's own care without assistance, including the provision of food, shelter, clothing, health care, or supervision; and
 - (ii) because of the dysfunction or infirmity and the need for assistance, the individual has an impaired ability to protect the individual from maltreatment.

IV. PROCEDURES

A. Communications Personnel Response/Additional Actions by Responding Officers

Communications personnel and/or law enforcement officers should inform the victim of ways to ensure critical evidence is not lost, to include the following:

- 1) Suggest that the victim not bathe, or clean him or herself if the assault took place recently.
- 2) Recommend that if a victim needs to relieve themselves, they should collect urine in a clean jar for testing, and should avoid wiping after urination.
- 3) Asking the victim to collect any clothing worn during or after the assault and if possible, place in a paper bag, instructing the victim not to wash the clothing (per department policy).
- 4) Reassure the victim that other evidence may still be identified and recovered even if they have bathed or made other physical changes.

B. Initial Officer Response

When responding to a scene involving a sexual assault, officers shall follow standard incident response procedures. In addition, when interacting with victims, officers shall do the following:

- 1) Recognize that the victim experienced a traumatic incident and may not be willing or able to immediately assist with the criminal investigation.
- 2) The officer shall attempt to determine the location/jurisdiction where the assault took place.
- 3) Explain the reporting process including the roles of the first responder, investigator, and anyone else with whom the victim will likely interact during the course of the investigation.



City of Blackduck Police Department
Sexual Assault Investigation Policy Minn. Stat. §609.341 – 609.351
Adopted April 8, 2019

- 4) Officers are encouraged to connect the victim with local victim advocates as soon as possible. Inform the victim that there are confidential victim advocates available to address any needs they might have and to support them through the criminal justice system process. Provide the victim with contact information for the local victim advocate. Upon victim request the officer can offer to contact local victim advocate on behalf of the victim.
- 5) Ask about and document signs and symptoms of injury, to include strangulation. Officers shall attempt to obtain a signed medical release from the victim.
- 6) Ensure that the victim knows they can go to a designated facility for a forensic medical exam. Offer to arrange for transportation for the victim.
- 7) Identify and attempt to interview potential witnesses to the sexual assault and/or anyone the victim told about the sexual assault.
- 8) Request preferred contact information for the victim for follow-up.

C. Victim Interviews

This agency recognizes that victims of sexual assault due to their age or physical, mental or emotional distress, are better served by utilizing trauma informed interviewing techniques and strategies. Such interview techniques and strategies eliminate the duplication of interviews and use a question and answer interviewing format with questioning nondirective as possible to elicit spontaneous responses.

In recognizing the need for non-traditional interviewing techniques for sexual assault victims, officers should consider the following:

- Offer to have a confidential victim advocate present (if possible) if the victim would benefit from additional support during the process
 - Whenever possible, conduct victim interviews in person
 - Make an effort to conduct the interview in a welcoming environment
 - Let the victim share the details at their own pace
 - Recognize victims of trauma may have difficulty remembering incidents in a linear fashion and may remember details in days and weeks following the assault
 - After the initial interview, consider reaching out to the victim within a few days, after at least one sleep cycle to ask if they remember any additional details.
 - Depending on the victim, additional interviews might be needed to gather additional information. Offer support from a victim advocate to the victim to help facilitate engagement with the investigative process and healing.
 - Some victims do remember details vividly and might want to be interviewed immediately.
 - During initial and subsequent victim interviews, officers should note the following information as victims share it, recognizing that a victim may not be able to recall all the details of the assault during a particular interview.
- 1) Whether the suspect was known to the victim



- 2) How long the victim knew the suspect
- 3) The circumstances of their meeting and if there is any indication of the use of drugs or alcohol to facilitate the sexual assault
- 4) The extent of their previous or current relationship
- 5) Any behavioral changes that led the situation from one based on consent to one of submission, coercion, fear, or force
- 6) Specific actions, statements, and/or thoughts of both victim and suspect immediately prior, during, and after assault
- 7) Relevant communication through social media, email, text messages, or any other forms of communication

D. Special Considerations—Minors and Vulnerable Adults/Domestic Abuse Victims

1. Minors and Vulnerable Adults

This agency recognizes that certain victims, due to their age or a physical, mental, or emotional distress, are better served by utilizing interview techniques and strategies that eliminate the duplication of interviews and use a question and answer interviewing format with questioning as nondirective as possible to elicit spontaneous responses. Members of this agency will be alert for victims who would be best served by the use of these specialized interview techniques. Officers, in making this determination, should consider the victim's age, level of maturity, communication skills, intellectual capacity, emotional state, and any other observable factors that would indicate specialized interview techniques would be appropriate for a particular victim. When an officer determines that a victim requires the use of these specialized interview techniques, the officer should follow the guidance below.

- a. Officers responding to reports of sexual assaults involving these sensitive population groups shall limit their actions to the following:
 - (1) Ensuring the safety of the victim;
 - (2) Ensuring the scene is safe;
 - (3) Safeguarding evidence where appropriate;
 - (4) Collecting any information necessary to identify the suspect; and
 - (5) Addressing the immediate medical needs of individuals at the scene
- b. Initial responding officers should not attempt to interview the victim in these situations, but should instead attempt to obtain basic information and facts about the situation, including the jurisdiction where the incident occurred and that a crime most likely occurred. Officers should seek to obtain this information from parents, caregivers, the reporting party, or other adult witnesses, unless those individuals are believed to be the perpetrators.
- c. Officers responding to victims with special considerations must comply with the mandated reporting requirements of Minnesota Statute 626.556 and 626.557, as applicable. Officers investigating cases involving victims with special



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Adopted April 8, 2019

considerations should coordinate these investigations with the appropriate local human services agency where required. Any victim or witness interviews conducted with individuals having special considerations must be audio and video recorded whenever possible. All other interviews must be audio recorded whenever possible.

Not all sexual assaults of minor victims require a mandatory report to social services. This policy recognizes that in certain cases, notifying and/or the involvement of a parent/guardian can cause harm to the minor and/or impede the investigation. Officers responding to the sexual assault of a minor victim that does not trigger a mandated report under Minn. Stat. 626.556 should assess for the impact on the victim and the investigation if parents/guardians were notified before making a decision to involve them.

- d. Officers should obtain necessary contact information for the victim's caregiver, guardian or parents and where the victim may be located at a later time. Officers should advise the victim and/or any accompanying adult(s), guardians or caregivers that an investigating officer will follow up with information on a forensic interview.
- e. The officer should advise the victim's caregiver, guardian or parent that if the victim starts to talk about the incident they should listen to them but not question them as this may influence any future statements.

2. Victims of Domestic Abuse

Officers responding to a report of sexual assault committed against a family and household member must also follow the requirements and guidelines in this agency's domestic abuse policy and protocol, in addition to the guidelines in this policy.

E. Protecting Victim Rights

- 1) Confidentiality: Officers should explain to victims the limitations of confidentiality in a criminal investigation and that the victim's identifying information is not accessible to the public, as specified in Minn. Stat. section 13.82, subd. 17(b)
- 2) Crime Victim Rights: Officers must provide the following information to the victim:
 - a. Crime victim rights and resource information required to be provided to all victims as specified by Minn. Stat. section 611A.02, subd. 2(b)
 - b. If the suspect is a family or household member to the victim, crime victim rights and resource information required to be provided to domestic abuse victims, as specified by Minn. Stat. section 629.341, subd. 3.
 - c. The victim's right to be informed of the status of a sexual assault examination kit upon request as provided for under Minn. Stat. section 611A.27, subd. 1.
 - d. Pursuant to Minn. Stat. 611A.26, subd. 1, no law enforcement agency or prosecutor shall require that a complainant of a criminal sexual conduct or sex trafficking offense submit to a polygraph examination as part of or a condition to proceeding with the investigation, charging or prosecution of such offense.



City of Blackduck Police Department
Sexual Assault Investigation Policy Minn. Stat. §609.341 – 609.351
Adopted April 8, 2019

- 3) Other information: Officers should provide to the victim the agency's crime report/ICR number, and contact information for the reporting officer and/or investigator or person handling the follow up.
- 4) Language access: All officers shall follow agency policy regarding limited English proficiency.

F. Evidence Collection

1) Considerations for Evidence Collection

Officers shall follow this agency's policy on crime scene response. In addition, officers may do the following:

- a. Collect evidence regarding the environment in which the assault took place, including indications of isolation and soundproofing. The agency should consider utilizing their agency or county crime lab in obtaining or processing the scene where the assault took place. This should be in accordance to any/all other policies and procedures relating to evidence collections.
- b. Document any evidence of threats or any communications made by the suspect, or made on behalf of the suspect, to include those made to individuals other than the victim.
- c. In situations where it is suspected that drugs or alcohol may have facilitated the assault, officers should assess the scene for evidence such as drinking glasses, alcohol bottles or cans, or other related items.
- d. If the victim has declined or a medical forensic exam will not be conducted, the officer should obtain victim consent and attempt to take photographs of visible physical injuries, including any healing or old injuries. Victim should be given directions about how to document any bruising or injury that becomes evidence later after these photographs are taken.

G. Sexual Assault Medical Forensic Examinations

1) Prior to the sexual assault medical forensic examination the investigating officer should do the following:

- a. Ensure the victim understands the purpose of the sexual assault medical forensic exam and its importance to both their general health and wellness and to the investigation. Offer assurance to the victim that they will not incur any out-of-pocket expenses for forensic medical exams and provide information about evidence collection, storage and preservation in sexual assault cases.
- b. Provide the victim with general information about the procedure, and encourage them to seek further detail and guidance from the forensic examiner, health care professional, or a victim advocate. Officers and investigators cannot deny a victim the opportunity to have an exam.
- c. Officers should be aware and if necessary, relay to victims who do not want to undergo an exam that there might be additional treatments or medications they



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Sexual Assault Investigation Policy Minn. Stat. §609.341 – 609.351
Adopted April 8, 2019

are entitled to even if they do not want to have an exam done or have evidence collected. Victims can seek that information from a health care provider or a victim advocate. If possible, transport or arrange transportation for the victim to the designated medical facility.

- d. Ask the victim for a signed release for access to medical records from the exam.
- 2) Officers should not be present during any part of the exam, including during the medical history.
- 3) Following the exam, evidence collected during the exam shall be handled according to the requirements of agency policy and Minnesota Statute 299C.106.

H. Contacting and Interviewing Suspects

Prior to contacting the suspect, officers should consider the following:

- 1) Conduct a background and criminal history check specifically looking for accusations, criminal charges, and convictions for interconnected crimes, especially crimes involving violence.
- 2) Consider conducting a pretext or confrontational call or messaging depending on jurisdictional statutes. Involvement of a victim should be based on strong consideration of the victim's emotional and physical state. A victim advocate should be present whenever possible to offer support.
- 3) When possible, an attempt would be made to interview the suspect in person.
- 4) In situations where suspects do not deny that a sexual act occurred, but rather assert that it was with the consent of the victim, officers should do the following:
 - a. Collect evidence of past communication, including but not limited to all relevant interaction (including social media) between the suspect and victim.
 - b. Identify events that transpired prior to, during, and after the assault in an effort to locate additional witnesses and physical locations that might lead to additional evidence.
- 5) For sexual assaults involving strangers, officers should focus investigative efforts on the collection of video, DNA, and other trace evidence used for analysis to identify the perpetrator (handle evidence collection per agency policy).

I. Forensic Examination and/or the Collection of Evidence from the Suspect

Note: A suspect's forensic examination and/or the collection of evidence from a suspect may be done by either an investigating officer/investigator, Forensic Medical Examiner, or the agency/county crime lab personnel.

- 1) Prior to or immediately after the preliminary suspect interview, photograph any injuries.
- 2) Determine whether a sexual assault medical forensic examination should be conducted.
- 3) Ask for the suspect's consent to collect evidence from their body and clothing. However, officers/investigators should consider obtaining a search warrant, with specific details about what evidence will be collected, and should be prepared in advance to eliminate the opportunity for the suspect to destroy or alter evidence if consent is denied.
- 4) During the suspect's sexual assault medical forensic examination, the investigator, evidence technician, or forensic examiner should do the following:



City of Blackduck Police Department
Sexual Assault Investigation Policy Minn. Stat. §609.341 – 609.351
Adopted April 8, 2019

- a. Strongly consider penile swabbing, pubic hair combings, and collection of other potential DNA evidence;
- b. Collect biological and trace evidence from the suspect's body;
- c. Document information about the suspect's clothing, appearance, scars, tattoos, piercings, and other identifiable marks;
- d. Seize all clothing worn by the suspect during the assault, particularly any clothing touching the genital area;
- e. Document the suspect's relevant medical condition and injuries.

J. Role of the Supervisor

Supervisors may do the following:

- 1) Assist officers investigating incidents of sexual assault when possible or if requested by an officer.
- 2) Provide guidance and direction as needed.
- 3) Review sexual assault reports to ensure that necessary steps were taken during initial response and investigations.

K. Case Review/Case Summary

A supervisor should ensure cases are reviewed on an on-going basis. The review process should include an analysis of:

- 1) Case dispositions
- 2) Decisions to collect evidence
- 3) Submissions of evidence for lab testing

412801

County Beltrami
 Quad Blackduck
 Quad ID 328A

MINNESOTA DEPARTMENT OF HEALTH
WELL AND BORING REPORT
 Minnesota Statutes Chapter 1031

Entry Date 12/02/1990
 Update Date 02/14/2014
 Received Date

| | | | | | | | |
|------------------------------------------|---------------------------------------------------------------|--------------------|----------------------------|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|------------------------------------------|
| Well Name BLACKDUCK | Township 149 | Range 31 | Dir Section W 12 | Subsection CDADCC | Well Depth 112 ft. | Depth Completed 112 ft. | Date Well Completed 04/19/1983 |
| Elevation 1352 | Elev. Method Calc from DEM (USGS 7.5 min or equiv.) | | | | Drill Method Non-specified Rotary | Drill Fluid | |
| Address C/W BLACKDUCK MN 56630 | | | | | Use domestic | Status Active | |
| Stratigraphy Information | | | | | Well Hydrofractured? Yes <input type="checkbox"/> No <input type="checkbox"/> From To | | |
| Geological Material | | | | | Casing Type Single casing Joint | | |
| From To (ft.) Color Hardness | | | | | Drive Shoe? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Above/Below 1 ft. | | |
| CLAY 0 9 YELLOW SOFT | | | | | Casing Diameter Weight Hole Diameter | | |
| CLAY 9 50 GRAY MEDIUM | | | | | 4 in. To 108 ft. 1.87 lbs./ft. 6.2 in. To 112 ft. | | |
| SAND & CLAY 50 55 GRAY SOFT | | | | | Open Hole From ft. To ft. | | |
| CLAY & ROCK MIXED 55 105 GRAY SFT-HRD | | | | | Screen? <input checked="" type="checkbox"/> Type stainless Make JOHNSON | | |
| COARSE & FINE SAND 105 112 LIGHT SOFT | | | | | Diameter Slot/Gauze Length Set | | |
| | | | | | 2 in. 12 4 ft. 108 ft. 112 ft. | | |
| | | | | | Static Water Level 13 ft. land surface Measure 04/19/1983 | | |
| | | | | | Pumping Level (below land surface) 112 ft. 1 hrs. Pumping at 40 g.p.m. | | |
| | | | | | Wellhead Completion Pitless adapter manufacturer Model | | |
| | | | | | <input type="checkbox"/> Casing Protection <input checked="" type="checkbox"/> 12 in. above grade | | |
| | | | | | <input type="checkbox"/> At-grade (Environmental Wells and Borings ONLY) | | |
| | | | | | Grouting Information Well Grouted? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Specified | | |
| | | | | | Material Amount From To | | |
| | | | | | neat cement 7 ft. 30 ft. | | |
| | | | | | Nearest Known Source of Contamination 100 feet North Direction Septic tank/drain field Type | | |
| | | | | | Well disinfected upon completion? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | |
| | | | | | Pump <input checked="" type="checkbox"/> Not Installed Date Installed | | |
| | | | | | Manufacturer's name | | |
| | | | | | Model Number HP Volt | | |
| | | | | | Length of drop pipe ft Capacity g.p. Typ | | |
| | | | | | Abandoned Does property have any not in use and not sealed well(s)? <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| | | | | | Variance Was a variance granted from the MDH for this well? <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| | | | | | Miscellaneous First Bedrock Aquifer Quat. buried | | |
| | | | | | Last Strat sand Depth to Bedrock ft | | |
| | | | | | Located by Beltrami Cty. Soil & Water Cons. Dist. | | |
| | | | | | Locate Method GPS SA On (averaged) (100 meters) | | |
| | | | | | System UTM - NAD83, Zone 15, Meters X 383057 Y 5287645 | | |
| | | | | | Unique Number Verification Information from Input Date 10/09/2000 | | |
| | | | | | Angled Drill Hole | | |
| | | | | | Well Contractor Bradseth Well Co. 04527 BRADSETH, C Licensee Business Lic. or Reg. No. Name of Driller | | |
| Remarks | | | | | | | |

RE: Grave sites: Section U: Lot 39: Grave 2
Section U: Lot 40: Graves 1, 2, 4
(*He is keeping Section U: Lot 40: Grave 3 for his own burial*)

Date of Purchase: 04/24/78

Deed Holder: Terry McKnight
701-369-4648

- He is willing to sell the graves back to the City minus 25% perpetual care.
- He understands that the Council will need to approve the agreement.
- He understands that he must submit the original deed back to the City.

Discussion on 04/16/2019 - *gml*

Updated 12/2017

| LAKEVIEW CEMETERY - Blackduck, Minnesota | | | | | | | | | | | | | | | | |
|------------------------------------------|----|------------|------------|---------|--------|------------|-----|-----|------|------|------|--------------------------------|--------|--------|--------|-----|
| A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P | Q |
| MAP | ? | LAST NAME | FIRST NAME | M. NAME | D.O.B. | D.O.D. | BLK | LOT | GR V | L.O. | P.C. | COMMENT | SORT 1 | SORT 2 | SORT 3 | |
| 2379 | 12 | McKNIGHT | Mary | Carol | | 1989/03/25 | G | 06 | 06 | | | | B | | 016 | 006 |
| 2380 | 42 | MCKNIGHT | Wilbur | Charles | | 2012/01/02 | U | 39 | 02 | | | Vault | | | | |
| 2381 | 42 | McKNIGHT | Wilbur | C. | | | U | 39 | | X | | Graves - 01,2,3 & 4-1978/04/24 | E | | 085 | 013 |
| 2382 | 42 | x McKNIGHT | Terrence | C. ? | | | U | 40 | | X | | Graves - 01,2,3 & 4-1978/04/24 | E | | 086 | 003 |

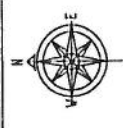
Terry McNight (715)-369-4648 1978

Miler Seitz Cremains buried lot 20 91 04

Charlie Eichorn cremains L19-G4
Siyala Love cremains L12-G4

SECTION "U"

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|-----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| 1 Joby JUELSON | 2 JUELSON | 3 JUELSON | 4 JUELSON | 5 Peter D NELSON | 6 Myrtle JALLEN | 7 Leslie V SIEZ | 8 JOHN ACKERMAN | 9 MARLYCE ACKERMAN | 10 AMBER (BABY) BRADSETH | 11 BRADSETH | 12 BRADSETH | 13 TELITHA BRADSETH | 14 BRADSETH | 15 BERG | 16 BERG | 17 BERG | 18 BERG | 19 Adolph Gerner | 20 Elsie Jacqueline | 21 Gerner Betrav | 22 Patrick Carlison | 23 Geardes | 24 Geardes | 25 BENSON | 26 ETHEL M FERN E DAHLEN | 27 BENSON | 28 DAHLEN | 29 DAHLEN | 30 DAHLEN | 31 DAHLEN | 32 DAHLEN | 33 DAHLEN | 34 DAHLEN | 35 DAHLEN | 36 DAHLEN | 37 DAHLEN | 38 DAHLEN | 39 DAHLEN | 40 DAHLEN | 41 DAHLEN | 42 DAHLEN | 43 DAHLEN | 44 DAHLEN | 45 DAHLEN | 46 DAHLEN | 47 DAHLEN | 48 DAHLEN | 49 DAHLEN | 50 DAHLEN |
| 1 McKNIGHT | 2 McKNIGHT | 3 McKNIGHT | 4 McKNIGHT | 5 McKNIGHT | 6 McKNIGHT | 7 McKNIGHT | 8 McKNIGHT | 9 McKNIGHT | 10 McKNIGHT | 11 McKNIGHT | 12 McKNIGHT | 13 McKNIGHT | 14 McKNIGHT | 15 McKNIGHT | 16 McKNIGHT | 17 McKNIGHT | 18 McKNIGHT | 19 McKNIGHT | 20 McKNIGHT | 21 McKNIGHT | 22 McKNIGHT | 23 McKNIGHT | 24 McKNIGHT | 25 McKNIGHT | 26 McKNIGHT | 27 McKNIGHT | 28 McKNIGHT | 29 McKNIGHT | 30 McKNIGHT | 31 McKNIGHT | 32 McKNIGHT | 33 McKNIGHT | 34 McKNIGHT | 35 McKNIGHT | 36 McKNIGHT | 37 McKNIGHT | 38 McKNIGHT | 39 McKNIGHT | 40 McKNIGHT | 41 McKNIGHT | 42 McKNIGHT | 43 McKNIGHT | 44 McKNIGHT | 45 McKNIGHT | 46 McKNIGHT | 47 McKNIGHT | 48 McKNIGHT | 49 McKNIGHT | 50 McKNIGHT |
| 1 CZECH | 2 CZECH | 3 CZECH | 4 CZECH | 5 CZECH | 6 CZECH | 7 CZECH | 8 CZECH | 9 CZECH | 10 CZECH | 11 CZECH | 12 CZECH | 13 CZECH | 14 CZECH | 15 CZECH | 16 CZECH | 17 CZECH | 18 CZECH | 19 CZECH | 20 CZECH | 21 CZECH | 22 CZECH | 23 CZECH | 24 CZECH | 25 CZECH | 26 CZECH | 27 CZECH | 28 CZECH | 29 CZECH | 30 CZECH | 31 CZECH | 32 CZECH | 33 CZECH | 34 CZECH | 35 CZECH | 36 CZECH | 37 CZECH | 38 CZECH | 39 CZECH | 40 CZECH | 41 CZECH | 42 CZECH | 43 CZECH | 44 CZECH | 45 CZECH | 46 CZECH | 47 CZECH | 48 CZECH | 49 CZECH | 50 CZECH |
| 1 Schwefel | 2 Schwefel | 3 Schwefel | 4 Schwefel | 5 Schwefel | 6 Schwefel | 7 Schwefel | 8 Schwefel | 9 Schwefel | 10 Schwefel | 11 Schwefel | 12 Schwefel | 13 Schwefel | 14 Schwefel | 15 Schwefel | 16 Schwefel | 17 Schwefel | 18 Schwefel | 19 Schwefel | 20 Schwefel | 21 Schwefel | 22 Schwefel | 23 Schwefel | 24 Schwefel | 25 Schwefel | 26 Schwefel | 27 Schwefel | 28 Schwefel | 29 Schwefel | 30 Schwefel | 31 Schwefel | 32 Schwefel | 33 Schwefel | 34 Schwefel | 35 Schwefel | 36 Schwefel | 37 Schwefel | 38 Schwefel | 39 Schwefel | 40 Schwefel | 41 Schwefel | 42 Schwefel | 43 Schwefel | 44 Schwefel | 45 Schwefel | 46 Schwefel | 47 Schwefel | 48 Schwefel | 49 Schwefel | 50 Schwefel |
| 1 Yvonne CZECH | 2 Yvonne CZECH | 3 Yvonne CZECH | 4 Yvonne CZECH | 5 Yvonne CZECH | 6 Yvonne CZECH | 7 Yvonne CZECH | 8 Yvonne CZECH | 9 Yvonne CZECH | 10 Yvonne CZECH | 11 Yvonne CZECH | 12 Yvonne CZECH | 13 Yvonne CZECH | 14 Yvonne CZECH | 15 Yvonne CZECH | 16 Yvonne CZECH | 17 Yvonne CZECH | 18 Yvonne CZECH | 19 Yvonne CZECH | 20 Yvonne CZECH | 21 Yvonne CZECH | 22 Yvonne CZECH | 23 Yvonne CZECH | 24 Yvonne CZECH | 25 Yvonne CZECH | 26 Yvonne CZECH | 27 Yvonne CZECH | 28 Yvonne CZECH | 29 Yvonne CZECH | 30 Yvonne CZECH | 31 Yvonne CZECH | 32 Yvonne CZECH | 33 Yvonne CZECH | 34 Yvonne CZECH | 35 Yvonne CZECH | 36 Yvonne CZECH | 37 Yvonne CZECH | 38 Yvonne CZECH | 39 Yvonne CZECH | 40 Yvonne CZECH | 41 Yvonne CZECH | 42 Yvonne CZECH | 43 Yvonne CZECH | 44 Yvonne CZECH | 45 Yvonne CZECH | 46 Yvonne CZECH | 47 Yvonne CZECH | 48 Yvonne CZECH | 49 Yvonne CZECH | 50 Yvonne CZECH |
| 1 Robert vet Habertele | 2 Robert vet Habertele | 3 Robert vet Habertele | 4 Robert vet Habertele | 5 Robert vet Habertele | 6 Robert vet Habertele | 7 Robert vet Habertele | 8 Robert vet Habertele | 9 Robert vet Habertele | 10 Robert vet Habertele | 11 Robert vet Habertele | 12 Robert vet Habertele | 13 Robert vet Habertele | 14 Robert vet Habertele | 15 Robert vet Habertele | 16 Robert vet Habertele | 17 Robert vet Habertele | 18 Robert vet Habertele | 19 Robert vet Habertele | 20 Robert vet Habertele | 21 Robert vet Habertele | 22 Robert vet Habertele | 23 Robert vet Habertele | 24 Robert vet Habertele | 25 Robert vet Habertele | 26 Robert vet Habertele | 27 Robert vet Habertele | 28 Robert vet Habertele | 29 Robert vet Habertele | 30 Robert vet Habertele | 31 Robert vet Habertele | 32 Robert vet Habertele | 33 Robert vet Habertele | 34 Robert vet Habertele | 35 Robert vet Habertele | 36 Robert vet Habertele | 37 Robert vet Habertele | 38 Robert vet Habertele | 39 Robert vet Habertele | 40 Robert vet Habertele | 41 Robert vet Habertele | 42 Robert vet Habertele | 43 Robert vet Habertele | 44 Robert vet Habertele | 45 Robert vet Habertele | 46 Robert vet Habertele | 47 Robert vet Habertele | 48 Robert vet Habertele | 49 Robert vet Habertele | 50 Robert vet Habertele |
| 1 Priscilla C LEE | 2 Priscilla C LEE | 3 Priscilla C LEE | 4 Priscilla C LEE | 5 Priscilla C LEE | 6 Priscilla C LEE | 7 Priscilla C LEE | 8 Priscilla C LEE | 9 Priscilla C LEE | 10 Priscilla C LEE | 11 Priscilla C LEE | 12 Priscilla C LEE | 13 Priscilla C LEE | 14 Priscilla C LEE | 15 Priscilla C LEE | 16 Priscilla C LEE | 17 Priscilla C LEE | 18 Priscilla C LEE | 19 Priscilla C LEE | 20 Priscilla C LEE | 21 Priscilla C LEE | 22 Priscilla C LEE | 23 Priscilla C LEE | 24 Priscilla C LEE | 25 Priscilla C LEE | 26 Priscilla C LEE | 27 Priscilla C LEE | 28 Priscilla C LEE | 29 Priscilla C LEE | 30 Priscilla C LEE | 31 Priscilla C LEE | 32 Priscilla C LEE | 33 Priscilla C LEE | 34 Priscilla C LEE | 35 Priscilla C LEE | 36 Priscilla C LEE | 37 Priscilla C LEE | 38 Priscilla C LEE | 39 Priscilla C LEE | 40 Priscilla C LEE | 41 Priscilla C LEE | 42 Priscilla C LEE | 43 Priscilla C LEE | 44 Priscilla C LEE | 45 Priscilla C LEE | 46 Priscilla C LEE | 47 Priscilla C LEE | 48 Priscilla C LEE | 49 Priscilla C LEE | 50 Priscilla C LEE |



42 - Lakeview Cemetery
Blackduck, Minnesota

Drawn by Cemetery Updating Services
P.O. Box 1234
Winona, MN 55987 (507)453-0811

Date: 05/30/2001
File Name: MBLMAP42



CITY OF BLACKDUCK RESOLUTION NO: 2019-02

A RESOLUTION OF ANNUAL APPOINTMENTS AND DESIGNATIONS FOR 2019

WHEREAS, annually, at their first meeting in January, the Blackduck City Council handles annual designations and appointments; and

WHEREAS, included is the designation of the Official Newspaper, Official Depositories and Official Posting, and

WHEREAS, included is the designation of a Vice Mayor; and

WHEREAS, included are the appointments of City Councilors and staff to various boards and commissions.

NOW, THEREFORE, BE IT RESOLVED, that the Blackduck City Council does hereby make the annual designations (Exhibit A attached hereto) and appointments (Exhibit B attached hereto), effective immediately upon adoption.

Revised by the Blackduck City Council this 8th day of April 2019.

APPROVED:

Rudy Patch, Mayor

Christina Regas, City Administrator



CITY OF BLACKDUCK RESOLUTION NO: 2019-02

EXHIBIT A

DESIGNATIONS

| | |
|----------------------------|------------------------------------------------------|
| OFFICIAL NEWSPAPER: | Blackduck American |
| OFFICIAL POSTING LOCATION: | Blackduck City Hall 8 Summit Avenue NE, Blackduck |
| OFFICIAL DEPOSITORY: | Deerwood Bank |
| CITY ATTORNEY: | Boyle Law Office, International Falls |
| CITY ATTORNEY: | Drahos, Kieson and Christopher, Bemidji |



CITY OF BLACKDUCK RESOLUTION NO: 2019-02

EXHIBIT B

APPOINTMENTS AND REPRESENTATION ON VARIOUS COMMITTEES

| | |
|-----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|
| Vice Mayor | Jason Kolb |
| City Assessor: | County Assessor, Joe Skerik |
| City Engineer: | Curt Meyer, Widseth Smith Nolting |
| Park & Trail Board: | Will Sellon, Jason Kolb, Bob Klug Jr. , and Christina Regas |
| Personnel Committee | Rudy Patch, Paige Moore, and Christina Regas |
| Public Works Committee: | Rudy Patch, Jason Kolb, Christina Regas and Bob Klug Jr. |
| Liquor Committee: | Jason Kolb, Rudy Patch, Shawnda Lahr, and Christina Regas |
| Finance Committee: | Christina Regas, Maxwell Gullette, and Rudy Patch |
| Public Safety Committee: | Paige Moore, Jace Grangruth, Christina Regas, Brian Larson, Jason Kolb |
| Zoning Administrator: | Christina Regas |
| Planning Commission: | Kurt Cease, Kurt Benson, Bob Klug Sr., Ernie Tindell, Christina Regas, Will Sellon and Ron Rockis |
| Library Board: | Mary Salmonson, Miriam Osborn, Katie Click , Lorraine Warden, Paula Erickson, Nance Kunkel , and Max Gullette |
| Kitchigami Regional Library Representative | Kendra Murray |
| HRA: | Paige Moore, Rudy Patch, OPEN, OPEN , and Christina Regas |
| Revolving Loan Fund Committee: | Dwight Kalvig, Grant Frenzel, Rudy Patch, Christina Regas, William Sellon, and a designee appointed by the Committee. |
| Ambulance Board Representative: | Christina Regas |



CITY OF BLACKDUCK RESOLUTION NO: 2019-02

Joint Powers Emergency Services
Board:

Rudy Patch

Safety Committee:

~~Bob Klug Jr.~~, Gabrielle Landowski, Andrew Jespersen, and
Shawnda Lahr

Historical Preservation Committee:

Gene Kjellberg, Glennis Moon, Avonel Kjellberg, Shirley
Gilmore, Mary Joy, Marilyn Page, Lavone Peterson, Ann
Floura, Carol Hannigan, Marie Juelson

Blackduck Municipal Golf Board:

Dawn Jourdan, Kevin Erpelding, Christina Regas, Rudy
Patch, and Jim Andersen

From: [Christina Regas](#)
To: [Brian Olson](#)
Subject: RE: Clean-up day for Blackduck
Date: Friday, March 29, 2019 8:46:00 AM
Attachments: [image008.png](#)

Thank you Brian. I will reach out to Shelli in Kelliher to see how there event went and the cost to the tax payers.

Christina A. Regas

City Administrator
City of Blackduck
Phone: 218-835-4810
christina.regas@blackduckmn.com



Proud Member of MCFOA

From: Brian Olson <Brian.Olson@co.beltrami.mn.us>
Sent: Friday, March 29, 2019 8:44 AM
To: Christina Regas <Christina.Regas@blackduckmn.com>
Subject: FW: Clean up day for Blackduck

Christina,

Good morning,

We currently do clean-up events only at our remote transfer sites. We do this due to the location from a Transfer Station. Blackduck is only 8 miles from the Blackduck Transfer Station

We leave it up to the Cities to do any other collection events they would like to do on their own. I know last year Kelliher used T&K Outdoors.

Adding Cities to the Clean-up events would be something I will bring up during our next Solid Waste Committee meeting. If we do it for Blackduck we will also need to offer it for other Cities as well, this is not part of our current Budget. An event like this depending on amount of material received (Amount of Containers needed, and Staff) usually costs around \$3,500 for a 4 hour event. We would want all the material brought to the Bemidji Transfer Station and/or Demolition Landfill (Yard Waste/Tree Debris) to have the staff to process all the material for disposal or recycling.

As far as waiving a fee the items you listed would be free to dispose of, but must be separated. A container for each item.

The fee schedule during our remote clean-up events are the same as if someone goes to one of the Transfer Stations (See Below).

ACCEPTABLE WASTE & RATES (Taxes included)

| | <u>RESIDENTIAL</u> | <u>COMMERCIAL</u> |
|-----------------------------------------------------|-----------------------------|--------------------------|
| Mixed Municipal Solid Waste | FREE | SEE ATTENDANT |
| Demolition and Construction Waste (5 yards or less) | \$14.00 per cubic yard (CY) | \$14.00 per CY |
| Furniture/Carpet/Bypass Material | \$24 per CY or \$140 Ton | \$24 per CY or \$140 Ton |
| Containers & Fibers | FREE | <u>FREE</u> |
| Used Oil & Filters | FREE | NOT ACCEPTED! |
| Fluorescent Bulbs & Ballast | FREE | 1.50 Each |
| Automotive Batteries | FREE | <u>FREE</u> |
| Appliances - White Goods | FREE | \$30 Each |
| Tires (Automobile) | FREE | \$13 Each |
| Tire (Tractor/Semi Trailer) | \$140 Ton | \$140 Ton |
| Electronics - E-Waste | FREE | \$30 Each or \$.37 Pound |
| Metal | FREE | <u>FREE</u> |
| Household Hazardous Waste | FREE | NOT ACCEPTED! |
| Gasoline | FREE | NOT ACCEPTED! |
| Antifreeze | FREE | NOT ACCEPTED! |

Brian Olson
Solid Waste Manager &
Public Works Safety Coordinator

Phone: 218-333-8187
Email: Brian.olson@co.beltrami.mn.us

Beltrami County Solid Waste Department
751 Industrial Park Dr SE
Bemidji, MN 56601

From: Shannon Schmidt
Sent: Thursday, March 28, 2019 9:56 AM
To: Brian Olson <Brian.Olson@co.beltrami.mn.us>
Subject: FW: Clean up day for Blackduck

Brian,

Please respond to Christina.

Thank you,
Shannon Schmidt

From: Christina Regas <Christina.Regas@blackduckmn.com>
Sent: Thursday, March 28, 2019 8:07 AM
To: Shannon Schmidt <Shannon.Schmidt@co.beltrami.mn.us>
Subject: Clean up day for Blackduck

The Blackduck Planning Commission and City Public works are interesting in offering a 'Clean-up Day' for the residents of Blackduck on May 4. One day only. I have been asked to reach out to the County to see if a roll-off could be brought to Blackduck for the residents to bring their yard debris, used tires, perhaps old appliances, etc. to dispose of. If not would the County consider waving the disposal charges for one day for City residents so home owners can clean up blight and debris from their properties?

Thank you in advance,
Christina A. Regas

City Administrator
City of Blackduck
Phone: 218-835-4810
christina.regas@blackduckmn.com



Proud Member of MCFOA

Bellarmine County Residents "Only."
 You must bring a copy
 of your property tax form in
 order to use this service.

NOT FREE:
 Demolition Debris (\$12 Per Yard)
 By-Pass Material (Furniture,
 Treated Wood, anything not
 considered Demolition Debris
 (\$24 per Yard)
 Large tires (truck and/or tractor)
 will cost:
 • Semi Truck Tires: \$10 EA
 • Tractor Tires: \$65 EA

FREE:
 Household Waste, Car Tires,
 E-Waste (Radios, Computers,
 Etc.), Appliances,
 Fluorescent Tubes,
 Household Hazardous Waste,
 AG Wrap (Recapture Bags),
 Batteries, Scrap Metal

63063 Fourn town Rd NW

Fourn town Store

Location:

10 AM to 1 PM

April 27, 2019

Saturday,

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 will graduate in May.